



**Municipality of Anchorage**

**2017 Revised  
General Government  
Operating Budget**

**2017 Established Tax  
Levies**

**Ethan Berkowitz, Mayor  
Anchorage, Alaska**

# **MUNICIPALITY OF ANCHORAGE**

## **ETHAN A. BERKOWITZ, MAYOR**

### **ASSEMBLY**

Dick Traini (2019), Chair

Christopher Constant (2020)	Eric Croft (2019)	Amy Demboski (2019)
Forrest Dunbar (2019)	Fred Dyson (2020)	Suzanne LaFrance (2020)
Pete Petersen (2020)	Felix Rivera (2020)	Tim Steele (2020)
John Weddleton (2019)		

### **BUDGET ADVISORY COMMISSION**

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Tasha Hotch (2019)	Carla McConnell (2019)	Austin Quinn-Davidson (2019)
Joe Riggs (2018)	Alfred Tamagni (2018)	Karl von Lührte (2018)
Jon Watkins (2019)	David Wolfe (2017)	

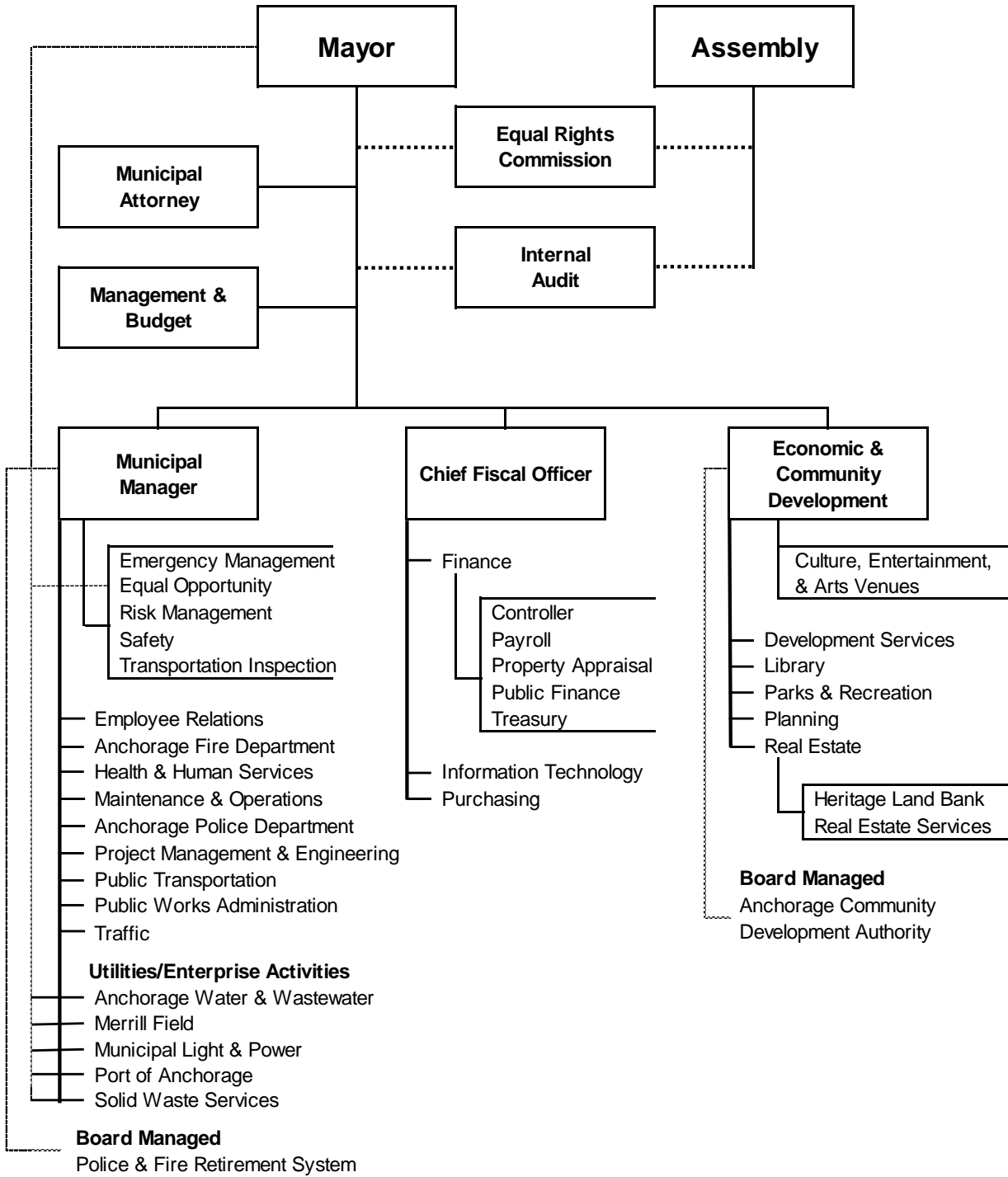
### **MANAGEMENT AND BUDGET**

Lance Wilber, Director

Marilyn Banzhaf	Christine Chesnut	Natalia Meyers
Courtney Petersen	Darlene Williams	



# MUNICIPALITY OF ANCHORAGE



# 2017 Revised Operating Budgets and Taxes

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Municipal Clerk's Office  
**Approved**  
 Date: 4/25/2017

Submitted By: Chairman of the Assembly at  
 the Request of the Mayor  
 Prepared By: Office of Management &  
 Budget  
 For Reading: April 25, 2017

**ANCHORAGE, ALASKA  
 AR 2017 - 139 (S)**

1 **A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING**  
 2 **FUNDS FOR THE 2017 GENERAL GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY**  
 3 **OF ANCHORAGE**

4  
 5 WHEREAS, the approved 2017 budget for the Municipality of Anchorage was adopted by AO 2016 -  
 6 102 (S) as Amended; and

7  
 8 WHEREAS, the Mayor has recommended revisions to departments and fund appropriations for 2017;  
 9 now, therefore,

10  
 11 THE ANCHORAGE ASSEMBLY RESOLVES:

12  
 13 **Section 1.** The direct cost amounts set forth for the 2017 fiscal year for the following operating  
 14 departments and/or agencies are hereby appropriated for the 2017 fiscal year:

15 Department/Agency	2017 Approved Budget	Revision	2017 Revised Budget
16 <b>GENERAL GOVERNMENT</b>			
17 Assembly	\$ 3,624,538	\$ -	\$ 3,624,538
18 Chief Fiscal Officer	468,858	-	468,858
19 Development Services	11,123,998	5,892	11,129,890
20 Economic & Community Development	11,748,914	75,064	11,823,978
21 Employee Relations	3,632,382	-	3,632,382
22 Equal Rights Commission	766,494	-	766,494
23 Finance	14,584,747	(947)	14,583,800
24 Fire	97,398,160	1,065,414	98,463,574
25 Health & Human Services	11,564,810	230	11,565,040
26 Information Technology	20,147,491	1,468,196	21,615,687
27 Internal Audit	720,043	(86)	719,957
28 Library	8,367,293	(39)	8,367,254
29 Maintenance & Operations	86,890,552	1,282,616	88,173,168
30 Management & Budget	1,049,720	40,000	1,089,720
31 Mayor	1,903,608	(5,769)	1,897,839
32 Municipal Attorney	7,372,099	(45)	7,372,054
33 Municipal Manager	13,200,252	297,091	13,497,343
34 Non-Departmental (TANS DS Fund 101)	214,048	226,194	440,242
35 Parks & Recreation	21,927,278	(114,891)	21,812,387
36 Planning	3,343,951	(90)	3,343,861
37		<b>2,049,518</b>	<b>111,272,947</b>
38 Police	109,223,429	<del>1,999,057</del>	<del>111,222,486</del>
39 Project Management & Engineering	6,567,925	32,111	6,600,036
40 Public Transportation	22,963,587	(376,064)	22,587,523
41 Public Works Administration	11,853,193	246,490	12,099,683
42 Purchasing	1,795,065	-	1,795,065
43 Real Estate	7,833,487	80,000	7,913,487

## Resolution to Revise and Appropriate 2017 General Government Operating Budget

Page 2 of 3

1	Traffic	5,501,844	7,510	5,509,354
2	Convention Center Reserve	13,430,952	-	13,430,952
3			<b>\$ 6,378,395</b>	<b>\$ 505,597,113</b>
4	GRAND TOTAL GENERAL GOVERNMENT	\$ 499,218,718	<del>\$ 6,327,934</del>	<del>\$ 505,546,652</del>

6 **Section 2.** The function cost amounts set forth for the 2017 fiscal year for the following operating funds  
7 are hereby appropriated (see **Section 3**):

8	Fund	2017	2017	
	No.	Fund Description	Approved	Revised
			Budget	Budget
9		<b>GENERAL FUNDS</b>		
10	101000	Areawide General	\$ 126,253,088	\$ 127,506,984
11	104000	Chugiak Fire SA	1,305,333	1,303,133
12	105000	Glen Alps SA	347,873	334,650
13	106000	Girdwood Valley SA	3,026,928	3,025,153
14	111000	Birchtree/Elmore LRSA	295,859	292,070
15	112000	Sec. 6/Campbell Airstrip LRSA	155,072	154,559
16	113000	Valli-Vue Estates LRSA	124,939	121,600
17	114000	Skyranch Estates LRSA	36,603	34,899
18	115000	Upper Grover LRSA	15,477	15,665
19	116000	Raven Woods/Bubbling Brook LRSA	19,877	20,234
20	117000	Mt. Park Estates LRSA	34,555	34,194
21	118000	Mt. Park/Robin Hill RRSA	163,134	158,239
22	119000	Chugiak/Birchwood/Eagle River RRSA	7,119,369	7,410,364
23	121000	Eaglewood Contributing RSA	106,846	109,239
24	122000	Gateway Contributing RSA	2,154	2,269
25	123000	Lakehill LRSA	52,994	53,000
26	124000	Totem LRSA	27,221	26,737
27	125000	Paradise Valley South LRSA	16,182	16,404
28	126000	SRW Homeowners LRSA	58,959	58,650
29	129000	Eagle River Street Light SA	386,271	279,027
30	131000	Anchorage Fire SA	81,720,879	81,571,428
31	141000	Anchorage Roads & Drainage SA	70,883,168	71,960,496
32	142000	Talus West LRSA	150,198	150,815
33	143000	Upper O'Malley LRSA	720,858	689,731
34	144000	Bear Valley LRSA	51,122	51,059
35	145000	Rabbit Creek View/Heights LRSA	107,514	109,334
36	146000	Villages Scenic Parkway LRSA	22,784	23,337
37	147000	Sequoia Estates LRSA	20,784	21,016
38	148000	Rockhill LRSA	50,524	50,781
39	149000	South Goldenview Area RRSA	684,931	688,043
40	150000	Homestead LRSA	22,780	21,768
41	151000	Anchorage Metropolitan Police SA	121,068,784	122,088,989
42	<b>152000</b>	<b>Turnagain Arm Police SA</b>	<b>-</b>	<b>50,461</b>
43	161000	Anchorage Parks & Recreation SA	20,459,394	21,025,594
44	162000	Eagle River/Chugiak Parks/Rec SA	4,759,396	4,619,628
45	163000	Anchorage Building Safety SA	7,527,650	7,364,950
46	164000	Public Finance & Investment Fund	2,628,356	2,655,390
47			<b>\$ 3,672,034</b>	<b>\$ 454,099,890</b>
48	Subtotal General Funds	\$ 450,427,856	<del>\$ 3,621,573</del>	<del>\$ 454,049,429</del>


Resolution to Revise and Appropriate 2017 General Government Operating Budget  
 Page 3 of 3

1	<u>SPECIAL REVENUE FUNDS</u>			
2	202020 Convention Center Reserves	\$ 13,430,952	\$ -	\$ 13,430,952
3	221000 Heritage Land Bank	1,170,410	(195,058)	975,352
4	Subtotal Special Revenue Funds	\$ 14,601,362	\$ (195,058)	\$ 14,406,304
5				
6	<u>DEBT SERVICE FUND</u>			
7	301000 PAC Surcharge Revenue Bond	\$ 297,200	\$ -	\$ 297,200
8				
9	<u>INTERNAL SERVICE FUNDS</u>			
10	602000 Self-Insurance	\$ 1,172,863	\$ (465,065)	\$ 707,798
11	607000 Management Information Systems	(4,756,107)	3,415,330	(1,340,777)
12	Subtotal Internal Service Funds	\$ (3,583,244)	\$ 2,950,265	\$ (632,979)
13				
14			\$ 6,427,241	\$ 468,170,415
15	GRAND TOTAL GENERAL GOVERNMENT	\$ 461,743,174	\$ <del>6,376,781</del>	\$ <del>468,119,954</del>

16  
 17 **Section 3.** The Function Cost amounts will be adjusted to reflect the IGC impact of any amendments.

18  
 19  
 20 **Section 4.** This resolution shall take effect immediately upon passage and approval by the Assembly.

21  
 22  
 23 PASSED AND APPROVED by the Anchorage Assembly this 25 day of April, 2017.

24  
 25  
 26  
 27   
 28 \_\_\_\_\_  
 29 Chair of the Assembly

30 ATTEST:

31  
 32   
 33 \_\_\_\_\_  
 34  
 35 Municipal Clerk



# MUNICIPALITY OF ANCHORAGE

## ASSEMBLY MEMORANDUM

**AM No. 301-2017 (A)**

**Meeting Date:** April 25, 2017

1 **FROM: MAYOR**

2  
3 **SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE**  
4 **REVISING AND APPROPRIATING FUNDS FOR THE 2017**  
5 **GENERAL GOVERNMENT OPERATING BUDGET FOR THE**  
6 **MUNICIPALITY OF ANCHORAGE**  
7

8 The attached resolution reflects the Administration's proposed revisions to the 2017 General  
9 Government Operating Budget. The proposed package updates revenues, fine-tunes costs, and  
10 funds items that were not anticipated at the time the budget was approved last November.  
11

12 When compared to the 2017 budget approved in November 2016, the revised operating budget  
13 increases by \$5.0 million. The changes include adjustments to debt service; voter approved  
14 bond operating and maintenance (O&M) costs; increases to Police and Fire departments'  
15 employee medical contributions and Police & Fire Retiree Medical contributions to align to  
16 actuals; and supports the following key efforts: Information Technology service improvements,  
17 storm water utility implementation plan, and Police litigation. A detailed listing of changes is  
18 attached.  
19

20 Successful management in 2016 of most department budgets resulted in savings in the five  
21 major funds (property taxes) at year-end, this, offset by lower-than expected revenue collections,  
22 and higher calculated base requires a tax collection of \$4.2 million to maintain the fund balance  
23 reserves.  
24

### 25 Revenue Adjustments

26 The revenue projections include updated assumptions that resulted in notable changes for State  
27 of Alaska Trial Court Fines, Municipal Utility and Enterprise Service Assessments (MUSA /  
28 MESA), property sale proceeds, and Build America Bonds Subsidy (BABS), with the overall non-  
29 property tax revenues remaining relatively flat.  
30

### 31 Total Property Tax Requirement

32 Combined with the decrease in assessed values, the average mill rate increases .62 mills from  
33 7.89 mills in 2016 to 8.51 mills in 2017 resulting in an increase of \$62 per \$100,000 home.  
34 Approximately 37% of the increase is related to one-time recovery of settlement payments.  
35

### 36 S Version Change

37 The S Version includes addition of budget for the new Turnagain Arm Police Service Area (Fund  
38 152) that was created per voter approval via special election on April 4, 2017.  
39

### 40 **THE ADMINISTRATION RECOMMENDS APPROVAL.**

41 Prepared by: Office of Management & Budget  
42 Approved by: Lance Wilber, Director, Office of Management & Budget  
43 Concur: Robert E. Harris, CFO  
44 Concur: Michael K. Abbott, Municipal Manager  
45 Respectfully Submitted: Ethan A. Berkowitz, Mayor



Line #	Department	Description	(1)-Time	Fund	Filled Positions	Vacant Positions	Direct Costs	Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates	
1	<b>2017 Approved General Government Operating Budget</b>						\$ 503,981,006	\$ 166,644,296	\$ 37,475,538	\$ 10,058,283	\$ 271,069,413	\$ 18,733,476	
3	<b>Fund Balance Adjustments for Reserves</b>												
4	Area Wide	Property taxes required to meet the 2% working capital set-aside.		101000	-	-	-	-	-	(8,609,369)	8,609,369	-	
5	Fire	Property taxes required to meet the 2% working capital set-aside.		131000	-	-	-	-	-	(1,557,638)	1,557,638	-	
6	Public Works	2016 lapse used to offset 2017 taxes.		141000	-	-	-	-	-	5,061,809	(5,061,809)	-	
7	Police	Property taxes required to meet the 2% working capital set-aside.		151000	-	-	-	-	-	(1,027,261)	1,027,261	-	
8	Parks & Recreation	2016 lapse used to offset 2017 taxes.		161000	-	-	-	-	-	1,950,968	(1,950,968)	-	
9	<b>Total Fund Balance Adjustments for Reserves</b>										<b>4,181,491</b>	<b>4,181,491</b>	-
11	<b>Running Subtotal of 2017 Revised General Government Operating Budget</b>						<b>\$ 503,981,006</b>	<b>\$ 166,644,296</b>	<b>\$ 37,475,538</b>	<b>\$ 5,876,792</b>	<b>\$ 275,250,904</b>	<b>\$ 18,733,476</b>	
12	<b>Revenue Adjustments</b>												
13	Assembly	<b>Marijuana Licensing Fee</b> - Revenues in FY 2017 will be higher than FY 2016 because there will likely be more marijuana licenses approved in 2017 than in 2016 as the new industry expands.	R	101000	-	-	-	20,700	-	-	(20,700)	-	
14	Economic & Community	<b>Sullivan Arena Surcharge</b> - Reduced revenues due to Anchorage ACES Hockey program ending after April.	R	101000	-	-	-	(70,000)	-	-	70,000	-	
15	Fire	<b>Ambulance Fees</b> - Update to reflect increase in transports and in-line with 2016 actuals.	R	101000	-	-	-	244,955	-	-	(244,955)	-	
16	Fire	Old Fire Station 9 Sale Proceeds.	1	131000	-	-	-	1,200,000	-	(286,199)	(913,801)	-	
17	Library	Library rental revenue reduction due to Loussac renovation delays and room rentals being unavailable until June 2017. Original budget proposal estimated room and restaurant rentals would be ready March 2017.	R	101000	-	-	-	(25,000)	-	-	25,000	-	
18	Municipal Attorney	<b>Criminal Defense Fees (Misc.)</b> - The actual amount of PFD garnishments allocated to this account in 2016 was higher than projected when setting the original 2017 budget. The FY 2017 projection assumes that the 2017 PFD check will also be capped at \$1,022 and that FY 2017 revenues will be about the same level as FY 2016.	R	101000	-	-	-	41,000	-	-	(41,000)	-	
19	Parks & Recreation	<b>Aquatics</b> - Update in line with 2016 actuals and 2017 projections.	R	161000	-	-	-	100,000	-	-	(100,000)	-	
20	Police	<b>SOA Trial Court Fines</b> - In line with 2017 PFD projection (same amount as 2016) and offset with \$1.2M due to more aggressive collections. SB 91 is not expected to affect this account.	R	151000	-	-	-	1,060,864	-	-	(1,060,864)	-	
21	Police	<b>Incarceration Cost Recovery</b> - update in-line with 2016 actuals received.	R	151000	-	-	-	(10,656)	-	-	10,656	-	
22	Police	<b>Criminal Rule 8 Collect Costs</b> - In line with 2017 PFD projection (same amount as 2016).	R	151000	-	-	-	10,915	-	-	(10,915)	-	
23	Police	<b>Department Adjustments</b> - DWI Impound/Admin Fees - Updates in line with 2017 projections.	R	151000	-	-	-	(205,284)	-	-	205,284	-	
24	Public Transportation	<b>Department Adjustments</b> - Updates in line with 2017 projections.	R	101000	-	-	(375,000)	(375,000)	-	-	-	-	
25	Real Estate	Reduce lease revenues due to accounting adjustment.	R	101000	-	-	-	(14,770)	-	-	14,770	-	
26	Taxes & Reserve	<b>P &amp; I on Delinquent Taxes</b> - In line with 2017 projection based on 5 year historical average.	R	Multiple	-	-	-	(172,964)	-	-	166,723	6,241	
27	Taxes & Reserve	<b>Electric Co-Op Allocation</b> - The actual FY 2016 Co-op Allocations from the state were higher than expected. FY 2017 revenues are projected to be the same as FY 2016.	R	Multiple	-	-	-	14,000	-	-	(13,930)	(70)	
28	Taxes & Reserve	<b>Pmt in Lieu of Tax Private</b> - In line with 2016 actuals due to expectation of no change in drivers.	R	101000	-	-	-	(5,934)	-	-	5,934	-	
29	Taxes & Reserve	<b>Pmt in Lieu of Tax State</b> - The actual amount of the 2016 State PILT payment from AHFC was higher than expected. Recommend adjusting the FY 2017 budget to equal the actual amount of the payment in 2016.	R	101000	-	-	-	34,412	-	-	(34,412)	-	
30	Taxes & Reserve	<b>Motor Vehicle Registration Tax</b> - The projection for 2017 is based on a comparison to revenues in 2015 when the "odd-year" cohort last renewed their biennial registration. Revenues in 2017 are projected to be about the same as year-end revenues in 2015 due to offsetting changes from declining population, a larger share of car owners claiming a senior exemptions, and more older cars that pay a lower tax rate.	R	Multiple	-	-	-	(121,244)	-	-	119,070	2,174	
31	Taxes & Reserve	<b>Tobacco Tax</b> - Year-end FY 2017 are projected to be 2.1% lower than the average annual revenues over the last four years.	R	101000	-	-	-	(109,774)	-	-	109,774	-	

Funding Sources

Line #	Department	Description	(1)-Time	Fund	Filled Positions	Vacant Positions	Direct Costs	Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
32	Taxes & Reserve	<b>Motor Vehicle Rental Tax</b> - FY 2016 year-end revenues came in lower than projected when setting the original FY 2017. FY 2017 revenues are projected to be about 2.2% higher than 2016. This is the long-term trend growth in rental vehicle tax revenues.	R	101000	-	-	-	(170,778)	-	-	170,778	-
33	Taxes & Reserve	<b>Municipal Assistance</b> - Adjustment based on current projection from SOA.	R	101000	-	-	-	(67,499)	-	-	67,499	-
34	Taxes & Reserve	<b>MUSA / MESA Payments (Subject to Tax Cap)</b> - Adjustment based on utilities: AWWU, ML&P, and SWS Collection and Disposal and enterprises: Port, Merrill Field, and ACDA.	R	101000	-	-	-	(1,896,502)	-	-	1,896,502	-
35	Multiple	<b>SOA Traffic Signal Reimbursement</b> - Updates in line with 2017 projections.	R	Multiple	-	-	-	120,510	-	-	(119,810)	(700)
36	Multiple	<b>Investment Earnings</b> - Revised investment earnings forecast.	R	Multiple	-	-	-	535,000	-	-	(535,000)	-
37	Multiple	<b>Investment Earning TANS</b> - Updates in line with 2017 projections to have expenditures equal revenues.	R	Multiple	-	-	337,385	237,384	-	-	100,001	-
38	Multiple	<b>Build America Bonds Subsidy (BABS)</b> - 2015 and 2016 amounts shorted by IRS due to netting with payroll taxes.	1	Multiple	-	-	-	541,313	-	-	(541,313)	-
39		<b>Total Revenue Adjustments</b>					(37,615)	915,648	-	(286,199)	(674,709)	7,645
40		<b>Running Subtotal of 2017 Revised General Government Operating Budget</b>					\$ 503,943,391	\$ 167,559,944	\$ 37,475,538	\$ 5,590,593	\$ 274,576,195	\$ 18,741,121
42		<b>Expenditure Adjustments - Tax Cap Effect</b>										
43	Area Wide	Recovery of Eklutna Settlement (One-time increase to Tax Cap) re AR 2017-057	1	101000	-	-	-	-	-	(5,000,000)	5,000,000	-
44	Parks & Recreation	<b>Voter Approved Bond O&amp;M</b> - 2017 Proposition 3 - Anchorage Parks & Recreation Service Area Bonds (Contingent upon certification of April 4, 2017 election results).	R	161000	-	-	117,000	-	-	-	117,000	-
45	Multiple	<b>Voter Approved Bond O&amp;M</b> - 2017 Proposition 4 - Anchorage Roads and Drainage Service Area Road and Storm Drainage Bonds (Contingent upon certification of April 4, 2017 election results).	R	Multiple	-	-	322,500	-	-	-	322,500	-
46	Multiple	<b>Voter Approved Bond O&amp;M</b> - 2014 Proposition 5 and 2015 Proposition 5 - Anchorage Roads and Drainage Service Area Road and Storm Drainage Bonds.	R	141000	-	-	200,000	-	-	-	200,000	-
47	Multiple	Recovery of 2016 WC GL Settlements (One-time increase to Tax Cap)	1	Multiple	-	-	-	-	-	(1,893,770)	1,893,770	-
48	Multiple	<b>Voter Approved Debt Service</b> - Alignment with debt schedule from previously voter approved bonds for O&M.	R	Multiple	-	-	806,409	-	-	-	806,414	(5)
49		<b>Total Expenditure Adjustments - Tax Cap Effect</b>					1,445,909	-	-	(6,893,770)	8,339,684	(5)
51		<b>Running Subtotal of 2017 Revised General Government Operating Budget</b>					\$ 505,389,300	\$ 167,559,944	\$ 37,475,538	\$ (1,303,177)	\$ 282,915,879	\$ 18,741,116
52		<b>Expenditure Adjustments - Ongoing</b>										
53	Economic & Community	Reduce Principal Admin Officer mid-year.	R	101000	-	(1)	(25,336)	-	-	-	(25,336)	-
54	Economic & Community	Museum / PAC contractual adjustments in line with CPI and population.	R	101000	-	-	97,473	-	-	-	97,473	-
55	Fire	Medical contribution to IAFF based on increased premium cost.	R	Multiple	-	-	501,929	-	-	-	501,929	-
56	Fire	P&F Retiree Medical.	R	101000	-	-	526,889	-	-	-	526,889	-
57	Information Technology	Fixed assets depreciation.	R	607000	-	-	141,150	-	-	141,150	-	-
58	Information Technology	Oracle license and maintenance.	R	607000	-	-	96,000	-	-	96,000	-	-
59	Information Technology	Computer Associates maintenance.	R	607000	-	-	55,000	-	-	55,000	-	-
60	Information Technology	SAP HEC	R	607000	-	-	951,437	-	-	951,437	-	-
61	Information Technology	SAP AMS (Application Management Services) - budget reduction to reflect need for 2017 if we go live at Oct 1 at \$215K per month.	R	607000	-	-	(355,000)	-	-	(355,000)	-	-
62	Information Technology	SAP Training LMS Adobe Connect renewal.	R	607000	-	-	40,000	-	-	40,000	-	-
63	Information Technology	Print shop for printing and binding.	R	101000	-	-	90,000	-	-	-	90,000	-
64	Maintenance & Operatio	Utilities inflation/rate increases - Enstar, ML&P, and AWWU.	R	101000	-	-	300,000	-	-	-	300,000	-
65	Police	Medical contribution to APDEA based on increased premium cost.	R	151000	-	-	712,764	-	-	-	712,764	-
66	Police	P&F Retiree Medical .	R	151000	-	-	566,444	-	-	-	566,444	-
67	Real Estate	Lease payments due to contractual increases.	R	101000	-	-	80,000	-	-	-	80,000	-
68	Multiple	IGC Recalculation with updated factors including postponement of SAP capital project cost recovery that will start in 2018 after thorough evaluation of cost causer/cost payer relationship is evaluated.	R	Multiple	-	-	-	-	(48,840)	1,234,828	(1,324,037)	138,049
69		<b>Total Expenditure Adjustments - Ongoing</b>					3,778,750	-	(48,840)	2,163,415	1,526,126	138,049
70												

Funding Sources

Line #	Department	Description	(1)-Time	Fund	Filled Positions	Vacant Positions	Direct Costs	Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates	
71	<b>Running Subtotal of 2017 Revised General Government Operating Budget</b>					-	(1)	\$ 509,168,050	\$ 167,559,944	\$ 37,426,698	\$ 860,238	\$ 284,442,005	\$ 18,879,165
72	<b>Expenditure Adjustments - One-Time</b>												
73	Information Technology	Windows server upgrade.	1	607000	-	-	300,000	-	-	300,000	-	-	
74	Information Technology	SAP post go-live contracted technical support.	1	607000	-	-	281,600	-	-	281,600	-	-	
75	Information Technology	SAP Move from Sunshine Plaza in 2017.	1	607000	-	-	10,000	-	-	10,000	-	-	
76	Information Technology	SAP depreciation, admin moved to 2018.	1	607000	-	-	(1,576,557)	-	-	(1,576,557)	-	-	
77	Management & Budget	Contracted services for evaluation of 2-4 departments' operations and costs.	1	101000	-	-	40,000	-	-	-	40,000	-	
78	Municipal Manager	Storm Water Utility Implementation Plan.	1	101000	-	-	300,000	-	-	-	300,000	-	
79	Police	Litigation.	1	151000	-	-	500,000	-	-	-	500,000	-	
80	Multiple	Alignment of Fleet costs.	1	Multiple	-	-	245	-	-	5,676	(6,246)	815	
81	<b>Total Expenditure Adjustments - One-Time</b>					-	-	(144,712)	-	-	(979,281)	833,754	815
82													
83	<b>Running Subtotal of 2017 Revised General Government Operating Budget</b>					-	(1)	\$ 509,023,338	\$ 167,559,944	\$ 37,426,698	\$ (119,043)	\$ 285,275,759	\$ 18,879,980
84	<b>Board Requests from Service Areas (SA) with Maximum Tax Rates</b>												
85	Fire	Chugiak Fire SA - Adjust budget to the maximum mill rate of 1.0.	R	104000	-	-	(248)	-	-	-	-	(248)	
86	Public Works Administra	Glen Alps - Adjust budget to the maximum mill rate of 2.75.	R	105000	-	-	(12,771)	-	-	-	-	(12,771)	
87	Police	Girdwood Valley Service Area - use \$150,000 of fund balance for tax relief.	R	106000	-	-	-	-	-	150,000	-	(150,000)	
88	Public Works Administra	Birch Tree/Elmore LRSA - Adjust budget to the maximum mill rate of 1.50.	R	111000	-	-	(3,789)	-	-	-	-	(3,789)	
89	Public Works Administra	Campbell Airstrip LRSA - Adjust budget to Board approved mill rate of 1.25 mills (maximum voter approved mill rate is 1.50).	R	112000	-	-	(513)	-	-	-	-	(513)	
90	Public Works Administra	Valli Vue Estates LRSA - Adjust budget to the maximum mill rate of 1.40.	R	113000	-	-	(3,339)	-	-	-	-	(3,339)	
91	Public Works Administra	Skyranch Estates LRSA - Adjust budget to the maximum mill rate of 1.30.	R	114000	-	-	(1,704)	-	-	-	-	(1,704)	
92	Public Works Administra	Upper Grover LRSA - Adjust budget to the maximum mill rate of 1.00.	R	115000	-	-	188	-	-	-	-	188	
93	Public Works Administra	Ravenwood LRSA - Adjust budget to the maximum mill rate of 1.50.	R	116000	-	-	357	-	-	-	-	357	
94	Public Works Administra	Mt Park Estates LRSA - Adjust budget to the maximum mill rate of 1.00.	R	117000	-	-	(361)	-	-	-	-	(361)	
95	Public Works Administra	Mt Park/Robin Hill RRSA - Adjust budget to the maximum mill rate of 1.30.	R	118000	-	-	(4,895)	-	-	-	-	(4,895)	
96	Public Works Administra	CBERRRSA - Adjust budget to the board approved mill rate of 1.90; operating mill rate of 0.90 and capital mill rate of 1.0.	R	119000	-	-	296,625	-	-	-	-	296,625	
97	Public Works Administra	Eaglewood SA - Adjust budget to the maximum mill rate of 0.38 (maximum voter approved mill rate is 20% of CBERRRSA mill rate).	R	121000	-	-	2,393	-	-	-	-	2,393	
98	Public Works Administra	Gateway SA - Adjust budget to the maximum mill rate of 0.29 (maximum voter approved mill rate is 20% of CBERRRSA mill rate).	R	122000	-	-	115	-	-	-	-	115	
99	Public Works Administra	Lakehill LRSA - Adjust budget to the maximum mill rate of 1.50.	R	123000	-	-	6	-	-	-	-	6	
100	Public Works Administra	Totem LRSA - Adjust budget to mill rate of 1.00 (maximum voter approved mill rate is 1.50).	R	124000	-	-	(484)	-	-	-	-	(484)	
101	Public Works Administra	Paradise Valley LRSA - Adjust budget to the maximum mill rate of 1.00.	R	125000	-	-	222	-	-	-	-	222	
102	Public Works Administra	SRW Homeowners LRSA - Adjust budget to the maximum mill rate of 1.50.	R	126000	-	-	(309)	-	-	-	-	(309)	
103	Maintenance & Operatio	Eagle River Street Lights SA - Adjust budget to Board approved mill rate of 0.20 (maximum voter approved mill rate is 0.50).	R	129000	-	-	(113,646)	-	-	-	-	(113,646)	
104	Public Works Administra	Talus West LRSA - Adjust budget to the maximum mill rate of 1.30.	R	142000	-	-	617	-	-	-	-	617	
105	Public Works Administra	Upper O'Malley LRSA - Adjust budget to maximum mill rate of 2.00.	R	143000	-	-	(31,127)	-	-	-	-	(31,127)	
106	Public Works Administra	Bear Valley LRSA - Adjust budget to the maximum mill rate of 1.50.	R	144000	-	-	(63)	-	-	-	-	(63)	
107	Public Works Administra	Rabbit Creek View and Heights LRSA - Adjust budget to the maximum mill rate of 2.50.	R	145000	-	-	1,820	-	-	-	-	1,820	
108	Public Works Administra	Villages Scenic Parkway LRSA - Adjust budget to the max mill rate of 1.00.	R	146000	-	-	553	-	-	-	-	553	
109	Public Works Administra	Sequoia Estates LRSA - Adjust budget to the maximum mill rate of 1.50.	R	147000	-	-	232	-	-	-	-	232	
110	Public Works Administra	Rockhill LRSA - Adjust budget to the maximum mill rate of 1.50.	R	148000	-	-	257	-	-	-	-	257	
111	Public Works Administra	South Golden View RRSA - Adjust budget to the maximum mill rate of 1.80.	R	149000	-	-	3,112	-	-	-	-	3,112	
112	Public Works Administra	Homestead LRSA - Adjust budget to maximum mill rate of 1.30.	R	150000	-	-	(1,012)	-	-	-	-	(1,012)	
113	Parks & Recreation	ER/Chugiak Parks & Rec - Adjust budget to approved mill rate of 0.92 (maximum voter approved mill rate for operating and capital is 1.00) with additional voter approved mill rate collected for previously incurred bond indebtedness, currently 0.09. Total Service Area mill rate collection is 1.01.	R	162000	-	-	(282,041)	-	-	-	-	(282,041)	
114	<b>Total Board Requests from Service Areas (SA) with Maximum Tax Rates</b>					-	-	(149,805)	-	-	150,000	-	(299,805)
115													
116	<b>Running Subtotal of 2017 Revised General Government Operating Budget</b>					-	(1)	\$ 508,873,533	\$ 167,559,944	\$ 37,426,698	\$ 30,957	\$ 285,275,759	\$ 18,580,175
117													
118	<b>2017 Approved General Government Operating Budget</b>							\$ 503,981,006	\$ 166,644,296	\$ 37,475,538	\$ 10,058,283	\$ 271,069,413	\$ 18,733,476
119													

Funding Sources

Line #	Department	Description	(1)-Time	Fund	Filled Positions	Vacant Positions	Direct Costs	Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax SAs with Max Tax Rates
120		Total Adjustments and Amendments					\$ 4,892,527	\$ 915,648	\$ (48,840)	\$ (10,027,326)	\$ 14,206,346	\$ (153,301)
121												
122		2017 Revised General Government Operating Budget					\$ 508,873,533	\$ 167,559,944	\$ 37,426,698	\$ 30,957	\$ 285,275,759	\$ 18,580,175
123											Total Property Taxes	\$ 303,855,934
124		Less Depreciation / Amortization - Information Technology					\$ (3,326,881)					
125		2017 Revised General Government Operating Budget Appropriation					\$ 505,546,652					
126											Tax Cap Calculation	\$ 285,275,759
127											Amount (Over)/Under the Cap	\$ -
128		<b>S Version Changes</b>										
129	Police	Turnagain Arm Police SA - Add budget to maximum mill rate of 0.50.	R	152000	-	-	50,461	-	-	-	-	50,461
130		Total S Version Changes			-	-	50,461	-	-	-	-	50,461
131												
132		Running Subtotal of 2017 Revised General Government Operating Budget			-	(1)	\$ 508,923,994	\$ 167,559,944	\$ 37,426,698	\$ 30,957	\$ 285,275,759	\$ 18,630,636
133												
134		2017 Approved General Government Operating Budget					\$ 503,981,006	\$ 166,644,296	\$ 37,475,538	\$ 10,058,283	\$ 271,069,413	\$ 18,733,476
135												
136		Total Adjustments and Amendments					\$ 4,942,988	\$ 915,648	\$ (48,840)	\$ (10,027,326)	\$ 14,206,346	\$ (102,840)
137												
138		2017 Revised General Government Operating Budget with S Version Changes					\$ 508,923,994	\$ 167,559,944	\$ 37,426,698	\$ 30,957	\$ 285,275,759	\$ 18,630,636
139											Total Property Taxes	\$ 303,906,395
140		Less Depreciation / Amortization - Information Technology					\$ (3,326,881)					
141		2017 Revised General Government Operating Budget Appropriation S Version					\$ 505,597,113					
142											Tax Cap Calculation	\$ 285,275,759
143											Amount (Over)/Under the Cap	\$ -

Municipal Clerk's Office

**Approved**

Date: 4/25/2017

Submitted by: Chairman of the Assembly  
 at the Request of the Mayor  
 Prepared by: Office of Management &  
 Budget  
 For Reading: April 25, 2017

**ANCHORAGE, ALASKA  
 AO NO. 2017 – 69 (S)**

**AN ORDINANCE SETTING THE RATES OF TAX LEVY, APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR ALL SERVICE AREAS OF THE MUNICIPALITY OF ANCHORAGE GENERAL GOVERNMENT FOR 2017.**

THE ANCHORAGE ASSEMBLY ORDAINS:

**Section 1.** The Assembly hereby fixes the rates of tax levy for all service areas of the Municipality of Anchorage general government for fiscal year 2017. The Anchorage Assembly levies these taxes upon the full value of all assessed taxable real and personal property as follows:

**Section 2.** Areawide General, Fund 101 a tax of 0.40 mills

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

**Section 4.** Chugiak Fire Service Area, Fund 104 a tax of 1.00 mills

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

**Section 6.** Girdwood Valley Service Area, Fund 106 a tax of 5.00 mills

**Section 7.** Birch Tree/Elmore Limited Road Service Area, Fund 111 a tax of 1.50 mills

**Section 8.** Campbell Airstrip Road (Sec. 6) Limited Road Service Area, Fund 112 a tax of 1.25 mills

**Section 9.** Valli Vue Estates Limited Road Service Area, Fund 113 a tax of 1.40 mills

**Section 10.** Skyranch Estates Limited Road Service Area, Fund 114 a tax of 1.30 mills

**Section 11.** Upper Grover Limited Road Service Area, Fund 115 a tax of 1.00 mills

**Section 12.** Raven Woods/Bubbling Brook Limited Road Service Area, Fund 116 a tax of 1.50 mills

**Section 13.** Mt. Park Estates Limited Road Service Area, Fund 117 a tax of 1.00 mills

**Section 14.** Mt. Park/Robin Hill Limited Road Service Area, Fund 118 a tax of 1.30 mills

1			
2	<b><u>Section 15.</u></b>	Chugiak, Birchwood, Eagle River Rural Road, Service Area, Fund 119	a tax of 1.90 mills
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4			
5	<b><u>Section 16.</u></b>	Eaglewood Contributing Road Service Area, Fund 121	a tax of 0.38 mills
6			
7	<b><u>Section 17.</u></b>	Gateway Contributing Road Service Area, Fund 122	a tax of 0.29 mills
8			
9	<b><u>Section 18.</u></b>	Lakehill Limited Road Service Area, Fund 123	a tax of 1.50 mills
10			
11	<b><u>Section 19.</u></b>	Totem Limited Road Service Area, Fund 124	a tax of 1.00 mills
12			
13	<b><u>Section 20.</u></b>	Paradise Valley South Limited Road Service Area, Fund 125	a tax of 1.00 mills
14			
15			
16	<b><u>Section 21.</u></b>	SRW Homeowners Limited Road Service Area, Fund 126	a tax of 1.50 mills
17			
18			
19	<b><u>Section 22.</u></b>	Eagle River Street Light Service Area, Fund 129	a tax of 0.20 mills
20			
21	<b><u>Section 23.</u></b>	Anchorage Fire Service Area, Fund 131	a tax of 2.38 mills
22			
23	<b><u>Section 24.</u></b>	Anchorage Roads & Drainage Service Area, Fund 141	a tax of 2.22 mills
24			
25	<b><u>Section 25.</u></b>	Talus West Limited Road Service Area, Fund 142	a tax of 1.30 mills
26			
27	<b><u>Section 26.</u></b>	Upper O'Malley Limited Road Service Area, Fund 143	a tax of 2.00 mills
28			
29			
30	<b><u>Section 27.</u></b>	Bear Valley Limited Road Service Area, Fund 144	a tax of 1.50 mills
31			
32	<b><u>Section 28.</u></b>	Rabbit Creek View & Rabbit Creek Heights Limited Road Service Area, Fund 145	a tax of 2.50 mills
33			
34			
35	<b><u>Section 29.</u></b>	Villages Scenic Parkway Limited Road Service Area, Fund 146	a tax of 1.00 mills
36			
37			
38	<b><u>Section 30.</u></b>	Sequoia Estates Limited Road Service Area, Fund 147	a tax of 1.50 mills
39			
40	<b><u>Section 31.</u></b>	Rockhill Limited Road Service Area, Fund 148	a tax of 1.50 mills
41			
42	<b><u>Section 32.</u></b>	South Goldenview Rural Road Service Area, Fund 149	a tax of 1.80 mills
43			
44	<b><u>Section 33.</u></b>	Homestead Limited Road Service Area, Fund 150	a tax of 1.30 mills
45			
46	<b><u>Section 34.</u></b>	Anchorage Metropolitan Police Service Area, Fund 151	a tax of 3.21 mills
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48	<b><u>Section 35.</u></b>	Turnagain Arm Police Service Area, Fund 152	a tax of 0.50 mills
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**36**  
**Section 36.** Anchorage Parks & Recreation Service Area, Fund 161 a tax of 0.53 mills

**37**  
**Section 36.** Eagle River-Chugiak Parks & Recreation Service Area,  
Fund 162 a tax of 1.01 mills

**38**  
**Section 37.** Per the Charter's Tax Limit, the General Government amount of property  
taxes allowed is \$285,275,759; the amount to be collected is \$285,275,759.

**39**  
**Section 38.** The total amount of property taxes levied for all service areas of the  
Municipality of Anchorage general government for fiscal year 2017 is:

Property Taxes to be Collected (per Charter Limit)	\$285,275,759
	<b>\$ 18,630,636</b>
Property Taxes from Service Areas (not subject to Charter Limit)	<del>\$ 18,580,175</del>
	<b>\$303,906,395</b>
Total General Government Taxes Levied	<del>\$303,855,934</del>

**40**  
**Section 39.** These rates may be adjusted to include amendments and any associated  
IGC impact as a result of the approved 2017 Revised Budget.

**41**  
**Section 40.** This ordinance shall take effect immediately upon passage and approval.

PASSED AND APPROVED by the Anchorage Assembly this 25 day of April, 2017.

Duck Tran  
Chair

ATTEST:

Barbara A Jones  
Municipal Clerk



# MUNICIPALITY OF ANCHORAGE

## ASSEMBLY MEMORANDUM

### AM No. 302 – 2017 (A)

**Meeting Date:** April 25, 2017

1 FROM: MAYOR

2

3 SUBJECT: AN ORDINANCE SETTING THE RATES OF TAX LEVY,  
4 APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND  
5 LEVYING TAXES FOR ALL SERVICE AREAS OF THE  
6 MUNICIPALITY OF ANCHORAGE GENERAL GOVERNMENT FOR  
7 2017.

8

9 This memorandum transmits the ordinance to establish the 2017 tax rates and tax  
10 levies for all service areas of the Municipality of Anchorage general government.

11

12 The tax rates and tax levies shown in the attached ordinance are those required to  
13 support the revised 2017 General Government Operating Budget.

14

15 **The S version** of the ordinance includes a new Section 35 to establish the 2017 mill  
16 rate for the Turnagain Arm Police Service Area (Fund 152) that was created per  
17 voter approval via special election on April 4, 2017. Additionally, the newly  
18 numbered Section 39 includes the tax dollar impact of this fund.

19

20 THE ADMINISTRATION RECOMMENDS APPROVAL.

21

22 Prepared by: Office of Management & Budget (OMB)

23 Approved by: Lance Wilber, Director, OMB

24 Concur: William D. Falsey, Municipal Attorney

25 Concur: Robert E. Harris, CFO

26 Concur: Michael K. Abbott, Municipal Manager

27 Respectfully Submitted: Ethan A. Berkowitz, Mayor



## 2017 Approved to 2017 Revised Direct Cost Budget Reconciliation by Department

Department	2016 Revised Budget	2017 Approved Budget	Ongoing - Tax Cap			Ongoing - Public Safety			Ongoing - Non Public Safety					One-Time <sup>2</sup>	Subtotal	2017 Revised Budget	Less Depreciation	2017 Revised Appropriation	
			Voter Approved O&M	Debt Service	Subtotal	Medical Contrib	P&F Ret Medical	Subtotal	Various <sup>1</sup>	TANs	Fleet Alignment	Service Area Board Requests	Subtotal						
Assembly	4,458,823	3,624,538	-	-	-	-	-	-	-	-	-	-	-	-	-	3,624,538	-	3,624,538	
Chief Fiscal Officer	476,240	468,858	-	-	-	-	-	-	-	-	-	-	-	-	-	468,858	-	468,858	
Development Services	11,223,405	11,123,998	-	-	-	-	-	-	-	-	-	-	-	-	-	11,129,890	-	11,129,890	
Economic & Community Developm	11,365,368	11,748,914	-	2,929	2,929	-	-	-	-	72,135	-	-	-	72,135	-	75,064	11,823,978	-	11,823,978
Employee Relations	3,811,287	3,632,382	-	-	-	-	-	-	-	-	-	-	-	-	-	3,632,382	-	3,632,382	
Equal Rights Commission	775,779	766,494	-	-	-	-	-	-	-	-	-	-	-	-	-	766,494	-	766,494	
Finance	14,364,540	14,584,747	-	-	-	-	-	-	-	-	-	(947)	-	(947)	-	14,583,800	-	14,583,800	
Fire	93,871,863	97,398,160	-	1,494	1,494	501,929	526,889	1,028,818	(5)	35,355	-	(248)	35,102	-	1,065,414	98,463,574	-	98,463,574	
Health & Human Services	11,583,366	11,564,810	-	-	-	-	-	-	-	-	-	230	-	230	-	11,565,040	-	11,565,040	
Information Technology	18,069,255	24,909,779	-	-	-	-	-	-	1,018,587	-	(841)	-	1,017,746	(984,957)	32,789	24,942,568	(3,326,881)	21,615,687	
Internal Audit	734,921	720,043	-	-	-	-	-	-	-	-	(86)	-	(86)	-	(86)	719,957	-	719,957	
Library	8,273,329	8,367,293	-	-	-	-	-	-	-	-	(39)	-	(39)	-	(39)	8,367,254	-	8,367,254	
Maintenance & Operations	89,064,961	86,890,552	475,500	701,453	1,176,953	-	-	-	300,000	19,159	(99,850)	(113,646)	105,663	-	1,282,616	88,173,168	-	88,173,168	
Management & Budget	1,249,866	1,049,720	-	-	-	-	-	-	-	-	-	-	-	40,000	40,000	1,089,720	-	1,089,720	
Mayor	2,520,527	1,903,608	-	-	-	-	-	-	-	-	(5,769)	-	(5,769)	-	(5,769)	1,897,839	-	1,897,839	
Municipal Attorney	7,462,462	7,372,099	-	-	-	-	-	-	-	-	(45)	-	(45)	-	(45)	7,372,054	-	7,372,054	
Municipal Manager	13,136,457	13,200,252	-	(1,287)	(1,287)	-	-	-	-	-	(1,622)	-	(1,622)	300,000	297,091	13,497,343	-	13,497,343	
Parks & Recreation	21,567,667	21,927,278	117,000	84,266	201,266	-	-	-	-	2,968	(37,084)	(282,041)	(316,157)	-	(114,891)	21,812,387	-	21,812,387	
Planning	3,443,739	3,343,951	-	-	-	-	-	-	-	-	(90)	-	(90)	-	(90)	3,343,861	-	3,343,861	
Police	101,684,222	109,223,429	-	18,623	18,623	712,764	566,444	1,279,208	-	53,711	147,515	50,461	251,687	500,000	2,049,518	111,272,947	-	111,272,947	
Project Management & Engineering	6,641,519	6,567,925	37,000	-	37,000	-	-	-	-	-	(4,889)	-	(4,889)	-	32,111	6,600,036	-	6,600,036	
Public Transportation	23,362,097	22,963,587	-	(1,064)	(1,064)	-	-	-	(375,000)	-	-	-	(375,000)	-	(376,064)	22,587,523	-	22,587,523	
Public Works Administration	11,734,254	11,853,193	-	-	-	-	-	-	-	-	360	246,130	246,490	-	246,490	12,099,683	-	12,099,683	
Purchasing	1,811,040	1,795,065	-	-	-	-	-	-	-	-	-	-	-	-	-	1,795,065	-	1,795,065	
Real Estate	7,914,001	7,833,487	-	-	-	-	-	-	80,000	-	-	-	80,000	-	80,000	7,913,487	-	7,913,487	
Traffic	5,554,373	5,501,844	10,000	-	10,000	-	-	-	-	-	(2,490)	-	(2,490)	-	7,510	5,509,354	-	5,509,354	
TANs Expense	263,013	214,048	-	-	-	-	-	-	-	226,194	-	-	226,194	-	226,194	440,242	-	440,242	
Convention Center Reserve	13,336,918	13,430,952	-	-	-	-	-	-	-	-	-	-	-	-	-	13,430,952	-	13,430,952	
<b>Direct Cost Total</b>	<b>489,755,292</b>	<b>503,981,006</b>	<b>639,500</b>	<b>806,414</b>	<b>1,445,914</b>	<b>1,214,693</b>	<b>1,093,333</b>	<b>2,308,026</b>	<b>1,095,717</b>	<b>337,387</b>	<b>245</b>	<b>(99,344)</b>	<b>1,334,005</b>	<b>(144,957)</b>	<b>4,942,988</b>	<b>508,923,994</b>	<b>(3,326,881)</b>	<b>505,597,113</b>	

**Notes:**

<sup>1</sup> **Ongoing - Non Public Safety - Various:** Economic & Community Development - (\$25,336) Reduce Principal Admin Officer mid-year, \$97,473 Museum and PAC contractual adjustments in line with CPI and population; Information Technology - \$141,150 Fixed assets depreciation, \$96,000 Oracle license and maintenance, \$55,000 Computer Associates maintenance, \$951,437 SAP HEC, (\$355,000) SAP Application Management Services (AMS) budget reduction, \$40,000 SAP Training LMS Adobe Connect renewal, \$90,000 Print Shop for printing and binding; Maintenance & Operations - \$300,000 Utilities inflation/rate increases; Public Transportation - (\$375,000) Reduction in contractual gas cost offset with reduction in revenue due to contractor not using MOA fuel contract; Real Estate - \$80,000 Lease payments due to contractual increase.

<sup>2</sup> **One-Time:** Information Technology - \$300,000 Windows server upgrade, \$281,600 SAP post-go-live contracted technical support, \$10,000 SAP move from Sunshine Plaza, (\$1,576,557) SAP depreciation and admin moved to 2018; Management & Budget - \$40,000 Contracted services for evaluation of 2-4 departments' operations and costs; Municipal Manager - \$300,000 Storm Water Utility Implementation Plan; Police - \$500,000 Litigation.

## 2017 Revised Direct Cost Budget by Department and Category of Expenditure

Department	Personnel Services	Supplies	Travel	Other Services	Debt Service	Depreciation Amortization	Capital Outlay	Total Direct Cost	Less Depreciation Amortization	Total Appropriation
Assembly	2,261,257	12,304	36,523	1,314,454	-	-	-	3,624,538	-	3,624,538
Chief Fiscal Officer	299,141	2,952	5,000	161,765	-	-	-	468,858	-	468,858
Development Services	10,556,846	90,745	-	468,099	-	-	14,200	11,129,890	-	11,129,890
Economic & Community Development	935,699	44,525	-	9,936,851	906,903	-	-	11,823,978	-	11,823,978
Employee Relations	3,436,053	8,513	-	187,816	-	-	-	3,632,382	-	3,632,382
Equal Rights Commission	738,898	2,086	9,600	15,910	-	-	-	766,494	-	766,494
Finance	12,408,256	69,969	7,000	2,074,775	-	-	23,800	14,583,800	-	14,583,800
Fire	70,424,981	2,571,698	50,000	14,685,501	4,881,486	-	338,833	92,952,499	-	92,952,499
<i>Fire - Police/Fire Retirement</i>	-	-	-	5,511,075	-	-	-	5,511,075	-	5,511,075
Health & Human Services	4,580,074	180,849	5,450	6,489,024	291,705	-	17,938	11,565,040	-	11,565,040
Information Technology	10,255,841	85,635	14,157	10,311,471	898,680	3,326,881	49,903	24,942,568	(3,326,881)	21,615,687
Internal Audit	710,118	1,331	1,500	7,008	-	-	-	719,957	-	719,957
Library	6,757,711	57,086	8,000	1,473,712	-	-	70,745	8,367,254	-	8,367,254
Maintenance & Operations	18,990,047	2,001,734	4,810	21,801,145	45,341,732	-	33,700	88,173,168	-	88,173,168
Management & Budget	969,153	2,761	-	117,806	-	-	-	1,089,720	-	1,089,720
Mayor	1,191,701	5,872	25,000	675,266	-	-	-	1,897,839	-	1,897,839
Municipal Attorney	5,660,963	27,034	10,000	1,674,057	-	-	-	7,372,054	-	7,372,054
Municipal Manager	2,517,958	49,281	16,128	9,862,864	1,049,612	-	1,500	13,497,343	-	13,497,343
Parks & Recreation	11,038,181	1,013,712	4,000	6,296,487	3,302,177	-	157,830	21,812,387	-	21,812,387
Planning	3,189,579	14,944	-	129,888	-	-	9,450	3,343,861	-	3,343,861
Police	85,707,543	2,983,160	29,500	10,137,705	324,762	-	59,000	99,241,670	-	99,241,670
<i>Police - Police/Fire Retirement</i>	-	-	-	12,031,277	-	-	-	12,031,277	-	12,031,277
Project Management & Engineering	6,180,516	93,250	-	318,430	-	-	7,840	6,600,036	-	6,600,036
Public Transportation	15,579,054	2,435,455	3,000	4,089,061	480,953	-	-	22,587,523	-	22,587,523
Public Works Administration	2,288,060	173,413	-	9,632,210	-	-	6,000	12,099,683	-	12,099,683
Purchasing	1,703,498	5,964	-	85,603	-	-	-	1,795,065	-	1,795,065
Real Estate	684,345	5,708	1,000	7,214,134	-	-	8,300	7,913,487	-	7,913,487
Traffic	4,346,990	739,180	5,360	392,744	-	-	25,080	5,509,354	-	5,509,354
TANS Expense	-	-	-	-	440,242	-	-	440,242	-	440,242
Convention Center Reserve	-	-	-	13,430,952	-	-	-	13,430,952	-	13,430,952
<b>Direct Cost Total</b>	<b>283,412,463</b>	<b>12,679,161</b>	<b>236,028</b>	<b>150,527,090</b>	<b>57,918,252</b>	<b>3,326,881</b>	<b>824,119</b>	<b>508,923,994</b>	<b>(3,326,881)</b>	<b>505,597,113</b>
% of Total	55.69%	2.49%	0.05%	29.58%	11.38%	0.65%	0.16%	100.00%		

## Position Summary by Department

Department	2015 Revised Budget					2016 Revised Budget					2017 Revised Budget					17 v 16 Chg	
	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	#	%
Assembly	23	5	-	-	28	25	3	-	-	28	26	1	-	-	27	(1)	-3.6%
Chief Fiscal Officer	3	-	-	-	3	2	-	-	-	2	2	-	-	-	2	-	0.0%
Community Development	97	-	-	-	97												
Development Services						74	-	-	-	74	73	-	-	-	73	(1)	-1.4%
Economic & Community Development						6	-	-	-	6	7	-	-	-	7	1	16.7%
Employee Relations	36	-	-	-	36	34	-	-	-	34	30	-	-	-	30	(4)	-11.8%
Equal Rights Commission	5	1	-	-	6	5	1	-	-	6	6	-	-	-	6	-	0.0%
Finance	113	2	-	-	115	104	1	-	-	105	102	1	-	-	103	(2)	-1.9%
Fire	378	-	-	-	378	383	-	-	-	383	382	-	-	-	382	(1)	-0.3%
Health & Human Services	53	2	1	-	56	54	1	2	-	57	53	1	1	-	55	(2)	-3.5%
Information Technology	76	-	-	-	76	73	-	-	-	73	75	-	-	-	75	2	2.7%
Internal Audit	5	1	-	-	6	5	1	-	-	6	5	1	-	-	6	-	0.0%
Library	59	35	-	-	94	60	34	-	-	94	61	30	-	-	91	(3)	-3.2%
Maintenance & Operations						155	-	14	-	169	153	-	7	-	160	(9)	-5.3%
Management & Budget	8	-	-	-	8	7	-	-	-	7	6	-	-	-	6	(1)	-14.3%
Mayor	9	-	-	-	9	9	-	-	-	9	9	-	-	-	9	-	0.0%
Municipal Attorney	53	-	-	-	53	51	-	-	-	51	50	-	-	-	50	(1)	-2.0%
Municipal Manager	21	1	-	-	22	20	2	-	-	22	20	2	-	-	22	-	0.0%
Parks & Recreation	65	46	187	30	328	65	42	183	30	320	69	25	199	31	324	4	1.3%
Planning						25	-	-	-	25	24	-	-	-	24	(1)	-4.0%
Police	523	1	-	-	524	544	-	-	-	544	599	-	-	-	599	55	10.1%
Project Management & Engineering						38	1	2	1	42	37	1	2	1	41	(1)	-2.4%
Public Transportation	145	-	-	-	145	147	-	-	-	147	147	-	-	-	147	-	0.0%
Public Works	237	2	20	2	261												
Public Works Administration						17	-	-	-	17	18	-	-	-	18	1	5.9%
Purchasing	15	-	-	-	15	15	-	-	-	15	14	-	-	-	14	(1)	-6.7%
Real Estate	6	-	-	-	6	5	1	-	-	6	5	1	-	-	6	-	0.0%
Traffic						26	-	3	1	30	26	-	3	1	30	-	0.0%
<b>Position Total</b>	<b>1,930</b>	<b>96</b>	<b>208</b>	<b>32</b>	<b>2,266</b>	<b>1,949</b>	<b>87</b>	<b>204</b>	<b>32</b>	<b>2,272</b>	<b>1,999</b>	<b>63</b>	<b>212</b>	<b>33</b>	<b>2,307</b>	<b>35</b>	<b>1.5%</b>

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

### 2017 Continuation adjustments from 2016 Revised (net-zero changes detailed in department reconciliations in Approved Budget Book).

- Assembly - adjust 1 PT Administrative Assistant position to FT funded with reduction in non-labor.
- Equal Rights Commission - adjust 1 PT Senior Office Associate position to FT funded with grade reduction on Professional Investigator.
- Health & Human Services - reduce 1 FT position allocated to grants.
- Maintenance & Operations - adjust 1 Seasonal Engineering Technician position to FT funded with reduction in non-labor.
- Parks & Recreation - net zero changes to recategorize positions with no impact to service.
- Police - create 1 new FT Police Capitan position by eliminating 1 FT Crime Prevention Specialist and 1 FT Patrol Officer.
- Project Management & Engineering - transfer 1 FT Administrative Officer to Public Works Administration.
- Public Works Administration - transfer 1 FT Administrative Officer from Project Management & Engineering.

### 2017 Approved Budget Changes from 2017 Continuation:

- Assembly - eliminate 1 vacant PT Administrative Assistant position.
- Development Services - eliminate 1 FT Civil Engineer I in Private Development.
- Economic & Community Development - transfer 1 FT Chief Innovation Officer position from Municipal Manager non-labor.
- Employee Relations - eliminate 1 FT Personnel Technician II in Benefits Division; eliminate 3 FT positions after July 1, 2017 due to SAP going live: 2 FTs from Benefits, 1 FT from Employment Division.
- Finance - eliminate 3 FT positions after July 1, 2017 due to SAP going live: 1 FT from Central Accounting, 2 FT from Payroll; eliminate 1 FT full-year position from Central Accounting, create 2 new FT positions in Public Finance.
- Fire - eliminate 1 FT Fire Payroll Specialist position after July 1, 2017 from AFD Finance due to SAP going live.
- Health & Human Services - eliminate 1 Seasonal Environmental Health Specialist position.
- Information Technology - create 4 new FT Analysts each working 1/2 of year in 2017 in Application Services; eliminate 3 FT positions after July 1, 2017 due to SAP going live: 1 FT from Network Services, 1 FT from ERP Services, 1 FT from ERP Implementation.
- Library - changed 3 PT positions to 3 FT positions in Adult Services; eliminate 1 PT Library Assistant II in Circulation, 1 FT Library Assistant II in Technical Services, 1 FT Library Assistant II in Circulation.
- Maintenance & Operations - eliminate 6 winter seasonal Light Equipment Operator positions, 2 FT regular Medium Equipment Operator positions and 1 FT regular Administrative Officer position.
- Management & Budget - eliminate 1 FT position after July 1, 2017 due to SAP going live.
- Municipal Attorney - eliminate 1 vacant FT Legal Secretary position.
- Parks & Recreation - eliminate 1 FT Community Work Service Assistant in Community Work Service; eliminate 1 FT Recreation Superintendent in Aquatics; create 1 new FT Park Foreman in Parks & Recs Administration; create 1 new FT Landscape Architect II 50% in Park Property Management and 50% Eagle River/Chugiak Parks; create 1 FT new Recreation Supervisor in Recreation Facilities; create 1 new Seasonal PT Assistant Recreation Center Manager in Recreation Facilities; create 2 new Seasonal PT Recreation Specialist II in Recreation Facilities; and eliminate 5 Seasonal Lifeguard positions for cost saving.
- Planning - eliminate 1 FT Office Associate in Zoning & Platting.
- Police - add 56 new Police Officer positions in two academies (up-to 28 recruits in June 2017 academy and up-to 28 recruits in December 2017 academy).
- Purchasing - eliminate 1 FT position after July 1, 2017 due to SAP going live.

### 2017 Revised Budget Changes from 2017 Approved:

- Economic & Community Development - reduce 1 FT Principal Admin Officer mid-year.
- Information Technology - Net-zero department changes: eliminated 1 FT Technology Analyst from Projects & Procurement and 1 FT Systems Analyst from Application Services in order to create 1 new FT Special Administrative Assistant II position in Network Services and to fully fund existing FT Systems Analyst in ERP Services (this position was funded only half year until SAP Go-live date of 07/01/2017).
- Parks & Recreation - Net zero department changes: Eagle River Parks & Rec: add 1 new FT Foreman position and 1 new FT Caretaker I position funded with non-labor reduction. Anchorage Parks and Rec: add 10 new Seasonal Parks Caretaker I positions to clean up illegal homeless campsite per Mayor's 2016 initiative funded with elimination of 1 FT Park Foreman position.

## 2017 Personnel Benefit Assumptions

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

Employee Group	Contract End	FTE Definition Hours <sup>8</sup>	Wage Increase	Monthly Premium		PERS/ Pension <sup>3</sup>	Leave <sup>6</sup> Cashout	SS/Medicare <sup>1,4</sup> Unemp/et al.
				Premium <sup>1,5</sup> Health	Other <sup>2</sup>			
AMEA	12/31/2018	2080	1.50%	\$1,931	\$8.68	22.00%	2.00%	8.01%
<sup>7</sup> APDEA (Police) Sworn	6/30/2018	2080	1.50%	\$2,020	\$34.25	24.00%	1.40%	8.01%
<sup>7</sup> APDEA (Police) Non-Sworn	6/30/2018	2080	1.50%	\$2,000	\$14.15	24.00%	1.40%	8.01%
Executives		2080	1.50%	\$1,927	\$8.68	22.00%	0.80%	8.01%
IAFF (Fire) F40	6/30/2018	2080	2.00%	\$1,993	\$34.25	22.00%	5.40%	8.01%
<sup>7</sup> IAFF (Fire) F56	6/30/2018	3159	2.00%	\$1,993	\$34.25	22.00%	7.30%	8.01%
<sup>7</sup> IAFF (Fire) Dispatch	6/30/2018	2236	2.00%	\$1,993	\$34.25	22.00%	3.10%	8.01%
IBEW/Electrical	12/31/2016	2080	1.50%	\$1,812 / \$1,878	\$52.03	\$1,349	1.90%	9.65%
IBEW/NECA Employees		2080	0.00%	\$2,020 / \$1,010	\$25.95	\$1,142	0.00%	10.85%
IBEW/Technicians	12/31/2017	2080	1.50%	\$1,927	\$8.68	22.00%	2.65%	8.01%
Local 71 (Laborers)	6/30/2018	2080	1.50%	\$1,545 / \$1,595	\$1.98	22.00%	4.50%	8.01%
Mayor		2080	0.00%	\$1,927	\$8.68	22.00%	0.00%	8.01%
<sup>7</sup> Non-represented		2080	1.50%	\$1,927	\$8.68	22.00%	3.50%	8.01%
Operating Engineers	6/30/2019	2080	1.00%	\$1,378	\$53.98	\$914	2.05%	7.85%
Plumbers	6/30/2016	2080	1.50%	\$1,927	\$8.68	22.00%	1.60%	8.01%
Teamsters	12/31/2016	2080	1.50%	\$1,927	\$8.68	22.00%	1.30%	8.01%
Assembly Members		2080	0.00%	\$542	\$1.98	22.00%	0.00%	7.85%

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

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

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

Life: \$6.70/month= AMEA, Non-Rep, Exec, IBEW-Mechanics, Plumbers, Teamsters, IBEW-Electrical workers and APDEA-Non-sworn; \$26.80/month IAFF and APDEA-Sworn; Not applicable = Assembly, Local 71, IBEW-NECA and Operating Engineers

Administrative Fee: \$5/month APDEA & IAFF

Legal Trust: \$25.95/month IBEW Electrical and NECA employees

Apprentice Fund: \$17.40/month IBEW Electrical employees and \$52.00/month for Operating Engineer employees.

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

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

National Electric Benefit Fund 3% IBEW NECA employees

Money Purchase Plan 1.8% IBEW Electrical and NECA employees

LTD 0.156% all unions except Operating Engineers, IBEW/Electrical, IBEW/NECA and Assembly

Social Security 6.2% all unions, 2016 base wage assumption of \$120,000. Some police & fire employees are exempt

Medicare 1.45% all unions

Unemployment 0.2% all unions

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

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

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

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

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

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

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

<sup>6</sup> For general government, compensated absences are based on modified accrual so that the leave cashout percentage represents the amount of leave expected to be cashed out during the budget year, as a percentage of salary. Utilities, enterprises, and internal service funds determine compensated absences by full accrual method so that the calculated leave cashout is performed external to the percentages used on this schedule. Except for the Mayor position, as approved on February 12, 2015 by the Commission on Salaries and Emoluments of Elected Officials, will not acquire and accumulate annual leave commencing on July 1, 2015.

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

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

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

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

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

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

## 2017 Revised Budget Debt Service

Fund Description	Principal	Interest	Total P&I	Agent Fees	Total
<b>Voter-Approved General Obligation (GO) Bonds Inside Tax Limit Calculation (5 Major Funds)</b>					
101000 Emergency Ops Ctr	737,599	311,313	1,048,912	700	1,049,612
101000 Senior Center	38,705	11,214	49,919	50	49,969
101000 Cemetery	192,078	49,558	241,636	100	241,736
101000 Emergency Medical Service	573,504	366,433	939,937	650	940,587
101000 Public Facility Repair -Areawide	326,570	282,933	609,503	200	609,703
101000 Transit	295,505	184,948	480,453	500	480,953
131000 Anchorage Fire	2,689,628	1,162,051	3,851,679	3,500	3,855,179
141000 Anchorage Roads & Drainage	28,836,948	16,430,761	45,267,709	34,000	45,301,709
151000 Anchorage Police	137,547	80,040	217,587	450	218,037
161000 Anchorage Parks/Rec	2,016,632	918,894	2,935,526	2,500	2,938,026
<b>GO Bonds Inside Tax Cap Total</b>	<b>35,844,716</b>	<b>19,798,145</b>	<b>55,642,861</b>	<b>42,650</b>	<b>55,685,511</b>
<b>Voter-Approved GO Bonds Outside Tax Limit Calculation</b>					
106000 Girdwood Fire	11,608	707	12,315	30	12,345
162000 Eagle River Parks/Rec	303,677	53,402	357,079	400	357,479
<b>GO Bonds Outside Tax Cap Total</b>	<b>315,285</b>	<b>54,109</b>	<b>369,394</b>	<b>430</b>	<b>369,824</b>
<b>GO Bonds Total</b>	<b>36,160,001</b>	<b>19,852,254</b>	<b>56,012,255</b>	<b>43,080</b>	<b>56,055,335</b>
<b>Revenue Bond - Alaska Center for the Performing Arts (ACPA)</b>					
301000 PAC Revenue Bond	125,000	172,200	297,200	-	297,200
<b>ACPA Revenue Bond Total</b>	<b>125,000</b>	<b>172,200</b>	<b>297,200</b>	<b>-</b>	<b>297,200</b>
<b>Lease/Purchase Agreements</b>					
607000 IT Capital Infrastructure	-	80,000	80,000	-	80,000
<b>Lease/Purchase Agreements Total</b>	<b>-</b>	<b>80,000</b>	<b>80,000</b>	<b>-</b>	<b>80,000</b>
<b>Tax Anticipation Notes (TANS)</b>					
101000 Areawide	-	440,241	440,241	1	440,242
131000 Anchorage Fire	-	73,374	73,374	1	73,375
141000 Anchorage Roads & Drainage	-	40,022	40,022	1	40,023
151000 Anchorage Police	-	106,724	106,724	1	106,725
161000 Anchorage Parks/Rec	-	6,671	6,671	1	6,672
<b>TANS Total</b>	<b>-</b>	<b>667,032</b>	<b>667,032</b>	<b>5</b>	<b>667,037</b>
<b>Other</b>					
607000 ERP	-	803,680	803,680	15,000	818,680
<b>Other Total</b>	<b>-</b>	<b>803,680</b>	<b>803,680</b>	<b>15,000</b>	<b>818,680</b>
<b>Debt Service Total</b>	<b>36,285,001</b>	<b>21,575,166</b>	<b>57,860,167</b>	<b>58,085</b>	<b>57,918,252</b>

**2017 Revised Direct Cost Budget Use of Funds by Departments  
(Direct Cost in \$ Thousands)**

Fund #	101000	104000	106000	119000	131000	141000	151000	161000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000	TOTAL	% of Total
Department	Areawide	Chugiak Fire Service Area	Girdwood Valley Service Area	Chugiak/Birchwd/ER RR SA	Anch Fire Service Area	Anch Roads / Drainage Service Area	Anch Police Service Area	Anch Parks & Rec Service Area	Eagle River / Chugiak Parks & Rec Service Area	Multiple SAs and LRSAs	Bid Safety Service Area	Public Fin Invest	Cnvntn Ctr Ops Reserve	Heritage Land Bank	Rev Bond-PAC	Self-Ins	Mgmt Info Systems	TOTAL	% of Total
Assembly	3,625	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,625	0.7%
Chief Fiscal Officer	469	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	469	0.1%
Development Services	5,187	-	-	-	-	-	-	-	-	-	5,943	-	-	-	-	-	-	11,130	2.2%
Economic & Community Deve	11,527	-	-	-	-	-	-	-	-	-	-	-	-	-	297	-	-	11,824	2.3%
Employee Relations	3,632	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,632	0.7%
Equal Rights Commission	766	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	766	0.2%
Finance	12,133	-	-	-	-	-	-	-	-	-	-	2,450	-	-	-	-	-	14,584	2.9%
Fire	25,245	1,006	837	-	71,375	-	-	-	-	-	-	-	-	-	-	-	-	98,464	19.3%
Health & Human Services	11,565	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,565	2.3%
Information Technology	1,217	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,726	24,943	4.9%
Internal Audit	720	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	720	0.1%
Library	8,367	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,367	1.6%
Maintenance & Operations	14,892	-	976	-	-	72,099	-	-	-	207	-	-	-	-	-	-	-	88,173	17.3%
Management & Budget	1,090	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,090	0.2%
Mayor	1,898	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,898	0.4%
Municipal Attorney	7,372	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,372	1.4%
Municipal Manager	3,531	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,966	-	13,497	2.7%
Parks & Recreation	-	-	237	-	-	-	-	17,513	4,062	-	-	-	-	-	-	-	-	21,812	4.3%
Planning	3,344	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,344	0.7%
Police	50	-	618	-	-	-	110,554	-	-	50	-	-	-	-	-	-	-	111,273	21.9%
Project Management & Engin	6,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,600	1.3%
Public Transportation	22,588	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,588	4.4%
Public Works Administration	1,837	-	-	7,270	-	-	-	-	-	2,992	-	-	-	-	-	-	-	12,100	2.4%
Purchasing	1,795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,795	0.4%
Real Estate	7,246	-	-	-	-	-	-	-	-	-	-	-	-	667	-	-	-	7,913	1.6%
Traffic	5,509	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,509	1.1%
TANs Expense	440	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	440	0.1%
Convention Center Reserve	-	-	-	-	-	-	-	-	-	-	-	-	13,431	-	-	-	-	13,431	2.6%
<b>Total General Government</b>	<b>162,645</b>	<b>1,006</b>	<b>2,668</b>	<b>7,270</b>	<b>71,375</b>	<b>72,099</b>	<b>110,554</b>	<b>17,513</b>	<b>4,062</b>	<b>3,250</b>	<b>5,943</b>	<b>2,450</b>	<b>13,431</b>	<b>667</b>	<b>297</b>	<b>9,966</b>	<b>23,726</b>	<b>508,924</b>	<b>100.0%</b>
Percent of Total	32.0%	0.2%	0.5%	1.4%	14.0%	14.2%	21.7%	3.4%	0.8%	0.6%	1.2%	0.5%	2.6%	0.1%	0.1%	2.0%	4.7%	100.0%	

Direct Cost includes debt service and depreciation / amortization.

## 2017 Revised 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	8,700	-	-	97	-	-	-
Federal Revenues	170	-	-	-	67	1,061	-
Fees & Charges for Services	18,201	-	7	-	430	-	607
Fines & Forfeitures	422	-	-	-	-	-	5,942
Investment Income	1,561	20	20	35	269	356	565
Licenses, Permits, Certifications	3,170	-	-	-	475	6	-
Other Revenues	1,536	-	9	25	1,200	70	938
Payments in Lieu of Taxes (PILT)	1,837	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	220	-
State Revenues	6,478	2	2	-	85	580	512
Taxes - Other - Outside Tax Limit Calculation	15,316	9	12	34	341	590	471
Taxes - Other/PILT - In Tax Limit Calculation	61,878	21	31	152	1,174	1,558	1,554
Taxes - Property	14,206	1,251	2,795	7,069	79,896	62,459	112,526
<b>Revenues Total</b>	<b>133,476</b>	<b>1,303</b>	<b>2,875</b>	<b>7,410</b>	<b>83,937</b>	<b>66,899</b>	<b>123,116</b>
<b>Department</b>							
Assembly	3,625	-	-	-	-	-	-
Chief Fiscal Officer	469	-	-	-	-	-	-
Development Services	5,187	-	-	-	-	-	-
Economic & Community Development	11,527	-	-	-	-	-	-
Employee Relations	3,632	-	-	-	-	-	-
Equal Rights Commission	766	-	-	-	-	-	-
Finance	12,133	-	-	-	-	-	-
Fire	25,245	1,006	837	-	71,375	-	-
Health & Human Services	11,565	-	-	-	-	-	-
Information Technology	1,217	-	-	-	-	-	-
Internal Audit	720	-	-	-	-	-	-
Library	8,367	-	-	-	-	-	-
Maintenance & Operations	14,892	-	976	-	-	72,099	-
Management & Budget	1,090	-	-	-	-	-	-
Mayor	1,898	-	-	-	-	-	-
Municipal Attorney	7,372	-	-	-	-	-	-
Municipal Manager	3,531	-	-	-	-	-	-
Parks & Recreation	-	-	237	-	-	-	-
Planning	3,344	-	-	-	-	-	-
Police	50	-	618	-	-	-	110,554
Project Management & Engineering	6,600	-	-	-	-	-	-
Public Transportation	22,588	-	-	-	-	-	-
Public Works Administration	1,837	-	-	7,270	-	-	-
Purchasing	1,795	-	-	-	-	-	-
Real Estate	7,246	-	-	-	-	-	-
Traffic	5,509	-	-	-	-	-	-
TANs Expense	440	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>162,645</b>	<b>1,006</b>	<b>2,668</b>	<b>7,270</b>	<b>71,375</b>	<b>72,099</b>	<b>110,554</b>
Charges by/to Departments	(35,138)	297	357	140	10,196	(139)	11,535
<b>Charges by/to Total</b>	<b>(35,138)</b>	<b>297</b>	<b>357</b>	<b>140</b>	<b>10,196</b>	<b>(139)</b>	<b>11,535</b>
Net Increase (Decrease / Use) in Fund Balance	5,969	-	(150)	-	2,366	(5,062)	1,027

**Revenues 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 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
-	-	-	-	-	604	-	-	-	-	9,401
71	-	-	-	-	-	-	-	-	-	1,370
2,035	436	-	10	416	-	149	-	-	5	22,295
-	-	-	-	-	-	-	-	-	-	6,365
86	66	74	(22)	1,608	1	181	-	269	-	5,087
-	-	-	5,421	-	-	133	-	-	-	9,205
-	48	-	0	402	-	-	297	-	-	4,524,255
-	-	-	-	-	-	-	-	-	-	1,837
-	-	-	-	-	-	-	-	-	-	220
29	-	11	-	-	-	-	-	-	-	7,699
259	18	13	-	-	15,714	-	-	-	-	32,777
404	-	6	-	-	-	-	-	-	-	66,778
16,189	4,053	3,463	-	-	-	-	-	-	-	303,906
<b>19,075</b>	<b>4,620</b>	<b>3,568</b>	<b>5,409</b>	<b>2,426</b>	<b>16,320</b>	<b>462</b>	<b>297</b>	<b>269</b>	<b>5</b>	<b>471,466</b>
-	-	-	-	-	-	-	-	-	-	3,625
-	-	-	-	-	-	-	-	-	-	469
-	-	-	5,943	-	-	-	-	-	-	11,130
-	-	-	-	-	-	-	297	-	-	11,824
-	-	-	-	-	-	-	-	-	-	3,632
-	-	-	-	-	-	-	-	-	-	766
-	-	-	-	2,450	-	-	-	-	-	14,584
-	-	-	-	-	-	-	-	-	-	98,464
-	-	-	-	-	-	-	-	-	-	11,565
-	-	-	-	-	-	-	-	-	23,726	24,943
-	-	-	-	-	-	-	-	-	-	720
-	-	-	-	-	-	-	-	-	-	8,367
-	-	207	-	-	-	-	-	-	-	88,173
-	-	-	-	-	-	-	-	-	-	1,090
-	-	-	-	-	-	-	-	-	-	1,898
-	-	-	-	-	-	-	-	-	-	7,372
-	-	-	-	-	-	-	-	9,966	-	13,497
17,513	4,062	-	-	-	-	-	-	-	-	21,812
-	-	-	-	-	-	-	-	-	-	3,344
-	-	50	-	-	-	-	-	-	-	111,273
-	-	-	-	-	-	-	-	-	-	6,600
-	-	-	-	-	-	-	-	-	-	22,588
-	-	2,992	-	-	-	-	-	-	-	12,100
-	-	-	-	-	-	-	-	-	-	1,795
-	-	-	-	-	-	667	-	-	-	7,913
-	-	-	-	-	-	-	-	-	-	5,509
-	-	-	-	-	-	-	-	-	-	440
-	-	-	-	-	13,431	-	-	-	-	13,431
<b>17,513</b>	<b>4,062</b>	<b>3,250</b>	<b>5,943</b>	<b>2,450</b>	<b>13,431</b>	<b>667</b>	<b>297</b>	<b>9,966</b>	<b>23,726</b>	<b>508,924</b>
3,513	557	318	1,422	205	-	308	-	(9,258)	(21,740)	(37,427)
<b>3,513</b>	<b>557</b>	<b>318</b>	<b>1,422</b>	<b>205</b>	<b>-</b>	<b>308</b>	<b>-</b>	<b>(9,258)</b>	<b>(21,740)</b>	<b>(37,427)</b>
(1,951)	0	-	(1,956)	(230)	2,889	(513)	-	(439)	(1,981)	(31)



## Function Cost by Fund

Fund	Title	2016 Revised Budget	2017 Revised Budget	Less Depreciation Amortization	2017 Revised Appropriation
101000	Areawide General Fund	125,849,605	127,506,984	-	127,506,984
104000	Chugiak Fire Service Area	1,278,533	1,303,133	-	1,303,133
105000	Glen Alps Service Area	347,915	334,650	-	334,650
106000	Girdwood Valley Service Area	2,612,287	3,025,153	-	3,025,153
111000	Birchtree/Elmore LRSA	295,859	292,070	-	292,070
112000	Section 6/Campbell Airstrip LRSA	155,072	154,559	-	154,559
113000	Valli Vue Estates LRSA	124,939	121,600	-	121,600
114000	Skyranch Estates LRSA	36,603	34,899	-	34,899
115000	Upper Grover LRSA	15,477	15,665	-	15,665
116000	Raven Woods/Bubbling Brook LRSA	19,877	20,234	-	20,234
117000	Mt. Park Estates LRSA	34,555	34,194	-	34,194
118000	Mt. Park/Robin Hill LRSA	163,134	158,239	-	158,239
119000	Chugiak, Birchwood, ER Rural Road SA	7,114,737	7,410,364	-	7,410,364
121000	Eaglewood Contributing RSA	106,846	109,239	-	109,239
122000	Gateway Contributing RSA	2,154	2,269	-	2,269
123000	Lakehill LRSA	52,994	53,000	-	53,000
124000	Totem LRSA	27,221	26,737	-	26,737
125000	Paradise Valley South LRSA	16,182	16,404	-	16,404
126000	SRW Homeowners LRSA	58,959	58,650	-	58,650
129000	Eagle River Streetlight SA	379,125	279,027	-	279,027
131000	Anchorage Fire SA	77,843,345	81,571,428	-	81,571,428
141000	Anchorage Roads and Drainage SA	72,767,904	71,960,496	-	71,960,496
142000	Talus West LRSA	150,198	150,815	-	150,815
143000	Upper O'Malley LRSA	720,858	689,731	-	689,731
144000	Bear Valley LRSA	51,122	51,059	-	51,059
145000	Rabbit Creek View/Hts LRSA	107,514	109,334	-	109,334
146000	Villages Scenic Parkway LRSA	22,784	23,337	-	23,337
147000	Sequoia Estates LRSA	20,784	21,016	-	21,016
148000	Rockhill LRSA	50,524	50,781	-	50,781
149000	South Goldenview Area LRSA	684,931	688,043	-	688,043
150000	Homestead LRSA	22,780	21,768	-	21,768
151000	Anchorage Metropolitan Police SA	111,393,435	122,088,989	-	122,088,989
152000	Turnagain Arm Police SA	-	50,461	-	50,461
161000	Anchorage Parks & Recreation SA	20,020,970	21,025,594	-	21,025,594
162000	Eagle River-Chugiak Parks & Rec	4,461,777	4,619,628	-	4,619,628
163000	Anchorage Building Safety SA	7,377,999	7,364,950	-	7,364,950
164000	Public Finance and Investments	1,812,625	2,655,390	-	2,655,390
202020	Convention Center Operating Reserve	13,336,918	13,430,952	-	13,430,952
221000	Heritage Land Bank	1,182,864	975,352	-	975,352
301000	PAC Surcharge Revenue Bond Fund	293,700	297,200	-	297,200
602000	Self Insurance ISF	1,503,884	707,798	-	707,798
607000	Information Technology ISF	505,607	1,986,104	(3,326,881)	(1,340,777)
<b>Function Cost Total</b>		<b>453,024,597</b>	<b>471,497,296</b>	<b>(3,326,881)</b>	<b>468,170,415</b>

Function Cost is the appropriation level for funds (or service areas) and is calculated as:  
Function Cost = Direct Cost + Charges by Other Departments - Charges to Other Departments

## 2017 Revised Budget Function Cost by Fund and Category of Expenditure

Fund	Description	Personnel Services	Supplies	Travel	Other Services	Debt Service	Depr / Amort	Capital Outlay	Direct Cost	IGCs by/to Others	Total Budget	Less Depr / Amort	Total Appropriation
101000	Areawide General Fund	103,260,059	4,664,920	149,201	50,527,034	3,812,802	-	231,128	162,645,144	(35,138,160)	127,506,984	-	127,506,984
104000	Chugiak Fire Service Area	-	-	-	1,006,307	-	-	-	1,006,307	296,826	1,303,133	-	1,303,133
105000	Glen Alps Service Area	-	-	-	309,650	-	-	-	309,650	25,000	334,650	-	334,650
106000	Girdwood Valley Service Area	232,668	136,585	-	2,286,572	12,345	-	-	2,668,170	356,983	3,025,153	-	3,025,153
111000	Birchtree/Elmore LRSA	-	-	-	267,070	-	-	-	267,070	25,000	292,070	-	292,070
112000	Section 6/Campbell Airstrip LRSA	-	-	-	165,009	-	-	-	165,009	(10,450)	154,559	-	154,559
113000	Valli Vue Estates LRSA	-	-	-	110,000	-	-	-	110,000	11,600	121,600	-	121,600
114000	Skyranch Estates LRSA	-	-	-	31,699	-	-	-	31,699	3,200	34,899	-	34,899
115000	Upper Grover LRSA	-	-	-	14,265	-	-	-	14,265	1,400	15,665	-	15,665
116000	Raven Woods/Bubbling Brook LRSA	-	-	-	18,634	-	-	-	18,634	1,600	20,234	-	20,234
117000	Mt. Park Estates LRSA	-	-	-	30,994	-	-	-	30,994	3,200	34,194	-	34,194
118000	Mt. Park/Robin Hill LRSA	-	-	-	143,939	-	-	-	143,939	14,300	158,239	-	158,239
119000	Chugiak, Birchwood, ER Rural Road SA	526,438	167,287	-	6,570,490	-	-	6,000	7,270,215	140,149	7,410,364	-	7,410,364
121000	Eaglewood Contributing RSA	-	-	-	107,339	-	-	-	107,339	1,900	109,239	-	109,239
122000	Gateway Contributing RSA	-	-	-	2,219	-	-	-	2,219	50	2,269	-	2,269
123000	Lakehill LRSA	-	-	-	48,400	-	-	-	48,400	4,600	53,000	-	53,000
124000	Totem LRSA	-	-	-	24,637	-	-	-	24,637	2,100	26,737	-	26,737
125000	Paradise Valley South LRSA	-	-	-	15,104	-	-	-	15,104	1,300	16,404	-	16,404
126000	SRW Homeowners LRSA	-	-	-	53,650	-	-	-	53,650	5,000	58,650	-	58,650
129000	Eagle River Streetlight SA	-	4,899	-	201,956	-	-	-	206,855	72,172	279,027	-	279,027
131000	Anchorage Fire SA	53,855,408	1,819,805	38,170	11,449,123	3,928,554	-	284,333	71,375,393	10,196,035	81,571,428	-	81,571,428
141000	Anchorage Roads and Drainage SA	11,773,230	1,829,402	-	13,136,634	45,341,732	-	18,000	72,098,998	(138,502)	71,960,496	-	71,960,496
142000	Talus West LRSA	-	-	-	139,615	-	-	-	139,615	11,200	150,815	-	150,815
143000	Upper O'Malley LRSA	-	-	-	624,731	-	-	-	624,731	65,000	689,731	-	689,731
144000	Bear Valley LRSA	-	-	-	45,859	-	-	-	45,859	5,200	51,059	-	51,059
145000	Rabbit Creek View/Hts LRSA	-	-	-	99,934	-	-	-	99,934	9,400	109,334	-	109,334
146000	Villages Scenic Parkway LRSA	-	-	-	21,437	-	-	-	21,437	1,900	23,337	-	23,337
147000	Sequoia Estates LRSA	-	-	-	18,916	-	-	-	18,916	2,100	21,016	-	21,016
148000	Rockhill LRSA	-	-	-	46,381	-	-	-	46,381	4,400	50,781	-	50,781
149000	South Goldenview Area LRSA	-	-	-	633,043	-	-	-	633,043	55,000	688,043	-	688,043
150000	Homestead LRSA	-	-	-	19,768	-	-	-	19,768	2,000	21,768	-	21,768
151000	Anchorage Metropolitan Police SA	85,659,082	2,983,160	29,500	21,498,582	324,762	-	59,000	110,554,086	11,534,903	122,088,989	-	122,088,989
152000	Turnagain Arm Police SA	48,461	-	-	2,000	-	-	-	50,461	-	50,461	-	50,461
161000	Anchorage Parks & Recreation SA	9,142,301	693,422	4,000	4,580,531	2,944,698	-	147,990	17,512,942	3,512,652	21,025,594	-	21,025,594
162000	Eagle River-Chugiak Parks & Rec	1,888,780	283,968	-	1,522,306	357,479	-	9,840	4,062,373	557,255	4,619,628	-	4,619,628
163000	Anchorage Building Safety SA	5,621,326	40,053	-	273,384	-	-	8,425	5,943,188	1,421,762	7,364,950	-	7,364,950
164000	Public Finance and Investments	965,693	2,100	-	1,480,670	-	-	2,000	2,450,463	204,927	2,655,390	-	2,655,390
202020	Convention Center Operating Reserve	-	-	-	13,430,952	-	-	-	13,430,952	-	13,430,952	-	13,430,952
221000	Heritage Land Bank	352,536	4,500	1,000	301,460	-	-	7,500	666,996	308,356	975,352	-	975,352
301000	PAC Surcharge Revenue Bond Fund	-	-	-	-	297,200	-	-	297,200	-	297,200	-	297,200
602000	Self Insurance ISF	466,420	4,500	-	9,495,094	-	-	-	9,966,014	(9,258,216)	707,798	-	707,798
607000	Information Technology ISF	9,620,061	44,560	14,157	9,771,702	898,680	3,326,881	49,903	23,725,944	(21,739,840)	1,986,104	(3,326,881)	(1,340,777)
<b>Function Cost Total</b>		<b>283,412,463</b>	<b>12,679,161</b>	<b>236,028</b>	<b>150,527,090</b>	<b>57,918,252</b>	<b>3,326,881</b>	<b>824,119</b>	<b>508,923,994</b>	<b>(37,426,698)</b>	<b>471,497,296</b>	<b>(3,326,881)</b>	<b>468,170,415</b>

## Revenue Distribution Summary

Revenue Account	Description	2015 Revised Budget	2015 Actuals	2016 Revised Budget	2017 Revised Budget	17 v 16 \$ Chg	17 v 16 % Chg
<b>Contributions &amp; Transfers from Other Funds</b>							
450010	Contributions from Other Funds	663,608	(4,279,915)	682,814	1,087,955	405,141	59.33%
450040	Contribution from MOA Trust Fund	5,200,000	5,200,000	5,500,000	6,100,000	600,000	10.91%
450080	Utility Revenue Distribution	9,571,694	9,571,721	500,000	2,212,839	1,712,839	342.57%
<b>Contributions &amp; Transfers from Other Funds Total</b>		<b>15,435,302</b>	<b>10,491,806</b>	<b>6,682,814</b>	<b>9,400,794</b>	<b>2,717,980</b>	<b>40.67%</b>
<b>Federal Revenues</b>							
405100	Other Federal Grant Revenue	41,300	67,600	41,300	41,300	-	-
405120	Build America Bonds (BABs) Subsidy	722,588	595,451	725,703	1,266,238	540,535	74.48%
405140	National Forest Allocation	-	156,621	62,763	62,763	-	-
<b>Federal Revenues Total</b>		<b>763,888</b>	<b>819,672</b>	<b>829,766</b>	<b>1,370,301</b>	<b>540,535</b>	<b>65.14%</b>
<b>Fees &amp; Charges for Services</b>							
406050	Platting Fees	361,375	445,390	361,375	361,375	-	-
406060	Zoning Fees	461,813	359,600	420,000	420,000	-	-
406080	Lease & Rental Revenue-HLB	585,567	651,835	576,149	635,134	58,985	10.24%
406090	Pipeline in ROW Fees	189,100	189,100	61,899	62,899	1,000	1.62%
406100	Wetlands Mitigation Credit	-	500,000	-	-	-	-
406110	Sale of Publications	18,200	5,347	6,800	6,500	(300)	(4.41%)
406120	Rezoning Inspections	49,500	40,815	42,000	37,000	(5,000)	(11.90%)
406130	Appraisal Appeal Fee	5,000	(250)	5,000	5,000	-	-
406160	Clinic Fees	119,572	179,887	188,880	188,880	-	-
406170	Sanitary Inspection Fees	1,361,620	1,607,842	1,661,095	1,641,095	(20,000)	(1.20%)
406180	Reproductive Health Fees	420,840	352,642	370,275	370,275	-	-
406220	Transit Advertising Fees	440,000	224,021	350,000	350,000	-	-
406240	Transit Token Sale	-	(95)	-	-	-	-
406250	Transit Bus Pass Sales	2,382,187	2,337,590	2,178,187	2,096,187	(82,000)	(3.76%)
406260	Transit Fare Box Receipts	1,880,000	1,853,667	1,880,000	1,880,000	-	-
406280	Prgm, Lessons, & Camps	262,170	317,736	245,470	298,850	53,380	21.75%
406290	Rec Center Rentals & Activities	524,000	653,911	534,000	458,000	(76,000)	(14.23%)
406300	Aquatics	849,935	1,028,830	849,935	973,935	124,000	14.59%
406310	Camping Fees	95,000	131,101	95,000	98,500	3,500	3.68%
406320	Library Non-Resident Fee	1,500	315	1,500	1,500	-	-
406330	Park Land & Operations	365,890	611,656	365,890	442,910	77,020	21.05%
406340	Golf Fees	10,000	11,257	13,200	25,000	11,800	89.39%
406350	Library Fees	1,200	1,325	1,200	1,200	-	-
406380	Ambulance Service Fees	7,650,000	9,868,355	9,310,599	8,855,555	(455,044)	(4.89%)
406390	Fire & Rescue Operation Fee	-	46	-	-	-	-
406400	Fire Alarm Fees	116,493	103,508	116,493	100,000	(16,493)	(14.16%)
406410	HazMatFac & Trans	170,000	151,514	140,000	150,000	10,000	7.14%
406420	Fire Inspection Fees	110,000	123,455	125,432	125,000	(432)	(0.34%)
406440	Cemetery Fees	250,000	299,700	322,634	322,634	-	-
406450	Mapping Fees	9,000	6,180	9,000	9,000	-	-
406490	DWI Impnd/Admin Fees	905,579	856,760	930,579	725,295	(205,284)	(22.06%)
406500	Police Services	192,174	219,271	192,174	192,174	-	-
406510	Animal Shelter Fees	251,435	211,246	246,750	246,750	-	-
406520	Animal Drop-Off Fees	24,000	16,085	29,000	29,000	-	-
406530	Incarceration Cost Recovery	490,000	324,200	344,072	197,800	(146,272)	(42.51%)
406550	Address Fees	37,125	36,795	37,125	25,500	(11,625)	(31.31%)
406560	Service Fees - School District	755,600	704,273	800,200	706,500	(93,700)	(11.71%)

## Revenue Distribution Summary

Revenue Account	Description	2015 Revised Budget	2015 Actuals	2016 Revised Budget	2017 Revised Budget	17 v 16 \$ Chg	17 v 16 % Chg
406570	Micro-Fiche Fees	2,000	3,470	2,000	2,000	-	-
406580	Copier Fees	37,930	44,491	35,730	35,230	(500)	(1.40%)
406610	Computer Time Fees	1,100	492	1,100	1,100	-	-
406620	Reimbursed Cost-ER	136,470	-	136,470	121,300	(15,170)	(11.12%)
406640	Parking Garages & Lots	68,501	52,970	68,501	66,772	(1,729)	(2.52%)
406660	Lost Book Reimbursement	25,000	28,685	25,000	25,000	-	-
406670	Sale Of Books	-	21	-	-	-	-
408570	Sale of Contractor Specifications	4,500	(85,352)	4,500	4,500	-	-
<b>Fees &amp; Charges for Services Total</b>		<b>21,621,376</b>	<b>24,469,687</b>	<b>23,085,214</b>	<b>22,295,350</b>	<b>(789,864)</b>	<b>(3.42%)</b>
<b>Fines &amp; Forfeitures</b>							
407010	SOA Traffic Court Fines	1,331,708	1,592,061	1,592,061	1,463,082	(128,979)	(8.10%)
407020	SOA Trial Court Fines	3,251,540	2,864,829	2,896,870	3,007,949	111,079	3.83%
407030	Library Fines	148,000	154,799	148,000	101,500	(46,500)	(31.42%)
407040	APD Counter Fines	1,252,646	1,058,344	1,935,324	1,173,008	(762,316)	(39.39%)
407050	Other Fines and Forfeitures	168,776	289,891	329,906	329,906	-	-
407060	Pre-Trial Diversion Cost	220,000	95,350	120,000	120,000	-	-
407070	Zoning Enforcement Fines	38,500	7,997	13,500	13,500	-	-
407080	I&M Enforcement Fines	-	3,885	-	-	-	-
407090	Administrative Fines, Civil	-	7,512	-	-	-	-
407100	Curfew Fines	8,800	6,281	8,800	8,800	-	-
407110	Parking Enforcement Fine	138,000	145,339	138,000	138,000	-	-
407120	Minor Tobacco Fines	9,000	3,788	9,000	9,000	-	-
<b>Fines &amp; Forfeitures Total</b>		<b>6,566,970</b>	<b>6,230,077</b>	<b>7,191,461</b>	<b>6,364,745</b>	<b>(826,716)</b>	<b>(11.50%)</b>
<b>Investment Income</b>							
408580	Miscellaneous Revenues	1,403,350	1,456,335	1,467,630	1,878,350	410,720	27.99%
440010	GCP CshPool ST-Int(MOA/ML&P)	764,467	1,350,331	1,046,897	2,476,520	1,429,623	136.56%
440020	CIP Csh Pools ST Int	-	(540,027)	-	-	-	-
440040	Other Short-Term Interest	309,436	255,966	454,579	732,595	278,016	61.16%
440080	UnRlzd Gns&Lss Invs(MOA/AWWU)	-	(694,632)	-	-	-	-
<b>Investment Income Total</b>		<b>2,477,253</b>	<b>1,827,974</b>	<b>2,969,106</b>	<b>5,087,465</b>	<b>2,118,359</b>	<b>71.35%</b>
<b>Licenses, Permits, Certifications</b>							
404010	Plmb/Gs/Sht Mtl Cert	24,000	22,085	145,000	22,000	(123,000)	(84.83%)
404020	Taxicab Permits	795,575	493,708	487,500	487,500	-	-
404030	Plmb/Gs/Sht Mtl Exam	12,000	12,526	12,000	12,400	400	3.33%
404040	Chauffeur Licenses-Biannual	28,000	25,795	28,000	28,000	-	-
404050	Taxicab Permit Revisions	15,000	21,445	15,000	15,000	-	-
404060	Local Business Licenses	114,700	85,734	398,000	68,000	(330,000)	(82.91%)
404070	Chauffeur Appeal/Loss	500	-	500	500	-	-
404090	Building Permit Plan Review Fees	2,512,000	2,772,073	2,465,225	2,010,000	(455,225)	(18.47%)
404100	Bldg/Grde/Clrng Prmt	3,375,000	3,799,847	3,400,000	2,800,000	(600,000)	(17.65%)
404110	Electrical Permit	225,000	196,993	211,000	187,500	(23,500)	(11.14%)
404120	Mech/Gs/Plmbng Prmts	630,000	547,622	565,000	520,000	(45,000)	(7.96%)
404130	Sign Permits	44,125	54,945	46,000	48,000	2,000	4.35%
404140	Constr and Right-of-Way Permits	847,800	1,122,757	1,035,000	1,035,000	-	-
404150	Elevator Permits	614,400	472,272	569,500	552,000	(17,500)	(3.07%)
404160	Mobile Home/Park Permits	8,000	18,650	8,000	15,000	7,000	87.50%
404170	Land Use Permits (Not HLB)	163,125	-	115,000	82,000	(33,000)	(28.70%)
404180	Park and Access Agreement	6,750	9,675	6,750	6,750	-	-

## Revenue Distribution Summary

Revenue Account	Description	2015 Revised Budget	2015 Actuals	2016 Revised Budget	2017 Revised Budget	17 v 16 \$ Chg	17 v 16 % Chg
404210	Animal Licenses	274,495	241,079	256,500	256,500	-	-
404220	Miscellaneous Permits	295,544	355,005	281,380	284,380	3,000	1.07%
406010	Land Use Permits-HLB	12,015	135,067	139,278	132,529	(6,749)	(4.85%)
406020	Inspections	712,890	605,053	677,890	612,890	(65,000)	(9.59%)
406030	Landscape Plan Review Pmt	26,500	18,666	29,000	29,000	-	-
<b>Licenses, Permits, Certifications Total</b>		<b>10,737,419</b>	<b>11,010,997</b>	<b>10,891,523</b>	<b>9,204,949</b>	<b>(1,686,574)</b>	<b>(15.49%)</b>
<b>Other Revenues</b>							
404095	Electronic Plan Review Surcharge	-	-	250,000	200,000	(50,000)	(20.00%)
406540	Other Charges For Services	-	-	-	7,981	7,981	100.00%
406600	Late Fees	10,000	15,411	10,000	10,000	-	-
406625	Reimbursed Cost-NonGrant Funded	2,498,465	2,630,720	2,261,880	1,925,436	(336,444)	(14.87%)
408060	Other Collection Revenues	200,000	187,547	200,000	170,000	(30,000)	(15.00%)
408090	Recycle Rebate	1,500	3,518	1,500	1,500	-	-
408240	Miscellaneous Revenues(Port)	-	2,230	-	-	-	-
408380	Prior Year Expense Recovery	276,783	824,542	-	-	-	-
408390	Insurance Recoveries	41,500	796,680	69,840	69,840	-	-
408395	Claims & Judgments	-	125,000	-	-	-	-
408400	Criminal Rule 8 Collect Costs	327,670	194,213	193,234	127,949	(65,285)	(33.79%)
408405	Lease & Rental Revenue	-	-	29,600	30,600	1,000	3.38%
408410	Lease State Land Conveyance	713	-	-	-	-	-
408420	Building Rental	133,000	41,373	53,000	23,000	(30,000)	(56.60%)
408430	Amusement Surcharge	140,177	122,161	140,177	70,177	(70,000)	(49.94%)
408440	ACPA Loan Surcharge	281,915	383,663	293,700	297,200	3,500	1.19%
408550	Cash Over & Short	-	6,164	-	-	-	-
408560	Appeal Receipts	1,200	2,959	1,200	1,300	100	8.33%
430030	Restricted Contributions	125,756	107,051	113,082	114,272	1,190	1.05%
460050	Gn/Lss Sle Prprty (Full)(MOA/AWWU)	-	(2,925)	-	-	-	-
460070	MOA Property Sales	275,000	209,320	275,000	275,000	-	-
460080	Land Sales-Cash	-	71,854	-	1,200,000	1,200,000	100.00%
<b>Other Revenues Total</b>		<b>4,313,679</b>	<b>5,721,479</b>	<b>3,892,213</b>	<b>4,524,255</b>	<b>632,042</b>	<b>16.24%</b>
<b>Payments in Lieu of Taxes (PILT)</b>							
402020	Payment in Lieu of Tax Private	1,812,632	1,820,173	1,820,173	1,837,239	17,066	0.94%
<b>Payments in Lieu of Taxes (PILT) Total</b>		<b>1,812,632</b>	<b>1,820,173</b>	<b>1,820,173</b>	<b>1,837,239</b>	<b>17,066</b>	<b>0.94%</b>
<b>Special Assessments</b>							
403010	Assessment Collects	160,000	748,509	160,000	160,000	-	-
403020	P & I On Assessments(MOA/AWWU)	60,000	39,986	60,000	60,000	-	-
<b>Special Assessments Total</b>		<b>220,000</b>	<b>788,495</b>	<b>220,000</b>	<b>220,000</b>	<b>-</b>	<b>-</b>
<b>State Revenues</b>							
404075	Marijuana Licensing Fees	-	-	25,500	46,200	20,700	81.18%
405030	SOA Traffic Signal Reimbursement	1,756,690	2,020,387	1,779,490	1,900,000	120,510	6.77%
405050	Municipal Assistance	13,924,701	14,042,608	9,200,000	4,402,501	(4,797,499)	(52.15%)
405060	Liquor Licenses	399,300	368,550	399,300	399,300	-	-
405070	Electric Co-op Allocation	837,879	828,225	810,879	824,879	14,000	1.73%
405130	Fisheries Tax	126,176	220,928	126,176	126,176	-	-
<b>State Revenues Total</b>		<b>17,044,746</b>	<b>17,480,699</b>	<b>12,341,345</b>	<b>7,699,056</b>	<b>(4,642,289)</b>	<b>(37.62%)</b>
<b>Taxes - Other - Outside Tax Limit Calculation</b>							

## Revenue Distribution Summary

Revenue Account	Description	2015 Revised Budget	2015 Actuals	2016 Revised Budget	2017 Revised Budget	17 v 16 \$ Chg	17 v 16 % Chg
401030	Penalty and Interest on Delinquent Taxes	2,479,094	2,432,625	2,541,094	2,431,130	(109,964)	(4.33%)
401040	Tax Cost Recoveries	260,100	266,326	260,100	265,100	5,000	1.92%
401050	Areawide Prop Tax Credit	-	15,064	-	-	-	-
401090	Penalty/Interest Tobacco Tax	15,000	19,058	15,000	15,000	-	-
401105	Marijuana Sales Tax	-	-	700,920	3,000,000	2,299,080	328.01%
401106	Marijuana Tax P&I	-	-	-	3,000	3,000	100.00%
401110	Room Taxes	25,751,049	25,986,940	26,909,468	26,961,303	51,835	0.19%
401120	Penalty and Interest on Room Tax	71,154	96,645	71,154	71,154	-	-
401140	Penalty and Interest on Motor Veh Rental	30,728	3,297	30,728	30,728	-	-
<b>Taxes - Other - Outside Tax Limit Calculation Total</b>		<b>28,607,125</b>	<b>28,819,954</b>	<b>30,528,464</b>	<b>32,777,415</b>	<b>2,248,951</b>	<b>7.37%</b>
<b>Taxes - Other/PILT - In Tax Limit Calculation</b>							
401060	Auto Tax	11,936,552	11,712,417	12,090,673	11,680,447	(410,226)	(3.39%)
401080	Tobacco Tax	22,647,362	24,081,507	22,401,673	22,011,899	(389,774)	(1.74%)
401100	Aircraft Tax	210,000	204,284	210,000	210,000	-	-
401130	Motor Vehicle Rental Tax	5,835,268	5,800,051	5,920,407	6,189,722	269,315	4.55%
402030	Payment in Lieu of Tax SOA	157,770	169,753	169,770	204,182	34,412	20.27%
402040	Payment in Lieu of Tax Federal	646,406	654,505	654,505	666,505	12,000	1.83%
450060	MUSA/MESA	19,784,429	21,252,048	21,694,900	25,295,403	3,600,503	16.60%
450070	1.25% MUSA/MESA	2,268,083	2,260,118	501,057	520,217	19,160	3.82%
<b>Taxes - Other/PILT - In Tax Limit Calculation Total</b>		<b>63,485,870</b>	<b>66,134,683</b>	<b>63,642,985</b>	<b>66,778,375</b>	<b>3,135,390</b>	<b>4.93%</b>
<b>Taxes - Property</b>							
401010	Real Property Taxes (Excludes ASD)	241,467,097	241,980,556	259,198,373	278,657,235	19,458,862	7.51%
401020	Personal Property Taxes (Excludes ASD)	25,754,581	25,764,798	25,383,120	25,249,160	(133,960)	(0.53%)
<b>Taxes - Property Total</b>		<b>267,221,678</b>	<b>267,745,355</b>	<b>284,581,493</b>	<b>303,906,395</b>	<b>19,324,902</b>	<b>6.79%</b>
<b>Summary</b>							
	Contributions & Transfers from Other Funds	15,435,302	10,491,806	6,682,814	9,400,794	2,717,980	40.67%
	Federal Revenues	763,888	819,672	829,766	1,370,301	540,535	65.14%
	Fees & Charges for Services	21,621,376	24,469,687	23,085,214	22,295,350	(789,864)	(3.42%)
	Fines & Forfeitures	6,566,970	6,230,077	7,191,461	6,364,745	(826,716)	(11.50%)
	Investment Income	2,477,253	1,827,974	2,969,106	5,087,465	2,118,359	71.35%
	Licenses, Permits, Certifications	10,737,419	11,010,997	10,891,523	9,204,949	(1,686,574)	(15.49%)
	Other Revenues	4,313,679	5,721,479	3,892,213	4,524,255	632,042	16.24%
	Payments in Lieu of Taxes (PILT)	1,812,632	1,820,173	1,820,173	1,837,239	17,066	0.94%
	Special Assessments	220,000	788,495	220,000	220,000	-	-
	State Revenues	17,044,746	17,480,699	12,341,345	7,699,056	(4,642,289)	(37.62%)
	Taxes - Other - Outside Tax Limit Calculation	28,607,125	28,819,954	30,528,464	32,777,415	2,248,951	7.37%
	Taxes - Other/PILT - In Tax Limit Calculation	63,485,870	66,134,683	63,642,985	66,778,375	3,135,390	4.93%
	Taxes - Property	267,221,678	267,745,355	284,581,493	303,906,395	19,324,902	6.79%
<b>Local, State and Federal Revenues Total</b>		<b>440,307,938</b>	<b>443,361,050</b>	<b>448,676,557</b>	<b>471,466,339</b>	<b>22,789,782</b>	<b>5.08%</b>

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2017 % of Total	2017 Revised Distr.	2015 Revised Budget	2016 Revised Budget	2017 Revised Budget	17 v 16 \$ Chg	17 v 16 % Chg
401010	Real Property Taxes (Excludes ASD)	59.10%	100.00%	241,467,097	259,198,373	278,657,235	19,458,862	7.51%
401020	Personal Property Taxes (Excludes ASD)	5.36%	100.00%	25,754,581	25,383,120	25,249,160	(133,960)	(0.53%)
401030	Penalty and Interest on Delinquent Taxes Revenue estimated for penalties and interest on taxes paid after the due date.							
	101000-189110 Areawide Taxes & Reserves	0.24%	46.61%	1,374,467	1,218,453	1,133,209	(85,244)	(7.00%)
	104000-189120 Chugiak Taxes & Reserves	0.00%	0.38%	6,674	7,369	9,136	1,767	23.98%
	105000-189125 Glen Alps Taxes & Reserves	0.00%	0.06%	1,431	2,033	1,579	(454)	(22.33%)
	106000-189130 Girdwood Taxes & Reserves	0.00%	0.49%	10,489	10,673	11,802	1,129	10.58%
	111000-189140 Birchtree/Elmore LRSA	0.00%	0.05%	-	1,271	1,145	(126)	(9.91%)
	112000-189145 Campbell Airstrip LRSA	0.00%	0.03%	-	-	643	643	100.00%
	113000-189150 Valli Vue LRSA Taxes/Res	0.00%	0.01%	-	-	317	317	100.00%
	114000-189155 Skyranch LRSA Taxes/Res	0.00%	0.00%	-	-	46	46	100.00%
	115000-189160 Upper Grover LRSA Taxes/Res	0.00%	0.00%	-	-	63	63	100.00%
	116000-189165 Ravenwood LRSA Taxes & Res	0.00%	0.01%	-	-	188	188	100.00%
	117000-189170 Mt Park LRSA Taxes/Res	0.00%	0.00%	-	-	117	117	100.00%
	118000-189175 Mt Park/Robin Hill LRSA Tax/Re	0.00%	0.01%	-	-	255	255	100.00%
	119000-189180 Eagle River RRSA Taxes/Res	0.01%	1.38%	31,465	31,764	33,563	1,799	5.66%
	121000-189185 Eaglewood Contrib SA	0.00%	0.01%	-	-	160	160	100.00%
	122000-189190 Gateway Contrib SA Taxes/Res	0.00%	0.00%	-	-	14	14	100.00%
	123000-189195 Lakehill LRSA Taxes & Res	0.00%	0.01%	-	-	140	140	100.00%
	124000-189200 Totem LRSA Taxes Res	0.00%	0.00%	-	-	53	53	100.00%
	125000-189205 Paradise Valley Taxes/Reserve	0.00%	0.00%	-	-	7	7	100.00%
	126000-189210 SRW Homeowners LRSA	0.00%	0.01%	-	-	156	156	100.00%
	129000-189215 Eagle River SSA Taxes/Res	0.00%	0.03%	-	-	781	781	100.00%
	131000-189220 Fire SA Taxes & Reserves	0.07%	14.04%	241,235	344,064	341,448	(2,616)	(0.76%)
	141000-189225 Rds & Drainage SA Taxes &	0.07%	13.17%	306,073	312,300	320,091	7,791	2.49%
	142000-189230 Talus West LRSA Taxes & Res	0.00%	0.02%	-	-	390	390	100.00%
	143000-189235 Upper O'Malley LRSA	0.00%	0.11%	-	3,812	2,589	(1,223)	(32.08%)
	144000-189240 Bear Valley LRSA Taxes/Res	0.00%	0.03%	-	-	707	707	100.00%
	145000-189245 Rabbit Creek LRSA Taxes/Res	0.00%	0.05%	-	1,271	1,180	(91)	(7.16%)
	146000-189250 Villages Scenic LRSA	0.00%	0.00%	-	-	42	42	100.00%
	148000-189260 Rockhill LRSA Taxes/Res	0.00%	0.00%	-	-	11	11	100.00%
	149000-189265 So Goldenview LRSA	0.00%	0.11%	-	2,541	2,788	247	9.72%
	150000-189290 189290 - Homestead LRSA	0.00%	0.00%	-	-	35	35	100.00%
	151000-189270 Police SA taxes & Reserve	0.10%	19.37%	400,469	503,899	471,022	(32,877)	(6.52%)
	161000-189275 Parks (APRSA) Taxes & Res	0.02%	3.27%	90,582	83,602	79,405	(4,197)	(5.02%)
	162000-189280 Parks (ERCRSA) Taxes & Res	0.00%	0.74%	16,209	18,042	18,048	6	0.03%
	Total	0.52%	100.00%	2,479,094	2,541,094	2,431,130	(109,964)	(4.33%)
401040	Tax Cost Recoveries Administration and litigation costs recovered on tax foreclosed property.							
	101000-122200 Real Estate Services	0.05%	96.19%	250,000	250,000	255,000	5,000	2.00%
	101000-134600 Tax Billing	0.00%	0.04%	100	100	100	-	-
	101000-189110 Areawide Taxes & Reserves	0.00%	3.77%	10,000	10,000	10,000	-	-
	Total	0.06%	100.00%	260,100	260,100	265,100	5,000	1.92%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2017 % of Total	2017 Revised Distr.	2015 Revised Budget	2016 Revised Budget	2017 Revised Budget	17 v 16 \$ Chg	17 v 16 % Chg
401060	Auto Tax AS 28.10.431 refund from the State of fees collected in lieu of personal property tax on motor vehicles. Included in Tax Limit Calculation.							
	101000-189110 Areawide Taxes & Reserves	1.44%	58.05%	6,928,778	7,018,256	6,780,089	(238,167)	(3.39%)
	104000-189120 Chugiak Taxes & Reserves	0.00%	0.18%	21,736	22,017	21,270	(747)	(3.39%)
	105000-189125 Glen Alps Taxes & Reserves	0.00%	0.05%	6,246	6,326	6,112	(214)	(3.38%)
	106000-189130 Girdwood Taxes & Reserves	0.01%	0.26%	31,209	31,611	30,540	(1,071)	(3.39%)
	119000-189180 Eagle River RRSA Taxes/Res	0.03%	1.30%	154,866	156,865	151,544	(5,321)	(3.39%)
	131000-189220 Fire SA Taxes & Reserves	0.25%	10.05%	1,199,995	1,215,485	1,174,255	(41,230)	(3.39%)
	141000-189225 Rds & Drainage SA Taxes &	0.33%	13.34%	1,591,804	1,612,352	1,557,660	(54,692)	(3.39%)
	151000-189270 Police SA taxes & Reserve	0.33%	13.31%	1,588,570	1,609,076	1,554,495	(54,581)	(3.39%)
	161000-189275 Parks (APRSA) Taxes & Res	0.09%	3.46%	413,348	418,685	404,482	(14,203)	(3.39%)
	Total	2.48%	100.00%	11,936,552	12,090,673	11,680,447	(410,226)	(3.39%)
401080	Tobacco Tax AMC 12.40 excise tax on tobacco and tobacco related products. Included in Tax Limit Calculation.							
	101000-189110 Areawide Taxes & Reserves	4.67%	100.00%	22,647,362	22,401,673	22,011,899	(389,774)	(1.74%)
401090	Penalty/Interest Tobacco Tax Penalty and Interest on delinquent Tobacco Tax							
	101000-189110 Areawide Taxes & Reserves	0.00%	100.00%	15,000	15,000	15,000	-	-
401100	Aircraft Tax AMC 12.08 revenue from registration from persons owning any interest in an aircraft located or operated within the Municipality of Anchorage. Included in Tax Limit Calculation.							
	101000-189110 Areawide Taxes & Reserves	0.04%	100.00%	210,000	210,000	210,000	-	-
401105	Marijuana Sales Tax Sales tax on the retail sale of marijuana and marijuana products of 5%, voter approved in 2016. The tax can be adjusted by the Assembly by ordinance no more than every two years and no more than 2%, not to exceed a total of 12%. The revenues are excluded from the tax Cap until 2019.							
	101000-189110 Areawide Taxes & Reserves	0.64%	100.00%	-	700,920	3,000,000	2,299,080	328.01%
401106	Marijuana Tax P&I Penalties and interest on marijuana taxes paid after the due date.							
	101000-189110 Areawide Taxes & Reserves	0.00%	100.00%	-	-	3,000	3,000	100.00%



## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2017 % of Total	2017 Revised Distr.	2015 Revised Budget	2016 Revised Budget	2017 Revised Budget	17 v 16 \$ Chg	17 v 16 % Chg
401110	Room Taxes AMC 12.20, revenue generated from 12% tax on room rentals of less than 30 days. Eight percent (8%) of the tax revenues, less administrative and enforcement related expenses, are dedicated to promotion of the tourism industry and an amount based on an annual contract is provided for management of the Egan Civic and Convention Center. Four percent (4%) of the tax revenues received, less administrative and enforcement related expenses, are dedicated to financing the construction, maintenance and operation of the new civic and convention center; and renovation, operation and maintenance of the existing Egan Civic and Convention Center.							
	101000-189110 Areawide Taxes & Reserves	2.30%	40.19%	10,361,796	10,835,593	10,836,447	854	0.01%
	141000-189225 Rds & Drainage SA Taxes &	0.06%	1.00%	257,513	269,097	269,616	519	0.19%
	161000-189275 Parks (APRSA) Taxes & Res	0.04%	0.67%	171,672	179,395	179,740	345	0.19%
	202020-123010 Room Tax-Convention Center	1.79%	31.24%	8,202,890	8,392,701	8,423,048	30,347	0.36%
	202020-123011 Operating Reserve Conv-CTR	1.54%	26.90%	6,757,178	7,232,682	7,252,452	19,770	0.27%
	Total	5.72%	100.00%	25,751,049	26,909,468	26,961,303	51,835	0.19%
401120	Penalty and Interest on Room Tax Penalties and interest on taxes paid after the due date							
	101000-189110 Areawide Taxes & Reserves	0.01%	45.48%	32,364	32,364	32,364	-	-
	202020-123010 Room Tax-Convention Center	0.00%	32.79%	23,330	23,330	23,330	-	-
	202020-123011 Operating Reserve Conv-CTR	0.00%	21.73%	15,460	15,460	15,460	-	-
	Total	0.02%	100.00%	71,154	71,154	71,154	-	-
401130	Motor Vehicle Rental Tax AMC 12.45 eight percent of the total fees and costs charged for the rental of a motor vehicle levied on the retail rental of motor vehicles within the Municipality. Included in Tax Limit Calculation.							
	101000-189110 Areawide Taxes & Reserves	1.31%	100.00%	5,835,268	5,920,407	6,189,722	269,315	4.55%
401140	Penalty and Interest on Motor Veh Rental Tax Penalties and interest on motor vehicle rental tax paid after due date							
	101000-189110 Areawide Taxes & Reserves	0.01%	100.00%	30,728	30,728	30,728	-	-
402020	Payment in Lieu of Tax Private Revenue collected from private companies in lieu of taxes such as Cook Inlet Housing and Aurora Military Housing. Included in Tax Limit Calculation.							
	101000-189110 Areawide Taxes & Reserves	0.39%	100.00%	1,812,632	1,820,173	1,837,239	17,066	0.94%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2017 % of Total	2017 Revised Distr.	2015 Revised Budget	2016 Revised Budget	2017 Revised Budget	17 v 16 \$ Chg	17 v 16 % Chg
402030	Payment in Lieu of Tax SOA Revenue collected from the Alaska Housing Finance Corporation in lieu of taxes. Included in Tax Limit Calculation.							
	101000-189110 Areawide Taxes & Reserves	0.04%	100.00%	157,770	169,770	204,182	34,412	20.27%
402040	Payment in Lieu of Tax Federal Revenue collected from the Federal Government in lieu of real property taxes on federal lands located within the Municipality. Included in Tax Limit Calculation.							
	101000-189110 Areawide Taxes & Reserves	0.14%	100.00%	646,406	654,505	666,505	12,000	1.83%
403010	Assessment Collects Revenue generated from costs assessed to property owners for road construction.							
	141000-767100 Assess/Non-Assess Debt	0.03%	100.00%	160,000	160,000	160,000	-	-
403020	P & I On Assessments(MOA/AWWU) Penalty and interest on assessments paid after the due date.(MOA/AWWU)							
	141000-767100 Assess/Non-Assess Debt	0.01%	100.00%	60,000	60,000	60,000	-	-
404010	Plmb/Gs/Sht Mtl Cert Issuance of regulatory licenses to contractors subject to Building Code regulations.							
	163000-192030 Building Inspection	0.00%	100.00%	24,000	145,000	22,000	(123,000)	(84.83%)
404020	Taxicab Permits AMC 11.10.160 Revenue generated from fees for taxicab permits and reserved taxi parking spaces.							
	101000-124600 Transportation Inspection	0.10%	100.00%	795,575	487,500	487,500	-	-
404030	Plmb/Gs/Sht Mtl Exam Revenue generated for fees charged to private contractors for examinations and certification.							
	163000-192030 Building Inspection	0.00%	100.00%	12,000	12,000	12,400	400	3.33%
404040	Chauffeur Licenses-Biannual Revenue generated from sale of new chauffeur licenses.							
	101000-124600 Transportation Inspection	0.01%	100.00%	28,000	28,000	28,000	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2017 % of Total	2017 Revised Distr.	2015 Revised Budget	2016 Revised Budget	2017 Revised Budget	17 v 16 \$ Chg	17 v 16 % Chg
404050	Taxicab Permit Revisions Revenue generated from change of vehicle, sale or other disposition of vehicle for hire.							
	101000-124600 Transportation Inspection	0.00%	100.00%	15,000	15,000	15,000	-	-
404060	Local Business Licenses Revenue generated from fees associated with business license and land use permit applications.							
	101000-102000 Clerk	0.00%	26.47%	68,700	8,000	18,000	10,000	125.00%
	163000-192030 Building Inspection	0.01%	73.53%	46,000	390,000	50,000	(340,000)	(87.18%)
	Total	0.01%	100.00%	114,700	398,000	68,000	(330,000)	(82.91%)
404070	Chauffeur Appeal/Loss Revenue generated from fee of \$25 for renewal of chauffeur licenses.							
	101000-124600 Transportation Inspection	0.00%	100.00%	500	500	500	-	-
404075	Marijuana Licensing Fees Section 3 AAC 306.100 of the State regulations sets a non-refundable application fee of \$1,000 for new license applications and application to transfer a license to another person. The non- refundable application fee for the required yearly renewal of the license is \$600, unless it is late, in which case the fee is \$1,000. AS 17.38.100 states that the state shall immediately forward half of the registration fee to the local regulatory authority of the local government (AO 2016- 16(S) establishes the Clerk's Office as the "local regulatory authority" for the MOA - AMC 10.80.931)							
	101000-102007 Clerk-Liquor License	-	-	-	25,500	-	(25,500)	(100.00%)
	101000-102008 Clerk-Liquor License	0.01%	100.00%	-	-	46,200	46,200	100.00%
	Total	0.01%	100.00%	-	25,500	46,200	20,700	81.18%
404090	Building Permit Plan Review Fees Revenue generated from fees associated with code conformance reviews prior to issuance of a building permit. Fees are equal to 50% (residential) and 65% (commercial) of the building permit fee.							
	101000-192060 Land Use Plan Review	0.06%	14.93%	292,000	325,000	300,000	(25,000)	(7.69%)
	131000-342000 Fire Marshal	0.10%	23.63%	570,000	590,225	475,000	(115,225)	(19.52%)
	163000-192040 Plan Review	0.26%	61.44%	1,650,000	1,550,000	1,235,000	(315,000)	(20.32%)
	Total	0.43%	100.00%	2,512,000	2,465,225	2,010,000	(455,225)	(18.47%)

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2017 % of Total	2017 Revised Distr.	2015 Revised Budget	2016 Revised Budget	2017 Revised Budget	17 v 16 \$ Chg	17 v 16 % Chg
404095	Electronic Plan Review Surcharge 0.0005 surcharge in addition to existing plan review fees as a multiplier against valuation applied to all plan review services to pay for the Electronic Plan Review capital project. Beginning on January 1, 2016, expiring within 90 days following confirmation that the cumulative revenues have exceeded \$583,720 appropriated level. 101000-192010 Development Services Director	0.04%	100.00%	-	250,000	200,000	(50,000)	(20.00%)
404100	Bldg/Grde/Clrng Prmt Home improvement building permit fees are based on the cost of the improvement. New construction building permit fees are based on structure type and square footage. 163000-192030 Building Inspection	0.59%	100.00%	3,375,000	3,400,000	2,800,000	(600,000)	(17.65%)
404110	Electrical Permit Revenues from the issuance of Electrical Permits. Fees for electrical permits based on the type of structure and electrical work performed. 163000-192030 Building Inspection	0.04%	100.00%	225,000	211,000	187,500	(23,500)	(11.14%)
404120	Mech/Gs/Plmbng Prmts Revenues generated from issuance of gas and plumbing permits. 163000-192030 Building Inspection	0.11%	100.00%	630,000	565,000	520,000	(45,000)	(7.96%)
404130	Sign Permits AMC 21.45.110 and 21.47 Fees associated with issuance of fence and sign placement permits. 101000-192020 Land Use Enforcement 163000-192030 Building Inspection Total	0.00% 0.01% 0.01%	43.75% 56.25% 100.00%	19,125 25,000 44,125	21,000 25,000 46,000	21,000 27,000 48,000	- 2,000 2,000	- 8.00% 4.35%
404140	Constr and Right-of-Way Permits Fees associated with excavation and right-of-way and floodplain permits. 101000-192080 Right-of-Way	0.22%	100.00%	847,800	1,035,000	1,035,000	-	-
404150	Elevator Permits Fees associated with elevator permits and annual inspection certification. 163000-192030 Building Inspection	0.12%	100.00%	614,400	569,500	552,000	(17,500)	(3.07%)

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2017 % of Total	2017 Revised Distr.	2015 Revised Budget	2016 Revised Budget	2017 Revised Budget	17 v 16 \$ Chg	17 v 16 % Chg
404160	Mobile Home/Park Permits Fees associated with annual code compliance inspection of mobile homes.							
	163000-192030 Building Inspection	0.00%	100.00%	8,000	8,000	15,000	7,000	87.50%
404170	Land Use Permits (Not HLB) Fees associated with issuance of land use permits (excluding Heritage Land Bank).							
	101000-192060 Land Use Plan Review	0.02%	100.00%	163,125	115,000	82,000	(33,000)	(28.70%)
404180	Park and Access Agreement Fees to record parking and access agreements at the District Recorders office.							
	101000-190300 Zoning & Platting	0.00%	100.00%	6,750	6,750	6,750	-	-
404210	Animal Licenses Revenue generated from the sale of original and duplicate animal licenses.							
	101000-225000 Animal Care & Control	0.05%	100.00%	274,495	256,500	256,500	-	-
404220	Miscellaneous Permits Fees associated with applications for variances, requests for transcripts, etc. Municipality wide.							
	101000-134200 Revenue Management	0.01%	14.07%	40,000	40,000	40,000	-	-
	101000-190200 Physical Planning	0.00%	0.01%	1,100	30	30	-	-
	101000-190300 Zoning & Platting	0.01%	14.94%	51,750	42,500	42,500	-	-
	101000-192025 Code Abatement	0.01%	13.36%	38,844	35,000	38,000	3,000	8.57%
	101000-211000 H&HS Director's Office	0.00%	0.02%	50	50	50	-	-
	101000-732400 Watershed Management	0.03%	43.96%	125,000	125,000	125,000	-	-
	101000-781000 Traffic Engineer	0.00%	5.27%	15,000	15,000	15,000	-	-
	101000-788000 Safety & Signals	0.00%	8.09%	23,000	23,000	23,000	-	-
	101000-789000 Signal Operations	0.00%	0.28%	800	800	800	-	-
	Total	0.06%	100.00%	295,544	281,380	284,380	3,000	1.07%
405030	SOA Traffic Signal Reimbursement							
	101000-785000 Paint and Signs	0.02%	5.44%	96,850	96,850	103,408	6,558	6.77%
	101000-787000 Signals	0.06%	14.66%	238,010	260,810	278,548	17,738	6.80%
	101000-789000 Signal Operations	0.22%	54.66%	972,640	972,640	1,038,484	65,844	6.77%
	129000-747200 Eagle River Street Light SA	0.00%	0.58%	10,330	10,330	11,030	700	6.78%
	141000-747000 Street Lighting	0.10%	24.66%	438,860	438,860	468,530	29,670	6.76%
	Total	0.40%	100.00%	1,756,690	1,779,490	1,900,000	120,510	6.77%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2017 % of Total	2017 Revised Distr.	2015 Revised Budget	2016 Revised Budget	2017 Revised Budget	17 v 16 \$ Chg	17 v 16 % Chg
405050	Municipal Assistance Revenue received from the State of Alaska (SOA) for general and PERS assistance.							
	101000-189110 Areawide Taxes & Reserves	0.93%	100.00%	13,924,701	9,200,000	4,402,501	(4,797,499)	(52.15%)
405060	Liquor Licenses AS 04.11.610 provides for refund to the Municipality from the State for fees paid by liquor establishments within municipal jurisdiction. By statute, fees are refunded in full to municipalities which provide police protection.							
	151000-189270 Police SA taxes & Reserve	0.08%	100.00%	399,300	399,300	399,300	-	-
405070	Electric Co-op Allocation AS 10.25.570 provides that proceeds (less allocation costs) of the telephone cooperative gross revenue tax and the electric cooperative tax collected by the State be returned to the Municipality in which the revenues were earned.							
	101000-189110 Areawide Taxes & Reserves	0.10%	58.54%	490,530	474,722	482,919	8,197	1.73%
	104000-189120 Chugiak Taxes & Reserves	0.00%	0.19%	1,560	1,510	1,536	26	1.72%
	105000-189125 Glen Alps Taxes & Reserves	0.00%	0.05%	439	425	432	7	1.65%
	106000-189130 Girdwood Taxes & Reserves	0.00%	0.26%	2,216	2,145	2,182	37	1.72%
	131000-189220 Fire SA Taxes & Reserves	0.02%	10.28%	86,108	83,333	84,772	1,439	1.73%
	141000-189225 Rds & Drainage SA Taxes &	0.02%	13.49%	113,053	109,410	111,299	1,889	1.73%
	151000-189270 Police SA taxes & Reserve	0.02%	13.67%	114,578	110,886	112,800	1,914	1.73%
	161000-189275 Parks (APRSA) Taxes & Res	0.01%	3.51%	29,395	28,448	28,939	491	1.73%
	Total	0.17%	100.00%	837,879	810,879	824,879	14,000	1.73%
405100	Other Federal Grant Revenue Reimbursement from Federal Government for discrimination complaint processing resolution as required by contract for the Equal Rights Commission; grant funds to assist with trails maintenance.							
	101000-105000 Equal Rights Commission	0.01%	100.00%	41,300	41,300	41,300	-	-
405120	Build America Bonds (BABs) Subsidy Build America Bonds (BABs) is a federal subsidy that helps states and local entities pursue needed capital projects which build infrastructure and create jobs.							
	101000-121036 Debt Service - Fund 101	0.03%	9.82%	70,945	71,251	124,320	53,069	74.48%
	101000-353000 Emergency Medical Services	0.00%	0.18%	1,314	1,319	2,303	984	74.60%
	101000-611000 Transit Administration	0.00%	0.18%	1,274	1,280	2,234	954	74.53%
	131000-352000 Anchorage Fire & Rescue	0.01%	5.32%	38,455	38,621	67,387	28,766	74.48%
	141000-767100 Assess/Non-Assess Debt	0.21%	78.87%	569,872	572,329	998,624	426,295	74.48%
	161000-551000 Debt Service (161)	0.02%	5.64%	40,728	40,903	71,370	30,467	74.49%
	Total	0.27%	100.00%	722,588	725,703	1,266,238	540,535	74.48%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2017 % of Total	2017 Revised Distr.	2015 Revised Budget	2016 Revised Budget	2017 Revised Budget	17 v 16 \$ Chg	17 v 16 % Chg
405130	Fisheries Tax AS 43.75.130 provides that 50% of the fisheries tax revenue collected in the Municipality and a share of other fisheries revenue be refunded by the State.							
	101000-189110 Areawide Taxes & Reserves	0.03%	100.00%	126,176	126,176	126,176	-	-
405140	National Forest Allocation Under 16 U.S.C. 500, income from National Forests within an organized borough will be allocated to that borough. 75% of the fund shall be allocated for public schools and 25% for public roads.							
	141000-189225 Rds & Drainage SA Taxes &	0.01%	100.00%	-	62,763	62,763	-	-
406010	Land Use Permits-HLB Fees associated with the issuance of land use permits.							
	221000-122100 Heritage Land Bank	0.03%	100.00%	12,015	139,278	132,529	(6,749)	(4.85%)
406020	Inspections Fees for platting services and establishment of subdivisions.							
	101000-191000 Private Development	0.07%	54.66%	435,000	400,000	335,000	(65,000)	(16.25%)
	101000-732200 Survey	0.00%	1.23%	7,560	7,560	7,560	-	-
	101000-732300 ROW Land Acquisition	0.00%	0.60%	3,650	3,650	3,650	-	-
	101000-732400 Watershed Management	0.05%	39.91%	244,610	244,610	244,610	-	-
	101000-787000 Signals	0.00%	0.40%	2,440	2,440	2,440	-	-
	101000-788000 Safety & Signals	0.00%	1.37%	8,380	8,380	8,380	-	-
	101000-789000 Signal Operations	0.00%	0.83%	5,080	5,080	5,080	-	-
	141000-743000 Street Maintenance Operations	0.00%	1.01%	6,170	6,170	6,170	-	-
	Total	0.13%	100.00%	712,890	677,890	612,890	(65,000)	(9.59%)
406030	Landscape Plan Review Pmt Fees associated with a review of documents that shows how a site will be developed.							
	101000-192060 Land Use Plan Review	0.00%	13.79%	1,500	4,000	4,000	-	-
	101000-788000 Safety & Signals	0.01%	86.21%	25,000	25,000	25,000	-	-
	Total	0.01%	100.00%	26,500	29,000	29,000	-	-
406050	Platting Fees Fees charged for administration of zoning ordinance and subdivision regulations (platting, inspection of improvements, etc.).							
	101000-190300 Zoning & Platting	0.07%	93.08%	336,375	336,375	336,375	-	-
	101000-732200 Survey	0.01%	6.92%	25,000	25,000	25,000	-	-
	Total	0.08%	100.00%	361,375	361,375	361,375	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2017 % of Total	2017 Revised Distr.	2015 Revised Budget	2016 Revised Budget	2017 Revised Budget	17 v 16 \$ Chg	17 v 16 % Chg
406060	Zoning Fees Fees assessed for rezoning and conditional use applications.							
	101000-190300 Zoning & Platting	0.09%	100.00%	461,813	420,000	420,000	-	-
406080	Lease & Rental Revenue-HLB Rental incomes from Museum Meeting Rooms, and Municipal land leases.							
	101000-122200 Real Estate Services	0.08%	59.84%	316,500	304,200	380,050	75,850	24.93%
	101000-710500 Facility Maintenance	0.02%	17.94%	113,949	113,949	113,949	-	-
	106000-746000 Street Maint Girdwood	-	-	3,000	-	-	-	-
	131000-360000 AFD Training Center	0.01%	8.66%	55,000	55,000	55,000	-	-
	162000-555100 Eagle River/Chugiak Parks	-	-	6,600	-	-	-	-
	221000-122100 Heritage Land Bank	0.02%	13.56%	90,518	103,000	86,135	(16,865)	(16.37%)
	Total	0.13%	100.00%	585,567	576,149	635,134	58,985	10.24%
406090	Pipeline in ROW Fees Permit costs for pipelines crossing Municipal land.							
	221000-122100 Heritage Land Bank	0.01%	100.00%	189,100	61,899	62,899	1,000	1.62%
406110	Sale of Publications Fees charged for the sale of maps, publications and regulations to the public.							
	101000-190200 Physical Planning	0.00%	7.69%	1,000	500	500	-	-
	101000-190300 Zoning & Platting	0.00%	30.77%	900	2,000	2,000	-	-
	101000-613000 Marketing & Customer Service	0.00%	61.54%	16,000	4,000	4,000	-	-
	163000-192030 Building Inspection	-	-	300	300	-	(300)	(100.00%)
	Total	0.00%	100.00%	18,200	6,800	6,500	(300)	(4.41%)
406120	Rezoning Inspections Fees charged for rezoning inspections.							
	101000-192020 Land Use Enforcement	0.01%	100.00%	49,500	42,000	37,000	(5,000)	(11.90%)
406130	Appraisal Appeal Fee Fees charged for appeals on assessed properties.							
	101000-135100 Property Appraisal	0.00%	100.00%	5,000	5,000	5,000	-	-
406160	Clinic Fees Revenue generated from Municipal owned clinic visits, treatment and immunizations services.							
	101000-245000 Disease Prevention & Control	0.04%	100.00%	119,572	188,880	188,880	-	-



## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2017 % of Total	2017 Revised Distr.	2015 Revised Budget	2016 Revised Budget	2017 Revised Budget	17 v 16 \$ Chg	17 v 16 % Chg
406170	Sanitary Inspection Fees Inspection and service fees associated with enforcement of Health and Environmental Protection regulations.							
	101000-192050 On-site Water and Wastewater	0.13%	37.78%	499,410	640,000	620,000	(20,000)	(3.13%)
	101000-235000 Child/Adult Care Licensing	0.01%	2.26%	25,000	37,030	37,030	-	-
	101000-256000 Environmental Health Services	0.21%	59.96%	837,210	984,065	984,065	-	-
	Total	0.35%	100.00%	1,361,620	1,661,095	1,641,095	(20,000)	(1.20%)
406180	Reproductive Health Fees Revenue generated from clinic and other services related to Reproductive Health.							
	101000-246000 Reproductive Health	0.08%	100.00%	420,840	370,275	370,275	-	-
406220	Transit Advertising Fees Fees for advertising posted on Public Transit coaches.							
	101000-613000 Marketing & Customer Service	0.07%	100.00%	440,000	350,000	350,000	-	-
406250	Transit Bus Pass Sales Fares collected from passengers of the fixed route system for the sales of daily, monthly or annual passes.							
	101000-613000 Marketing & Customer Service	0.03%	6.44%	135,000	135,000	135,000	-	-
	101000-622000 Transit Operations	0.42%	93.56%	2,247,187	2,043,187	1,961,187	(82,000)	(4.01%)
	Total	0.44%	100.00%	2,382,187	2,178,187	2,096,187	(82,000)	(3.76%)
406260	Transit Fare Box Receipts Fares collected from passengers of the fixed route system through fare box collections of cash.							
	101000-622000 Transit Operations	0.40%	100.00%	1,880,000	1,880,000	1,880,000	-	-
406280	Prgm, Lessons, & Camps Revenue generated from recreation center room rentals, activities and classes, and fees from therapeutic recreation and playground programs.							
	106000-558000 Girdwood Parks & Rec	0.00%	1.17%	7,000	7,000	3,500	(3,500)	(50.00%)
	161000-550100 Parks & Recreation Admin	0.00%	1.67%	-	5,000	5,000	-	-
	161000-560200 Recreation Facilities	0.00%	3.05%	-	(77,600)	9,100	86,700	(111.73%)
	161000-560300 Recreation Programs	0.03%	53.79%	155,170	190,570	160,750	(29,820)	(15.65%)
	162000-555100 Eagle River/Chugiak Parks	0.03%	40.32%	100,000	120,500	120,500	-	-
	Total	0.06%	100.00%	262,170	245,470	298,850	53,380	21.75%
406290	Rec Center Rentals & Activities Revenues generated from park use permits; garden plots; outdoor recreation programs, lessons or activities; and rental of Kincaid or Russian Jack Chalets.							
	101000-121034 O'Malley Golf Course	0.01%	15.28%	70,000	70,000	70,000	-	-
	161000-560200 Recreation Facilities	0.07%	69.87%	389,000	389,000	320,000	(69,000)	(17.74%)

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2017 % of Total	2017 Revised Distr.	2015 Revised Budget	2016 Revised Budget	2017 Revised Budget	17 v 16 \$ Chg	17 v 16 % Chg
	161000-560300 Recreation Programs	0.00%	0.66%	10,000	10,000	3,000	(7,000)	(70.00%)
	162000-555000 Beach Lake Chalet	0.00%	1.75%	8,000	8,000	8,000	-	-
	162000-555100 Eagle River/Chugiak Parks	0.01%	12.45%	47,000	57,000	57,000	-	-
	Total	0.10%	100.00%	524,000	534,000	458,000	(76,000)	(14.23%)
406300	Aquatics Fees and charges for use of various public swimming pools (excluding fees for school district programs) and outdoor lakes and revenues from aquatics programs.							
	161000-560400 Aquatics	0.15%	74.33%	599,935	599,935	723,935	124,000	20.67%
	162000-555200 Chugiak Pool	0.05%	25.67%	250,000	250,000	250,000	-	-
	Total	0.21%	100.00%	849,935	849,935	973,935	124,000	14.59%
406310	Camping Fees Revenue generated from operation of the Centennial Park and Lions camper areas.							
	106000-558000 Girdwood Parks & Rec	0.00%	3.55%	-	-	3,500	3,500	100.00%
	161000-560200 Recreation Facilities	0.02%	96.45%	95,000	95,000	95,000	-	-
	Total	0.02%	100.00%	95,000	95,000	98,500	3,500	3.68%
406320	Library Non-Resident Fee							
	101000-537200 Library Circulation	0.00%	100.00%	1,500	1,500	1,500	-	-
406330	Park Land & Operations Fees collected from permits for park land use - picnic shelters, fields, trails, right-a-way, and processing community work service and sale of flowers.							
	161000-550400 Park Property Management	0.00%	4.52%	20,000	20,000	20,000	-	-
	161000-550600 Horticulture	0.01%	15.20%	67,320	67,320	67,320	-	-
	161000-550800 Community Work Service	0.00%	3.39%	15,000	15,000	15,000	-	-
	161000-560200 Recreation Facilities	0.07%	73.06%	263,570	263,570	323,590	60,020	22.77%
	161000-560300 Recreation Programs	0.00%	3.84%	-	-	17,000	17,000	100.00%
	Total	0.09%	100.00%	365,890	365,890	442,910	77,020	21.05%
406340	Golf Fees							
	161000-560200 Recreation Facilities	-	-	-	3,200	-	(3,200)	(100.00%)
	161000-560300 Recreation Programs	0.01%	100.00%	10,000	10,000	25,000	15,000	150.00%
	Total	0.01%	100.00%	10,000	13,200	25,000	11,800	89.39%
406350	Library Fees Revenues from on-line database search fees and fees for other miscellaneous library services.							
	101000-537100 Library Adult Services	0.00%	100.00%	1,200	1,200	1,200	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2017 % of Total	2017 Revised Distr.	2015 Revised Budget	2016 Revised Budget	2017 Revised Budget	17 v 16 \$ Chg	17 v 16 % Chg
406380	Ambulance Service Fees Fees associated with Fire Department ambulance transport services.							
	101000-353000 Emergency Medical Services	1.88%	100.00%	7,650,000	9,310,599	8,855,555	(455,044)	(4.89%)
406400	Fire Alarm Fees Fees for monthly inspection and maintenance of radio fire alarm systems located in non-municipal facilities.							
	131000-352000 Anchorage Fire & Rescue	0.02%	100.00%	116,493	116,493	100,000	(16,493)	(14.16%)
406410	HazMatFac &Trans AMC 16.110 Fees paid by each facility and transshipment facility based on the total daily maximum amount of hazardous materials, hazardous chemicals or hazardous waste handled at a facility on any one calendar day.							
	131000-342000 Fire Marshal	0.03%	100.00%	170,000	140,000	150,000	10,000	7.14%
406420	Fire Inspection Fees Billings for fire inspections performed by the Anchorage Fire Department.							
	131000-342000 Fire Marshal	0.03%	100.00%	110,000	125,432	125,000	(432)	(0.34%)
406440	Cemetery Fees Fees for burial, disinterment and grave use permits.							
	101000-271000 Anchorage Memorial Cemetery	0.07%	100.00%	250,000	322,634	322,634	-	-
406450	Mapping Fees Revenue generated from the sale of ozalid and blue line maps.							
	101000-192080 Right-of-Way	0.00%	44.44%	4,000	4,000	4,000	-	-
	607000-148200 Network Services	0.00%	55.56%	5,000	5,000	5,000	-	-
	Total	0.00%	100.00%	9,000	9,000	9,000	-	-
406490	DWI Impnd/Admin Fees							
	101000-115200 Criminal	0.11%	69.98%	482,582	507,582	507,582	-	-
	101000-142300 Reprographics	0.00%	0.07%	500	500	500	-	-
	151000-462400 Patrol Staff	0.05%	29.95%	422,497	422,497	217,213	(205,284)	(48.59%)
	Total	0.15%	100.00%	905,579	930,579	725,295	(205,284)	(22.06%)

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2017 % of Total	2017 Revised Distr.	2015 Revised Budget	2016 Revised Budget	2017 Revised Budget	17 v 16 \$ Chg	17 v 16 % Chg
406500	Police Services Revenues generated from police services provided to outside agencies.							
	151000-460500 Reimbursed Costs	0.04%	100.00%	192,174	192,174	192,174	-	-
406510	Animal Shelter Fees Revenues generated from animal shelter and boarding, shots, adoption and impound fees.							
	101000-225000 Animal Care & Control	0.05%	100.00%	251,435	246,750	246,750	-	-
406520	Animal Drop-Off Fees							
	101000-225000 Animal Care & Control	0.01%	100.00%	24,000	29,000	29,000	-	-
406530	Incarceration Cost Recovery Recovery of expenses for incarceration.							
	151000-462400 Patrol Staff	0.04%	100.00%	490,000	344,072	197,800	(146,272)	(42.51%)
406540	Other Charges For Services							
	101000-122200 Real Estate Services	0.00%	100.00%	-	-	7,981	7,981	100.00%
406550	Address Fees Fees received from the public for specific street addresses.							
	101000-190400 Addressing	0.01%	100.00%	-	-	25,500	25,500	100.00%
	101000-190400 Land Use Review & Addressing	-	-	37,125	37,125	-	(37,125)	(100.00%)
	Total	0.01%	100.00%	37,125	37,125	25,500	(11,625)	(31.31%)
406560	Service Fees - School District Reimbursement from Anchorage School District for efforts including bonds management, Arts in Public Places Program, and land use and public facilities planning.							
	101000-722100 Public Art	0.01%	5.66%	40,000	40,000	40,000	-	-
	161000-560200 Recreation Facilities	0.00%	0.07%	44,600	89,200	500	(88,700)	(99.44%)
	161000-560400 Aquatics	0.05%	35.39%	255,000	255,000	250,000	(5,000)	(1.96%)
	164000-131300 Public Finance and Investment	0.09%	58.88%	416,000	416,000	416,000	-	-
	Total	0.15%	100.00%	755,600	800,200	706,500	(93,700)	(11.71%)
406570	Micro-Fiche Fees							
	101000-135100 Property Appraisal	0.00%	100.00%	2,000	2,000	2,000	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2017 % of Total	2017 Revised Distr.	2015 Revised Budget	2016 Revised Budget	2017 Revised Budget	17 v 16 \$ Chg	17 v 16 % Chg
406580	Copier Fees Revenue generated from coin operated copiers Municipal wide.							
	101000-102000 Clerk	0.00%	0.85%	200	300	300	-	-
	101000-135100 Property Appraisal	0.00%	1.93%	680	680	680	-	-
	101000-187100 Benefits	0.00%	0.43%	150	150	150	-	-
	101000-190200 Physical Planning	0.00%	1.70%	1,400	600	600	-	-
	101000-536400 Branch Libraries	0.00%	25.55%	9,000	9,000	9,000	-	-
	101000-537100 Library Adult Services	0.00%	42.58%	15,000	15,000	15,000	-	-
	163000-192030 Building Inspection	0.00%	26.97%	11,500	10,000	9,500	(500)	(5.00%)
	Total	0.01%	100.00%	37,930	35,730	35,230	(500)	(1.40%)
406600	Late Fees Late payment penalty on miscellaneous accounts receivable.							
	101000-134200 Revenue Management	0.00%	100.00%	10,000	10,000	10,000	-	-
406610	Computer Time Fees							
	101000-132300 Payroll	0.00%	90.91%	1,000	1,000	1,000	-	-
	101000-135100 Property Appraisal	0.00%	9.09%	100	100	100	-	-
	Total	0.00%	100.00%	1,100	1,100	1,100	-	-
406620	Reimbursed Cost-ER Reimbursement for various products and services Municipal-wide, including legal transcripts and tapes, Police accident reports, and tax billing information.							
	101000-121032 Egan Convention Center	-	-	15,170	15,170	-	(15,170)	(100.00%)
	101000-187100 Benefits	0.03%	100.00%	121,300	121,300	121,300	-	-
	Total	0.03%	100.00%	136,470	136,470	121,300	(15,170)	(11.12%)
406625	Reimbursed Cost-NonGrant Funded							
	101000-102000 Clerk	0.00%	0.04%	800	800	800	-	-
	101000-115100 Civil Law	0.00%	0.52%	-	10,000	10,000	-	-
	101000-115200 Criminal	0.00%	0.52%	10,000	10,000	10,000	-	-
	101000-115450 Indigent Defense	0.05%	12.57%	280,000	290,000	242,000	(48,000)	(16.55%)
	101000-121031 Egan Center/Tourism	0.00%	0.79%	-	-	15,170	15,170	100.00%
	101000-122200 Real Estate Services	0.00%	0.78%	28,100	28,100	15,000	(13,100)	(46.62%)
	101000-132200 Central Accounting	-	-	9,600	9,600	-	(9,600)	(100.00%)
	101000-132300 Payroll	0.00%	0.16%	3,000	3,000	3,000	-	-
	101000-134200 Revenue Management	0.08%	20.67%	486,260	397,900	397,900	-	-
	101000-134600 Tax Billing	0.00%	0.09%	225,800	1,800	1,800	-	-
	101000-138100 Purchasing Services	0.02%	5.45%	105,000	105,000	105,000	-	-
	101000-142300 Reprographics	0.00%	0.26%	5,000	5,000	5,000	-	-
	101000-191000 Private Development	0.01%	2.08%	65,000	65,000	40,000	(25,000)	(38.46%)
	101000-613000 Marketing & Customer Service	-	-	375,000	375,000	-	(375,000)	(100.00%)
	101000-710500 Facility Maintenance	0.00%	0.01%	100	100	100	-	-
	101000-722100 Public Art	0.00%	1.04%	20,000	20,000	20,000	-	-
	101000-774000 Communications	0.00%	0.10%	2,000	2,000	2,000	-	-

## Revenue Distribution Detail

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101000-789000	Signal Operations	0.01%	3.64%	70,000	70,000	70,000	-	-
119000-744900	Chugiak/Birchwood/Eagle River	0.01%	1.30%	25,000	25,000	25,000	-	-
151000-411100	Chief of Police	0.01%	3.39%	60,275	62,950	65,246	2,296	3.65%
151000-460500	Reimbursed Costs	0.06%	15.58%	300,000	300,000	300,000	-	-
151000-462200	Special Assignments	0.01%	2.21%	-	42,500	42,500	-	-
151000-462400	Patrol Staff	0.00%	0.12%	2,400	2,400	2,400	-	-
151000-473400	Vice	0.00%	0.55%	-	10,600	10,600	-	-
151000-483100	Crime Lab	0.00%	0.37%	7,100	7,100	7,100	-	-
151000-483300	Police Property & Evidence	0.00%	0.09%	1,800	1,800	1,800	-	-
151000-484200	Police Records	0.02%	5.45%	105,000	105,000	105,000	-	-
162000-555100	Eagle River/Chugiak Parks	0.01%	1.35%	26,002	26,002	26,002	-	-
164000-131300	Public Finance and Investment	0.09%	20.88%	285,228	285,228	402,018	116,790	40.95%
	Total	0.41%	100.00%	2,498,465	2,261,880	1,925,436	(336,444)	(14.87%)
406640	Parking Garages & Lots							
101000-122200	Real Estate Services	0.01%	75.14%	51,900	51,900	50,171	(1,729)	(3.33%)
101000-189110	Areawide Taxes & Reserves	0.00%	24.86%	16,601	16,601	16,601	-	-
	Total	0.01%	100.00%	68,501	68,501	66,772	(1,729)	(2.52%)
406660	Lost Book Reimbursement Reimbursement for lost books and library materials.							
101000-536400	Branch Libraries	0.00%	8.00%	2,000	2,000	2,000	-	-
101000-537200	Library Circulation	0.00%	92.00%	23,000	23,000	23,000	-	-
	Total	0.01%	100.00%	25,000	25,000	25,000	-	-
407010	SOA Traffic Court Fines Revenue received from the court system for violations of municipal codes.							
151000-462400	Patrol Staff	0.31%	100.00%	1,331,708	1,592,061	1,463,082	(128,979)	(8.10%)
407020	SOA Trial Court Fines							
151000-462400	Patrol Staff	0.64%	100.00%	3,251,540	2,896,870	3,007,949	111,079	3.83%
407030	Library Fines Revenue generated from fines on overdue books and materials.							
101000-536400	Branch Libraries	0.01%	42.36%	43,000	43,000	43,000	-	-
101000-537200	Library Circulation	0.01%	57.64%	105,000	105,000	58,500	(46,500)	(44.29%)
	Total	0.02%	100.00%	148,000	148,000	101,500	(46,500)	(31.42%)
407040	APD Counter Fines							
151000-462400	Patrol Staff	0.25%	100.00%	1,252,646	1,935,324	1,173,008	(762,316)	(39.39%)

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407050	Other Fines and Forfeitures Collection of fines for animal control offenses (2250), excess false alarms (4621) traffic (4630) and other violations.							
	101000-115300 Administrative Hearing	0.00%	0.30%	1,000	1,000	1,000	-	-
	101000-124600 Transportation Inspection	0.00%	1.52%	5,000	5,000	5,000	-	-
	101000-225000 Animal Care & Control	0.01%	13.11%	31,000	43,250	43,250	-	-
	151000-462400 Patrol Staff	0.06%	85.07%	131,776	280,656	280,656	-	-
	Total	0.07%	100.00%	168,776	329,906	329,906	-	-
407060	Pre-Trial Diversion Cost Fees collected for Pretrial diversion, which is an alternative to prosecution that seeks to divert certain offenders from traditional criminal justice processing into a program of supervision and services.							
	101000-115200 Criminal	0.03%	100.00%	220,000	120,000	120,000	-	-
407070	Zoning Enforcement Fines							
	101000-192020 Land Use Enforcement	0.00%	74.07%	35,000	10,000	10,000	-	-
	101000-192080 Right-of-Way	0.00%	25.93%	3,500	3,500	3,500	-	-
	Total	0.00%	100.00%	38,500	13,500	13,500	-	-
407100	Curfew Fines Revenues received for violation of curfew.							
	151000-462400 Patrol Staff	0.00%	100.00%	8,800	8,800	8,800	-	-
407110	Parking Enforcement Fine							
	101000-467000 Parking	0.03%	100.00%	138,000	138,000	138,000	-	-
407120	Minor Tobacco Fines							
	151000-462400 Patrol Staff	0.00%	100.00%	9,000	9,000	9,000	-	-
408060	Other Collection Revenues							
	101000-323000 AFD Communications	0.04%	100.00%	200,000	200,000	170,000	(30,000)	(15.00%)
408090	Recycle Rebate Rebates received for recycling aluminum road or street signs that can no longer be reused.							
	101000-785000 Paint and Signs	0.00%	100.00%	1,500	1,500	1,500	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2017 % of Total	2017 Revised Distr.	2015 Revised Budget	2016 Revised Budget	2017 Revised Budget	17 v 16 \$ Chg	17 v 16 % Chg
408380	Prior Year Expense Recovery							
	101000-630000 Vehicle Maintenance	-	-	2,083	-	-	-	-
	101000-731000 Engineering	-	-	181,523	-	-	-	-
	104000-354000 Chugiak Fire & Rescue	-	-	93,117	-	-	-	-
	141000-747000 Street Lighting	-	-	35	-	-	-	-
	602000-124800 Self Insurance	-	-	25	-	-	-	-
	Total	-	-	276,783	-	-	-	-
408390	Insurance Recoveries							
	141000-743000 Street Maintenance Operations	0.00%	16.47%	11,500	11,500	11,500	-	-
	141000-747000 Street Lighting	0.01%	83.53%	30,000	58,340	58,340	-	-
	Total	0.01%	100.00%	41,500	69,840	69,840	-	-
408400	Criminal Rule 8 Collect Costs A person who is charged with a petty offense or with a certain specified misdemeanor of the malum prohibitum variety, in lieu of appearance, may pay the amount indicated for the offense, thereby waiving appearance.							
	151000-462400 Patrol Staff	0.03%	100.00%	327,670	193,234	127,949	(65,285)	(33.79%)
408405	Lease & Rental Revenue							
	106000-746000 Street Maint Girdwood	0.00%	29.41%	-	8,000	9,000	1,000	12.50%
	162000-555100 Eagle River/Chugiak Parks	0.00%	70.59%	-	21,600	21,600	-	-
	Total	0.01%	100.00%	-	29,600	30,600	1,000	3.38%
408410	Lease State Land Conveyance Revenue generated from the lease of land conveyed to the Municipality by the State.							
	221000-122100 Heritage Land Bank	-	-	713	-	-	-	-
408420	Building Rental Library auditorium and meeting room rental fees.							
	101000-535500 Library Administration	0.00%	86.96%	130,000	50,000	20,000	(30,000)	(60.00%)
	101000-536400 Branch Libraries	0.00%	13.04%	3,000	3,000	3,000	-	-
	Total	0.00%	100.00%	133,000	53,000	23,000	(30,000)	(56.60%)
408430	Amusement Surcharge Revenue generated by collecting a surcharge on tickets sold for admission to the Sullivan Arena.							
	101000-121033 Sullivan Arena	0.01%	100.00%	140,177	140,177	70,177	(70,000)	(49.94%)



## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2017 % of Total	2017 Revised Distr.	2015 Revised Budget	2016 Revised Budget	2017 Revised Budget	17 v 16 \$ Chg	17 v 16 % Chg
408440	ACPA Loan Surcharge \$1 surcharge on PAC event tickets. 301000-121035 PAC Revenue Bond	0.06%	100.00%	281,915	293,700	297,200	3,500	1.19%
408560	Appeal Receipts Fees associated with platting, planning and zoning decisions appealed to the Board of Adjustments.							
	101000-102000 Clerk	0.00%	76.92%	1,000	1,000	1,000	-	-
	163000-192030 Building Inspection	0.00%	23.08%	200	200	300	100	50.00%
	Total	0.00%	100.00%	1,200	1,200	1,300	100	8.33%
408570	Sale of Contractor Specifications Revenue generated from the sale of contract specifications.							
	101000-138100 Purchasing Services	0.00%	100.00%	4,500	4,500	4,500	-	-
408580	Miscellaneous Revenues							
	101000-138100 Purchasing Services	0.03%	8.52%	160,000	160,000	160,000	-	-
	101000-225000 Animal Care & Control	0.00%	0.00%	50	50	50	-	-
	101000-538200 Library Automation Support	-	-	5,000	5,000	-	(5,000)	(100.00%)
	119000-744900 Chugiak/Birchwood/Eagle River	0.00%	0.09%	1,600	1,600	1,600	-	-
	151000-462400 Patrol Staff	0.01%	3.15%	59,200	59,200	59,200	-	-
	151000-474000 Narcotics Enforcement Unit	0.00%	0.75%	14,000	14,000	14,000	-	-
	151000-483400 Police Impounds	0.01%	1.33%	25,000	25,000	25,000	-	-
	151000-483500 APD Communications Center	0.01%	1.78%	33,500	33,500	33,500	-	-
	151000-484200 Police Records	0.00%	0.80%	15,000	15,000	15,000	-	-
	164000-131300 Public Finance and Investment	0.33%	83.58%	1,090,000	1,154,280	1,570,000	415,720	36.02%
	Total	0.40%	100.00%	1,403,350	1,467,630	1,878,350	410,720	27.99%
430030	Restricted Contributions							
	101000-106000 Internal Audit	0.02%	100.00%	125,756	113,082	114,272	1,190	1.05%
440010	GCP CshPool ST-Int(MOA/ML&P) Accrued interest earned on investments throughout the Municipality.(MOA/ML&P)							
	101000-189110 Areawide Taxes & Reserves	0.20%	37.81%	192,841	469,198	936,308	467,110	99.55%
	104000-189120 Chugiak Taxes & Reserves	0.00%	0.80%	16,403	10,113	19,912	9,799	96.90%
	105000-189125 Glen Alps Taxes & Reserves	0.00%	0.12%	2,764	1,173	2,877	1,704	145.27%
	106000-189130 Girdwood Taxes & Reserves	0.00%	0.80%	3,637	11,870	19,815	7,945	66.93%
	111000-189140 Birchtree/Elmore LRSA	0.00%	0.15%	1,808	2,368	3,694	1,326	56.00%
	112000-189145 Campbell Airstrip LRSA	0.00%	0.10%	1,721	1,689	2,402	713	42.21%
	113000-189150 Valli Vue LRSA Taxes/Res	0.00%	0.16%	6,073	1,978	3,845	1,867	94.39%
	114000-189155 Skyranch LRSA Taxes/Res	0.00%	0.08%	1,418	1,213	1,952	739	60.92%
	115000-189160 Upper Grover LRSA Taxes/Res	0.00%	0.03%	473	431	670	239	55.45%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2017 % of Total	2017 Revised Distr.	2015 Revised Budget	2016 Revised Budget	2017 Revised Budget	17 v 16 \$ Chg	17 v 16 % Chg
116000-189165	Ravenwood LRSA Taxes & Res	0.00%	0.05%	212	532	1,141	609	114.47%
117000-189170	Mt Park LRSA Taxes/Res	0.00%	0.03%	826	205	817	612	298.54%
118000-189175	Mt Park/Robin Hill LRSA Tax/Re	0.00%	0.11%	1,325	1,715	2,792	1,077	62.80%
119000-189180	Eagle River RRSA Taxes/Res	0.01%	1.34%	7,470	24,174	33,294	9,120	37.73%
121000-189185	Eaglewood Contrib SA	0.00%	0.03%	-	404	698	294	72.77%
122000-189190	Gateway Contrib SA Taxes/Res	0.00%	0.00%	-	8	19	11	137.50%
123000-189195	Lakehill LRSA Taxes & Res	0.00%	0.14%	732	2,069	3,408	1,339	64.72%
124000-189200	Totem LRSA Taxes Res	0.00%	0.03%	571	875	666	(209)	(23.89%)
125000-189205	Paradise Valley Taxes/Reserve	0.00%	0.04%	32	503	947	444	88.27%
126000-189210	SRW Homeowners LRSA	0.00%	0.05%	-	452	1,304	852	188.50%
129000-189215	Eagle River SSA Taxes/Res	0.00%	0.40%	3,630	4,776	9,950	5,174	108.33%
131000-189220	Fire SA Taxes & Reserves	0.04%	7.89%	87,655	40,725	195,475	154,750	379.99%
141000-189225	Rds & Drainage SA Taxes &	0.07%	12.74%	210,370	97,794	315,520	217,726	222.64%
142000-189230	Talus West LRSA Taxes & Res	0.00%	0.49%	2,248	6,940	12,154	5,214	75.13%
143000-189235	Upper O'Malley LRSA	0.00%	0.25%	6,412	4,574	6,177	1,603	35.05%
144000-189240	Bear Valley LRSA Taxes/Res	0.00%	0.02%	429	259	451	192	74.13%
145000-189245	Rabbit Creek LRSA Taxes/Res	0.00%	0.06%	404	1,253	1,473	220	17.56%
146000-189250	Villages Scenic LRSA	0.00%	0.04%	144	404	952	548	135.64%
147000-189255	Sequoia Estates LRSA	0.00%	0.06%	1,558	693	1,409	716	103.32%
148000-189260	Rockhill LRSA Taxes/Res	0.00%	0.21%	1,692	3,319	5,201	1,882	56.70%
149000-189265	So Goldenview LRSA	0.00%	0.35%	732	2,705	8,608	5,903	218.23%
150000-189290	189290 - Homestead LRSA	0.00%	0.01%	-	-	133	133	100.00%
151000-189270	Police SA taxes & Reserve	0.07%	12.59%	1,750	79,045	311,721	232,676	294.36%
161000-189275	Parks (APRSA) Taxes & Res	0.02%	3.20%	57,244	25,244	79,336	54,092	214.28%
162000-189280	Parks (ERCPSA) Taxes & Res	0.01%	2.66%	29,700	30,903	65,808	34,905	112.95%
163000-189285	Bldg Safety SA Taxes & Res	0.00%	(0.87%)	-	(23,780)	(21,622)	2,158	(9.07%)
164000-131300	Public Finance and Investment	0.01%	1.52%	7,726	20,251	37,688	17,437	86.10%
221000-122100	Heritage Land Bank	0.02%	4.36%	310	58,286	108,094	49,808	85.45%
221000-122150	Land Trust Reserves	0.01%	2.13%	8,596	28,380	52,632	24,252	85.45%
602000-124800	Self Insurance	0.05%	10.05%	105,561	134,156	248,799	114,643	85.45%
	Total	0.53%	100.00%	764,467	1,046,897	2,476,520	1,429,623	136.56%
440040	Other Short-Term Interest Interest earned on other revenues than cash- pool deposits.							
101000-189110	Areawide Taxes & Reserves	0.10%	63.39%	175,047	287,156	464,384	177,228	61.72%
131000-189220	Fire SA Taxes & Reserves	0.02%	10.02%	32,500	50,151	73,374	23,223	46.31%
141000-189225	Rds & Drainage SA Taxes &	0.01%	5.46%	25,000	32,691	40,022	7,331	22.43%
151000-189270	Police SA taxes & Reserve	0.02%	14.57%	37,500	61,295	106,724	45,429	74.12%
161000-189275	Parks (APRSA) Taxes & Res	0.00%	0.91%	5,000	7,058	6,671	(387)	(5.48%)
164000-131300	Public Finance and Investment	-	-	20,179	-	-	-	-
202020-123011	Operating Reserve Conv-CTR	0.00%	0.19%	-	-	1,420	1,420	100.00%
221000-122100	Heritage Land Bank	0.00%	2.73%	-	15,228	20,000	4,772	31.34%
602000-124800	Self Insurance	0.00%	2.73%	14,210	1,000	20,000	19,000	1,900.00%
	Total	0.16%	100.00%	309,436	454,579	732,595	278,016	61.16%
450010	Contributions from Other Funds Contributions received from other municipal funds.							
101000-132100	Controller Administration	0.04%	19.19%	-	-	208,800	208,800	100.00%
101000-132300	Payroll	0.00%	0.34%	-	-	3,752	3,752	100.00%
101000-142300	Reprographics	0.04%	16.09%	-	-	175,000	175,000	100.00%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2017 % of Total	2017 Revised Distr.	2015 Revised Budget	2016 Revised Budget	2017 Revised Budget	17 v 16 \$ Chg	17 v 16 % Chg
	119000-189180 Eagle River RRSA Taxes/Res	0.02%	8.87%	96,550	96,550	96,550	-	-
	202020-123010 Room Tax-Convention Center	0.13%	55.50%	567,058	586,264	603,853	17,589	3.00%
	Total	0.23%	100.00%	663,608	682,814	1,087,955	405,141	59.33%
450040	Contribution from MOA Trust Fund AMC 6.50.060 Contributions from the MOA Trust Fund							
	101000-189110 Areawide Taxes & Reserves	1.29%	100.00%	5,200,000	5,500,000	6,100,000	600,000	10.91%
450060	MUSA/MESA AMC 26.10.025 (AWWU, ML&P, SWS) Revenue from Municipal Utility Service Assessment (MUSA), AMC 11.50.280 (Port), AMC 11.60.205 (Merrill Field), and AMC 25.35.125 (ACDA) Municipal Enterprise Service Assessment (MESA). Payments-in-lieu-of taxes to help cover the cost of tax-supported services they receive (other than those services received on a contract or interfund basis).Included in Tax Limit Calculation.							
	101000-189110 Areawide Taxes & Reserves	5.37%	100.00%	19,784,429	21,694,900	25,295,403	3,600,503	16.60%
450070	1.25% MUSA/MESA Revenues collected from the Port of Anchorage, Solid Waste Services and Municipal Light & Power (ML&P) based on 1.25% applied to actual gross operating revenues. Included in Tax Limit Calculation.							
	101000-189110 Areawide Taxes & Reserves	0.11%	100.00%	2,268,083	501,057	520,217	19,160	3.82%
450080	Utility Revenue Distribution AMC 26.10.065 Surplus revenues from the operation of municipal owned utilities may be reinvested in the utility and, where prudent fiscal management permits, may be distributed as utility revenue distribution.							
	101000-189110 Areawide Taxes & Reserves	0.47%	100.00%	9,571,694	500,000	2,212,839	1,712,839	342.57%
460070	MOA Property Sales Revenue generated from the sale of unclaimed property and salvage equipment.							
	151000-462400 Patrol Staff	0.04%	65.45%	180,000	180,000	180,000	-	-
	151000-483300 Police Property & Evidence	0.00%	5.45%	15,000	15,000	15,000	-	-
	151000-483400 Police Impounds	0.02%	29.09%	80,000	80,000	80,000	-	-
	Total	0.06%	100.00%	275,000	275,000	275,000	-	-

### Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2017 % of Total	2017 Revised Distr.	2015 Revised Budget	2016 Revised Budget	2017 Revised Budget	17 v 16 \$ Chg	17 v 16 % Chg
460080	Land Sales-Cash Revenue generated from sale of Municipal land.							
	131000-352000 Anchorage Fire & Rescue	0.25%	100.00%	-	-	1,200,000	1,200,000	100.00%
<b>Local, State and Federal Revenues Total</b>		<b>100.00%</b>		<b>440,307,938</b>	<b>448,676,557</b>	<b>471,466,339</b>	<b>22,789,782</b>	<b>5.08%</b>

## Tax Limit Calculation

### Anchorage Municipal Charter 14.03 and Anchorage Municipal Code 12.25.040

Line		2016 at Revised	2017 at Revised
1	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>		
2	Real/Personal Property Taxes to be Collected	249,693,455	266,494,607
3	Payment in Lieu of Taxes (State & Federal)	804,176	824,275
4	Automobile Tax	11,936,552	12,090,673
5	Tobacco Tax	22,647,362	22,401,673
6	Aircraft Tax	210,000	210,000
7	Motor Vehicles Rental Tax	5,835,268	5,920,407
8	MUSA/MESA	22,052,512	22,195,957
9	Step 1 Total	313,179,325	330,137,592
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)	(1,025,050)	(320,050)
14	Debt Service (One-Time)	(54,681,024)	(55,015,146)
15	Step 2 Total	(56,146,074)	(55,775,196)
16			
17	Tax Limit Base (before Adjustment for Population and CPI)	257,033,251	274,362,396
18			
19	<u>Step 3: Adjust for Population, Inflation</u>		
20	Population 5 Year Average	0.50% 1,285,170	0.20% 548,720
21	Change in Consumer Price Index 5 Year Average	2.10% 5,397,700	1.60% 4,389,800
22	Step 3 Total	2.60% 6,682,870	1.80% 4,938,520
23			
24	<b>The Base for Calculating Following Year's Tax Limit</b>	<b>263,716,121</b>	<b>279,300,916</b>
25			
26	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>		
27	New Construction	3,161,970	4,964,228
28	Taxes Authorized by Voter-Approved Ballot - O&M	1,678,350	1,460,750
29	Taxes Authorized by Voter-Approved Ballot - O&M Reserves (One-Time)	440,000	440,000
30	Judgments/Legal Settlements (One-Time)	320,050	6,918,820
31	Debt Service (One-Time)	55,015,146	55,685,511
32	Step 4 Total	60,615,516	69,469,309
33			
34	Limit on ALL Taxes that can be collected	324,331,637	348,770,225
35			
36	<u>Step 5: To determine limit on property taxes, back out other taxes</u>		
37	Payment in Lieu of Taxes (State & Federal)	(824,275)	(870,687)
38	Automobile Tax	(12,090,673)	(11,680,447)
39	Tobacco Tax	(22,401,673)	(22,011,899)
40	Aircraft Tax	(210,000)	(210,000)
41	Motor Vehicle Rental Tax	(5,920,407)	(6,189,722)
42	MUSA/MESA	(22,195,957)	(25,815,620)
43	Step 5 Total	(63,642,985)	(66,778,375)
44			
45	Limit on PROPERTY Taxes that can be collected	260,688,652	281,991,850
46			
47	Add General Government use of ASD Unusable Tax Capacity	5,805,955	3,283,909
48			
49	Limit on PROPERTY Taxes that can be collected (with ASD capacity)	266,494,607	285,275,759
50			
51	<u>Step 6: Determine property taxes to be collected if different than Limit on Property Taxes that can be collected</u>		
52	Property taxes to be collected based on spending decisions minus other available revenue.		
53			
54	Property taxes TO BE COLLECTED	266,494,607	285,275,759
55			
56	<b>Amount below limit on property taxes that can be collected ("under the cap")</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 2017 total property taxes "outside the cap" is **\$18,630,636**, making the total of all property taxes to be collected for General Government **\$303,906,395**.



## Property Tax Calculation by Fund

Fund	Description	Assessed Values at 03/23/2017	2017 Revised Budget Tax Cost	2017 Mill Rate	
101000	Areawide General Fund	35,716,140,504	14,205,854	0.40	
104000	Chugiak Fire Service Area	1,251,279,115	1,251,279	1.00	
105000	Glen Alps Service Area	117,690,940	323,650	2.75	
106000	Girdwood Valley Service Area	558,537,495	2,794,814	5.00	
111000	Birchtree/Elmore LRSA	191,487,125	287,231	1.50	
112000	Section 6/Campbell Airstrip LRSA	121,210,931	151,514	1.25	
113000	Valli Vue Estates LRSA	83,883,979	117,438	1.40	
114000	Skyranch Estates LRSA	25,308,626	32,901	1.30	
115000	Upper Grover LRSA	14,931,726	14,932	1.00	
116000	Raven Woods/Bubbling Brook LRSA	12,603,250	18,905	1.50	
117000	Mt. Park Estates LRSA	33,260,050	33,260	1.00	
118000	Mt. Park/Robin Hill RRSA	119,378,419	155,192	1.30	
119000	Chugiak, Birchwood, ER Rural Road SA	3,723,580,100	7,068,813	1.90	
121000	Eaglewood Contributing RSA	285,213,194	108,381	0.38	
122000	Gateway Contributing RSA	7,710,254	2,236	0.29	
123000	Lakehill LRSA	32,967,714	49,452	1.50	
124000	Totem LRSA	26,017,995	26,018	1.00	
125000	Paradise Valley South LRSA	15,449,807	15,450	1.00	
126000	SRW Homeowners LRSA	38,126,768	57,190	1.50	
129000	Eagle River Streetlight SA	1,286,331,333	257,266	0.20	
131000	Anchorage Fire SA	33,527,501,379	79,895,654	2.38	
141000	Anchorage Roads and Drainage SA	28,113,405,156	62,458,552	2.22	
142000	Talus West LRSA	106,362,385	138,271	1.30	
143000	Upper O'Malley LRSA	340,482,748	680,965	2.00	
144000	Bear Valley LRSA	33,267,082	49,901	1.50	
145000	Rabbit Creek View/Hts LRSA	42,672,238	106,681	2.50	
146000	Villages Scenic Parkway LRSA	22,342,968	22,343	1.00	
147000	Sequoia Estates LRSA	13,071,092	19,607	1.50	
148000	Rockhill LRSA	30,379,278	45,569	1.50	
149000	South Goldenview Area RRSA	375,915,038	676,647	1.80	
150000	Homestead LRSA	16,615,270	21,600	1.30	
151000	Anchorage Metropolitan Police SA	35,056,680,691	112,526,211	3.21	
152000	Turnagain Arm Police SA	100,922,319	50,461	0.50	
161000	Anchorage Parks & Recreation SA	30,819,713,107	16,189,488	0.53	
162000	Eagle River-Chugiak Parks & Rec	4,016,503,548	4,052,669	1.01	
<b>Total General Government (GG) Tax Cost</b>			<b>303,906,395</b>		
		GG Average Tax Rate	35,716,140,504	303,906,395	8.51 <sup>1</sup>
		Anchorage School District (ASD) Tax Rate	35,716,140,504	247,307,425	6.92 <sup>1,2</sup>
		<b>Total Average Tax Rate</b>			<b>15.43</b>
GG Voter Approved Debt Average Tax Rate (Debt Svc in Cap)		35,716,140,504	55,685,511	1.56 <sup>1</sup>	
GG State Revenue Sharing Average Tax Rate (credit)		35,716,140,504	4,402,501	0.12 <sup>1</sup>	

<sup>1</sup> Average and ASD Tax Rates are based on Areawide General Fund (101000) Assessed Value

<sup>2</sup> ASD Tax Cost is based on AO 2017-70

## Property Tax Calculation by Fund and Type

## Assessed Values at 03/23/2017

## 2017 Revised Budget Tax Cost

Fund	Assessed Values at 03/23/2017			Total	2017 Revised Budget Tax Cost			
	Real Property	New Construction	Personal Property		Fund	Real Property (Acct 401010)	Personal Property (Acct 401020)	Total
101000	32,552,309,246	233,530,322	2,930,300,936	35,716,140,504	101000	13,040,347	1,165,507	14,205,854
104000	1,208,551,664	12,739,736	29,987,715	1,251,279,115	104000	1,221,291	29,988	1,251,279
105000	116,498,837	810,047	382,056	117,690,940	105000	322,599	1,051	323,650
106000	524,151,439	9,604,229	24,781,827	558,537,495	106000	2,670,811	124,003	2,794,814
111000	189,348,477	2,107,735	30,913	191,487,125	111000	287,185	46	287,231
112000	120,361,381	831,361	18,189	121,210,931	112000	151,491	23	151,514
113000	83,525,058	343,620	15,301	83,883,979	113000	117,417	21	117,438
114000	25,234,271	57,370	16,985	25,308,626	114000	32,879	22	32,901
115000	14,631,056	299,597	1,073	14,931,726	115000	14,931	1	14,932
116000	12,601,121	-	2,129	12,603,250	116000	18,902	3	18,905
117000	33,195,816	56,374	7,860	33,260,050	117000	33,252	8	33,260
118000	118,379,113	805,166	194,140	119,378,419	118000	154,940	252	155,192
119000	3,621,056,814	27,980,927	74,542,359	3,723,580,100	119000	6,927,302	141,511	7,068,813
121000	277,238,228	152,786	7,822,180	285,213,194	121000	105,409	2,972	108,381
122000	7,710,254	-	-	7,710,254	122000	2,236	-	2,236
123000	32,429,970	7,072	530,672	32,967,714	123000	48,656	796	49,452
124000	24,457,236	1,376,173	184,586	26,017,995	124000	25,833	185	26,018
125000	15,449,807	-	-	15,449,807	125000	15,450	-	15,450
126000	38,125,800	-	968	38,126,768	126000	57,189	1	57,190
129000	1,267,327,486	5,834,568	13,169,279	1,286,331,333	129000	254,632	2,634	257,266
131000	30,473,099,087	207,265,902	2,847,136,391	33,527,501,379	131000	73,110,960	6,784,694	79,895,654
141000	25,153,775,516	172,709,383	2,786,920,258	28,113,405,156	141000	56,266,950	6,191,602	62,458,552
142000	104,704,464	1,621,787	36,134	106,362,385	142000	138,224	47	138,271
143000	338,962,265	1,326,871	193,612	340,482,748	143000	680,578	387	680,965
144000	33,100,726	152,587	13,769	33,267,082	144000	49,880	21	49,901
145000	41,535,330	1,070,003	66,905	42,672,238	145000	106,514	167	106,681
146000	21,992,644	332,465	17,858	22,342,968	146000	22,325	18	22,343
147000	13,069,214	-	1,878	13,071,092	147000	19,604	3	19,607
148000	30,374,858	-	4,419	30,379,278	148000	45,562	7	45,569
149000	369,277,178	6,270,716	367,144	375,915,038	149000	675,986	661	676,647
150000	16,496,248	119,022	-	16,615,270	150000	21,600	-	21,600
151000	31,955,903,387	222,894,636	2,877,882,668	35,056,680,691	151000	103,288,678	9,237,533	112,526,211
152000	72,254,421	1,031,458	27,636,440	100,922,319	152000	36,643	13,818	50,461
161000	27,832,781,738	192,184,669	2,794,746,700	30,819,713,107	161000	14,721,417	1,468,071	16,189,488
162000	3,906,005,296	28,133,713	82,364,539	4,016,503,548	162000	3,969,563	83,106	4,052,669
					GG	278,657,235	25,249,160	303,906,395
					ASD	227,017,293	20,290,132	247,307,425
					<b>Total Tax Cost</b>	<b>505,674,528</b>	<b>45,539,292</b>	<b>551,213,820</b>



### Mill Levy by Tax District - 2017: AO 2017-69 (S) (GG) and AO 2017-70 (ASD)

		101	131	151	161	141	106	119, 121, 122, 149	Levy w/o ASD, ERSL, & LRSA	129 Eagle River Street Lights Service Areas	Various Limited Road Service Areas	Levy w/o ASD	School District (ASD)	Total Levy	Tax District
	Tax District	Area wide	Fire	Police	Parks & Rec	Roads & Drainage	Girdwood Valley Levy	Various Rural Road Service Areas							
City/Anchorage	1	0.40	2.38	3.21	0.53	2.22	-	-	8.74	-	-	8.74	6.92	15.66	1
Hillside	2	0.40	2.38	3.21	0.53	-	-	-	6.52	-	-	6.52	6.92	13.44	2
Spenard	3	0.40	2.38	3.21	0.53	2.22	-	-	8.74	-	-	8.74	6.92	15.66	3
Girdwood Valley	4	0.40	-	-	-	-	5.00	-	5.40	-	-	5.40	6.92	12.32	4
Glen Alps SA w/o Fire	5	0.40	-	3.21	-	2.75	-	-	6.36	-	-	6.36	6.92	13.28	5
Spenard w/o Building Safety	8	0.40	2.38	3.21	0.53	2.22	-	-	8.74	-	-	8.74	6.92	15.66	8
Stuckagain Heights w/o Parks & Rec	9	0.40	2.38	3.21	-	-	-	-	5.99	-	1.25	7.24	6.92	14.16	9
Eagle River	10	0.40	2.38	3.21	1.01	-	-	1.90	8.90	-	-	8.90	6.92	15.82	10
Municipal Landfill w/o ERPRSA	11	0.40	2.38	3.21	-	-	-	-	5.99	-	-	5.99	6.92	12.91	11
Canyon Road (Glen Alps SA)	12	0.40	2.38	3.21	0.53	2.75	-	-	9.27	-	-	9.27	6.92	16.19	12
Muni/Outside Bowl w/o APD (w Turnagain Arm P)	15	0.40	-	0.50	-	-	-	-	0.90	-	-	0.90	6.92	7.82	15
Muni/Outside Bowl with Police	16	0.40	-	3.21	-	-	-	-	3.61	-	-	3.61	6.92	10.53	16
Upper OMalley LRSA	19	0.40	2.38	3.21	0.53	-	-	-	6.52	-	2.00	8.52	6.92	15.44	19
Talus West LRSA	20	0.40	2.38	3.21	0.53	-	-	-	6.52	-	1.30	7.82	6.92	14.74	20
Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA	21	0.40	2.38	3.21	0.53	-	-	-	6.52	-	2.50	9.02	6.92	15.94	21
Chugiak Fire Service Area	22	0.40	1.00	3.21	1.01	-	-	1.90	7.52	-	-	7.52	6.92	14.44	22
Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA	23	0.40	2.38	3.21	-	-	-	-	5.99	-	2.50	8.49	6.92	15.41	23
Birch Tree/Elmore LRSA	28	0.40	2.38	3.21	0.53	-	-	-	6.52	-	1.50	8.02	6.92	14.94	28
Eagle River Valley RRSA w/no Fire	30	0.40	-	3.21	1.01	-	-	1.90	6.52	-	-	6.52	6.92	13.44	30
South Goldenview Area RRSA	31	0.40	2.38	3.21	0.53	-	-	1.80	8.32	-	-	8.32	6.92	15.24	31
Section 6/Campbell Airstrip LRSA	32	0.40	2.38	3.21	0.53	-	-	-	6.52	-	1.25	7.77	6.92	14.69	32
Skyranch Estates LRSA	33	0.40	2.38	3.21	0.53	-	-	-	6.52	-	1.30	7.82	6.92	14.74	33
Valli-Vue Estates LRSA	34	0.40	2.38	3.21	0.53	-	-	-	6.52	-	1.40	7.92	6.92	14.84	34
Mountain Park Estates LRSA	35	0.40	2.38	3.21	0.53	-	-	-	6.52	-	1.00	7.52	6.92	14.44	35
SRW Homeowners LRSA	36	0.40	2.38	3.21	0.53	-	-	-	6.52	-	1.50	8.02	6.92	14.94	36
Mountain Park/Robin Hill LRSA	37	0.40	2.38	3.21	0.53	-	-	-	6.52	-	1.30	7.82	6.92	14.74	37
Raven Woods/Bubbling Brook LRSA	40	0.40	2.38	3.21	0.53	-	-	-	6.52	-	1.50	8.02	6.92	14.94	40
Upper Grover LRSA	41	0.40	2.38	3.21	0.53	-	-	-	6.52	-	1.00	7.52	6.92	14.44	41
View Point	42	0.40	-	3.21	-	2.22	-	-	5.83	-	-	5.83	6.92	12.75	42
Bear Valley LRSA	43	0.40	2.38	3.21	-	-	-	-	5.99	-	1.50	7.49	6.92	14.41	43
Villages Scenic Parkway LRSA	44	0.40	2.38	3.21	0.53	-	-	-	6.52	-	1.00	7.52	6.92	14.44	44
Sequoia Estates LRSA	45	0.40	2.38	3.21	0.53	-	-	-	6.52	-	1.50	8.02	6.92	14.94	45
Eaglewood Contributing RSA	46	0.40	2.38	3.21	1.01	-	-	0.38	7.38	-	-	7.38	6.92	14.30	46
Gateway Contributing RSA	47	0.40	-	3.21	1.01	-	-	0.29	4.91	-	-	4.91	6.92	11.83	47
Paradise Valley South LRSA	48	0.40	2.38	3.21	0.53	-	-	-	6.52	-	1.00	7.52	6.92	14.44	48
ER Street Lights SA w/ Anchorage Fire	50	0.40	2.38	3.21	1.01	-	-	1.90	8.90	0.20	-	9.10	6.92	16.02	50
ER Street Lights SA w/ Chugiak Fire	51	0.40	1.00	3.21	1.01	-	-	1.90	7.52	0.20	-	7.72	6.92	14.64	51
Rockhill LRSA	52	0.40	2.38	3.21	0.53	-	-	-	6.52	-	1.50	8.02	6.92	14.94	52
Totem LRSA	53	0.40	2.38	3.21	0.53	-	-	-	6.52	-	1.00	7.52	6.92	14.44	53
Lakehill LRSA	54	0.40	2.38	3.21	0.53	-	-	-	6.52	-	1.50	8.02	6.92	14.94	54
South Goldenview RRSA w/o Fire	55	0.40	-	3.21	-	-	-	1.80	5.41	-	-	5.41	6.92	12.33	55
Bear Valley LRSA w/o Fire	56	0.40	-	3.21	-	-	-	-	3.61	-	1.50	5.11	6.92	12.03	56
Homestead LRSA	57	0.40	2.38	3.21	0.53	-	-	-	6.52	-	1.30	7.82	6.92	14.74	57
Eagle River Valley RRSA w/ ERSL w/o Fire	58	0.40	-	3.21	1.01	-	-	1.90	6.52	0.20	-	6.72	6.92	13.64	58

Note: District 6 was subsumed to District 18; Districts 14 & 18 were subsumed to District 3. District 7 was subsumed to District 2.  
 District 11 is the Anchorage Landfill. District 36 is new from 2005. April 6, 2010, Mt. Park/Robin Hill LRSA voted to become a RRSA (District 37).  
 District 57 was created for 2014 for new Homestead LRSA.  
 District 58 is proposed to be created in 2016 for Eagle River Valley with Eagle River Street Light Service but without Fire Service.

**2017 Property Tax**  
**per \$100,000 Assessed Valuation**

Tax District	School District (ASD)	Areawide <sup>2</sup>	Fire	Police	Parks & Rec	Roads	GG Subtotal	ASD & GG Total
1	692	40	238	321	53	222	874	1,566
<sup>1</sup> 2, 19-21, 28, 32-37, 40-41, 44, 45, 48, 52-54	692	40	238	321	53	-	652	1,344
3, 8	692	40	238	321	53	222	874	1,566
4	692	40	-	-	-	500	540	1,232
5	692	40	-	321	-	275	636	1,328
<sup>1</sup> 9, 11, 23, 43	692	40	238	321	-	-	599	1,291
<sup>1</sup> 10, 50	692	40	238	321	101	190	890	1,582
12	692	40	238	321	53	275	927	1,619
15	692	40	-	-	-	-	40	732
<sup>1</sup> 16, 56	692	40	-	321	-	-	361	1,053
<sup>1</sup> 22, 51	692	40	100	321	101	190	752	1,444
30, 58	692	40	-	321	101	190	652	1,344
31	692	40	238	321	53	180	832	1,524
42	692	40	-	321	-	222	583	1,275
46	692	40	238	321	101	38	738	1,430
47	692	40	-	321	101	29	491	1,183
<sup>1</sup> 55	692	40	-	321	-	180	541	1,233
57	692	40	238	321	53	-	652	1,344
58	692	40	-	321	53	-	414	1,106

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

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

## Tax Rate Trends

Tax District <sup>1</sup>	2007 <sup>2</sup>	2008 <sup>2</sup>	2009 <sup>2</sup>	2010	2011	2012	2013	2014	2015	2016	2017
School District	6.79	6.94	7.18	7.44	7.52	7.57	7.35	7.06	6.84	6.73	6.92
1	7.77	7.95	8.32	7.74	7.96	8.00	8.21	7.92	7.86	8.16	8.74
2, 19-21, 28, 32-37, 40-41, 44, 45, 48, 52-54	5.16	5.35	5.55	5.61	5.50	5.22	5.61	5.56	5.55	5.73	6.52
3, 8	7.75	7.95	8.32	7.74	7.96	8.00	8.21	7.92	7.86	8.16	8.74
4	4.23	3.40	4.32	4.32	3.77	3.85	3.86	3.49	3.94	4.85	5.40
5	5.58	5.68	5.85	5.87	5.54	5.22	5.55	5.28	5.54	5.72	6.36
9, 11, 23, 43	4.56	4.70	4.85	4.95	4.88	4.60	5.01	4.97	5.01	5.18	5.99
10, 50	7.52	7.62	7.80	7.96	7.78	7.60	7.76	7.73	7.94	7.99	8.90
12	7.91	8.10	8.30	8.36	8.25	7.97	8.36	8.31	8.30	8.48	9.27
15	0.23	0.37	0.49	0.45	0.09	(0.29)	(0.43)	(0.48)	(0.14)	0.15	0.40
16, 56	2.83	2.93	3.10	3.12	2.79	2.47	2.80	2.53	2.79	2.97	3.61
22, 51	6.79	6.84	7.02	7.09	6.66	6.47	6.55	6.24	6.72	6.78	7.52
30, 58	5.79	5.85	6.05	6.13	5.69	5.47	5.55	5.29	5.72	5.78	6.52
31	5.16	5.35	5.55	5.61	5.50	7.02	7.41	7.36	7.35	7.53	8.32
42	5.42	5.53	5.87	5.25	5.25	5.25	5.40	4.89	5.10	5.40	5.83
46	6.04	6.15	6.28	6.28	6.18	6.00	6.36	6.30	6.42	6.53	7.38
47	4.22	4.29	4.44	4.35	3.99	3.77	4.05	3.77	4.11	4.22	4.91
55	2.83	2.93	3.10	3.12	2.79	4.27	4.60	4.33	4.59	4.77	5.41
57	-	-	-	-	-	-	-	5.56	5.55	5.73	6.52

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

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

# Municipality of Anchorage Historical Budget and Tax Data

1995 - 2017

GG Property Tax Levied

% of Total

Year	Approved Budget	Revised Budget	% Δ from Prior Year	Debt Service per Tax Cap Worksheet	Maximum Property Tax Allowed	Subject to Charter Limit	% Δ from Prior Year	SAs with Maximum Mill Rate	Prop Tax % of Total Revised Budget	Tax on New Construction	Population 5-year average per Tax Cap Worksheet	CPI per Tax Cap Worksheet (5 year average starting in 2009)	Fund Balance Applied (All GG funds)	State Funded Assistance Actuals thru 2016 (2017 Budget)	New Construction Assessed Valuation	Areawide Assessed Valuation	% Δ from Prior Year	ASD Property Tax Levied	GG	ASD	TOTAL Tax	TOT Avg Mills	Δ	GG Avg Mills	Δ	GG \$100K Home	Year			
1995	217,640,580	221,027,290		21,290,880	124,254,550	120,761,070			55%	2,579,730	2.18%	2.10%	7,479,745	22,083,582	244,524,210	11,535,851,890		83,576,641	59%	41%	204,337,711	17.71		10.47		\$ -	1995			
1996	227,496,470	231,727,130	4.84%	23,509,020	131,007,140	128,636,100	6.52%		56%	1,801,070	2.30%	2.90%	8,900,240	20,421,173	172,022,154	12,056,420,080	4.51%	87,743,950	59%	41%	216,380,050	17.95	0.24	10.67	0.20	\$ 20	1996			
1997	238,908,730	241,101,580	4.05%	24,315,130	138,607,610	136,381,780	6.02%		57%	2,716,110	1.35%	2.70%	7,084,920	19,317,575	254,555,312	12,530,839,276	3.93%	100,927,392	57%	43%	237,309,172	18.94	0.99	10.88	0.21	\$ 21	1997			
1998	243,581,135	251,084,978	4.14%	24,422,780	146,654,450	141,698,855	3.90%		56%	3,202,270	1.20%	1.50%	12,442,773	17,560,021	294,326,082	13,619,403,181	8.69%	110,584,217	56%	44%	252,283,072	18.52	(0.42)	10.40	(0.48)	\$ (48)	1998			
1999	257,014,620	258,783,850	3.07%	24,352,100	148,920,905	145,436,460	2.64%		56%	3,765,670	1.31%	1.50%	18,317,420	11,435,391	362,083,879	14,505,001,156	6.50%	117,633,373	55%	45%	263,069,833	18.14	(0.38)	10.03	(0.37)	\$ (37)	1999			
2000	256,001,380	259,231,060	0.17%	26,823,600	154,430,920	139,692,620	-3.95%		54%	2,902,510	0.89%	1.00%	20,183,230	10,043,102	289,383,319	15,116,000,590	4.21%	122,116,453	53%	47%	261,809,073	17.32	(0.82)	9.24	(0.79)	\$ (79)	2000			
2001	258,381,150	270,718,266	4.43%	33,892,910	148,820,066	148,272,260	6.14%	(1)	55%	3,056,560	0.29%	1.68%	14,301,356	10,489,295	330,082,024	15,977,582,221	5.70%	131,060,303	53%	47%	279,332,563	17.48	0.16	9.28	0.04	\$ 4	2001			
2002	270,481,160	274,449,200	1.38%	35,286,390	160,077,454	160,705,454	8.39%	(3)	59%	4,023,445	0.47%	2.80%	1,750,070	10,403,815	434,497,274	17,821,600,651	11.54%	139,237,827	54%	46%	299,943,281	16.83	(0.65)	9.02	(0.26)	\$ (26)	2002			
2003	283,497,130	289,228,335	5.39%	37,422,220	171,334,820	171,334,820	6.61%		59%	4,224,300	1.10%	1.90%	3,473,035	5,215,705	471,988,661	19,540,958,207	9.65%	143,969,120	54%	46%	315,303,940	16.14	(0.69)	8.77	(0.25)	\$ (25)	2003			
2004	303,525,960	309,317,690	6.95%	39,770,600	182,697,160	173,974,620	1.54%	8,722,060	59%	4,478,810	1.16%	2.70%	3,711,840	-	486,078,481	21,281,342,021	8.91%	154,493,490	54%	46%	337,190,170	15.84	(0.30)	8.58	(0.19)	\$ (19)	2004			
2005	329,807,480	332,772,920	7.58%	41,427,660	187,815,560	176,210,160	1.28%	11,605,340	56%	4,583,050	1.37%	2.60%	377,700	-	534,154,713	22,404,488,758	5.28%	170,080,162	52%	48%	357,895,662	15.97	0.13	8.38	(0.20)	\$ (20)	2005			
2006	363,045,810	367,207,176	10.35%	47,994,920	209,016,630	189,843,970	7.74%	(4a)	55%	4,866,140	1.26%	3.10%	(1,348,850)	(5)	5,022,750	(4c)	580,685,402	25,850,938,793	15.38%	184,379,645	52%	48%	387,045,635	14.97	(1.00)	7.84	(0.54)	\$ (54)	2006	
2007	393,454,860	(10) 399,396,750	8.77%	(6)	44,171,670	218,736,570	166,797,617	-12.14%	(7a)	45%	4,716,680	1.70%	3.20%	2,799,130	(5)	37,128,443	(8)	601,617,500	29,305,847,273	13.36%	198,981,074	48%	52%	380,587,011	12.99	(1.98)	6.20	(1.64)	\$ (164)	2007
2008	427,815,224	431,377,965	8.01%	45,962,780	233,344,053	202,736,295	21.55%	(9a)	50%	3,961,490	1.20%	2.20%	666,907	15,636,117	(9c)	531,030,464	30,581,652,424	4.35%	212,165,785	51%	49%	429,873,721	14.06	1.07	7.12	0.92	\$ 92	2008		
2009	432,892,617	(10) 422,421,301	-2.08%	47,823,086	250,347,960	216,643,123	6.86%		55%	3,510,290	0.90%	3.10%	(10,008,582)	18,000,000	460,064,618	31,385,624,715	2.63%	225,459,645	51%	49%	457,807,605	14.59	0.53	7.40	0.28	\$ 28	2009			
2010	421,310,249	421,425,248	-0.24%	35,582,194	245,481,442	212,394,860	2.19%		56%	2,326,260	0.90%	2.90%	2,561,206	15,209,949	291,511,584	31,455,772,186	0.22%	233,853,777	50%	50%	471,148,908	14.98	0.39	7.54	0.14	\$ 14	2010			
2011	435,741,329	443,211,855	5.17%	49,147,385	247,648,926	225,307,034	1.77%		54%	1,657,790	1.00%	2.60%	8,975,843	19,984,139	219,865,767	31,429,789,620	-0.08%	236,173,709	50%	50%	477,009,470	15.18	0.20	7.66	0.12	\$ 12	2011			
2012	452,273,776	454,583,060	2.57%	55,513,494	248,003,515	225,224,575	-0.04%		53%	1,671,690	0.90%	2.60%	11,910,767	21,154,092	218,235,942	31,529,319,366	0.32%	238,775,383	50%	50%	480,422,072	15.24	0.06	7.66	-	\$ -	2012			
2013	475,748,714	475,350,287	4.57%	50,264,138	253,218,733	237,750,950	5.56%	(11)	53%	2,146,169	1.00%	2.60%	12,374,182	14,697,818	280,178,757	32,187,332,510	2.09%	236,691,495	52%	48%	489,910,228	15.22	(0.02)	7.87	0.21	\$ 21	2013			
2014	471,316,518	476,664,596	0.28%	53,015,313	255,619,272	239,317,214	0.66%		54%	2,250,267	1.10%	2.30%	15,691,245	14,831,485	285,929,745	33,498,866,075	4.07%	236,498,047	52%	48%	492,117,319	14.69	(0.53)	7.63	(0.24)	\$ (24)	2014			
2015	474,016,337	483,565,651	1.45%	54,681,024	268,841,233	249,693,455	4.34%		55%	2,478,291	0.70%	2.40%	8,290,906	13,924,701	324,808,717	35,036,406,736	4.59%	239,493,695	53%	47%	506,715,373	14.46	(0.23)	7.63	-	\$ -	2015			
2016	481,866,166	489,755,292	1.28%	55,015,146	284,581,493	266,494,607	6.73%	(11)	58%	3,161,970	0.50%	2.10%	4,348,042	9,280,122	319,294,456	36,063,931,160	2.93%	242,707,116	54%	46%	527,288,609	14.62	0.16	7.89	0.26	\$ 26	2016			
2017	503,981,006	508,923,994	3.91%	55,685,511	303,906,395	285,275,759	7.05%	(11)	60%	4,964,228	0.20%	1.60%	30,957	4,402,501	233,530,322	35,716,140,504	-0.96%	247,307,425	55%	45%	551,213,820	15.43	0.81	8.51	0.62	\$ 62	2017			
07-17 Avg	451,856,072	455,152,364	3.06%	49,714,704	255,429,963	230,603,226	4.05%	16,304,681	54%	2,985,920	0.92%	2.51%	5,240,055	16,749,942	342,369,807	32,562,789,324	3.05%	231,646,105	51%	49%	478,554,012	14.68	0.04	7.56	0.06	\$ 6	07-17 Avg			
96-17 Avg	357,382,539	361,448,934	3.91%	40,320,433	204,928,994	189,981,898	4.15%	15,178,637	55%	3,262,817	1.09%	2.35%	6,709,308	13,749,642	357,410,843	24,366,569,974	5.36%	177,996,075	53%	47%	377,217,143	15.97	(0.10)	8.55	(0.09)	\$ (9)	96-17 Avg			

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

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

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

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

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

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

(7) 2007 Property Tax Levied (within Charter Limit) \$ 203,926,060  
 2007 Less: Areawide Property Tax Credit 37,128,443 (8)  
 2007 Net Property Tax Collected (within Charter Limit) \$ 166,797,617 a  
 2007 Property Tax Levied (within Maximum Tax Rates) 14,806,320 b  
 2007 Total Property Tax Collected after Property Tax Credit \$ 181,603,937

(8) STATE OPERATIONAL ASSISTANCE  

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

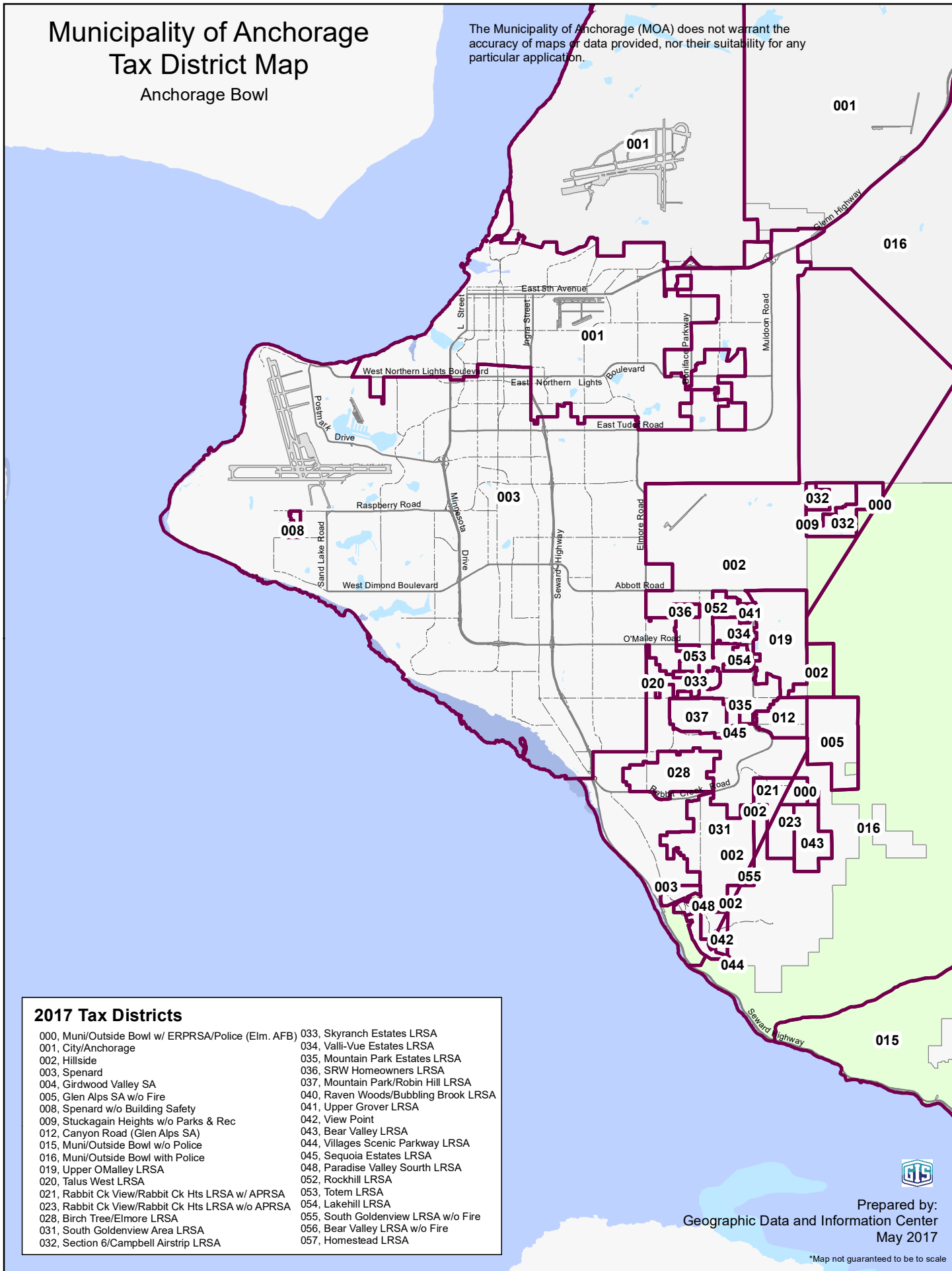
(9) 2008 Property Tax Levied (within Charter Limit) \$ 218,372,412  
 2008 Less: Areawide Property Tax Credit 15,636,117 c  
 2008 Net Property Tax Collected (within Charter Limit) \$ 202,736,295 a  
 2008 Property Tax Levied (within Maximum Tax Rates) 14,971,641 b  
 2008 Total Property Tax Collected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

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

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

# Municipality of Anchorage Tax District Map Anchorage Bowl

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



### 2017 Tax Districts

- |  |                                      |
|--|--------------------------------------|
| 000, Muni/Outside Bowl w/ ERPRSA/Police (Elm. AFB) | 033, Skyranch Estates LRSA           |
| 001, City/Anchorage                                | 034, Valli-Vue Estates LRSA          |
| 002, Hillside                                      | 035, Mountain Park Estates LRSA      |
| 003, Spenard                                       | 036, SRW Homeowners LRSA             |
| 004, Girdwood Valley SA                            | 037, Mountain Park/Robin Hill LRSA   |
| 005, Glen Alps SA w/o Fire                         | 040, Raven Woods/Bubbling Brook LRSA |
| 008, Spenard w/o Building Safety                   | 041, Upper Grover LRSA               |
| 009, Stuckagain Heights w/o Parks & Rec            | 042, View Point                      |
| 012, Canyon Road (Glen Alps SA)                    | 043, Bear Valley LRSA                |
| 015, Muni/Outside Bowl w/o Police                  | 044, Villages Scenic Parkway LRSA    |
| 016, Muni/Outside Bowl with Police                 | 045, Sequoia Estates LRSA            |
| 019, Upper OMalley LRSA                            | 048, Paradise Valley South LRSA      |
| 020, Talus West LRSA                               | 052, Rockhill LRSA                   |
| 021, Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA    | 053, Totem LRSA                      |
| 023, Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA   | 054, Lakehill LRSA                   |
| 028, Birch Tree/Elmore LRSA                        | 055, South Goldenview LRSA w/o Fire  |
| 031, South Goldenview Area LRSA                    | 056, Bear Valley LRSA w/o Fire       |
| 032, Section 6/Campbell Airstrip LRSA              | 057, Homestead LRSA                  |



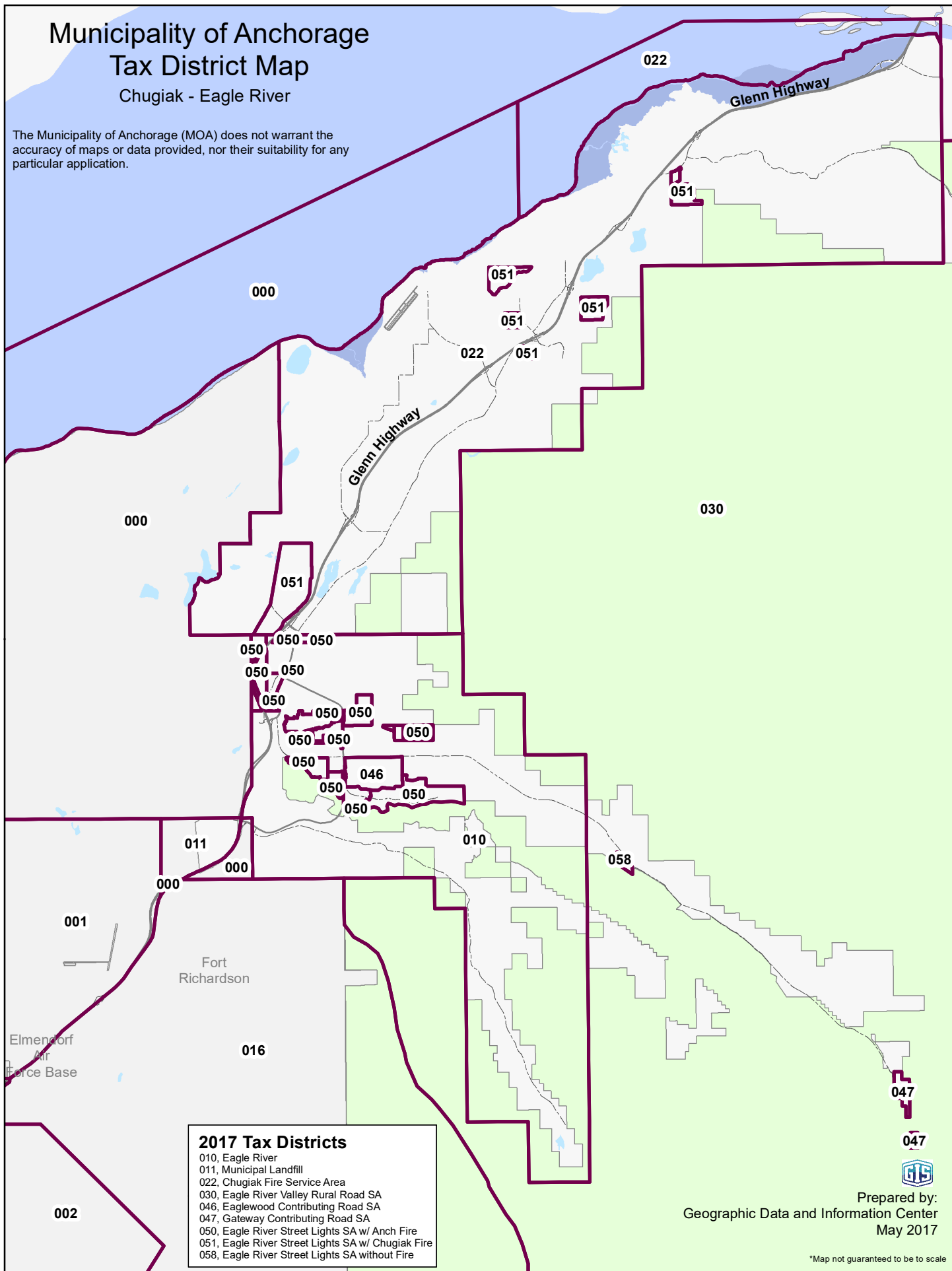
Prepared by:  
Geographic Data and Information Center  
May 2017

\*Map not guaranteed to be to scale

# Municipality of Anchorage Tax District Map

Chugiak - Eagle River

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

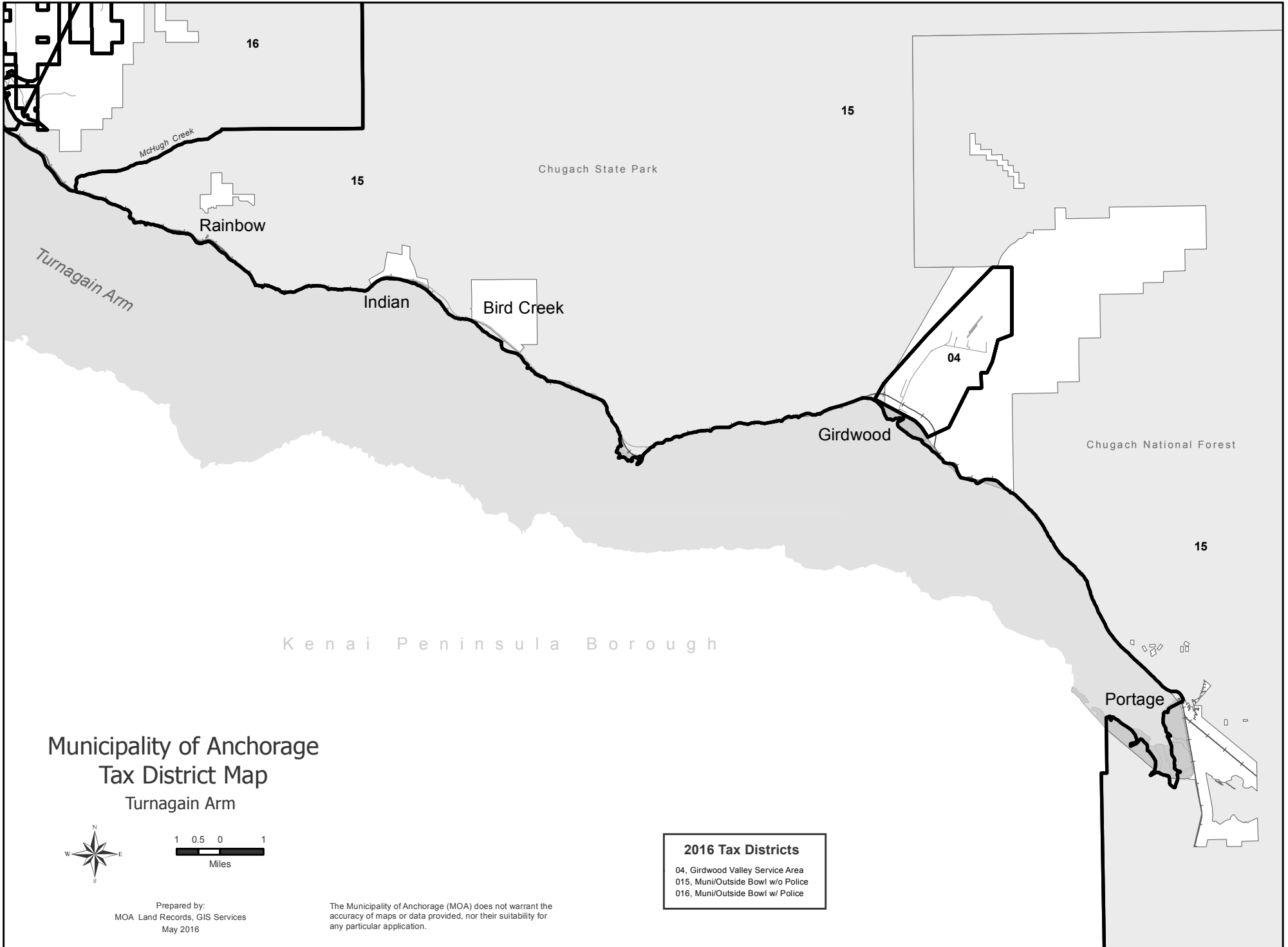


- 2017 Tax Districts**
- 010, Eagle River
  - 011, Municipal Landfill
  - 022, Chugiak Fire Service Area
  - 030, Eagle River Valley Rural Road SA
  - 046, Eaglewood Contributing Road SA
  - 047, Gateway Contributing Road SA
  - 050, Eagle River Street Lights SA w/ Anch Fire
  - 051, Eagle River Street Lights SA w/ Chugiak Fire
  - 058, Eagle River Street Lights SA without Fire

Prepared by:  
Geographic Data and Information Center  
May 2017



\*Map not guaranteed to be to scale



**2016 Tax Districts**  
 04, Girdwood Valley Service Area  
 015, Muni/Outside Bowl w/o Police  
 016, Muni/Outside Bowl w/ Police

Municipality of Anchorage  
 Tax District Map  
 Turnagain Arm



Prepared by:  
 MOA Land Records, GIS Services  
 May 2016

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

## Chugiak Fire Service Area

(Fund 104000)

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

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

The net cost total on the Fund Summary presented on the following page represents the tax cost for the Chugiak Fire Service Area, based on the 2017 Revised budget. It includes \$51,854 of revenues associated with the fund that are not considered program revenues, such as P&I on Delinquent Taxes, Auto Tax, Electric Co-Op Allocation and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2017 mill rate, based on the 2017 Revised budget and the service area assessed value at 03/23/2017, is calculated as follows:

$$\frac{\$ 1,251,279}{\$ 1,251,279,115} \times 1,000 = 1.00$$



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

	2015 Actuals	2016 Revised	2017 Revised	17 v 16 % Chg
<b>Direct Cost</b>				
Chugiak Fire and Rescue (354000) - Department: Fire	1,039,945	1,006,555	1,006,307	-0.02%
<b>Direct Cost Total</b>	<b>1,039,945</b>	<b>1,006,555</b>	<b>1,006,307</b>	<b>-0.02%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	191,992	271,978	296,826	9.14%
<b>Function Cost Total</b>	<b>1,231,937</b>	<b>1,278,533</b>	<b>1,303,133</b>	<b>1.92%</b>
Program Generated Revenue	(157,637)	(41,009)	(51,854)	26.45%
<b>Net Cost Total</b>	<b>1,074,300</b>	<b>1,237,524</b>	<b>1,251,279</b>	<b>1.11%</b>

**Direct Cost by Category**

Salaries and Benefits	-	-	-	-
Supplies	30,610	-	-	-
Travel	-	-	-	-
Contractual/Other Services	968,366	1,006,555	1,006,307	-0.02%
Debt Service	-	-	-	-
Equipment, Furnishings	40,969	-	-	-
<b>Direct Cost Total</b>	<b>1,039,945</b>	<b>1,006,555</b>	<b>1,006,307</b>	<b>-0.02%</b>

**Position Summary as Budgeted**

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

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

	2015 Actuals	2016 Revised	2017 Revised	17 v 16 % Chg
<b>Direct Cost</b>				
Supplies	30,610	-	-	-
Travel	-	-	-	-
Contractual/Other Services	968,366	1,006,555	1,006,307	-0.02%
<b>Manageable Direct Cost Total</b>	<b>1,039,945</b>	<b>1,006,555</b>	<b>1,006,307</b>	<b>-0.02%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>1,039,945</b>	<b>1,006,555</b>	<b>1,006,307</b>	<b>-0.02%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	191,992	271,978	296,826	9.14%
<b>Program Generated Revenue</b>				
408380 - Prior Yr Exp Recov	(95,444)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(95,444)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	1,039,945	1,006,555	1,006,307	-0.02%
Debt Service	-	-	-	-
Charges from/to Other Departments	191,992	271,978	296,826	9.14%
Program Generated Revenue Total	(95,444)	-	-	-
<b>Net Cost Total</b>	<b>1,136,493</b>	<b>1,278,533</b>	<b>1,303,133</b>	<b>1.92%</b>

## Girdwood Valley Service Area (Fund 106000)

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

Girdwood Valley Service Area was established for street construction and maintenance, solid waste collection, fire protection, parks and recreation, operation and maintenance of a municipal cemetery, and police protection services, all at the sole expense of the Girdwood Valley Service Area. The maximum attainable mill rate for the service area shall not exceed 6.00 mills in any calendar year (AMC 27.30.020). The service area is included in Municipal Tax District 4.

The net cost total on the fund summary presented on the following page represents the tax cost for the Girdwood Valley Service Area, based on the 2017 Revised budget. It includes \$64,338 of revenues associated with the fund that are not considered program revenues, such as P&I on Delinquent Taxes, Auto Tax, Electric Co-Op Allocation and Cash Pools Short-term Interest and also \$150,000 of Girdwood Valley Service Area Fund Balance.

The mill rate is calculated based on the taxes to be collected, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2017 mill rate, based on the 2017 Revised budget and the service area assessed value at 03/23/2017, is calculated as follows:

$$\frac{\$ 2,794,814}{\$ 558,537,495} \times 1,000 = 5.00$$

## Fund 106000 Summary Girdwood Valley Service Area

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

	2015 Actuals	2016 Revised	2017 Revised	17 v 16 % Chg
<b>Direct Cost</b>				
Fire and Rescue (355000) - Department: Fire	725,175	722,362	837,345	15.92%
Police (450000) - Department: Police	-	318,876	618,000	93.81%
Parks & Recreation (558000 (5480)) - Department: Parks & Rec	236,953	253,728	237,072	-6.56%
Street Maintenance (746000) - Department: Maintenance & Op	959,584	974,773	975,754	0.10%
<b>Direct Cost Total</b>	<b>1,921,712</b>	<b>2,269,739</b>	<b>2,668,171</b>	<b>17.55%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	276,365	342,548	356,981	4.21%
<b>Function Cost Total</b>	<b>2,198,077</b>	<b>2,612,287</b>	<b>3,025,152</b>	<b>15.80%</b>
Program Generated Revenue	(148,495)	(71,299)	(80,338)	12.68%
Girdwood Valley Service Area Fund Balance	-	-	(150,000)	100.00%
<b>Net Cost Total</b>	<b>2,049,582</b>	<b>2,540,988</b>	<b>2,794,814</b>	<b>9.99%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	149,377	230,172	232,669	1.08%
Supplies	92,380	108,184	136,585	26.25%
Travel	-	-	-	-
Contractual/Other Services	1,656,584	1,918,861	2,286,572	19.16%
Debt Service/Depreciation	23,370	7,522	12,345	64.12%
Equipment, Furnishings	-	5,000	-	-100.00%
<b>Direct Cost Total</b>	<b>1,921,712</b>	<b>2,269,739</b>	<b>2,668,171</b>	<b>17.55%</b>

### Position Summary as Budgeted

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

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

	2015 Actuals	2016 Revised	2017 Revised	17 v 16 % Chg
<b>Direct Cost</b>				
<b>Supplies</b>	19,986	-	30,000	100.00%
<b>Travel</b>	-	-	-	-
<b>Contractual/Other Services</b>	681,819	714,840	795,000	11.21%
<b>Manageable Direct Cost Total</b>	<b>701,805</b>	<b>714,840</b>	<b>825,000</b>	<b>15.41%</b>
<b>Debt Service</b>	23,370	7,522	12,345	64.12%
<b>Direct Cost Total</b>	<b>725,175</b>	<b>722,362</b>	<b>837,345</b>	<b>15.92%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	146,404	204,855	201,217	-1.78%
<b>Program Generated Revenue</b>				
9672 - Prior Yr Expense Recovery	(287)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(287)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	701,805	714,840	825,000	15.41%
Debt Service	23,370	7,522	12,345	64.12%
Charges from/to Other Departments	146,404	204,855	201,217	-1.78%
Program Generated Revenue Total	(287)	-	-	-
<b>Net Cost Total</b>	<b>871,292</b>	<b>927,217</b>	<b>1,038,562</b>	<b>12.01%</b>

**Girdwood Valley Police Services**  
**Department: Police**  
**Division: Operations**  
(Fund Center # 450000)

	2015 Actuals	2016 Revised	2017 Revised	17 v 16 % Chg
<b>Direct Cost</b>				
Travel	-	-	-	-
Contractual/Other Services	-	318,876	618,000	93.81%
<b>Manageable Direct Cost Total</b>	-	<b>318,876</b>	<b>618,000</b>	<b>93.81%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	-	<b>318,876</b>	<b>618,000</b>	<b>93.81%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	-	-	302	100.00%
<b>Net Cost</b>				
Manageable Direct Cost	-	318,876	618,000	93.81%
Debt Service	-	-	-	-
Charges from/to Other Departments	-	-	302	100.00%
<b>Net Cost Total</b>	-	<b>318,876</b>	<b>618,302</b>	<b>93.90%</b>

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

	2015 Actuals	2016 Revised	2017 Revised	17 v 16 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	-	7,794	7,100	-8.90%
Supplies	21,769	36,784	36,322	-1.26%
Travel	2	-	-	-
Contractual/Other Services	215,183	204,150	193,650	-5.14%
Equipment, Furnishings	-	5,000	-	-100.00%
<b>Manageable Direct Cost Total</b>	<b>236,953</b>	<b>253,728</b>	<b>237,072</b>	<b>-6.56%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>236,953</b>	<b>253,728</b>	<b>237,072</b>	<b>-6.56%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	67,566	73,619	82,792	12.46%
<b>Program Generated Revenue</b>				
406280 - Prgrm, Lessons, & Camps	(7,349)	(7,000)	(3,500)	-50.00%
406310 - Camping Fees	(2,907)	-	(3,500)	100.00%
<b>Program Generated Revenue Total</b>	<b>(10,256)</b>	<b>(7,000)</b>	<b>(7,000)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	236,953	253,728	237,072	-6.56%
Debt Service	-	-	-	-
Charges from/to Other Departments	67,566	73,619	82,792	12.46%
Program Generated Revenue Total	(10,256)	(7,000)	(7,000)	-
<b>Net Cost Total</b>	<b>294,263</b>	<b>320,347</b>	<b>312,864</b>	<b>-2.34%</b>

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

	2015 Actuals	2016 Revised	2017 Revised	17 v 16 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	149,377	222,378	225,569	1.43%
Supplies	50,625	71,400	70,263	-1.59%
Travel	-	-	-	-
Contractual/Other Services	759,581	680,995	679,922	-0.16%
<b>Manageable Direct Cost Total</b>	<b>959,584</b>	<b>974,773</b>	<b>975,754</b>	<b>0.10%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>959,584</b>	<b>974,773</b>	<b>975,754</b>	<b>0.10%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	62,395	64,074	72,670	13.42%
<b>Program Generated Revenue</b>				
9442 - Sport and Park Activities	(8,884)	-	-	-
9672 - Prior Yr Expense Recovery	(50,000)	-	-	-
408405 - Lease & Rental Revenue	-	(8,000)	(9,000)	12.50%
<b>Program Generated Revenue Total</b>	<b>(58,884)</b>	<b>(8,000)</b>	<b>(9,000)</b>	<b>12.50%</b>
<b>Net Cost</b>				
Manageable Direct Cost	959,584	974,773	975,754	0.10%
Debt Service	-	-	-	-
Charges from/to Other Departments	62,395	64,074	72,670	13.42%
Program Generated Revenue Total	(58,884)	(8,000)	(9,000)	12.50%
<b>Net Cost Total</b>	<b>963,095</b>	<b>1,030,847</b>	<b>1,039,424</b>	<b>0.83%</b>



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

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

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

The maximum attainable mill rate for services provided in the service area shall not exceed 2.10 mills in any calendar year. No more than 1.1 mills shall be for road and drainage maintenance and no more than 1.0 mill shall be for capital improvements (AMC 27.30.215). The service area is included in Municipal Tax Districts 10, 22, 30, 50, 51, and 58.

The net cost total on the fund summary presented on the following page represents the tax cost for the CBERRRSA, based on the 2017 Revised budget. It includes \$314,951 of revenues associated with the fund that are not considered program revenues, such as P&I on Delinquent Taxes and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2017 mill rate, based on the 2017 Revised budget and the service area assessed value at 03/23/2017, is calculated as follows:

$$\frac{\$ 7,068,813}{\$ 3,723,580,100} \times 1,000 = 1.90$$

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

	2015 Actuals	2016 Revised	2017 Revised	17 v 16 % Chg
<b>Direct Cost</b>				
Operations of CBERRRSA (744900) - Department: Public Work	3,168,857	3,435,695	3,546,635	3.23%
ER Contribution to CIP (747300) - Department: Public Works Ac	3,316,948	3,562,573	3,723,580	4.52%
<b>Direct Cost Total</b>	<b>6,485,805</b>	<b>6,998,268</b>	<b>7,270,215</b>	<b>3.89%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	101,154	116,469	140,149	20.33%
<b>Function Cost Total</b>	<b>6,586,959</b>	<b>7,114,737</b>	<b>7,410,364</b>	<b>4.16%</b>
Program Generated Revenue	(324,351)	(335,953)	(341,551)	1.67%
<b>Net Cost Total</b>	<b>6,262,608</b>	<b>6,778,784</b>	<b>7,068,813</b>	<b>4.28%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	504,387	542,771	526,438	-3.01%
Supplies	31,980	169,940	167,287	-1.56%
Travel	-	-	-	-
Contractual/Other Services	5,947,972	6,279,557	6,570,490	4.63%
Debt Service	-	-	-	-
Equipment, Furnishings	1,466	6,000	6,000	-
<b>Direct Cost Total</b>	<b>6,485,805</b>	<b>6,998,268</b>	<b>7,270,215</b>	<b>3.89%</b>

**Position Summary as Budgeted**

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

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

	2015 Actuals	2016 Revised	2017 Revised	17 v 16 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	504,387	542,771	526,438	-3.01%
Supplies	31,980	169,940	167,287	-1.56%
Travel	-	-	-	-
Contractual/Other Services	2,631,024	2,716,984	2,846,910	4.78%
Equipment, Furnishings	1,466	6,000	6,000	-
<b>Manageable Direct Cost Total</b>	<b>3,168,857</b>	<b>3,435,695</b>	<b>3,546,635</b>	<b>3.23%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>3,168,857</b>	<b>3,435,695</b>	<b>3,546,635</b>	<b>3.23%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	101,154	116,469	140,149	20.33%
<b>Program Generated Revenue</b>				
406625 - Reimbursed Cost-NonGrant Funded	(9,346)	(25,000)	(25,000)	-
408580 - Miscellaneous Revenues	-	(1,600)	(1,600)	-
9494 - Copier Fees	(62)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(9,408)</b>	<b>(26,600)</b>	<b>(26,600)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	3,168,857	3,435,695	3,546,635	3.23%
Debt Service	-	-	-	-
Charges from/to Other Departments	101,154	116,469	140,149	20.33%
Program Generated Revenue Total	(9,408)	(26,600)	(26,600)	-
<b>Net Cost Total</b>	<b>3,260,603</b>	<b>3,525,564</b>	<b>3,660,184</b>	<b>3.82%</b>

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

	2015 Actuals	2016 Revised	2017 Revised	17 v 16 % Chg
<b>Direct Cost</b>				
Travel	-	-	-	-
Contractual/Other Services	3,316,948	3,562,573	3,723,580	4.52%
<b>Manageable Direct Cost Total</b>	<b>3,316,948</b>	<b>3,562,573</b>	<b>3,723,580</b>	<b>4.52%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>3,316,948</b>	<b>3,562,573</b>	<b>3,723,580</b>	<b>4.52%</b>
<b>Net Cost</b>				
Manageable Direct Cost	3,316,948	3,562,573	3,723,580	4.52%
Debt Service	-	-	-	-
<b>Net Cost Total</b>	<b>3,316,948</b>	<b>3,562,573</b>	<b>3,723,580</b>	<b>4.52%</b>

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

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

Eagle River-Chugiak Park and Recreational Service Area (ERCPRSA) was established for parks and recreational services within the service area. The maximum attainable mill rate for the service area shall not exceed 1.00 mill in any calendar year. No more than .70 mill shall be for parks and recreation services and no more than .30 mill shall be for capital improvements (AMC 27.30.090). The service area is included Municipal Tax Districts 10, 22, 30, 46, 47, 50, 51, and 58.

The net cost total on the fund summary presented on the following page offset by represents the tax cost for the ERCPRSA, based on the 2017 Revised budget. It includes \$83,856 of revenues associated with the fund that are not considered program revenues, such as P&I on Delinquent Taxes, Auto Tax, Contributions from Other Funds and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2017 mill rate, based on the 2017 Revised budget and the service area assessed value at 03/23/2017, is calculated as follows:

$$\frac{\$ 4,052,669}{\$ 4,016,503,548} \times 1,000 = 1.01$$

The 2017 mill rate is within codified limits with .67 mill for parks and recreation services, .25 mill for capital improvements, and .09 mill for debt service for bonds that voters approved to be outside the codified limits.

**Fund 162 Summary**  
**Eagle River-Chugiak Park and Recreational Service Area**  
(Fund Center # 555300 (5115), 555000 (5119), 555100 (5470), 555900 (5471),  
555200 (5473), 555950 (5474), 189280 (9260))

	2015 Actuals	2016 Revised	2017 Revised	17 v 16 % Chg
<b>Direct Cost</b>				
Fire Lake Rec Ctr (555300 (5115)) - Department: Parks & Rec	-	50,000	50,000	-
ER Park Facilities (555000 (5119)) - Department: Parks & Rec	36,173	39,416	41,044	4.13%
ER Chugiak Parks (555100 (5470)) - Department: Parks & Rec	1,392,640	1,975,355	1,967,533	-0.40%
ER Parks Debt (555900 (5471)) - Department: Parks & Rec	1,313,869	247,431	357,479	44.48%
Chugiak Pool (555200 (5473)) - Department: Parks & Rec	565,652	636,344	642,190	0.92%
Contrib for Cap Improvmt (555950 (5474)) - Department: Parks	1,155,459	1,200,750	1,004,126	-16.38%
<b>Direct Cost Total</b>	<b>4,463,793</b>	<b>4,149,296</b>	<b>4,062,372</b>	<b>-2.09%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	249,827	312,481	557,255	78.33%
<b>Function Cost Total</b>	<b>4,713,620</b>	<b>4,461,777</b>	<b>4,619,627</b>	<b>3.54%</b>
Program Generated Revenue	(609,529)	(532,047)	(566,958)	6.56%
<b>Net Cost Total</b>	<b>4,104,091</b>	<b>3,929,730</b>	<b>4,052,669</b>	<b>3.13%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	1,378,717	1,672,639	1,888,779	12.92%
Supplies	213,873	284,065	283,968	-0.03%
Travel	-	-	-	-
Contractual/Other Services	1,552,269	1,935,321	1,522,306	-21.34%
Debt Service/Depreciation	1,313,869	247,431	357,479	44.48%
Equipment, Furnishings	5,066	9,840	9,840	-
<b>Direct Cost Total</b>	<b>4,463,793</b>	<b>4,149,296</b>	<b>4,062,372</b>	<b>-2.09%</b>

<b>Position Summary as Budgeted</b>				
Full-Time	11	11	14	27.27%
Part-Time	37	37	37	-
<b>Position Total</b>	<b>48</b>	<b>48</b>	<b>51</b>	<b>6.25%</b>

Position Summaries for 2015, 2016, and 2017 include 1 FT Director position that is split between Anchorage and Eagle River Parks & Rec.

Position Summary for 2017 Approved increased by 1 FT position that is split between Anchorage and Eagle River Parks & Rec.

Position Summary for 2017 1Q increased by 2 FT positions

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

	2015 Actuals	2016 Revised	2017 Revised	17 v 16 % Chg
<b>Direct Cost</b>				
Travel	-	-	-	-
Contractual/Other Services	-	50,000	50,000	-
<b>Manageable Direct Cost Total</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	5,578	5,678	30,017	428.65%
<b>Net Cost</b>				
Manageable Direct Cost	-	50,000	50,000	-
Debt Service	-	-	-	-
Charges from/to Other Departments	5,578	5,678	30,017	428.65%
<b>Net Cost Total</b>	<b>5,578</b>	<b>55,678</b>	<b>80,017</b>	<b>43.71%</b>

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

	2015 Actuals	2016 Revised	2017 Revised	17 v 16 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	22,974	24,316	25,944	6.70%
Supplies	1,768	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	11,432	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
<b>Manageable Direct Cost Total</b>	<b>36,173</b>	<b>39,416</b>	<b>41,044</b>	<b>4.13%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>36,173</b>	<b>39,416</b>	<b>41,044</b>	<b>4.13%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	5,384	6,851	14,663	114.03%
<b>Program Generated Revenue</b>				
406290 - Rec Center Rentals & Activities	(3,821)	(8,000)	(8,000)	-
<b>Program Generated Revenue Total</b>	<b>(3,821)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	36,173	39,416	41,044	4.13%
Debt Service	-	-	-	-
Charges from/to Other Departments	5,384	6,851	14,663	114.03%
Program Generated Revenue Total	(3,821)	(8,000)	(8,000)	-
<b>Net Cost Total</b>	<b>37,736</b>	<b>38,267</b>	<b>47,707</b>	<b>24.67%</b>



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

	2015 Actuals	2016 Revised	2017 Revised	17 v 16 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	876,360	1,122,526	1,330,148	18.50%
Supplies	187,873	253,655	253,593	-0.02%
Travel	-	-	-	-
Contractual/Other Services	323,342	590,334	374,952	-36.48%
Equipment, Furnishings	5,066	8,840	8,840	-
<b>Manageable Direct Cost Total</b>	<b>1,392,640</b>	<b>1,975,355</b>	<b>1,967,533</b>	<b>-0.40%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>1,392,640</b>	<b>1,975,355</b>	<b>1,967,533</b>	<b>-0.40%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	195,035	253,979	428,552	68.74%
<b>Program Generated Revenue</b>				
406625 - Reimbursed Cost-NonGrant Funded	(27,932)	(26,002)	(26,002)	-
408405 - Lease & Rental Revenue	(19,950)	(21,600)	(21,600)	-
9672 - Prior Yr Expense Recovery	(19)	-	-	-
9798 - Miscellaneous Revenues	(6,252)	-	-	-
406280 - Prgm, Lessons, & Camps	(129,518)	(120,500)	(120,500)	-
406290 - Rec Center Rentals & Activities	(79,067)	(57,000)	(57,000)	-
<b>Program Generated Revenue Total</b>	<b>(262,738)</b>	<b>(225,102)</b>	<b>(225,102)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	1,392,640	1,975,355	1,967,533	-0.40%
Debt Service	-	-	-	-
Charges from/to Other Departments	195,035	253,979	428,552	68.74%
Program Generated Revenue Total	(262,738)	(225,102)	(225,102)	-
<b>Net Cost Total</b>	<b>1,324,937</b>	<b>2,004,232</b>	<b>2,170,983</b>	<b>8.32%</b>

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

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

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

	2015 Actuals	2016 Revised	2017 Revised	17 v 16 % Chg
<b>Direct Cost</b>				
<b>Salaries and Benefits</b>	479,384	525,797	532,687	1.31%
<b>Supplies</b>	24,232	27,410	27,375	-0.13%
<b>Travel</b>	-	-	-	-
<b>Contractual/Other Services</b>	62,037	83,137	82,128	-1.21%
<b>Manageable Direct Cost Total</b>	<b>565,652</b>	<b>636,344</b>	<b>642,190</b>	<b>0.92%</b>
<b>Debt Service</b>	-	-	-	-
<b>Direct Cost Total</b>	<b>565,652</b>	<b>636,344</b>	<b>642,190</b>	<b>0.92%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	43,830	45,973	84,023	82.77%
<b>Program Generated Revenue</b>				
406300 - Aquatics	(247,988)	(250,000)	(250,000)	-
9442 - Sport And Park Activities	(120)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(248,108)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	565,652	636,344	642,190	0.92%
Debt Service	-	-	-	-
Charges from/to Other Departments	43,830	45,973	84,023	82.77%
Program Generated Revenue Total	(248,108)	(250,000)	(250,000)	-
<b>Net Cost Total</b>	<b>361,374</b>	<b>432,317</b>	<b>476,213</b>	<b>10.15%</b>

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

	2015 Actuals	2016 Revised	2017 Revised	17 v 16 % Chg
<b>Direct Cost</b>				
Travel	-	-	-	-
Contractual/Other Services	1,155,459	1,200,750	1,004,126	-16.38%
<b>Manageable Direct Cost Total</b>	<b>1,155,459</b>	<b>1,200,750</b>	<b>1,004,126</b>	<b>-16.38%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>1,155,459</b>	<b>1,200,750</b>	<b>1,004,126</b>	<b>-16.38%</b>
<b>Net Cost</b>				
Manageable Direct Cost	1,155,459	1,200,750	1,004,126	-16.38%
Debt Service	-	-	-	-
<b>Net Cost Total</b>	<b>1,155,459</b>	<b>1,200,750</b>	<b>1,004,126</b>	<b>-16.38%</b>

## Anchorage School District Tax Calculation

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

For 2017, the ASD tax need is calculated as follows:

FY	Approving Document	Tax Need		1/2 of FY Tax Need	2017
2016-2017	AO 2016-20	\$ 246,003,265	/2	\$ 123,001,633	Jan-Jun
2017-2018	AO 2017-39	\$ 248,611,584	/2	\$ 124,305,792	Jul-Dec
<b>ASD Tax need for Tax Year Total</b>				<b>\$ 247,307,425</b>	

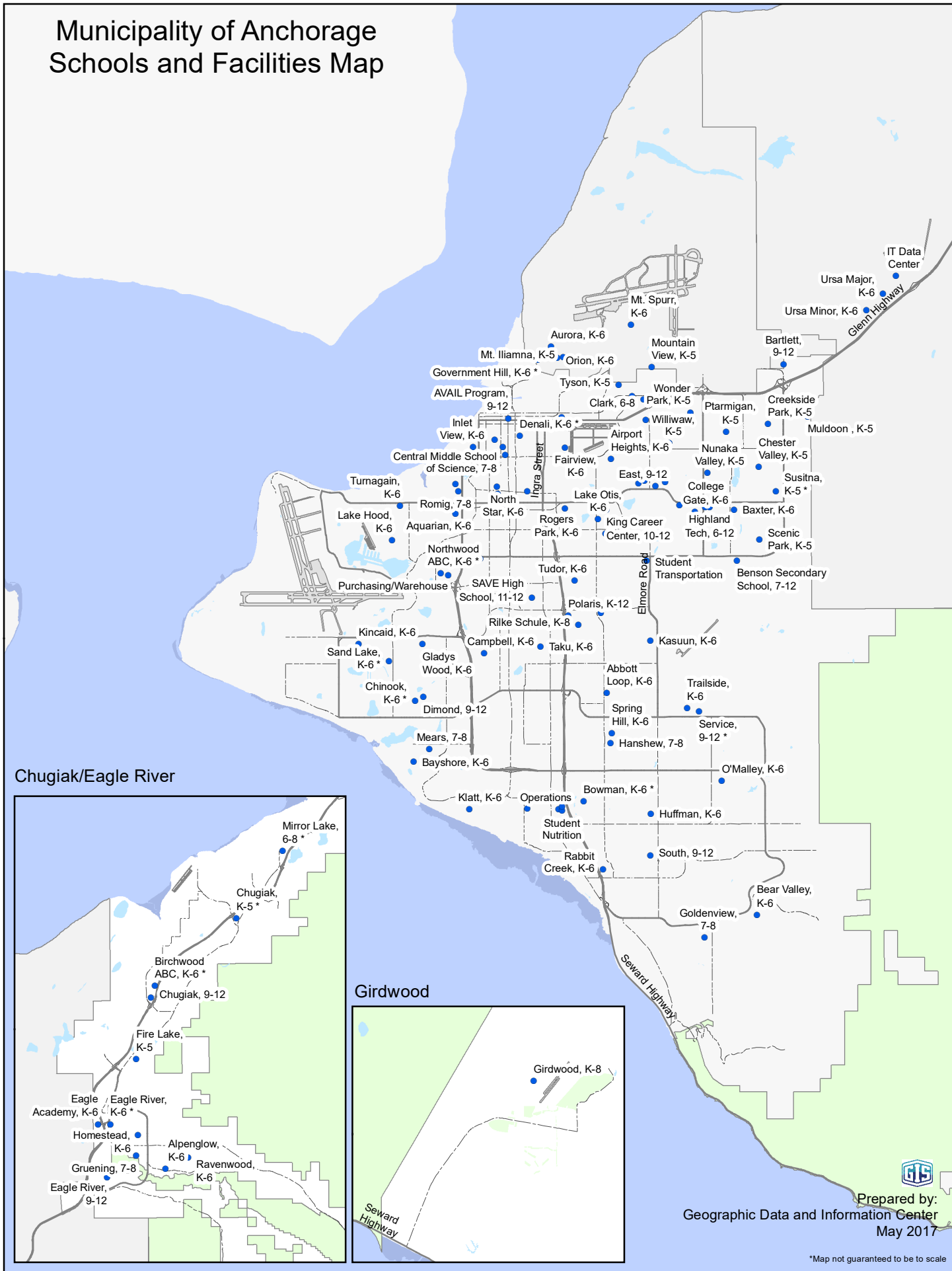
The ASD mill rate is calculated based on the tax need (1/2 of FY ending in June plus 1/2 of FY starting July), divided by the assessed valuation of the service area, then multiplied by 1,000.

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

The 2017 ASD mill rate, based on the 2017 ASD tax need and the Areawide service area assessed value at 03/23/2017, is calculated as follows:

$$\frac{\$ 247,307,425}{\$ 35,716,140,504} \times 1,000 = 6.92$$

# Municipality of Anchorage Schools and Facilities Map



Prepared by:  
Geographic Data and Information Center  
May 2017

\*Map not guaranteed to be to scale

Municipal Clerk's Office

**Approved**

Date: 4/25/2017

Submitted by: Chair of the Assembly at

the Request of the Mayor

Prepared by: Office of Management & Budget

For Reading: April 11, 2017

**ANCHORAGE, ALASKA  
AO NO. 2017 - 70**

**AN ORDINANCE SETTING THE RATE OF TAX LEVY, APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR THE ANCHORAGE SCHOOL DISTRICT FOR TAX YEAR 2017.**

**THE ANCHORAGE ASSEMBLY ORDAINS:**

**Section 1.** The Assembly hereby fixes the rate of tax levy for the Anchorage School District for tax year 2017. The Anchorage Assembly levies this tax upon the full value of all assessed taxable real and personal property, as follows:

Areawide Schools a tax of 6.92 mills

**Section 2.** The property tax amount approved for 2017 is:

Anchorage School District \$ 247,307,425

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

PASSED AND APPROVED by the Anchorage Assembly this 25 day of April, 2017.

  
Chair

ATTEST:

  
Municipal Clerk



# MUNICIPALITY OF ANCHORAGE

## ASSEMBLY MEMORANDUM

### AM No. 303 - 2017

Meeting Date: April 11, 2017

1 FROM: MAYOR

2

3 SUBJECT: AN ORDINANCE SETTING THE RATE OF TAX LEVY, APPROVING  
4 THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING  
5 TAXES FOR THE ANCHORAGE SCHOOL DISTRICT FOR TAX  
6 YEAR 2017.

7

8

9 This memorandum transmits the ordinance to establish the 2017 tax rate and tax  
10 levy for the Anchorage School District (ASD).

11

12 The ASD tax rate and tax levy are based on the amount of property taxes approved  
13 to support the ASD operating budget in calendar year 2017.

14

15 These reflect approximately one half of the property taxes approved for ASD's fiscal  
16 year 2016-2017 operating budget per AO 2016-020, and approximately one half of  
17 the property taxes approved for ASD's fiscal year 2017-2018 approved operating  
18 budget per AO 2017-039.

19

20

21 **THE ADMINISTRATION RECOMMENDS APPROVAL.**

22

23

24 Prepared by: Office of Management & Budget (OMB)

25 Approved by: Lance Wilber, Director, OMB

26 Concur: William D. Falsey, Municipal Attorney

27 Concur: Robert E. Harris, CFO

28 Concur: Michael K. Abbott, Municipal Manager

29 Respectfully Submitted: Ethan A. Berkowitz, Mayor

30



Submitted by: Chairman of the Assembly  
at the request of the  
School Board  
Prepared by: Anchorage School District  
For Reading: March 08, 2016

CLERK'S OFFICE  
APPROVED

Date: 3-22-2016 ANCHORAGE, ALASKA  
AO NO. 2016-20

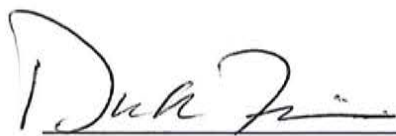
AN ORDINANCE DETERMINING AND APPROVING THE TOTAL AMOUNT OF THE ANNUAL OPERATING BUDGET OF THE ANCHORAGE SCHOOL DISTRICT FOR ITS FISCAL YEAR 2016-2017 AND DETERMINING AND APPROPRIATING THE PORTION OF THE ASSEMBLY APPROVED BUDGET AMOUNT TO BE MADE AVAILABLE FROM LOCAL SOURCES

THE ANCHORAGE ASSEMBLY ORDAINS:

Section 1. That the FY 2016-2017 Proposed Anchorage School District Financial Plan in the amount of \$768,401,726 has been approved by the Anchorage Assembly and that, of said amount, the amount of \$246,003,265 is the amount of money to be contributed from local property taxes or other local sources and is hereby appropriated for school purposes to fund the School District for its 2016-2017 fiscal year.

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

PASSED AND APPROVED by the Anchorage Assembly, this 22nd day of March 2016.

  
Chair of the Assembly

ATTEST

  
Municipal Clerk

## MUNICIPALITY OF ANCHORAGE

## ASSEMBLY MEMORANDUM

AM 107-2016

Meeting Date: March 08, 2016

FROM: ANCHORAGE SCHOOL DISTRICT

SUBJECT: AO 2016-20 ANCHORAGE SCHOOL DISTRICT  
FY 2016-2017 FINANCIAL PLAN**PROPOSED FINANCIAL PLAN**

The Anchorage School Board has approved the Proposed Financial Plan and Budget for FY 2016-17 in the amount of \$768,401,726. The total proposed Anchorage School District budget by individual funds is projected as follows:

Municipal Upper Limit Summary**Table 1. Individual Fund Budget Summary (in millions \$)**

Individual Funds	Actual [1]	Estimated [1]	Approved	Preliminary	FY 17 Prelim vs	
	FY 2013-14	FY 2014-15	Budget		FY 2015-16	FY 2016-17
					\$	%
General Fund	\$ 541.301	\$ 547.368	\$ 569.093	\$ 560.271	\$ (8.822)	-1.6%
Transportation Fund	22.328	22.441	23.192	24.192	1.000	4.3%
Grants Fund	44.500	46.165	57.441	58.090	0.649	1.1%
Debt Service Fund	84.703	86.763	87.161	84.634	(2.527)	-2.9%
Capital Projects Fund	17.862	1.376	7.000	10.000	3.000	42.9%
Food Service Fund	20.455	22.850	22.261	23.315	1.054	4.7%
Student Activities Fund	7.643	7.726	7.189	7.900	0.711	9.9%
ASD Managed Total	738.792	734.689	773.337	768.402	(4.935)	-0.7%
SOA PERS/TRS On-behalf	120.288	721.619 [2]	47.347	46.000	(1.347)	-0.2%
Total All Funds	\$ 859.080	\$ 1,456.308	\$ 820.684	\$ 814.402	\$ (6.282)	-0.4%

[1] GAAP basis expenditures with on-behalf pension payments removed from individual funds

[2] PERS and TRS on-behalf has been updated for FY 2014-15 due to SB 119 appropriations of \$3B into PERS/TRS

It is requested that the Anchorage Assembly approve local property taxes in the amount of \$246,003,265 and the upper limit spending authorization of \$768,401,726 for FY 2016-17.

The associated mill rate is expected to decline from 6.84 (FY 2015-16) to 6.80 (FY 2016-17) -- a decline of 4 basis points or about 0.6 percent.

## 1 DESTINATION 2020

2 The district's Framework for Success is built around four strategies: focusing on  
3 students, investing in staff, engaging the community and strengthening our  
4 services. By concentrating on these strategies, ASD is building momentum and  
5 moving closer to its goals outlined in Destination 2020, the district's strategic  
6 plan.

7  
8 Students thrive when they have high-quality educational opportunities. ASD  
9 must focus on all of our students collectively and still meet the needs of each of  
10 them individually. In order to provide students the best education possible,  
11 ASD is individualizing instruction in every classroom. This means the district is  
12 providing the right instruction at the right time to each student.

13  
14 *Destination 2020 Goals*

15 The Anchorage School Board has set high expectations for ASD students and  
16 educators which are embodied in Destination 2020.

- 17 • 90% of students will be proficient in language arts and math, and will achieve  
18 at least one year's academic growth each year.
- 19 • 90% of students will graduate high school.
- 20 • Every student will attend school at least 90% of the time.
- 21 • 90% of parents will recommend their child's school to others.
- 22 • 100% of students and staff will feel safe at school.
- 23 • 100% of departments will rank in the top quartile of urban schools for  
24 operational efficiency.

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1 The district has been making progress toward these goals in a number of areas.  
 2

## Goals



### Performance

90 percent of students will be proficient in language arts and math and will achieve at least one year's academic growth each year.



Students were examined on new standards through the state's new assessment Alaska Measures of Progress.



### Parent recommendation

90 percent of parents will recommend their child's school to others.



### Graduation

90 percent of students will graduate high school.



### Student & staff safety

100 percent of students and staff will be safe at school.



### Student attendance

Every student will attend school at least 90 percent of the time.



### Effective and efficient operations

100 percent of departments will rank in the top quartile for operational efficiency.

Key Performance Indicators for various departments are available on the district's website.

All data is rounded. Detailed information is available in the Profile of Performance, available on the district's website.

3

1 Last year, FY 2014-15, was a baseline year for student assessment and  
 2 proficiency. Students were examined on new standards through the state's new  
 3 assessment Alaska Measures of Progress. Results from this exam are not  
 4 comparable to the results from the Standards Based Assessment.

5  
 6 This year, ASD was nationally recognized for expanding access to Advanced  
 7 Placement courses for students and increasing the percentage of students who  
 8 score highly on AP exams.

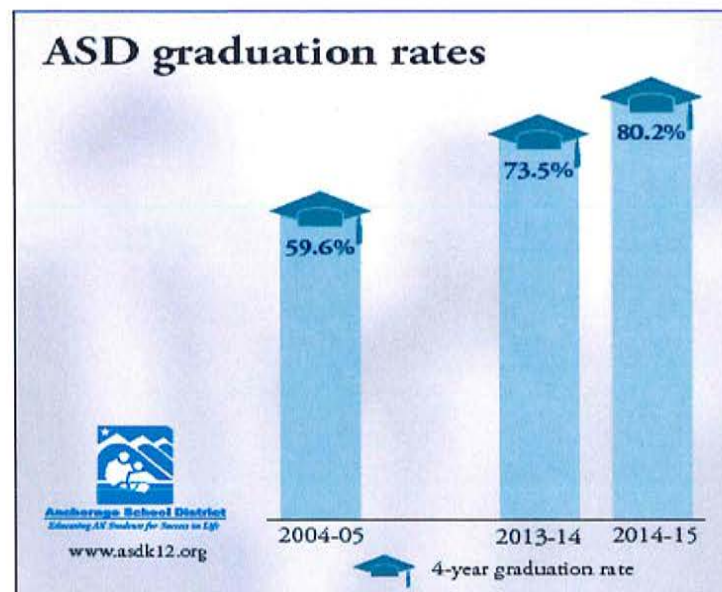
### 9 10 *Graduation*

11 ASD's graduation rate continues to increase. Ten years ago, the district's  
 12 graduation rate was 59 percent. Last year, it was 73.5 percent. This year, it is  
 13 above 80 percent. That's nearly seven points above last year and more than 20  
 14 percentage points better than a decade ago.

15  
 16 Last year was the first year of the elimination of the High School Graduation  
 17 Qualifying Exam. While there is no way to tell the number of graduates who  
 18 wouldn't have passed a portion of the test and wouldn't have earned their  
 19 diploma this past year, the district estimates, on average, it's about 100 students.  
 20 That accounts for a little more than 2 percent of the graduating class, while the  
 21 district's annual graduation rate increased by 7 percentage points.

22  
 23 With the increase in the number of ASD's graduates, the district is also helping  
 24 students see the value in earning a diploma. ASD has one of the lowest dropout  
 25 rates recorded for the district, 3.1 percent.

26  
 27 The district is also proud to report that students' ACT scores - for the college  
 28 entrance exam - remain well above the state and national averages.



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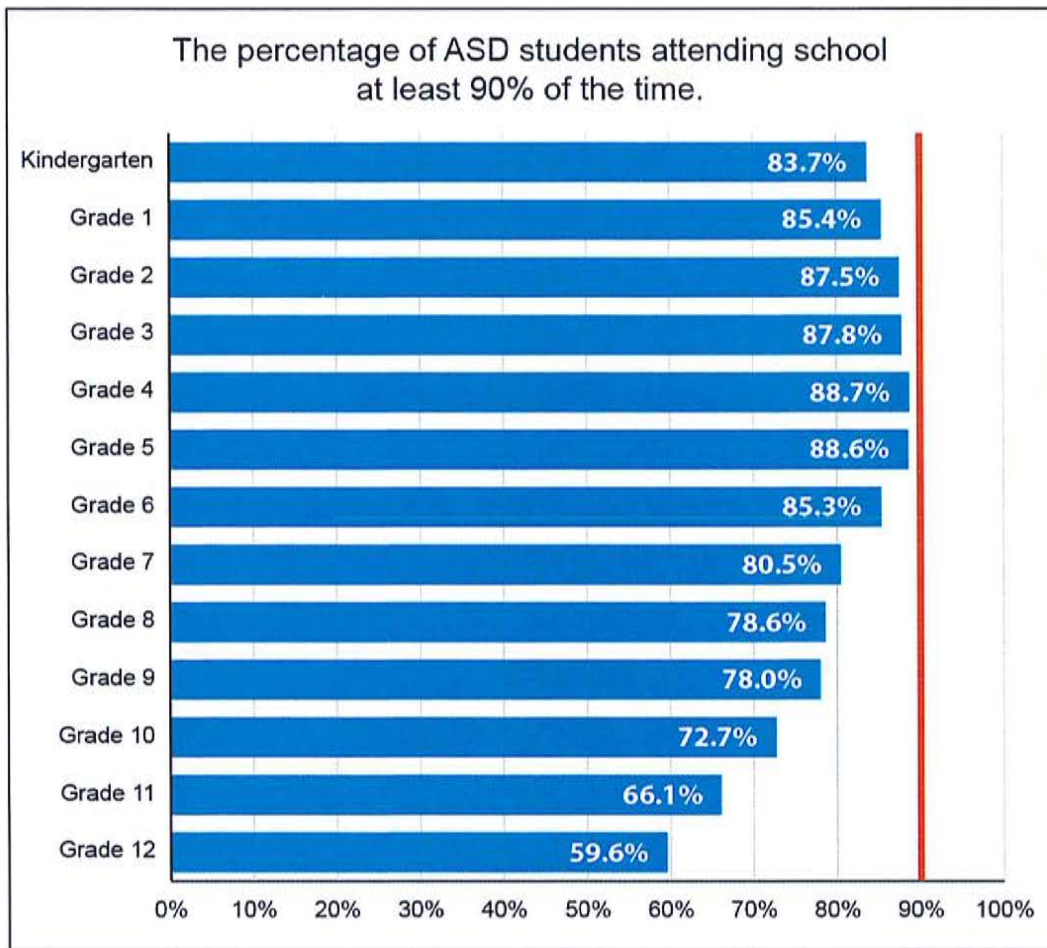
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*Student Attendance*

A missed school day is a lost opportunity for students to learn. District data shows there is a direct correlation between ASD students who attend school regularly and higher academic achievement levels.

In order to reach attendance goals, students can miss no more than 17 days of school per year, that’s the equivalent of two days per month.

Instilling the value of coming to school every day is important to start at a young age. Through ASD’s collaborative efforts with the community and conversations with families around the importance of daily attendance, we are seeing improvement.



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**RECENT FUNDING HISTORY & NEAR TERM OUTLOOK**

In April 2014, the legislature passed House Bill 278 which provided increases to the state’s Base Student Allocation (BSA) of \$150 in FY 2014-15 and \$50 increases in both FY 2015-16 and FY 2016-17. Additionally, HB 278 provided three years of operating grants outside of the Foundation Formula. In FY 2015-16 these

1 grants were eliminated in an effort to reduce state costs amid declining oil  
 2 revenues. Using current statutes and guidance from Governor Walker's budget,  
 3 the district has made the following assumptions in state revenue when creating  
 4 the proposed budget for FY 2016-17:

- 5
- 6 • \$50 BSA increase per HB 278
- 7 • no increase in transportation funding
- 8 • no funding outside the Foundation Formula
- 9 • reduction in state grants that supported preschool and STEM of
- 10 approximately \$0.5 million
- 11

12 Funding from the state is expected to increase by approximately \$4.19 million  
 13 over the FY 2015-16 budget, primarily due to a projected net increase in  
 14 enrollment since FY 2014-15, resulting in an additional \$3.05 million and \$50 in  
 15 the BSA which results in another \$3.72 million. The increases are partially offset  
 16 by the shift in burden from the state to the municipality of \$3.12 million.

17

18 The shift in burden from the state to the municipality is based on the required  
 19 local effort component of the Foundation Formula which requires  
 20 municipalities to pay the equivalent of a 2.65 mill tax levy of the taxable real and  
 21 personal property in the district. This amount is then reduced from the state's  
 22 funding to the district. As the Anchorage economy has remained strong, the  
 23 taxable value of property within the municipality has increased from \$37.88  
 24 billion in 2014 to \$39.06 billion in 2015, or about 3.1 percent.

25

26 State transportation revenue is expected to remain flat as HB 120 (2013), which  
 27 provided for annual increases based on Anchorage CPI, sunsets. The challenge  
 28 of flat revenues in the district's Pupil Transportation Fund are further  
 29 exacerbated by rapidly increasing costs driven by the state law requiring bus  
 30 drivers be paid at least twice the minimum wage. The recent voter-approved  
 31 increases to minimum wage have put significant pressure on the district's  
 32 ability to contain transportation costs.

#### 33

#### 34 FY 2016-17 BUDGET DEVELOPMENT PROCESS

35 The administration and board engaged the community through four interactive  
 36 public forums which allowed participants to vote on the importance of a range  
 37 of educational topics, what is most important to them and what could be reduced  
 38 or eliminated if required. Small group discussions were facilitated to brainstorm  
 39 ideas for revenue generation as well as to identify what should be maintained if  
 40 possible and what could possibly be reduced. The district also engaged the  
 41 public through an online platform which allowed participants to share their  
 42 thoughts and identify values and concerns they have with public education.



1 More than 7,500 parents, community members, staff and students participated  
2 in the online engagement opportunity sharing 15,502 thoughts.

3  
4 Results from the in-person conversations, online input provided by  
5 stakeholders and administrative analysis indicated a desire to preserve high-  
6 quality instruction, maintain or reduce class size and protect highly valued  
7 programs were the most important things to consider when creating the budget.  
8 The feedback listed administration, assistant principals, transportation and  
9 student nutrition as areas to consider first for any necessary reductions.

#### 10 11 ENROLLMENT

12 The district's fall enrollment in 2015 surpassed projections for FY 2015-16 by  
13 approximately 330 students, or 0.7 percent. A slight decline of about 60  
14 students, or 0.13 percent is expected in FY 2016-17 for state funding purposes.  
15 While enrollment is expected to be down, it is still above the amount in the FY  
16 2015-16 budget. Looking forward, the district is anticipating flat to slightly  
17 declining enrollment over the next several years<sup>1</sup>.

#### 18 19 DIRECT CLASSROOM INSTRUCTION AND PUPIL TEACHER RATIO

20 Over the last four years, the district has been able to increase direct classroom  
21 instruction while reducing support positions districtwide to better align the  
22 district with benchmark staffing.

23  
24 As more support services are cut, the district has heard feedback from  
25 principals, teachers and others who feel that support services are stretched thin.  
26 The district will continue its efforts in strengthening our services and meeting  
27 strategic goals of being in the top quartile of key performance indicators,  
28 recognizing that with additional reductions to support services, there may be an  
29 adjustment to the levels of service that employees, parents and students are  
30 accustomed to receiving.

31  
32 The adjustment of the Pupil Teacher Ratio (PTR) by one student equates to  
33 about 80 Full Time Equivalent (FTE) positions districtwide. This adjustment will  
34 impact all schools including elementary, middle, high and alternative schools.  
35 While the PTR adjustment of one is based on the idea of one additional student  
36 per classroom, this is not actually possible. The new PTR targets for specific  
37 grade levels will serve as a guide, but the reality is there will be fewer teachers  
38 available to distribute to schools. Allocations will be made after consideration of  
39 projected enrollments for next year and specific program needs. The Elementary  
40 and Secondary division directors will work closely with principals to determine  
41 how to utilize the teacher allocation to structure their schedules and meet the

---

<sup>1</sup> Exclusive of significant events such as reduction/expansion of military bases, gas pipeline construction, opening ANWR, etc.



1 needs of their student populations. With fewer classroom teachers at the  
 2 elementary level, there will be a corresponding reduction in the number of  
 3 specialists needed to serve those classrooms and provide contractually required  
 4 planning time. This includes PE, Health, Art and Music. At the secondary level,  
 5 there is the potential for reductions in specific programs or offerings.

6  
 7 The district has added back an additional 13.3 teacher FTE as additional  
 8 resources throughout the budget process have been identified to help mitigate  
 9 the loss of resources. The net reduction for the PTR and enrollment adjustments  
 10 is 66.7 FTE, exclusive of changes in charter schools and specialized alternative  
 11 programs.

#### 12 13 INSTRUCTIONAL SUPPORT-SPECIAL EDUCATION

14 The district has experienced an increase in the population of intensive needs  
 15 special education students and growing service level requirements for non-  
 16 intensive special needs students over the past few years. In order to maintain a  
 17 consistent, safe ratio of students to staff, the district is proposing increasing the  
 18 FTE available to address the growing need for services. In addition to FTE, the  
 19 service level requirements have necessitated an increase in supplies and  
 20 summer school support.

21  
 22 The district has added approximately \$1.315 million to address emergent special  
 23 education needs in the following areas:

- 24 • \$1.025 million – 15.5 FTE for teachers, teachers assistants and counselors
- 25 • \$0.192 million – summer school
- 26 • \$0.065 million – Compuclaim Medicaid billing software
- 27 • \$0.033 million – supplies, services and equipment

#### 28 29 INSTRUCTIONAL SUPPORT - ENGLISH LANGUAGE LEARNERS

30 The district has experienced a rapid increase in the number of ELL students  
 31 needing services, outpacing the proportionate number of staff available to serve  
 32 them. The following FTE were added to address current needs at a total cost of  
 33 \$0.363 million:

- 34 • 3.275 FTE Tutors
- 35 • 1.49 FTE Teachers
- 36 • 0.5 FTE Counselor
- 37 • 0.125 FTE Clerical

#### 38 39 INSTRUCTIONAL SUPPORT - GIFTED EDUCATION

40 The district has proposed reducing one FTE within the Gifted IGNITE program.  
 41 This will require some reallocation between schools to balance workloads but  
 42 all schools and students will still be served by the program. There could be  
 43 some delay in eligibility testing as there will be fewer individuals to handle an  
 44 increasing number of referrals.



1 BUILDING LEADERSHIP AND ADMINISTRATION

2 The district is eliminating three assistant principal positions for FY 2016-17, one  
3 at each level of elementary, middle and high schools.

4  
5 Elementary:

6 There are currently nine elementary assistant principals serving 16 schools.  
7 Fairview and Sand Lake each have a full-time assistant principal and the  
8 remaining seven assistant principals each serve two schools equally. The  
9 assistant principals support the programs, students, parents and staff within  
10 these schools, and receive the mentoring and experience to prepare them to lead  
11 schools as principals. For the 2015-16 school year, eight of our assistant  
12 principals from the previous year became principals within the district. The  
13 elimination of one assistant principal will impact two of the smaller schools  
14 currently being served, but should still allow the district to develop the  
15 educational leaders needed.

16  
17 Middle School:

18 There are currently 12 middle school assistant principals serving the 10  
19 comprehensive middle schools. Begich and Clark, each with more than 1,000  
20 students, have two assistant principals. The others schools each have one. The  
21 elimination of one assistant principal will impact Wendler and Central, our two  
22 smallest middle schools. Following the elementary model, these schools will  
23 share a single assistant principal equally. With this reduction, both of these  
24 schools will still be under the average pupil-administrator ratio (PAR) for  
25 secondary schools. Substantial work will need to be completed on prioritizing  
26 daily duties to insure that essential activities are completed. The principals at  
27 Central and Wendler will be required to take on additional responsibilities with  
28 student discipline, activities and teacher evaluation.

29  
30 High School:

31 There are currently 28 assistant principals serving the eight comprehensive high  
32 schools. The number of assistant principals allocated to each school has largely  
33 been a factor of student enrollment. The reduction of one assistant principal will  
34 impact Chugiak High School, which will go from three assistant principals to  
35 two. This reduction means Chugiak will have the same allocation as Eagle River  
36 High School, and be only 12 students above the average PAR for secondary  
37 schools. Re-prioritizing administrative daily duties will be required to ensure  
38 that essential activities are completed. The principal and remaining two  
39 assistant principals will be required to take on different and/or additional  
40 responsibilities, including discipline, activities, and teacher evaluation. Eagle  
41 River High School will be used as a model for transition.

42  
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44



1 DISTRICTWIDE ADMINISTRATION AND ANCILLARY SUPPORT SERVICES

2 Ancillary building support and districtwide central services have experienced  
3 deep cuts FY 2012-13, eliminating more than 137 FTE across Custodial Services,  
4 Maintenance, Finance/OMB, Purchasing/Warehouse, Communications, IT,  
5 Curriculum/Instruction and Human Resources.

6  
7 For FY 2016-17, the district will continue to streamline central support operations  
8 and has proposed a net reduction of 4.49 FTE which includes the following  
9 changes:

10  
11 • 2 FTE reduction – Communications positions

12 The Communications Department is restructuring to address fiscal constraints  
13 and to implement shared services with the Municipality of Anchorage. ASD  
14 cable channel 14 programming was moved to municipal cable channel 9,  
15 effective Feb. 1.

16  
17 As part of the restructuring of duties and assignments, the department will  
18 eliminate one FTE media production specialist position and one FTE  
19 communications specialist position. As a result of eliminating the  
20 communications specialist position, the department will continue to struggle to  
21 provide strategic support to schools and departments and instead will focus  
22 primarily on immediate or reactionary needs.

23  
24 • 2 FTE reduction – Maintenance carpenter positions

25 The district is recommending the elimination of two FTE carpenter positions that  
26 would save approximately \$200,000. There are currently 16 carpenter positions in  
27 the department and this could potentially limit the number of discretionary  
28 projects completed during the year as focus is shifted to ensuring compliance  
29 issues are addressed first. Additionally, the maintenance and operations  
30 department will manage its attrition and vacancy rates throughout the year to  
31 realize an additional savings of \$150,000.

32  
33 • 1 FTE reduction – Library Resources

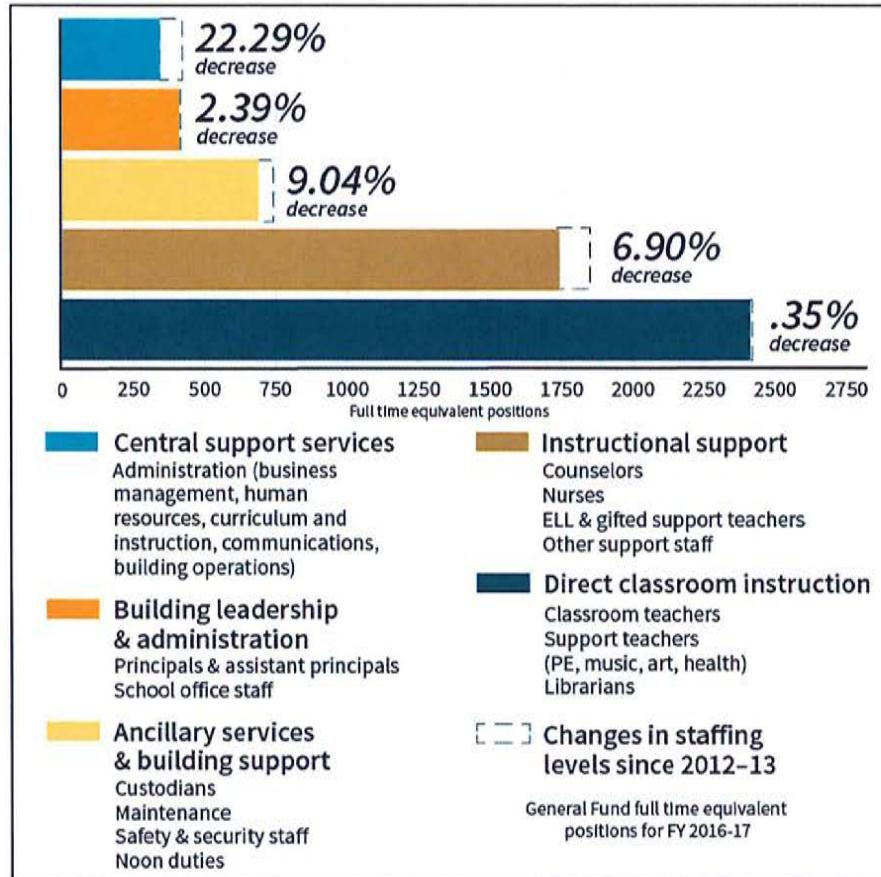
34 The elimination of one bibliographic control clerk 2 will result in some reduced  
35 services from Library Resources. The Curriculum Library (which provides  
36 shared curriculum related tubs and videos) will likely be eliminated as the  
37 circulation of many of these materials has dropped considerably over the past  
38 few years. Arrangements for materials still used (primarily Health and PE) will  
39 need to be shifted to those respective departments. Impacts to students and  
40 schools will include slower response time in processing new materials to the  
41 library catalog and a reduction to improvements to the library system (LS2),  
42 which could affect the ability of students and staff to find things using the library  
43 catalog.

- 1 • 0.49 FTE reduction – Early Childhood Outreach  
2 The administration is eliminating the part-time early childhood outreach position  
3 which was added to help facilitate growth of preschool programs and assist in  
4 developing partnerships with community organizations to provide pre-k  
5 services. Since the funding for pre-k has been reduced, both through the  
6 reduction of funds outside the BSA the district had set aside for pilot projects in  
7 FY 2015-16 and the governor’s proposed elimination of preschool grants from the  
8 state, the position is no longer needed.  
9
- 10 • 1 FTE increase – Information Technology – paid for by reducing overall  
11 software/bandwidth costs and through a voluntary restructuring of  
12 employee work calendars  
13
- 14 • 1 FTE increase – Director of Safety and Security – paid for through attrition  
15 savings on unfilled maintenance positions  
16
- 17 Other changes from the FY 2015-16 budget for other than personnel services  
18 include:  
19
- 20 • \$0.50 million in additional maintenance supplies to support the district’s  
21 efforts in maintaining its facilities and slow the growth of the backlog of  
22 maintenance projects.  
23
- 24 • Reduction in funds available for travel, management reviews/audits,  
25 addenda and extra help, partially offset by increases in testing materials and  
26 special education due process costs.  
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1 SUMMARY OF STAFFING LEVEL CHANGES BY FUNCTION  
 2 The district's proposed budget decreases staffing levels from the prior year by  
 3 39.76 FTE or 0.7 percent. Approximately 280 FTE, or about 5 percent of General  
 4 Fund staff have been eliminated since FY 2012-13.

5  
 6 The chart below shows the change in FTE by functional area since FY 2012-13:  
 7



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PROPERTY TAXES

	Approved Budget FY 2015-2016	Proposed Budget FY 2016-2017	Increase/ (Decrease)	Percent Change
Total (FY)	239,410,965	246,003,265	6,592,300	2.75%
Estimated Assessed Valuation (CY)	35,029,181,874	35,702,359,247	673,177,373	1.92%
Estimated Mill Rate (CY)	6.84	6.80	(0.04)	-0.58%

	Actual FY 2015-2016 Sept. 30, 2015	Projected FY 2015-2016 Sept. 30, 2015	Increase/ (Decrease)	Percent Change
Student Enrollment	48,447	48,387	(60)	-0.12%

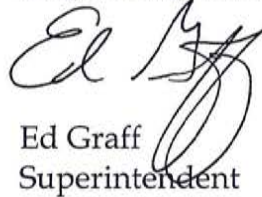
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The FY 2016-17 Proposed Financial Plan and Budget continues the Anchorage School Board's commitment to improving the education of all students.

**The Anchorage School District requests the full support of the Anchorage Assembly for this budget and in the ongoing efforts to continue a community dialogue that focuses on building on the momentum ASD has started to achieve.**

Respectfully submitted,



Ed Graff  
Superintendent

EG/MF/AR

Attachments include:

February 18, 2016 Preliminary Budget Memo (Revised)  
Comb Bound / PDF Proposed FY 2016-17 Budget under separate cover

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

Municipal Clerk's Office

Prepared by: Anchorage School District  
For Reading: March 07, 2017

**Approved**

Date: 3/21/2017

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ANCHORAGE, ALASKA  
AO No. 2017-39

AN ORDINANCE DETERMINING AND APPROVING THE TOTAL AMOUNT OF THE ANNUAL OPERATING BUDGET OF THE ANCHORAGE SCHOOL DISTRICT FOR ITS FISCAL YEAR 2017-2018 AND DETERMINING AND APPROPRIATING THE PORTION OF THE ASSEMBLY APPROVED BUDGET AMOUNT TO BE MADE AVAILABLE FROM LOCAL SOURCES

THE ANCHORAGE ASSEMBLY ORDAINS:

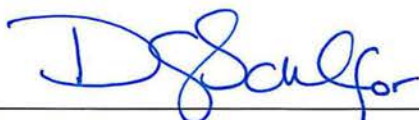
Section 1. That the FY 2017-2018 Proposed Anchorage School District Financial Plan in the amount of \$789,688,247 has been approved by the Anchorage Assembly and that, of said amount, the amount of \$248,611,584 is the amount of money to be contributed from local property taxes or other local sources and is hereby appropriated for school purposes to fund the School District for its 2017-2018 fiscal year.

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

PASSED AND APPROVED by the Anchorage Assembly, this 21<sup>st</sup> day of March, 2017.

  
Chair

ATTEST



Municipal Clerk

## MUNICIPALITY OF ANCHORAGE

## ASSEMBLY MEMORANDUM

No. AM 157-2017

Meeting Date: March 07, 2017

FROM: ANCHORAGE SCHOOL DISTRICT

SUBJECT: AO 2017-39 ANCHORAGE SCHOOL DISTRICT  
FY 2017-2018 FINANCIAL PLAN**PROPOSED FINANCIAL PLAN**

The Anchorage School Board has approved the Proposed Financial Plan and Budget for FY 2017-18 in the amount of \$789,688,247. The total proposed Anchorage School District budget by individual funds is projected as follows:

Municipal Upper Limit Summary**Table 1. Individual Fund Budget Summary (in millions \$)**

Individual Funds	Actual [1]	Actual [1]	Adopted	Preliminary	FY 18 Prelim vs	
	FY 2014-15	FY 2015-16	Budget		FY 2017-18	\$
General Fund	\$ 547.368	\$ 555.161	\$ 560.271	\$ 563.571	\$ 3.300	0.6%
Project Carryover [3]	-	-	-	19.000	19.000	100.0%
Transportation Fund	22.441	31.487	24.192	24.911	0.719	3.0%
Grants Fund	46.165	41.928	58.090	57.307	(0.783)	-1.3%
Debt Service Fund	86.763	84.743	84.634	82.780	(1.854)	-2.2%
Capital Projects Fund	1.376	-	7.797	10.000	2.203	28.3%
Food Service Fund	22.850	21.745	25.517	24.220	(1.297)	-5.1%
Student Activities Fund	7.726	7.904	7.900	7.900	-	0.0%
ASD Managed Total	734.689	742.968	768.401	789.689	21.288	2.9%
SOA PERS/TRS On-behalf	721.619 [2]	47.347	46.000	46.000	-	0.0%
<b>Total All Funds</b>	<b>\$ 1,456.308</b>	<b>\$ 790.315</b>	<b>\$ 814.401</b>	<b>\$ 835.689</b>	<b>\$ 21.288</b>	<b>2.6%</b>

[1] GAAP basis expenditures with on-behalf pension payments removed from individual funds

[2] PERS and TRS on-behalf has been updated for FY 2014-15 due to SB 119 appropriations of \$3B into PERS/TRS

[3] Change in accounting practice for transparency and efficiency only - not additional funding

It is requested that the Anchorage Assembly approve local property taxes in the amount of \$248,611,584 and the upper limit spending authorization of \$789,688,247 for FY 2017-18.

The associated mill rate is expected to remain flat at 6.73 for calendar year 2017.



1 **Summary of Changes by Fund**

2  
3 General Fund:

4  
5 **Revenues**

6 Anchorage schools are primarily funded through the State of Alaska Foundation  
7 Funding Formula and local property taxes, with additional Federal revenues  
8 coming from Federal Impact Aid (FIA). FIA is a program to help offset lost local  
9 tax revenue for students living on Joint Base Elmendorf Richardson and other  
10 federally connected students. Other reimbursements for JROTC instructors and  
11 Medicaid are also included in Federal revenue. Other local revenues include  
12 interest earnings, user fees, facility rentals, and E-rate, a program which  
13 reimburses some costs of telecommunications. The following changes are  
14 expected in General Fund revenue:

15  
16 • **State Revenue**

17 The Base Student Allocation (BSA) within the foundation formula is  
18 expected to remain flat at \$5,930 per adjusted average daily membership  
19 (AADM). Other changes within the formula affects changes in the amount  
20 the district will receive:

- 21  
22 ○ Enrollment - an overall reduction in enrollment means less  
23 funding. The District is anticipating a loss of about 270 students  
24 which results in about \$0.32 million less in State revenue after  
25 adjusting for an increase in the Special Education intensive needs  
26 count and creating a new school site for Alaska Middle College  
27 School.  
28  
29 ○ Required local taxes - local taxpayers are required to pay 2.65 mills  
30 of property values which reduce state revenue on a dollar-for-  
31 dollar basis. The property values went up 4.12 percent to \$40.67  
32 billion in the FY 2017-18 formula, resulting in a shift of \$4.27  
33 million from State funding to local taxpayers.  
34  
35 ○ Federal Impact Aid deduction - the State also reduces District  
36 revenue based on funding received from the Federal Impact Aid  
37 program. For FY 2017-18 the amount of the deduction increased by  
38 about \$0.215 million.

39  
40 • **Local Property Tax Revenue**

41 Local funding primarily consists of tax appropriations. The amount of the  
42 appropriation is set by the State with the required local contribution being  
43 the minimum amount local government has to contribute, and a  
44 maximum amount that is determined by the additional allowable

1 contribution. The additional allowable contribution is calculated as 23  
2 percent of the basic need (BSA multiplied by the AADM). For FY 2017-18,  
3 the additional allowable contribution is expected to decline by \$0.07  
4 million due to lower enrollment. With the increase in the required  
5 amount, the total amount of property taxes is projected to increase by  
6 about \$4.2 million.

7  
8 • Other Local Revenues

9 The District's other local revenues are projected to stay consistent with the  
10 current year, with the exception of:

11  
12 ○ E-rate - the District is anticipating an increase in E-rate revenue in  
13 FY 2017-18 due to reimbursements for a wireless modernization  
14 project to install higher density wireless connectivity in schools  
15 which has become necessary as instruction and testing is  
16 increasingly technology based. For FY 2017-18, the District is  
17 projecting an increase of \$2.752 million for E-rate.

18  
19 ○ Fund balance - the School Board approved the use of \$1.938 million  
20 in fund balance for FY 2016-17 to offset vetoes made by the  
21 Governor in June 2016. While this veto was eventually rolled back  
22 after the budget was adopted, the year-over-year change reflects a  
23 reduction in the use of fund balance. The preliminary budget is  
24 predicated on the use of \$4 million in fund balance to support  
25 General Fund and Pupil Transportation activities, with \$1.71  
26 million being invested in the General Fund and \$2.29 million  
27 invested in transportation. Funds which are currently encumbered  
28 for lower-priority projects will be redirected to fund FY 2017-18  
29 expenditures and help reduce the overall amount of FTE losses.

30  
31 • Federal Revenues

32 Federal Impact Aid is the only material change expected in federal  
33 revenues with a projected decline of \$0.573 million. Funding for Federal  
34 Impact Aid is mostly based on the students living on JBER, and as the  
35 number of students has declined, the associated revenue has declined as  
36 well.

1 Table 2 below shows total General Fund revenue by funding source for FY 2017-  
2 18.

3

Table 2. General Fund Revenue Budget

	Adopted FY 2016-17	Preliminary FY 2017-18	FY17 Adopted vs. FY18 Pro Forma	
			\$	%
<b>Local Revenue</b>				
Property taxes	\$ 205,283,878	209,478,622	\$ 4,194,744	2.04%
Fund balance	1,938,150	1,710,047	(228,103)	-11.77%
E-rate	1,355,176	4,107,004	2,751,828	203.06%
Interest earnings	1,000,000	1,000,000	-	0.00%
Facility rentals	725,000	725,000	-	0.00%
User fees	1,404,000	1,404,000	-	0.00%
Other local	390,000	390,000	-	0.00%
<b>Total local revenue</b>	<b>212,096,204</b>	<b>218,814,673</b>	<b>6,718,469</b>	<b>3.17%</b>
<b>State Revenue</b>				
Foundation funding	328,729,441	325,866,369	(2,863,072)	-0.87%
Operating grants outside BSA	-	-	-	0.00%
Quality School Grant	1,191,056	1,189,986	(1,070)	-0.09%
State tuition reimbursement	405,000	408,484	3,484	0.86%
<b>Total state revenue</b>	<b>330,325,497</b>	<b>327,464,839</b>	<b>(2,860,658)</b>	<b>-0.87%</b>
<b>Federal Revenue</b>				
Federal Impact Aid	16,589,000	16,016,033	(572,967)	-3.45%
JROTC instructor reimbursement	760,000	775,000	15,000	1.97%
Medicaid reimbursement	500,000	500,000	-	0.00%
<b>Total federal revenue</b>	<b>17,849,000</b>	<b>17,291,033</b>	<b>(557,967)</b>	<b>-3.13%</b>
<b>Total Budgeted Revenue</b>	<b>\$ 560,270,701</b>	<b>\$ 563,570,545</b>	<b>\$ 3,299,844</b>	<b>0.59%</b>

4

5

6 For FY 2017-18, the District is requesting additional upper limit spending  
7 authority to account for prior year, ongoing projects being carried into the next  
8 fiscal year. This does not change the total dollars available to spend; it only  
9 changes the accounting practice of managing multiple budget years. This change  
10 in practice will increase transparency, reduce accounting, budget, and IT staff  
11 time spent on managing multiple budgets. In alignment with the Board's  
12 Destination 2020 goal of efficiency this change will substantially increase  
13 efficiency for end-users at schools and in departments. Projects carried over  
14 include:

15

- 16 • Charter schools - \$8 million
- 17 • Career Technical Education - \$0.6 million
- 18 • Curriculum/Instruction - \$2.7 million
- 19 • IT - \$6.3 million
- 20 • Maintenance projects and ADA compliance - \$1.4 million

21

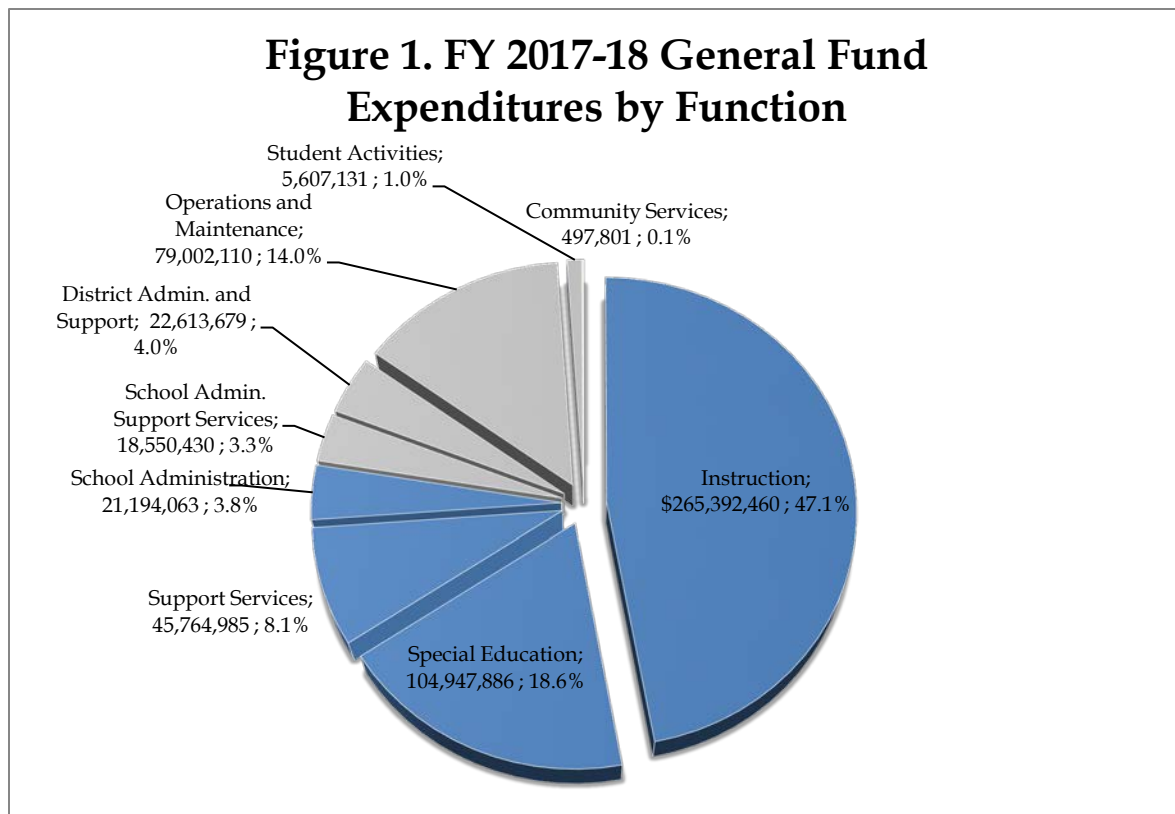
1 **Expenditures**

2 The District has created a balanced budget where revenues equal expenditures.  
 3 With flat revenues and increasing inflationary costs, the District has created a  
 4 budget that puts student instruction as a priority, with nearly 78 percent of  
 5 funding directed to instructional categories as defined by the State Department  
 6 of Education and Early Development. A summary of what types of expenditures  
 7 are included in each State Function code can be found in Appendix E – State  
 8 Chart of Accounts Function Summary of the Attached School Board  
 9 memorandum.

10

11 Figure 1 below shows the breakout of expenditures by function with the blue  
 12 representing instructional categories and grey being non-instructional.

13



14

15 In order to provide responsive, relevant, and rigorous instruction, as well as a  
 16 clean and safe learning environment, the District made deliberate changes  
 17 during the budgeting process to increase student outcomes next year. The  
 18 Administration is instituting metrics-based staffing models to provide a more  
 19 equitable, transparent process to allocate resources to schools. In addition to new  
 20 standards for staffing, the District prioritized the following modifications for FY  
 21 2017-18:

- 1 • Instructional Coaches for elementary schools  
 2 The Administration realigned staffing between the General Fund and  
 3 grants to place 48 Instructional Coaches in elementary schools. These  
 4 coaches will provide job-embedded professional development and  
 5 improve the use of data to guide instruction for increased student  
 6 performance.  
 7
- 8 • Capturing Kids' Hearts school climate/safety program  
 9 This program for secondary schools provides professional development  
 10 for teachers on how to create high-achieving classrooms. This program  
 11 helps strengthen students' connectedness to others through enhancing  
 12 healthy relationships with their teachers and establishing collaborative  
 13 agreements of acceptable behavior.  
 14
- 15 • Alaska Middle College School (AMCS)  
 16 AMCS will be a school choice where students in grades 11-12 can take  
 17 University of Alaska college courses while simultaneously earning high  
 18 school credit. By creating AMCS as a separate school site, this school will  
 19 offset the cost by increasing revenue associated with the school size  
 20 adjustment in the State Foundation Formula.  
 21
- 22 • Computers for instructional staff  
 23 The District is replacing and standardizing its aging school-based  
 24 computers. Many staff computers have not been updated since the last  
 25 large computer replacement cycle in 2008.  
 26
- 27 • ADA compliance and clean schools  
 28 As a top priority of the community the District is investing in clean and  
 29 safe schools. This includes adding funding to meet emergent ADA  
 30 requirements as well as investing in custodial and maintenance work to  
 31 ensure adequate resources are available to meet District needs.  
 32

33 Additional information for General Fund revenues, expenditures, and changes in  
 34 personnel can be found in the appendices of the attached School Board  
 35 Memorandum and FY 2017-18 Preliminary Budget document.  
 36

37 Pupil Transportation:

38 The District is anticipating an increase in State revenue of approximately \$1.3  
 39 million or about 6 percent. The increase is due to adding back transportation

1 formula funding that was previously vetoed by the Governor, partially offset by  
2 a reduction in revenue due to decreased enrollment. The District is currently  
3 budgeting for State funding of \$481 per Average Daily Membership (ADM).

4  
5 As state revenues have stagnated or been reduced through veto, and costs have  
6 substantially increased, the District has backfilled the gap in revenues and  
7 expenses with contributions from the General Fund. For FY 2017-18, the District  
8 is anticipating using \$2.29 million to close the gap while keeping the same level  
9 of Pupil Transportation service currently available.

#### 10 11 Local/State/Federal Grants:

12 The District anticipates receiving \$57.3 million in grants in FY 2017-18, a decrease  
13 of about 1.3 percent. An increase in Federal Title grants is offset by reductions in  
14 other Federal grants and contingency as well as slight decreases in anticipated  
15 local grants.

16  
17 Federal Title grants constitute approximately 69 percent of the Grants Fund with  
18 other Federal grants and contingency for awards which have not yet been  
19 received providing another 27 percent. State and local grants make up the  
20 remaining 4 percent of expected grants.

#### 21 22 Debt Service Fund

23 The Debt Service Fund is used to pay expenses associated with voter-approved  
24 bonding for the purpose of major capital outlay relating to acquisition,  
25 construction, and renovation of capital facilities. Annual debt service payments  
26 used to pay long-term bonded debt principal, interest and related costs are  
27 expected to be \$82.780 million, about \$0.195 million less than the current year.  
28 The District's total gross bonded debt as of June 30, 2016 is \$625.012 million,  
29 down from \$786.336 million a decade ago.

30  
31 Funding for repayment of principal, interest, and other expenses comes  
32 primarily from the State Capital Debt Reimbursement program and local  
33 property taxes. The calendar year tax assessment for the repayment of bonds is  
34 estimated at 1.075 mills for 2017, down .04 mills from the prior year or about 2.5  
35 percent. [See page 2, ASD 2017-18 Preliminary Budget]

#### 36 37 Capital Projects Fund

38 The Capital Projects Fund is used to account for State Legislative capital grants  
39 and has varied widely from year to year. The District is budgeting for a \$2.203  
40 million increase over the current year, consistent with the Board's pro forma  
41 guidance. There were no Legislative grants issued during the 2015 or 2016  
42 sessions and the total of \$10 million is included to preserve upper limit spending  
43 authority within the fund if any grants are received.

44

1 Food Service Fund

2 The Food Service Fund is slated to decrease by \$1.297 million, or about 5.1  
3 percent. Decreases in meal sales and the anticipated number of meals served,  
4 eligible for Federal reimbursement, are salient factors to the decline of Food  
5 Service revenue.

6  
7 In accordance with USDA rules, Student Nutrition is currently required to  
8 increase the cost of meals next year. The initial planned increase is \$0.25 per meal  
9 but efforts are being made to increase revenue in order to avoid the Paid Lunch  
10 Equity requirement. USDA Regulations at 7 CFR 210.14(e) "require school food  
11 authorities (SFAs) participating in the National School Lunch Program to ensure  
12 sufficient funds are provided to the nonprofit school food service account for  
13 meals served to students not eligible for free or reduced price meals."

14 The Community Eligibility Provision (CEP) program continued to expand in FY  
15 2016-17 with the addition of six new schools. This brings the total number of  
16 schools receiving no-cost meals from 30 to 36. The Administration is currently  
17 planning to add additional CEP schools next year.

18  
19 Appendix D of the attached School Board Memorandum shows revenue by  
20 source and expenditures by organization for the Food Service Fund. More  
21 detailed information can be found in the Preliminary Budget for FY 2017-18.

22  
23 Student Activities Fund

24 The Student Activities Fund is used to account for revenues and expenditures  
25 generated from student body organizations. For FY 2017-18, no material change  
26 is expected from the current year.

27  
28 PROPERTY TAXES

29

	Approved Budget FY 2016-2017	Proposed Budget FY 2017-2018	Increase/ (Decrease)	Percent Change
Total (FY)	246,003,265	248,611,584	2,608,319	1.06%
Estimated Assessed Valuation (CY)	36,063,931,160	36,244,250,816	180,319,656	0.50%
Estimated Mill Rate (CY)	6.73	6.73	-	0.00%
	Actual FY 2016-2017 Sept. 30, 2016	Projected FY 2017-2018 Sept. 30, 2017	Increase/ (Decrease)	Percent Change
Student Enrollment	48,340	48,183	(157)	-0.32%

30

31

32 The FY 2017-18 Proposed Financial Plan and Budget continues the Anchorage  
33 School Board's commitment to improving the education of all students.

34

1 **The Anchorage School District requests the full support of the Anchorage**  
2 **Assembly for this budget and in the ongoing efforts to continue a community**  
3 **dialogue that focuses on building on the momentum ASD has started to**  
4 **achieve.**

5  
6  
7  
8  
9  
10 Respectfully submitted,

11  
12  
13  
14 Dr. Deena Bishop  
15 Superintendent

16  
17 DB/JA/AR

18  
19 Attachments include:

20  
21 February 21, 2017 Preliminary Budget Memo (Revised) – with attachments

22  
23 Comb Bound / PDF Proposed FY 2017-18 Budget under separate cover