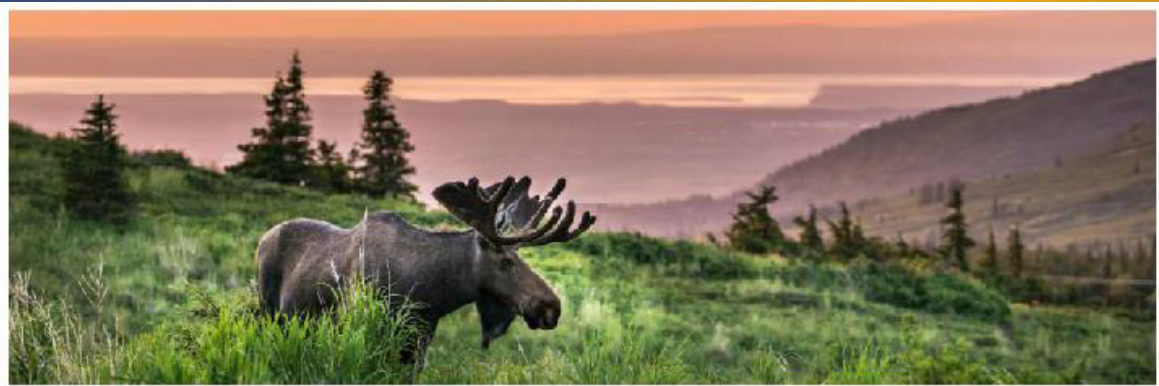


# 2020 Revised

## General Government Operating Budgets and 2020 Established Tax Levies



**Municipality of Anchorage, Alaska**

**Ethan Berkowitz, Mayor**

## **MUNICIPALITY OF ANCHORAGE**

### **ETHAN BERKOWITZ, MAYOR**

#### **ASSEMBLY**

Felix Rivera (2023), Chair

Jamie Allard (2023)	Christopher Constant (2023)	Forrest Dunbar (2022)
Crystal Kennedy (2022)	Suzanne LaFrance (2023)	Kameron Perez-Verdia (2022)
Pete Petersen (2023)	Austin Quinn-Davidson (2023)	John Weddleton (2022)
	Meg Zaletel (2022)	

#### **BUDGET ADVISORY COMMISSION**

Nolan Klouda (2020), Chair

Caitlin Hedberg (2022)	Lindsay Hobson (2021)	Tasha Hotch (2022)
Lyndea Kelleher (2021)	Jonathan King (2020)	Carla McConnell (2022)
James Miner (2021)	Alyssa Rodrigues (2022)	Jedediah Smith (2020)

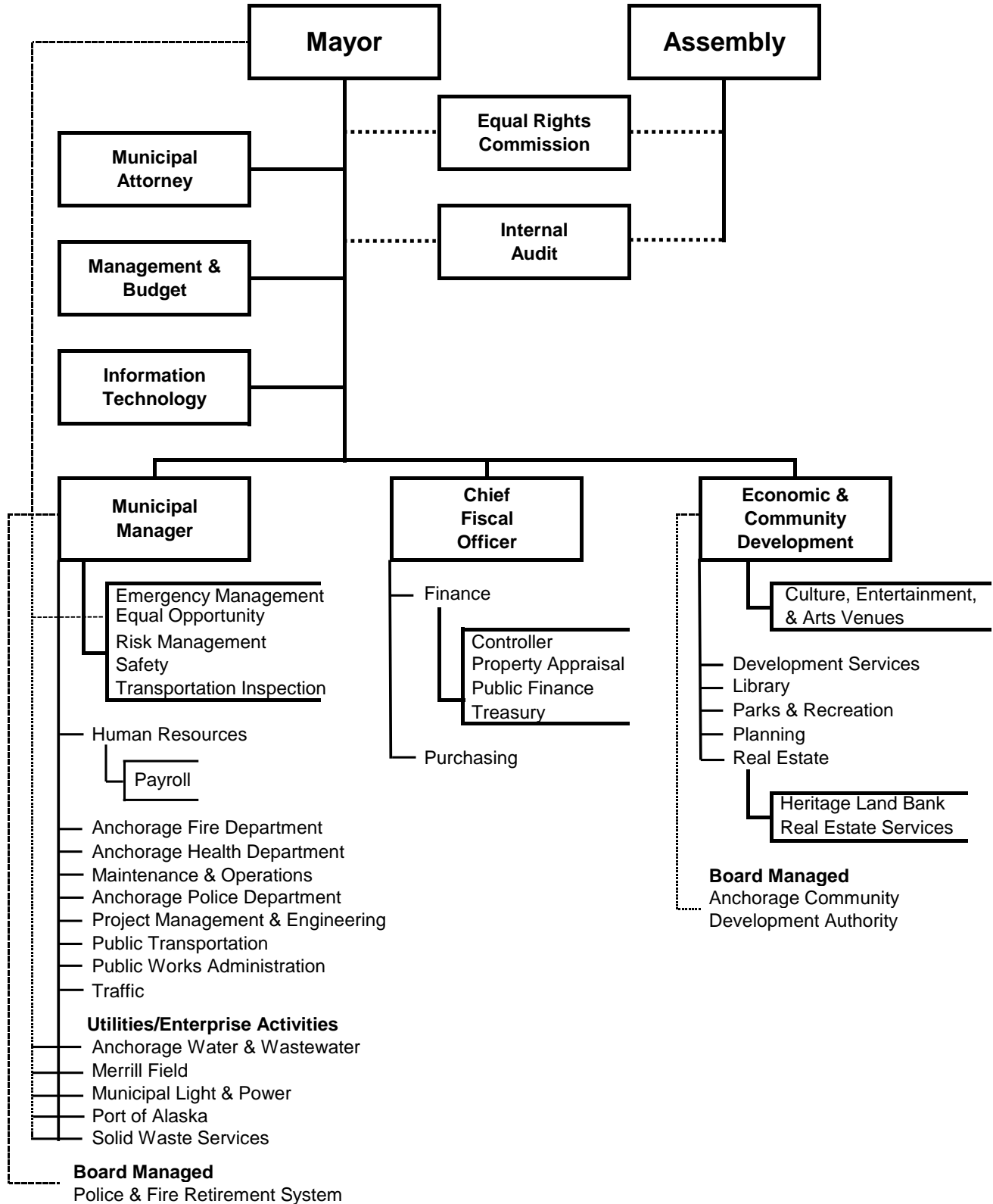
#### **OFFICE OF MANAGEMENT AND BUDGET**

Lance Wilber, Director

Marilyn Banzhaf	Christine Chesnut	Leilah Lawyer
	Courtney Petersen	



# MUNICIPALITY OF ANCHORAGE



# 2020 Revised Operating Budgets and Taxes

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**Municipal Clerk's Office**  
**Amended and Approved**  
**Date: April 28, 2020**

2020 Revised Operating Budgets and Taxes  
Submitted By: Chairman of the Assembly at  
the Request of the Mayor  
Prepared By: Office of Management &  
Budget  
For Reading: April 28, 2020

**ANCHORAGE, ALASKA**  
**AR 2020-94(S), As Amended**

1 **A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING**  
2 **FUNDS FOR THE 2020 GENERAL GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY**  
3 **OF ANCHORAGE**

4  
5 WHEREAS, the approved 2020 budget for the Municipality of Anchorage was adopted by AO 2019 - 117  
6 (S) as Amended; and

7  
8 WHEREAS, the Mayor has recommended revisions to departments and fund appropriations for 2020;  
9 now, therefore,

10  
11 THE ANCHORAGE ASSEMBLY RESOLVES:

12  
13 **Section 1.** The direct cost amounts set forth for the 2020 fiscal year for the following operating  
14 departments and/or agencies are hereby appropriated for the 2020 fiscal year:

15 Department/Agency	2020 Approved Budget	Revision	2020 Revised Budget
16 <b><u>GENERAL GOVERNMENT</u></b>			
17 Assembly	\$ 4,546,201	\$ 81,988	\$ 4,628,189
18 Chief Fiscal Officer	467,391	(2,999)	464,392
19 Development Services	11,695,240	(261,141)	11,434,099
20 Economic & Community Development	13,035,137	(224,819)	12,810,318
21 Equal Rights Commission	775,476	(27,922)	747,554
22 Finance	13,270,338	(45,661)	13,224,677
23		<b>53,915</b>	<b>103,627,995</b>
24 Fire	103,574,080	<del>(775,114)</del>	<del>102,798,966</del>
25		<b>107,159</b>	<b>13,141,652</b>
26 Health	13,034,493	<del>84,159</del>	<del>13,118,652</del>
27 Human Resources	4,923,081	1,762,662	6,685,743
28 Information Technology	23,825,569	(426,881)	23,398,688
29 Internal Audit	768,081	7,681	775,762
30 Library	9,256,250	(502,025)	8,754,225
31		<b>867,979</b>	<b>88,515,389</b>
32 Maintenance & Operations	87,647,410	<del>890,979</del>	<del>88,538,389</del>
33 Management & Budget	1,099,160	5,258	1,104,418
34 Mayor	2,069,125	33,019	2,102,144
35 Municipal Attorney	8,009,629	(61,754)	7,947,875
36 Municipal Manager	12,764,065	1,676,675	14,440,740
37 Parks & Recreation	23,365,164	(740,148)	22,625,016
38 Planning	3,182,257	307,431	3,489,688
39 Police	121,688,346	(126,576)	121,561,770
40 Project Management & Engineering	1,448,768	16,834	1,465,602
41 Public Transportation	25,751,991	(290,412)	25,461,579
42 Public Works Administration	11,912,302	31,926	11,944,228
43 Purchasing	2,106,560	(184,426)	1,922,134
44 Real Estate	8,184,424	5,472	8,189,896
45 Traffic Engineering	5,967,196	(60,505)	5,906,691
46 Non-Departmental (TANS DS Fund 101)	692,001	-	692,001

Resolution to Revise and Appropriate 2020 General Government Operating Budget

1	Convention Center Reserve	14,898,735	(49,056)	14,849,679
2			<b>\$ 1,953,674</b>	<b>\$ 531,912,144</b>
3	GRAND TOTAL GENERAL GOVERNMENT	<b>\$ 529,958,470</b>	<b>\$ 1,124,645</b>	<b>\$ 531,083,115</b>

4

5 **Section 2.** The function cost amounts set forth for the 2020 fiscal year for the following operating funds  
6 are hereby appropriated (see **Section 3**):

7	Fund No.	Fund Description	2020 Approved Budget	Revision	2020 Revised Budget
8		<u>GENERAL FUNDS</u>			
9	101000	Areawide General	\$ 146,903,734	\$ 2,655,754	\$ 149,559,488
10	<b>103000</b>	<b>Areawide EMS Lease</b>	-	<b>829,029</b>	<b>829,029</b>
11	104000	Chugiak Fire SA	1,361,509	(26,360)	1,335,149
12	105000	Glen Alps SA	322,217	922	323,139
13	106000	Girdwood Valley SA	3,308,116	49,745	3,357,861
14	111000	Birchtree/Elmore LRSA	288,938	1,489	290,427
15	112000	Sec. 6/Campbell Airstrip LRSA	152,088	1,608	153,696
16	113000	Valli-Vue Estates LRSA	117,595	(2,981)	114,614
17	114000	Skyranch Estates LRSA	34,362	(748)	33,614
18	115000	Upper Grover LRSA	17,497	(118)	17,379
19	116000	Raven Woods/Bubbling Brook LRSA	19,158	(561)	18,597
20	117000	Mt. Park Estates LRSA	33,084	832	33,916
21	118000	Mt. Park/Robin Hill RRSA	151,111	(608)	150,503
22	119000	Chugiak/Birchwood/Eagle River RRSA	7,281,900	7,371	7,289,271
23	121000	Eaglewood Contributing RSA	103,479	8	103,487
24	122000	Gateway Contributing RSA	2,216	12	2,228
25	123000	Lakehill LRSA	53,133	(1,423)	51,710
26	124000	Totem LRSA	28,234	(657)	27,577
27	125000	Paradise Valley South LRSA	15,413	105	15,518
28	126000	SRW Homeowners LRSA	55,948	2,924	58,872
29	129000	Eagle River Street Light SA	356,172	(10,114)	346,058
30	131000	Anchorage Fire SA	81,697,377	(383,185)	81,314,192
31	141000	Anchorage Roads & Drainage SA	74,988,589	23,155	75,011,744
32	142000	Talus West LRSA	155,427	(1,416)	154,011
33	143000	Upper O'Malley LRSA	684,921	4,647	689,568
34	144000	Bear Valley LRSA	50,649	(112)	50,537
35	145000	Rabbit Creek View/Heights LRSA	114,309	79	114,388
36	146000	Villages Scenic Parkway LRSA	24,050	(1,347)	22,703
37	147000	Sequoia Estates LRSA	19,362	(434)	18,928
38	148000	Rockhill LRSA	54,586	(3,643)	50,943
39	149000	South Goldenview Area RRSA	682,274	5,436	687,710
40	150000	Homestead LRSA	23,480	112	23,592
41	151000	Anchorage Metropolitan Police SA	129,609,445	366,420	129,975,865
42	152000	Turnagain Arm Police SA	29,472	(4,641)	24,831
43	161000	Anchorage Parks & Recreation SA	24,061,051	(452,500)	23,608,551
44	162000	Eagle River/Chugiak Parks/Rec SA	4,802,648	(147,087)	4,655,561
45	163000	Anchorage Building Safety SA	8,021,529	58,761	8,080,290
46	164000	Public Finance & Investment Fund	2,151,056	(84,369)	2,066,687
47				<b>\$ 2,886,105</b>	<b>\$ 490,662,234</b>
48		Subtotal General Funds	<b>\$ 487,776,129</b>	<b>\$ 2,057,076</b>	<b>\$ 489,833,205</b>

1	<u>SPECIAL REVENUE FUNDS</u>			
2	2020X0 Convention Center Reserves	\$ 14,898,735	\$ (49,056)	\$ 14,849,679
3	221000 Heritage Land Bank	1,035,198	(7,562)	1,027,636
4	Subtotal Special Revenue Funds	\$ 15,933,933	\$ (56,618)	\$ 15,877,315
5				
6	<u>DEBT SERVICE FUND</u>			
7	301000 PAC Surcharge Revenue Bond	\$ 300,000	\$ -	\$ 300,000
8				
9	Fund No. Fund Description	2020 Approved Budget	Revision	2020 Revised Budget
10	<u>INTERNAL SERVICE FUNDS</u>			
11	602000 Self-Insurance	\$ 546,893	\$ 1,615,206	\$ 2,162,099
12	607000 Management Information Systems	(7,029,537)	(1)	(7,029,538)
13	Subtotal Internal Service Funds	\$ (6,482,644)	\$ 1,615,205	\$ (4,867,439)
14				
15			\$ 4,444,692	\$ 501,972,110
16	GRAND TOTAL GENERAL GOVERNMENT	\$ 497,527,418	\$ 3,615,664	\$ 501,143,081

18 **Section 3.** The Function Cost amounts may be adjusted to reflect the IGC impact of any amendments.

20 **Section 4.** Appropriating property taxes as a contribution in the amount of TWO HUNDRED SIXTY-EIGHT MILLION NINE HUNDRED FIFTEEN THOUSAND SIXTY-NINE DOLLARS (\$268,915,069) from  
21 Arewide General Fund (101000) to the Anchorage School District.  
22

24 **Section 5.** Appropriating a contribution in the amount of THREE HUNDRED NINETY-TWO THOUSAND  
25 TWO HUNDRED FIFTY-SIX DOLLARS (\$392,256) from the Eagle River/Chugiak Parks & Recreation  
26 Service Area Operating Fund (162000) to the Eagle River/Chugiak Parks & Recreation Service Area  
27 Capital Improvement Projects Fund (462800) for continued Eagle River/Chugiak parks repairs and  
28 maintenance, all within the Parks & Recreation Department.  
29

30 **Section 6.** Appropriating Bond Premium Revenue in anticipation of issuing bonds, to fund Bond  
31 Issuance Costs and contributions of additional proceeds to respective operating funds in 2020, in  
32 amounts-not-to exceed:

33	Fund	Fund Description	Department	2020 Supplemental Budget
34	401100	Arewide General CIP	Anchorage Fire (EMS)	\$ 14,889
35	485100	Public Transportation CIP	Public Transportation	\$ 19,265
36	401100	Arewide General CIP	Maintenance & Operations	\$ 26,246
37	401100	Arewide General CIP	Traffic Engineering	\$ 5,048
38	431100	Anchorage Fire Service Area (SA) CIP	Anchorage Fire	\$ 11,054
39	441100	Anchorage Roads & Drainage SA CIP	Project Management & Engineering	\$ 405,637
40	451100	Anchorage Police SA CIP	Anchorage Police	\$ 32,201
41	461100	Anchorage Parks & Recreation CIP	Anchorage Parks & Recreation	\$ 21,249
42				\$ 535,589

44 **Section 7.** Revising and appropriating the 2020 Operating Budget for the Police & Fire Retirees Medical  
45 Operating Fund (165000) as supported by contributions from 2020 Police and Fire Departments' General  
46 Government Operating Budgets:

47		2020 Approved Budget	Revision	2020 Revised Budget
48	165000 P&F Retirees Med Ops - Direct Cost	\$ 190,084	\$ 1,515	\$ 191,599
49	165000 P&F Retirees Med Ops - Function Cost	\$ 207,688	\$ 320	\$ 208,008

Resolution to Revise and Appropriate 2020 General Government Operating Budget

1  
 2 **Section 8.** Revising and appropriating the amount of 911 Surcharge Fund (211000) anticipated  
 3 expenses to SEVEN MILLION, FIVE HUNDRED EIGHTY-FOUR THOUSAND, FOUR HUNDRED  
 4 EIGHTY-NINE DOLLARS (\$7,584,489) to the 911 Surcharge Fund (211000) for 911 operations in fiscal

	2020 Approved Budget	Revision	2020 Revised Budget
6 211000 E911 Surcharge	\$ 7,933,675	\$ (349,186)	\$ 7,584,489

7  
 8 **Section 9.** Revising and appropriating the 2020 Operating Budget for the Police & Fire Retiree Medical  
 9 Liability Fund (281000) as supported by contributions from 2020 Police and Fire Departments' General  
 10 Government Operating Budgets:

	2020 Approved Budget	Revision	2020 Revised Budget
12 281000 P&F Retiree Med Liability - Direct Cost	\$ 3,670,131	\$ -	\$ 3,670,131
13 281000 P&F Retiree Med Liability - Function Cost	\$ 3,688,702	\$ (1,132)	\$ 3,687,570

14  
 15 **Section 10.** Revising and appropriating the 2020 Operating Budget for the Equipment Maintenance  
 16 (Fleet) Fund (601000) from anticipated income included as expenditures in the General Government  
 17 Operating Budget Departments:

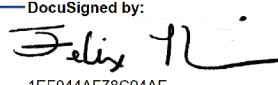
	2020 Approved Budget	Revision	2020 Revised Budget
19 601000 Equipment Maintenance - Direct Cost	\$ 6,730,394	\$ 30,011	\$ 6,760,405
20 601000 Equipment Maintenance - Function Cost	\$ 8,638,375	\$ 23,528	\$ 8,661,903

21  
 22 **Section 11.** Revising and appropriating the 2020 Operating Budget for the Police and Fire Retirement  
 23 System Fund (715000) from anticipated investment income of the Fund as approved by the Anchorage  
 24 Police and Fire Retirement System Board:

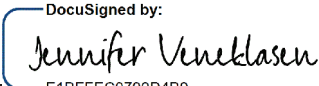
	2020 Approved Budget	Revision	2020 Revised Budget
26 715000 P&F Retirement - Direct Cost	\$ 894,714	\$ 18,653	\$ 913,367
27 715000 P&F Retirement - Function Cost	\$ 953,350	\$ 18,927	\$ 972,277

28  
 29 **Section 12.** This resolution shall take effect immediately upon passage and approval by the Assembly.

30  
 31 PASSED AND APPROVED by the Anchorage Assembly this 28th day of April, 2020.

32  
 33 DocuSigned by:  
  
 34  
 35 1EF044AF78C94AE...  
 36  
 37 Chair

37 ATTEST:

38 DocuSigned by:  
  
 39  
 40 E1BFFEC0799D4B9...  
 41 Municipal Clerk

**MUNICIPALITY OF ANCHORAGE  
ASSEMBLY MEMORANDUM**



**AM No. 202 – 2020**

Meeting Date: April 14, 2020

1 **FROM: MAYOR**

2  
3 **SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING**  
4 **AND APPROPRIATING FUNDS FOR THE 2020 GENERAL**  
5 **GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY OF**  
6 **ANCHORAGE**  
7

8 The attached resolution reflects the Administration's proposed revisions to the 2020 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 We take our obligation to operate the Municipality with a balanced budget seriously, and especially  
13 in times of financial uncertainty. We are still rebuilding from the 2018 earthquake and recovering  
14 those costs from federal partners. The expected sale of ML&P will increase payouts from the MOA  
15 trust fund and reduce the municipality's debt burden. This proposal does not make changes to  
16 account for the response to COVID-19 because the magnitude of those costs remains uncertain, as  
17 does the size and scope of anticipated relief funding. We will continue to closely track emergency  
18 expenditures, including forgone revenue from relief actions such as postponing the property tax due.  
19

20 Direct Costs Adjustments

21 This proposal increases the 2020 operating budget by \$1.1 million. Adjustments include reductions  
22 in labor, fuel, and travel expenses; changes to voter approved bond operating and maintenance  
23 (O&M) costs; settlement recoveries; contractual funding alignments; and adjustments as requested  
24 by Service Areas. This proposal also continues to support the following key efforts: homelessness  
25 initiatives; public safety, to include academies; and operations stability. A detailed listing of changes  
26 is attached.  
27

28 Revenues Adjustments

29 The revenue projections include updated assumptions that resulted in notable increases for  
30 contributions from the Municipal Trust; Municipal Utility Service Assessments (MUSA) / Municipal  
31 Enterprise Service Assessments (MESA); Contributions from Other Funds for capital expense and  
32 settlement recoveries and coverage of ML&P IGCs. These are partially offset with notable decreases  
33 of non-property taxes and PFD garnishments, resulting in a net revenue increase of about \$6.7  
34 million.  
35

36 Total Property Tax Requirement

37 The proposed adjustments and achievement of designated bond reserves are supported by taxing to  
38 the cap. As a result of updates to factors, including: assessed values, population/CPI, new  
39 construction, required settlement payments, non-property tax contributions, and voter approved bond  
40 debt, the average mill rate for General Government operations increases 0.09 mills from 8.88 mills in  
41 2019 to 8.97 mills in 2020 resulting in an increase of \$9 per \$100,000 of assessed value.  
42

43 **THE ADMINISTRATION RECOMMENDS APPROVAL.**

44 Prepared by: Office of Management & Budget (OMB)  
45 Approved by: Lance Wilber, Director, OMB  
46 Concur: Alexander Slivka, CFO  
47 Concur: William D. Falsey, Municipal Manager  
48 Respectfully Submitted: Ethan A. Berkowitz, Mayor

**MUNICIPALITY OF ANCHORAGE  
ASSEMBLY MEMORANDUM**



**AM No. 202 – 2020 (A)**

**Meeting Date:** April 28, 2020

**FROM: MAYOR**

**SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING FUNDS FOR THE 2020 GENERAL GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY OF ANCHORAGE**

The attached S version of resolution AR 2020-94 includes the impact of the April 7, 2020 voter approval of Proposition 9.

Proposition 9 - AREAWIDE EMERGENCY MEDICAL SUPPLIES AND SYSTEMS SPECIAL LEVY AND REDUCTION OF VOTER-APPROVED INDEBTEDNESS – was for a special levy in the amount of \$830,000 for the purpose of renting or leasing cardiac monitors, chest compression systems, automated external defibrillators (AEDs), power gurney systems, and other emergency medical equipment and systems, as provided in AO 2020-003.

Total Property Tax Requirement

As a result of this S version adjustment, the average mill rate for General Government operations is as follows:

	<u>2019</u>	<u>2020 Revised</u>	<u>2020 Revised S</u>
Average Mills	8.88	8.97	9.00

The total resulting average mill rate from the S version change of 9.00 is an increase of 0.12 mills from the 2019 average mill rate of 8.88 and results in an increase of \$12 per \$100,000 of assessed value.

**THE ADMINISTRATION RECOMMENDS APPROVAL.**

Prepared by: Office of Management & Budget (OMB)  
 Approved by: Lance Wilber, Director, OMB  
 Concur: Alexander Slivka, CFO  
 Concur: William D. Falsey, Municipal Manager  
 Respectfully Submitted: Ethan A. Berkowitz, Mayor

2020 Revised Operating Budgets and Taxes

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 - Special Levy and SAs with Max Tax Rates
1	<b>2020 Approved General Government Operating Budget</b>						\$ 540,246,879	\$ 197,598,119	\$ 32,431,052	\$ (381,499)	\$ 291,419,010	\$ 19,180,197
3	<b>Fund Balance Adjustments for Reserves</b>											
4	Multiple	Property tax adjustment to meet fund balance reserves		101000	-	-	-	-	-	(3,890,662)	3,890,662	-
5	<b>Total Fund Balance Adjustments for Reserves</b>						-	-	-	(3,890,662)	3,890,662	-
7	<b>Running Subtotal of 2020 Revised General Government Operating Budget</b>						\$ 540,246,879	\$ 197,598,119	\$ 32,431,052	\$ (4,272,161)	\$ 295,309,672	\$ 19,180,197
8	<b>Revenue Adjustments</b>											
9	Taxes & Reserve	<b>Contribution from MOA Trust Fund</b> - Increase due to adding \$242M ML&P sales proceeds to the Fund at 2 trailing quarters at 4.5%, \$13.4M total for year	R	101000	-	-	-	3,189,893	-	-	(3,189,893)	-
10	Taxes & Reserve	<b>Auto Tax (Subject to Tax Cap)</b> - Adjust due to continued decline in population and registered vehicles	R	Multiple	-	-	-	(50,000)	-	-	49,103	897
11	Taxes & Reserve	<b>Tobacco Tax (Subject to Tax Cap)</b> - Adjust due to continued decline in the number of smokers, substitution to e-cigarettes, higher legal buying age, but partially offset by higher mill rate for cigarettes	R	101000	-	-	-	(700,000)	-	-	700,000	-
12	Taxes & Reserve	<b>Aircraft Tax (Subject to Tax Cap)</b> - Adjust to align with historical average due to loss of population and fewer registered aircraft	R	101000	-	-	-	(3,000)	-	-	3,000	-
13	Taxes & Reserve	<b>Marijuana Sales Tax (Subject to Tax Cap)</b> - Adjust to align with prior year actuals	R	101000	-	-	-	120,000	-	-	(120,000)	-
14	Taxes & Reserve	<b>Motor Vehicle Rental Tax (Subject to Tax Cap)</b> - In line with trending growth rate	R	101000	-	-	-	(200,000)	-	-	200,000	-
15	Taxes & Reserve	<b>Fuel Excise Tax (Subject to Tax Cap)</b> - Align with ongoing decline due to loss of population, fewer registered vehicles, and lower fuel consumption	R	101000	-	-	-	(290,000)	-	-	290,000	-
16	Taxes & Reserve	<b>Payment in Lieu of Taxes - State (Subject to Tax Cap)</b> - In line with prior year actuals	R	101000	-	-	-	15,000	-	-	(15,000)	-
17	Taxes & Reserve	<b>Payment in Lieu of Taxes - Federal (Subject to Tax Cap)</b> - In line with prior year actuals	R	101000	-	-	-	22,000	-	-	(22,000)	-
18	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	-	-	-	934,789	-	-	(934,789)	-
19	Multiple	<b>Contributions from Other Funds</b> - capital expense recovery to operating	1	101000	-	-	-	687,994	-	-	(687,994)	-
20	Multiple	Revenue adjustments in line with prior year actuals	R	101000	-	-	-	4,894	-	(78,704)	73,840	(30)
21	Multiple	Revenue adjustments in line with prior year actuals based on \$1K PFD	R	Multiple	-	-	-	(1,016,000)	-	-	1,016,000	-
22	<b>Total Revenue Adjustments</b>						-	2,715,570	-	(78,704)	(2,637,733)	867
24	<b>Running Subtotal of 2020 Revised General Government Operating Budget</b>						\$ 540,246,879	\$ 200,313,689	\$ 32,431,052	\$ (4,350,865)	\$ 292,671,939	\$ 19,181,064
25	<b>Expenditure Adjustments - Tax Cap Effect</b>											
26	Multiple	<b>Voter Approved Bond O&amp;M</b> - 2020 Proposition 3 - Anchorage Roads and Drainage Service Area Road and Storm Drainage Bonds. (Contingent upon certification of April 7, 2020 election results)	R	Multiple	-	-	133,500	-	-	-	133,500	-
27	Maintenance & Operations	<b>Voter Approved Bond O&amp;M</b> - 2020 Proposition 7 - Areawide Facility Capital Improvement Bonds (Contingent upon certification of April 7, 2020 election results)	R	101000	-	-	18,000	-	-	-	18,000	-
28	Multiple	Debt Service - alignment to current 2020 debt schedules	R	Multiple	-	-	3,489	-	-	-	3,489	-
29	Multiple	Recovery of prior year WC GL Settlements (One-time increase to Tax Cap)	1	Multiple	-	-	1,777,000	1,777,000	-	(1,777,000)	1,777,000	-
30	<b>Total Expenditure Adjustments - Tax Cap Effect</b>						1,931,989	1,777,000	-	(1,777,000)	1,931,989	-
32	<b>Running Subtotal of 2020 Revised General Government Operating Budget</b>						\$ 542,178,868	\$ 202,090,689	\$ 32,431,052	\$ (6,127,865)	\$ 294,603,928	\$ 19,181,064
33	<b>Expenditure Adjustments - Ongoing</b>											
34	Assembly	Labor Adjustments in line with Salaries & Emoluments Resolution 2019-2 as Amended	R	101000	-	-	60,664	-	-	-	60,664	-
35	Development Services	Funding for Street Light Inspections Contract that will be funded with inspection revenues	R	101000	-	-	10,000	10,000	-	-	-	-
36	Economic & Community	2020 Approved Add Back - "Amendment #15D - remove one proposed i-team position"	R	101000	1	-	73,042	-	-	-	73,042	-
37	Economic & Community	Enterprise GIS Analyst paid with IGCs as 75% from Port of Alaska and 25% from Public Works - will prorate with May or June start date	R	101000	-	1	100,004	-	75,003	-	25,001	-



2020 Revised Operating Budgets and Taxes

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 - Special Levy and SAs with Max Tax Rates	
38	Economic & Community	Anchorage Museum Association (AMA), Anchorage Center for Performing Arts (ACPA), and George M. Sullivan Sports Arena facility contractual adjustments	R	101000	-	-	180,153	-	-	-	180,153	-	
39	Human Resources	2020 Approved Add Back - "Amendment #15D - removal of one proposed payroll audit position"	R	101000	1	-	51,458	-	-	-	51,458	-	
40	Municipal Manager	Claim payments, insurance, and state service fee adjustments	R	602000	-	-	1,767,102	-	-	1,767,102	-	-	
41	Multiple	Labor Adjustments including collective bargaining agreement (CBA) updates, position and employee updates, 2020 workday adjustment, non-labor adjustments to labor, and non-labor adjustments	R	Multiple	-	-	(124,073)	-	-	110,941	(234,272)	(742)	
42	Multiple	Police & Fire Retirement Contribution to COPs fund and medical insurance costs - align contribution with debt payments	R	Multiple	-	-	(94,522)	-	-	-	(94,522)	-	
43	Multiple	Debt Service - alignment to current 2020 debt schedules	R	Multiple	-	-	(18,587)	-	-	-	-	(18,587)	
44	Multiple	Debt Service - Cost of Issuance for Refunding Bond issue that would result in a net zero impact to property taxes	R	Multiple	-	-	101,659	101,659	-	-	-	-	
45	Multiple	Intragovernmental Charges (IGCs) in line with Revised changes	R	Multiple	-	-	-	-	(540,134)	284,017	206,822	49,295	
46	<b>Total Expenditure Adjustments - Ongoing</b>					<b>2</b>	<b>1</b>	<b>2,106,900</b>	<b>111,659</b>	<b>(465,131)</b>	<b>2,162,060</b>	<b>268,346</b>	<b>29,966</b>
47	<b>Running Subtotal of 2020 Revised General Government Operating Budget</b>					<b>2</b>	<b>1</b>	<b>\$ 544,285,768</b>	<b>\$ 202,202,348</b>	<b>\$ 31,965,921</b>	<b>\$ (3,965,805)</b>	<b>\$ 294,872,274</b>	<b>\$ 19,211,030</b>
48	<b>Expenditure Adjustments - One-Time</b>												
49	Chief Fiscal Officer	ML&P all IGCs from August through December paid by contribution of Sale proceeds	1	101000	-	-	-	2,055,359	(2,055,359)	-	-	-	
50	Information Technology	Keep two positions vacant full year and contract savings	1	607000	-	-	(443,498)	-	-	(443,498)	-	-	
51	Maintenance & Operatio	Keep three positions vacant through 2020	1	141000	-	-	(303,777)	-	-	-	(303,777)	-	
52	Municipal Attorney	Movement of Municipal Attorney time to ML&P Sale Administration	1	Multiple	-	-	(60,000)	-	-	-	(60,000)	-	
53	Parks & Recreation	Keep positions vacant due to facility closures and summer camp closures at Kincaid, Spenard, and Fairview recreation centers	1	161000	-	-	(412,282)	-	-	-	(412,282)	-	
54	Purchasing	Keep Deputy Officer position vacant half year and keep one Senior Administrative officer vacant full year	1	101000	-	-	(207,345)	-	-	-	(207,345)	-	
55	Traffic	Keep Municipal Engineer and Sr Electronic Technician positions vacant half year	1	101000	-	-	(171,248)	-	-	-	(171,248)	-	
56	Multiple	Reduction of travel budget in all departments	1	Multiple	-	-	(290,948)	-	-	(51,440)	(239,508)	-	
57	Multiple	Reduction of fuel due to low cost per gallon	1	Multiple	-	-	(897,692)	-	-	(11,125)	(886,567)	-	
58	<b>Total Expenditure Adjustments - One-Time</b>					<b>-</b>	<b>-</b>	<b>(2,786,790)</b>	<b>2,055,359</b>	<b>(2,055,359)</b>	<b>(506,063)</b>	<b>(2,280,727)</b>	<b>-</b>
59	<b>Running Subtotal of 2020 Revised General Government Operating Budget</b>					<b>2</b>	<b>1</b>	<b>\$ 541,498,978</b>	<b>\$ 204,257,707</b>	<b>\$ 29,910,562</b>	<b>\$ (4,471,868)</b>	<b>\$ 292,591,547</b>	<b>\$ 19,211,030</b>
60	<b>Departmental Transfers - Recurring</b>												
61	Development Services	Transfer Land Use Planning from Development Services Department to	R	101000	(2)	-	(319,770)	(567,900)	-	-	248,130	-	
62	Planning	Planning Department for work on Title 21	R	101000	2	-	319,770	567,900	-	-	(248,130)	-	
63	<b>Total Departmental Transfers - Recurring</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
64	<b>Running Subtotal of 2020 Revised General Government Operating Budget</b>					<b>2</b>	<b>1</b>	<b>\$ 541,498,978</b>	<b>\$ 204,257,707</b>	<b>\$ 29,910,562</b>	<b>\$ (4,471,868)</b>	<b>\$ 292,591,547</b>	<b>\$ 19,211,030</b>
65	<b>Board Requests from Service Areas (SA) with Maximum Tax Rates</b>												
66	Fire	Chugiak Fire SA - Adjust budget to the maximum mill rate of 1.0	R	104000	-	-	(35,993)	-	-	-	-	(35,993)	
67	Public Works Administra	Glen Alps - Adjust budget to the maximum mill rate of 2.75	R	105000	-	-	922	-	-	-	-	922	
68	Multiple	Girdwood Valley Service Area - Calculate mill rate to budget amount (maximum voter approved mill rate is 6.0)	R	106000	-	-	28,505	20,000	-	-	-	8,505	
69	Public Works Administra	Birch Tree/Elmore LRSA - Adjust budget to the maximum mill rate of 1.50	R	111000	-	-	1,489	-	-	-	-	1,489	
70	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	-	-	1,608	-	-	-	-	1,608	
71	Public Works Administra	Valli Vue Estates LRSA - Adjust budget to the maximum mill rate of 1.40	R	113000	-	-	(2,981)	-	-	-	-	(2,981)	
72	Public Works Administra	Skyranch Estates LRSA - Adjust budget to the maximum mill rate of 1.30	R	114000	-	-	(748)	-	-	-	-	(748)	
73	Public Works Administra	Upper Grover LRSA - Adjust budget to the maximum mill rate of 1.00	R	115000	-	-	(118)	-	-	-	-	(118)	
74	Public Works Administra	Ravenwood LRSA - Adjust budget to the maximum mill rate of 1.50	R	116000	-	-	(561)	-	-	-	-	(561)	
75	Public Works Administra	Mt Park Estates LRSA - Adjust budget to the maximum mill rate of 1.00	R	117000	-	-	832	-	-	-	-	832	
76	Public Works Administra	Mt Park/Robin Hill RRSAs - Adjust budget to the maximum mill rate of 1.30	R	118000	-	-	(608)	-	-	-	-	(608)	
77	Public Works Administra	CBERRRSA - Calculate mill rate to budget amount (maximum voter approved mill rate is 2.10: 1.10 for roads and drainage and 1.0 for capital)	R	119000	-	-	-	-	-	-	-	-	

2020 Revised Operating Budgets and Taxes

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 - Special Levy and SAs with Max Tax Rates	
81	Public Works Administra	Eaglewood SA - Adjust budget to the maximum mill rate of 0.39 (maximum voter approved mill rate is 20% of CBERRRSA mill rate)	R	121000	-	-	8	-	-	-	-	8	
82	Public Works Administra	Gateway SA - Adjust budget to the maximum mill rate of 0.29 (maximum voter approved mill rate is 15% of CBERRRSA mill rate)	R	122000	-	-	12	-	-	-	-	12	
83	Public Works Administra	Lakehill LRSA - Adjust budget to the maximum mill rate of 1.50	R	123000	-	-	(1,423)	-	-	-	-	(1,423)	
84	Public Works Administra	Totem LRSA - Adjust budget to mill rate of 1.00 (maximum voter approved mill rate is 1.50)	R	124000	-	-	(657)	-	-	-	-	(657)	
85	Public Works Administra	Paradise Valley LRSA - Adjust budget to the maximum mill rate of 1.00	R	125000	-	-	105	-	-	-	-	105	
86	Public Works Administra	SRW Homeowners LRSA - Adjust budget to the maximum mill rate of 1.50	R	126000	-	-	2,924	-	-	-	-	2,924	
87	Maintenance & Operatio	Eagle River Street Lights SA - Adjust budget to Board approved mill rate of 0.10 with \$200,000 of fund balance use (maximum voter approved mill rate is 0.50)	R	129000	-	-	(6,261)	-	-	200,000	-	(206,261)	
88	Public Works Administra	Talus West LRSA - Adjust budget to the maximum mill rate of 1.30	R	142000	-	-	(1,416)	-	-	-	-	(1,416)	
89	Public Works Administra	Upper O'Malley LRSA - Adjust budget to maximum mill rate of 2.00	R	143000	-	-	4,647	-	-	-	-	4,647	
90	Public Works Administra	Bear Valley LRSA - Adjust budget to the maximum mill rate of 1.50	R	144000	-	-	(112)	-	-	-	-	(112)	
91	Public Works Administra	Rabbit Creek View and Heights LRSA - Adjust budget to the maximum mill rate of 2.50	R	145000	-	-	79	-	-	-	-	79	
92	Public Works Administra	Villages Scenic Parkway LRSA - Adjust budget to the max mill rate of 1.00	R	146000	-	-	(1,347)	-	-	-	-	(1,347)	
93	Public Works Administra	Sequoia Estates LRSA - Adjust budget to the maximum mill rate of 1.50	R	147000	-	-	(434)	-	-	-	-	(434)	
94	Public Works Administra	Rockhill LRSA - Adjust budget to the maximum mill rate of 1.50	R	148000	-	-	(3,643)	-	-	-	-	(3,643)	
95	Public Works Administra	South Golden View RRSA - Adjust budget to the maximum mill rate of 1.80	R	149000	-	-	5,436	-	-	-	-	5,436	
96	Public Works Administra	Homestead LRSA - Adjust budget to maximum mill rate of 1.30	R	150000	-	-	112	-	-	-	-	112	
97	Police	Turnagain Arm Police SA - Use unused taxes from prior year for current year fees-for-services and calculate mill rate to budget (maximum voter approved mill rate is 0.5.)	R	152000	-	-	24,147	-	29,472	(21,448)	-	16,123	
98	Parks & Recreation	ER/Chugiak Parks & Rec - Adjust budget to approved mill rate of 1.00 as 0.90 mills for operating and 0.10 mills for capital (maximum voter approved mill rate for operating and capital is 1.00) with additional voter approved mill rate collected for previously incurred bond indebtedness	R	162000	-	-	(141,978)	-	-	-	-	(141,978)	
99	<b>Total Board Requests from Service Areas (SA) with Maximum Tax Rates</b>					-	-	(127,454)	20,000	29,472	178,552	-	(355,478)
100	<b>Running Subtotal of 2020 Revised General Government Operating Budget</b>					2	1	\$ 541,371,524	\$ 204,277,707	\$ 29,940,034	\$ (4,293,316)	\$ 292,591,547	\$ 18,855,552
103	<b>2020 Approved General Government Operating Budget</b>							\$ 540,246,879	\$ 197,598,119	\$ 32,431,052	\$ (381,499)	\$ 291,419,010	\$ 19,180,197
105	<b>Total Adjustments and Amendments</b>							\$ 1,124,645	\$ 6,679,588	\$ (2,491,018)	\$ (3,911,817)	\$ 1,172,537	\$ (324,645)
107	<b>2020 Revised General Government Operating Budget</b>							\$ 541,371,524	\$ 204,277,707	\$ 29,940,034	\$ (4,293,316)	\$ 292,591,547	\$ 18,855,552
108											<b>Total Property Taxes</b>	<b>\$ 311,447,099</b>	
109	<b>Less Depreciation / Amortization - Information Technology</b>							\$ (10,288,409)					
110	<b>2020 Revised General Government Operating Budget Appropriation</b>							\$ 531,083,115					
111										<b>Tax Cap Calculation</b>	<b>\$ 292,591,547</b>		
112										<b>Amount (Over)/Under the Cap</b>	<b>\$ -</b>		
113	<b>S Version Changes</b>												
114	Fire	2020 Proposition 9 - Voter approved Special Tax Levy for the purpose of renting or leasing areawide emergency medical supplies and systems	R	103000	-	-	829,029	-	-	-	-	829,029	
115	<b>Total S Version Changes</b>					-	-	829,029	-	-	-	829,029	
117	<b>Running Subtotal of 2020 Revised General Government Operating Budget</b>					2	1	\$ 542,200,553	\$ 204,277,707	\$ 29,940,034	\$ (4,293,316)	\$ 292,591,547	\$ 19,684,581
119	<b>2020 Approved General Government Operating Budget</b>							\$ 540,246,879	\$ 197,598,119	\$ 32,431,052	\$ (381,499)	\$ 291,419,010	\$ 19,180,197
121	<b>Total Adjustments and Amendments</b>							\$ 1,953,674	\$ 6,679,588	\$ (2,491,018)	\$ (3,911,817)	\$ 1,172,537	\$ 504,384
123	<b>2020 Revised General Government Operating Budget with S Version Changes</b>							\$ 542,200,553	\$ 204,277,707	\$ 29,940,034	\$ (4,293,316)	\$ 292,591,547	\$ 19,684,581
124											<b>Total Property Taxes</b>	<b>\$ 312,276,128</b>	
125	<b>Less Depreciation / Amortization - Information Technology</b>							\$ (10,288,409)					
126	<b>2020 Revised General Government Operating Budget Appropriation S Version</b>							\$ 531,912,144					

2020 Revised Operating Budgets and Taxes

Line #	Department	Description	(1)-Time	Fund	Filled Positions	Vacant Positions	Direct Costs	Non-Property Tax Revenues	IGC	Funding Sources		Property Tax - Special Levy and SAs with Max Tax Rates	
										Fund Balance (All GG)	Property Tax Under Charter Limit		
127											Tax Cap Calculation	\$ 292,591,547	
128											Amount (Over)/Under the Cap	\$ -	
129	<b>Assembly Amendments</b>												
130	Health	The Chugiak-Eagle River Senior Center has a deficit in their operating contract of \$23,000, this amendment will balance their operating budget by being absorbed in the current budget of the Health Department	1	101000	-	-	-	-	-	-	-	-	
131	Health	Fund camp outreach and abatement, to utilize mass shelter and protect public health during the COVID-19 emergency for \$180,000, being absorbed in the current budget of the Health Department	1	101000	-	-	-	-	-	-	-	-	
132	Maintenance & Operations	Decrease Maintenance & Operations Department budget and increase Health Department budget	1	101000	-	-	(23,000)	-	-	-	(23,000)	-	
133	Health		1	101000	-	-	23,000	-	-	-	23,000	-	
134	<b>Total Assembly Amendments</b>												
135													
136	<b>Running Subtotal of 2020 Revised General Government Operating Budget</b>					<b>2</b>	<b>1</b>	<b>\$ 542,200,553</b>	<b>\$ 204,277,707</b>	<b>\$ 29,940,034</b>	<b>\$ (4,293,316)</b>	<b>\$ 292,591,547</b>	<b>\$ 19,684,581</b>
137													
138	<b>2020 Approved General Government Operating Budget</b>							<b>\$ 540,246,879</b>	<b>\$ 197,598,119</b>	<b>\$ 32,431,052</b>	<b>\$ (381,499)</b>	<b>\$ 291,419,010</b>	<b>\$ 19,180,197</b>
139	<b>Total Adjustments and Amendments</b>							<b>\$ 1,953,674</b>	<b>\$ 6,679,588</b>	<b>\$ (2,491,018)</b>	<b>\$ (3,911,817)</b>	<b>\$ 1,172,537</b>	<b>\$ 504,384</b>
140													
141													
142	<b>2020 Revised General Government Operating Budget with S Version Changes and Assembly Amendments</b>							<b>\$ 542,200,553</b>	<b>\$ 204,277,707</b>	<b>\$ 29,940,034</b>	<b>\$ (4,293,316)</b>	<b>\$ 292,591,547</b>	<b>\$ 19,684,581</b>
143												<b>Total Property Taxes</b>	<b>\$ 312,276,128</b>
144	<b>Less Depreciation / Amortization - Information Technology</b>							<b>\$ (10,288,409)</b>					
145	<b>2020 Revised General Government Operating Budget Appropriation S Version as Amended</b>							<b>\$ 531,912,144</b>					
146												Tax Cap Calculation	\$ 292,591,547
147												Amount (Over)/Under the Cap	\$ -

Municipal Clerk's Office  
**Approved**  
 Date: **April 28, 2020**

Submitted by: Chairman of the Assembly at  
 the Request of the Mayor  
 Prepared by: Office of Management &  
 Budget  
 For Reading: April 28, 2020

**ANCHORAGE, ALASKA**  
**AO NO. 2020 – 44 (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 2020.**

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 2020. 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 (0.14) mills
- Section 3.** City Service Area, Fund 102 a tax of 0.00 mills
- Section 4.** **Areawide EMS Lease, Fund 103 a tax of 0.02 mills**
- ~~Section 4.~~ **5.** Chugiak Fire Service Area, Fund 104 a tax of 1.00 mills
- ~~Section 5.~~ **6.** Glen Alps Service Area, Fund 105 a tax of 2.75 mills
- ~~Section 6.~~ **7.** Girdwood Valley Service Area, Fund 106 a tax of 5.30 mills
- ~~Section 7.~~ **8.** Birch Tree/Elmore Limited Road Service Area, Fund 111 a tax of 1.50 mills
- ~~Section 8.~~ **9.** Campbell Airstrip Road (Sec. 6) Limited Road Service Area, Fund 112 a tax of 1.25 mills
- ~~Section 9.~~ **10.** Valli Vue Estates Limited Road Service Area, Fund 113 a tax of 1.40 mills
- ~~Section 10.~~ **11.** Skyranch Estates Limited Road Service Area, Fund 114 a tax of 1.30 mills
- ~~Section 11.~~ **12.** Upper Grover Limited Road Service Area, Fund 115 a tax of 1.00 mills
- ~~Section 12.~~ **13.** Raven Woods/Bubbling Brook Limited Road Service Area, Fund 116 a tax of 1.50 mills
- ~~Section 13.~~ **14.** Mt. Park Estates Limited Road Service Area, Fund 117 a tax of 1.00 mills

1		<u>15.</u>		
2	<b><u>Section 14.</u></b>	Mt. Park/Robin Hill Limited Road Service Area,		
3		Fund 118		a tax of 1.30 mills
4		<u>16.</u>		
5	<b><u>Section 15.</u></b>	Chugiak, Birchwood, Eagle River Rural Road,		
6		Service Area, Fund 119		a tax of 1.92 mills
7		<u>17.</u>		
8	<b><u>Section 16.</u></b>	Eaglewood Contributing Road Service Area, Fund 121		a tax of 0.38 mills
9		<u>18.</u>		
10	<b><u>Section 17.</u></b>	Gateway Contributing Road Service Area, Fund 122		a tax of 0.29 mills
11		<u>19.</u>		
12	<b><u>Section 18.</u></b>	Lakehill Limited Road Service Area, Fund 123		a tax of 1.50 mills
13		<u>20.</u>		
14	<b><u>Section 19.</u></b>	Totem Limited Road Service Area, Fund 124		a tax of 1.00 mills
15		<u>21.</u>		
16	<b><u>Section 20.</u></b>	Paradise Valley South Limited Road Service Area,		
17		Fund 125		a tax of 1.00 mills
18		<u>22.</u>		
19	<b><u>Section 21.</u></b>	SRW Homeowners Limited Road Service Area,		
20		Fund 126		a tax of 1.50 mills
21		<u>23.</u>		
22	<b><u>Section 22.</u></b>	Eagle River Street Light Service Area, Fund 129		a tax of 0.10 mills
23		<u>24.</u>		
24	<b><u>Section 23.</u></b>	Anchorage Fire Service Area, Fund 131		a tax of 2.52 mills
25		<u>25.</u>		
26	<b><u>Section 24.</u></b>	Anchorage Roads & Drainage Service Area, Fund 141		a tax of 2.54 mills
27		<u>26.</u>		
28	<b><u>Section 25.</u></b>	Talus West Limited Road Service Area, Fund 142		a tax of 1.30 mills
29		<u>27.</u>		
30	<b><u>Section 26.</u></b>	Upper O'Malley Limited Road Service Area,		
31		Fund 143		a tax of 2.00 mills
32		<u>28.</u>		
33	<b><u>Section 27.</u></b>	Bear Valley Limited Road Service Area, Fund 144		a tax of 1.50 mills
34		<u>29.</u>		
35	<b><u>Section 28.</u></b>	Rabbit Creek View & Rabbit Creek Heights		
36		Limited Road Service Area, Fund 145		a tax of 2.50 mills
37		<u>30.</u>		
38	<b><u>Section 29.</u></b>	Villages Scenic Parkway Limited Road Service Area,		
39		Fund 146		a tax of 1.00 mills
40		<u>31.</u>		
41	<b><u>Section 30.</u></b>	Sequoia Estates Limited Road Service Area, Fund 147		a tax of 1.50 mills
42		<u>32.</u>		
43	<b><u>Section 31.</u></b>	Rockhill Limited Road Service Area, Fund 148		a tax of 1.50 mills
44		<u>33.</u>		
45	<b><u>Section 32.</u></b>	South Goldenview Rural Road Service Area, Fund 149		a tax of 1.80 mills
46		<u>34.</u>		
47	<b><u>Section 33.</u></b>	Homestead Limited Road Service Area, Fund 150		a tax of 1.30 mills
48		<u>35.</u>		
49	<b><u>Section 34.</u></b>	Anchorage Metropolitan Police Service Area, Fund 151		a tax of 3.73 mills

AO Setting Tax Rates and Amount of 2020 Tax Levy for Municipal General Government

- 1 36.
- 2 **Section 35.** Turnagain Arm Police Service Area, Fund 152 a tax of 0.17 mills
- 3 37.
- 4 **Section 36.** Anchorage Parks & Recreation Service Area, Fund 161 a tax of 0.68 mills
- 5 38.
- 6 **Section 37.** Eagle River-Chugiak Parks & Recreation Service Area,
- 7 Fund 162 a tax of 1.04 mills

8 39.

9 **Section 38.** Per the Charter’s Tax Limit, the General Government amount of property

10 taxes allowed is \$292,591,547; the amount to be collected is \$292,591,547.

11 40.

12 **Section 39.** The total amount of property taxes levied for all service areas of the

13 Municipality of Anchorage general government for fiscal year 2020 is:

15	Property Taxes to be Collected (per Charter Limit)	\$292,591,547
16		<b>\$ 19,684,581</b>
17	Property Taxes from Service Areas (not subject to Charter Limit)	<del>\$ 18,855,552</del>
18		<b>\$312,276,128</b>
19	Total General Government Taxes Levied	\$311,447,099

20

21 41.

22 **Section 40.** These rates may be adjusted to include amendments and any associated

23 IGC impact as a result of the approved 2020 Revised Budget.

24 42.

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

26

27 PASSED AND APPROVED by the Anchorage Assembly this 28th day of April, 2020.

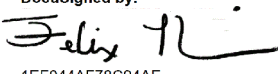
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 Chair

33 ATTEST:

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 Municipal Clerk



# MUNICIPALITY OF ANCHORAGE

## ASSEMBLY MEMORANDUM

### AM No. 203 – 2020

**Meeting Date:** April 14, 2020

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 2020.

8

9 This memorandum transmits the ordinance to establish the 2020 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 2020 General Government Operating Budget.

14

15 THE ADMINISTRATION RECOMMENDS APPROVAL.

16

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

18 Approved by: Lance Wilber, Director, OMB

19 Concur: Kathryn Vogel, Municipal Attorney

20 Concur: Alexander Slivka, CFO

21 Concur: William D. Falsey, Municipal Manager

22 Respectfully Submitted: Ethan A. Berkowitz, Mayor





# MUNICIPALITY OF ANCHORAGE

## ASSEMBLY MEMORANDUM

### AM No. 203 – 2020 (A)

**Meeting Date:** April 28, 2020

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 2020.

8

9 The attached S version of ordinance AO 2020-44 includes the impact of the April 7,  
10 2020 voter approval of Proposition 9.

11

12 Proposition 9 - AREAWIDE EMERGENCY MEDICAL SUPPLIES AND SYSTEMS  
13 SPECIAL LEVY AND REDUCTION OF VOTER-APPROVED INDEBTEDNESS –  
14 was for a special levy in the amount of \$830,000 for the purpose of renting or leasing  
15 cardiac monitors, chest compression systems, automated external defibrillators  
16 (AEDs), power gurney systems, and other emergency medical equipment and  
17 systems, as provided in AO 2020-003.

18

19 The tax rates and tax levies shown in the attached ordinance are those required to  
20 support the revised 2020 General Government Operating Budget.

21

22 THE ADMINISTRATION RECOMMENDS APPROVAL.

23

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

25 Approved by: Lance Wilber, Director, OMB

26 Concur: Kathryn Vogel, Municipal Attorney

27 Concur: Alexander Slivka, CFO

28 Concur: William D. Falsey, Municipal Manager

29 Respectfully Submitted: Ethan A. Berkowitz, Mayor

## 2020 Approved to 2020 Revised Direct Cost Budget Reconciliation by Department

Department	2019 Revised Budget	2020 Approved Budget	Tax Cap				One-Time				Ongoing					Service Area Board Requests <sup>8</sup>	S Version Changes and Assembly Amendments <sup>9</sup>	2020 Revised Budget	Less Depreciation	2020 Revised Appropriation		
			Voter Approved O&M	Debt Service	Settlements <sup>1</sup>	Subtotal	Travel Reduction <sup>2</sup>	Fuel Savings <sup>3</sup>	Other Savings <sup>4</sup>	Subtotal	Labor Various <sup>5</sup>	Other Various <sup>6</sup>	Bond Issuance	Police & Fire Retirement	Xfer <sup>7</sup>						Subtotal	
Assembly	4,222,463	4,546,201	-	-	-	-	(28,040)	-	-	(28,040)	110,028	-	-	-	-	110,028	-	-	81,988	4,628,189	-	4,628,189
Chief Fiscal Officer	462,203	467,391	-	-	-	-	(5,000)	-	-	(5,000)	2,001	-	-	-	-	2,001	-	-	(2,999)	464,392	-	464,392
Development Services	11,536,796	11,695,240	-	-	-	-	-	(21,737)	-	(21,737)	70,366	10,000	-	(319,770)	(239,404)	-	-	-	(261,141)	11,434,099	-	11,434,099
Economic & Community Development	12,342,678	13,035,137	-	(566,663)	-	(566,663)	-	-	-	-	13,528	328,293	23	-	-	341,844	-	-	(224,819)	12,810,318	-	12,810,318
Equal Rights Commission	747,736	775,476	-	-	-	-	(9,600)	-	-	(9,600)	(18,322)	-	-	-	-	(18,322)	-	-	(27,922)	747,554	-	747,554
Finance	12,306,235	13,270,338	-	-	-	-	(43,680)	(3,007)	-	(46,687)	1,026	-	-	-	-	1,026	-	-	(45,661)	13,224,677	-	13,224,677
Fire	101,158,902	103,574,080	-	(601,515)	15,000	(586,515)	(50,000)	(94,592)	-	(144,592)	33,510	-	5,192	(46,716)	-	(8,014)	(35,993)	829,029	53,915	103,627,995	-	103,627,995
Health	12,432,150	13,034,493	-	(14,139)	17,000	2,861	(10,450)	(3,200)	-	(13,650)	94,908	-	40	-	-	94,948	-	23,000	107,159	13,141,652	-	13,141,652
Human Resources	4,856,520	4,923,081	-	-	1,700,000	1,700,000	(10,000)	-	-	(10,000)	21,204	51,458	-	-	-	72,662	-	-	1,762,662	6,685,743	-	6,685,743
Information Technology	33,032,380	34,113,978	-	-	-	-	(20,440)	(1,546)	(443,498)	(465,484)	38,603	-	-	-	-	38,603	-	-	(426,881)	33,687,097	(10,288,409)	23,398,688
Internal Audit	775,646	768,081	-	-	-	-	(1,500)	(18)	-	(1,518)	9,199	-	-	-	-	9,199	-	-	7,681	775,762	-	775,762
Library	9,031,936	9,256,250	-	-	-	-	(8,000)	(183)	-	(8,183)	(493,842)	-	-	-	-	(493,842)	-	-	(502,025)	8,754,225	-	8,754,225
Maintenance & Operations	88,021,192	87,647,410	134,000	817,445	45,000	996,445	(4,810)	-	(303,777)	(308,587)	116,100	-	93,282	-	-	209,382	(6,261)	(23,000)	867,979	88,515,389	-	88,515,389
Management & Budget	1,076,969	1,099,160	-	-	-	-	-	-	-	-	5,258	-	-	-	-	5,258	-	-	5,258	1,104,418	-	1,104,418
Mayor	1,846,673	2,069,125	-	-	-	-	(17,000)	(1,174)	-	(18,174)	51,193	-	-	-	-	51,193	-	-	33,019	2,102,144	-	2,102,144
Municipal Attorney	7,655,889	8,009,629	-	-	-	-	(10,000)	-	(60,000)	(70,000)	8,246	-	-	-	-	8,246	-	-	(61,754)	7,947,875	-	7,947,875
Municipal Manager	12,926,393	12,764,065	-	(94,102)	-	(94,102)	(18,262)	(1,904)	-	(20,166)	23,743	1,767,102	98	-	-	1,790,943	-	-	1,676,675	14,440,740	-	14,440,740
Parks & Recreation	22,840,544	23,365,164	-	2,726	-	2,726	-	(7,969)	(412,282)	(420,251)	(186,618)	(18,587)	1,055	-	-	(204,150)	(118,473)	-	(740,148)	22,625,016	-	22,625,016
Planning	2,971,876	3,182,257	-	-	-	-	(15,306)	(274)	-	(15,580)	3,241	-	-	319,770	323,011	-	-	-	307,431	3,489,688	-	3,489,688
Police	118,681,270	121,688,346	-	367,538	-	367,538	(29,500)	(349,440)	-	(378,940)	(97,382)	-	867	(47,806)	-	(144,321)	29,147	-	(126,576)	121,561,770	-	121,561,770
Project Management & Engineering	1,406,928	1,448,768	-	-	-	-	-	(2,827)	-	(2,827)	19,661	-	-	-	-	19,661	-	-	16,834	1,465,602	-	1,465,602
Public Transportation	23,948,458	25,751,991	-	(2,425)	-	(2,425)	(3,000)	(395,348)	-	(398,348)	109,259	-	1,102	-	-	110,361	-	-	(290,412)	25,461,579	-	25,461,579
Public Works Administration	11,793,415	11,912,302	-	-	-	-	-	-	-	-	27,800	-	-	-	-	27,800	4,126	-	31,926	11,944,228	-	11,944,228
Purchasing	2,119,928	2,106,560	-	-	-	-	-	-	(207,345)	(207,345)	22,919	-	-	-	-	22,919	-	-	(184,426)	1,922,134	-	1,922,134
Real Estate	7,989,462	8,184,424	-	-	-	-	(1,000)	-	-	(1,000)	6,472	-	-	-	-	6,472	-	-	5,472	8,189,896	-	8,189,896
Traffic Engineering	5,806,152	5,967,196	17,500	94,624	-	112,124	(5,360)	(14,473)	(171,248)	(191,081)	18,452	-	-	-	-	18,452	-	-	(60,505)	5,906,691	-	5,906,691
TANs Areawide Expense	848,001	692,001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	692,001	-	692,001
Convention Center Reserve	14,004,502	14,898,735	-	-	-	-	-	-	-	-	-	(49,056)	-	-	-	(49,056)	-	-	(49,056)	14,849,679	-	14,849,679
<b>Direct Cost Total</b>	<b>526,843,297</b>	<b>540,246,879</b>	<b>151,500</b>	<b>3,489</b>	<b>1,777,000</b>	<b>1,931,989</b>	<b>(290,948)</b>	<b>(897,692)</b>	<b>(1,598,150)</b>	<b>(2,786,790)</b>	<b>10,553</b>	<b>2,089,210</b>	<b>101,659</b>	<b>(94,522)</b>	<b>-</b>	<b>2,106,900</b>	<b>(127,454)</b>	<b>829,029</b>	<b>1,953,674</b>	<b>542,200,553</b>	<b>(10,288,409)</b>	<b>531,912,144</b>

**Notes:**

<sup>1</sup> **Settlements (Tax Cap):** One-time recoveries in the tax cap for prior year general liability and workers' compensation settlements that will be contributed to the General Liability / Workers' Compensation Fund (602000), Municipal Manager, Risk Division.

<sup>2</sup> **Travel Savings (One-Time):** Reduction of travel budget in all departments.

<sup>3</sup> **Fuel Savings (One-Time):** Reduction of fuel budget due to low cost per gallon.

<sup>4</sup> **Other Savings (One-Time):** Information Technology - (\$443,498) for keeping two positions vacant full year and contract savings; Maintenance & Operations - (\$303,777) for keeping three positions vacant through 2020; Municipal Attorney - (\$60,000) for movement of Municipal Attorney time to ML&P Sale Administration; Parks & Recreation - (\$412,282) for keeping positions vacant due to facility closures and summer camp closures at Kincaid, Spenard, and Fairview recreation centers; Purchasing - (\$207,345) for keeping Deputy Officer position vacant half year and keeping one Senior Administrative officer vacant full year; and Traffic Engineering - (\$171,248) for keeping Municipal Engineer and Sr Electronic Technician positions vacant half year.

<sup>5</sup> **Labor Various (Ongoing):** Labor adjustments including Salaries & Emoluments Resolution 2019-2 as Amended that increased the salaries of six Assembly members; collective bargaining agreement (CBA) updates; position and employee updates; medical and other benefits alignments based on position eligibility; 2020 workday adjustment due to split payroll not posting at the end of 2019; and the use of labor and non-labor line items to adjust calculated positions.

<sup>6</sup> **Other Various (Ongoing):** Development Services - \$10,000 for funding Street Light Inspections Contract that will be funded with inspection revenues; Economic & Community Development - \$73,042 for 2020 Approved Add Back - "Amendment #15D - remove one proposed i-Team position"; \$100,004 for Enterprise GIS Analyst paid with IGCs as 75% from Port of Alaska and 25% from Public Works - will prorate with May or June start date; \$180,153 for Anchorage Museum Association (AMA), Anchorage Center for Performing Arts (ACPA), and George M. Sullivan Sports Arena facility contractual adjustments; (\$24,906) - adjustment for Room Tax contractual costs for recovery of Tax Database capital project; Human Resources - \$51,458 for 2020 Approved Add Back - "Amendment #15D - removal of one proposed payroll audit position"; Municipal Manager, Risk Division - \$1,767,102 for claim payments, insurance, and state service fee adjustments; Parks & Recreation, Eagle River - debt service in line with 2020 debt schedule; and Convention Center Reserve - (\$49,056) - adjustment for Room Tax contractual costs for recovery of Tax Database capital project.

<sup>7</sup> **Xfer (Ongoing):** Transfer Land Use Planning, including one (1) Plan Reviewer III and one (1) Engineering Technician IV from Development Services Department to Planning Department for work on Title 21

<sup>8</sup> **Service Area Board Requests:** Adjustments to Service Area budgets in line with Service Area Board approved and codified mill rates.

<sup>9</sup> **S Version Changes and Assembly Amendments:** Fire (S Version Change) - \$829,029 for 2020 Proposition 9 - Voter approved Special Tax Levy for the purpose of renting or leasing areawide emergency medical supplies and systems; Health (Assembly Amendment #1) - The Chugiak-Eagle River Senior Center has a deficit in their operating contract of \$23,000, this amendment will balance their operating budget by being absorbed in the current budget of the Health Department; Health (Assembly Amendment #2) - Fund camp outreach and abatement, to utilize mass shelter and protect public health during the COVID-19 emergency for \$180,000, being absorbed in the current budget of the Health Department; Health - \$23,000 & Maintenance & Operations - (\$23,000) - (Assembly Amendment #3) - Decrease Maintenance & Operations Department budget and increase Health Department budget.

## 2020 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	2,607,912	12,722	-	2,007,555	-	-	-	4,628,189	-	4,628,189
Chief Fiscal Officer	323,175	2,952	-	138,265	-	-	-	464,392	-	464,392
Development Services	10,851,253	95,088	-	462,651	-	-	25,107	11,434,099	-	11,434,099
Economic & Community Development	1,241,681	44,525	-	11,065,847	458,265	-	-	12,810,318	-	12,810,318
Equal Rights Commission	729,558	1,886	-	16,110	-	-	-	747,554	-	747,554
Finance	11,378,603	57,035	-	1,464,067	303,172	-	21,800	13,224,677	-	13,224,677
Fire	77,684,586	2,784,801	-	10,393,952	4,104,349	-	283,684	95,251,372	-	95,251,372
<i>Fire - Police/Fire Retirement</i>	-	-	-	8,376,623	-	-	-	8,376,623	-	8,376,623
Health	5,223,319	187,149	-	7,583,669	124,577	-	22,938	13,141,652	-	13,141,652
Human Resources	4,686,264	27,200	-	1,955,039	-	-	17,240	6,685,743	-	6,685,743
Information Technology	11,953,774	82,539	-	9,950,193	1,402,582	10,288,409	9,600	33,687,097	(10,288,409)	23,398,688
Internal Audit	768,100	1,313	-	6,349	-	-	-	775,762	-	775,762
Library	6,999,457	61,903	-	1,610,120	12,000	-	70,745	8,754,225	-	8,754,225
Maintenance & Operations	16,515,187	2,293,479	-	24,740,309	44,932,714	-	33,700	88,515,389	-	88,515,389
Management & Budget	830,404	3,190	-	270,824	-	-	-	1,104,418	-	1,104,418
Mayor	1,433,407	4,698	-	664,039	-	-	-	2,102,144	-	2,102,144
Municipal Attorney	6,283,416	27,034	-	1,637,425	-	-	-	7,947,875	-	7,947,875
Municipal Manager	2,237,900	69,397	-	11,410,752	721,191	-	1,500	14,440,740	-	14,440,740
Parks & Recreation	12,387,387	803,709	-	6,204,448	3,024,366	-	205,106	22,625,016	-	22,625,016
Planning	3,281,284	14,710	-	184,244	-	-	9,450	3,489,688	-	3,489,688
Police	94,949,274	2,084,618	-	13,122,207	1,017,951	-	59,000	111,233,050	-	111,233,050
<i>Police - Police/Fire Retirement</i>	-	-	-	10,328,720	-	-	-	10,328,720	-	10,328,720
Project Management & Engineering	1,192,556	5,957	-	267,089	-	-	-	1,465,602	-	1,465,602
Public Transportation	17,946,421	2,218,607	-	4,759,561	536,990	-	-	25,461,579	-	25,461,579
Public Works Administration	2,286,208	169,759	-	9,482,261	-	-	6,000	11,944,228	-	11,944,228
Purchasing	1,780,567	5,964	-	135,603	-	-	-	1,922,134	-	1,922,134
Real Estate	703,365	5,708	-	7,472,523	-	-	8,300	8,189,896	-	8,189,896
Traffic Engineering	4,673,028	764,766	-	349,193	94,624	-	25,080	5,906,691	-	5,906,691
TANs Areawide Expense	-	-	-	-	692,001	-	-	692,001	-	692,001
Convention Center Reserve	-	-	-	14,849,679	-	-	-	14,849,679	-	14,849,679
<b>Direct Cost Total</b>	<b>300,948,086</b>	<b>11,830,709</b>	<b>-</b>	<b>160,909,317</b>	<b>57,424,782</b>	<b>10,288,409</b>	<b>799,250</b>	<b>542,200,553</b>	<b>(10,288,409)</b>	<b>531,912,144</b>
% of Total	55.50%	2.18%	0.00%	29.68%	10.59%	1.90%	0.15%	100.00%		

## Position Summary by Department

Department	2018 Revised Budget					2019 Revised Budget					2020 Revised Budget					20 v 19 Chg	
	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	#	%
Assembly	25	1	-	-	26	25	1	-	-	26	27	1	-	-	28	2	7.7%
Chief Fiscal Officer	2	-	-	-	2	2	-	-	-	2	2	-	-	-	2	-	0.0%
Development Services	72	-	-	-	72	72	-	-	-	72	70	-	-	-	70	(2)	-2.8%
Economic & Community Development	7	-	-	-	7	6	-	-	-	6	9	-	-	-	9	3	42.9%
Equal Rights Commission	6	-	-	-	6	6	-	-	-	6	6	-	-	-	6	-	0.0%
Finance	104	1	-	-	105	90	1	-	-	91	92	1	-	-	93	2	1.9%
Fire	394	-	-	-	394	394	-	-	-	394	394	-	-	-	394	-	0.0%
Health	47	1	2	-	50	47	2	1	-	50	50	3	1	-	54	4	8.0%
Human Resources	27	-	-	-	27	41	-	-	-	41	44	-	-	-	44	3	11.1%
Information Technology	68	-	-	-	68	75	-	-	-	75	81	-	-	-	81	6	8.8%
Internal Audit	5	1	-	-	6	5	1	-	-	6	5	1	-	-	6	-	0.0%
Library	60	25	-	-	85	61	28	-	-	89	62	28	-	-	90	1	1.2%
Maintenance & Operations	150	-	7	-	157	148	-	7	-	155	148	-	7	-	155	-	0.0%
Management & Budget	5	-	-	-	5	5	-	-	-	5	5	-	-	-	5	-	0.0%
Mayor	8	-	-	-	8	10	-	-	-	10	9	-	-	-	9	(1)	-12.5%
Municipal Attorney	48	-	-	-	48	48	-	-	-	48	48	-	-	-	48	-	0.0%
Municipal Manager	17	4	-	-	21	16	3	-	-	19	16	3	-	-	19	-	0.0%
Parks & Recreation	69	25	210	31	335	77	23	205	25	330	80	23	222	25	350	20	6.0%
Planning	21	-	-	-	21	22	-	-	-	22	24	-	-	-	24	2	9.5%
Police	599	-	-	-	599	602	-	-	-	602	611	-	-	-	611	9	1.5%
Project Management & Engineering	8	-	1	-	9	8	-	1	-	9	8	-	1	-	9	-	0.0%
Public Transportation	148	-	-	-	148	165	-	-	-	165	165	-	-	-	165	-	0.0%
Public Works Administration	17	-	-	-	17	17	-	-	-	17	17	-	-	-	17	-	0.0%
Purchasing	13	-	-	-	13	15	-	-	-	15	15	-	-	-	15	-	0.0%
Real Estate	5	1	-	-	6	5	1	-	-	6	5	1	-	-	6	-	0.0%
Traffic Engineering	27	-	3	1	31	27	-	3	1	31	28	-	3	1	32	1	3.2%
<b>Position Total</b>	<b>1,952</b>	<b>59</b>	<b>223</b>	<b>32</b>	<b>2,266</b>	<b>1,989</b>	<b>60</b>	<b>217</b>	<b>26</b>	<b>2,292</b>	<b>2,021</b>	<b>61</b>	<b>234</b>	<b>26</b>	<b>2,342</b>	<b>50</b>	<b>2.2%</b>

This summary shows budgeted staffing levels at end of year. Reports generated from QuesticaBudget (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:

### 2020 Continuation Adjustments from 2019 Revised (net-zero changes detailed in department reconciliations).

Health - change one (1) FT Permit Clerk to one (1) PT Junior Administrative Officer

Information Technology - add one (1) Systems Analyst position covered by non-labor adjustment

Mayor - elimination of one (1) Special Admin position as part of 2019 labor reductions

Parks & Recreation - add one (1) Administrative Officer position, one (1) Landscape Architect II position, five (5) Seasonal Parks Caretaker I positions and two (2) Seasonal Parks Caretaker

Police - reduction of one (1) position to fund increases in other positions

Traffic - add one (1) Senior Electronic Technician position offset with other personnel adjustments

### 2020 Proposed Budget Changes from 2020 Continuation:

Economic & Community Development - i-team - add two (2) Special Administration positions to be funded mid-year due to Bloomberg funding lapsing June 2020

Finance - add one (1) Supervisor and two (2) Clerk positions to review property tax exemptions

Health - add one (1) Homeless and Behavioral Health Systems Coordinator position starting July 1, 2020 and one (1) Women, Infants, Children (WIC) Program Manager position

Human Resources - add three (3) Payroll Auditor positions mid-year

Library - reinstatement of one (1) Library Assistant position

Parks & Recreation - add ten (10) Seasonal Parks Caretaker I positions and four (4) Seasonal Parks Caretaker II positions for homeless camp cleanup/abatement program

Police - add six (6) new FT Dispatcher/Non-Sworn positions and four (4) new FT Police Officer positions for trail safety

### 2020 S Version Changes:

Health - add one (1) Behavioral Health Analyst position starting July 1, 2020

### 2020 Approved Assembly Amendments:

Human Resources - remove one (1) Payroll Auditor position mid-year

Economic & Community Development - i-team - remove one (1) Special Administration position to be funded mid-year due to Bloomberg funding lapsing June 2020

### 2020 Revised Budget Changes from 2020 Approved:

Assembly - add one (1) Election Coordinator and one (1) Administrative Assistant funded with labor and non-labor line items

Development Services - transfer one (1) Plan Reviewer III and one (1) Engineering Technician IV in Land Use Plan Review to Planning Department

Economic & Community Development - add one (1) Special Administrative Assistant II for the i-Team and add one (1) GIS Technician III

Finance - reduce one (1) Senior Accountant to fund upgrade of other positions

Health - add one (1) Environmental Health Educator, partially grant funded and offset with partial grant funding of two other positions

Human Resources - add one (1) Senior Staff Accountant

Information Technology - add one (1) Junior Administrative Officer, one (1) ERP BASIS Administrator, one (1) ERP Security Analyst, one (1) FILO Technical Analyst, one (1) HCM Technical Analyst, and one (1) Security Analyst all funded with the reduction of one (1) Special Admin Assistant II and non-labor

Parks & Recreation - net zero position changes of: one (1) Recreation Specialist from Seasonal PT to Regular FT, reduce one (1) FT Recreation Supervisor and one (1) Seasonal PT Park Ambassador, add one (1) FT Asst Recreation Manager, one (1) Asst Recreation Center Mgr from PT to FT and one (1) Public Service Student Aide from Seasonal to PT

Planning - transfer one (1) Plan Reviewer III and one (1) Engineering Technician IV in Land Use Plan Review from Development Services

## 2020 Personnel Benefit Assumptions

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

Employee Group	Contract End	FTE Definition Hours <sup>7</sup>	Wage Increase	Monthly Premium		PERS/ Pension <sup>3</sup>	Leave <sup>6</sup> Cashout	SS/Medicare Unemp/et al. <sup>1, 4</sup>
				Premium Health <sup>1, 5</sup>	Other <sup>2</sup>			
AMEA	12/31/2021	2096	1.00%	\$2,072	\$8.68	22.00%	2.50%	8.01%
APDEA (Police) Sworn	12/31/2020	2096	1.50%	\$2,183	\$34.25	24.00%	1.50%	8.01%
APDEA (Police) Non-Sworn	12/31/2020	2096	1.50%	\$2,183	\$14.15	24.00%	1.50%	8.01%
Executives		2096	1.00%	\$2,089	\$8.68	22.00%	1.00%	8.01%
IAFF (Fire) F40	6/30/2020	2096	0.00%	\$2,534	\$34.25	22.00%	7.00%	8.01%
IAFF (Fire) F56	6/30/2020	3159	0.00%	\$2,534	\$34.25	22.00%	8.90%	8.01%
IAFF (Fire) Dispatch	6/30/2020	2408	0.00%	\$2,534	\$34.25	22.00%	6.00%	8.01%
IBEW/Electrical	12/31/2020	2096	1.20%	\$2,070 / \$2,164	\$52.03	\$1,407	1.60%	9.75%
IBEW/NECA Employees		2096	0.00%	\$2,020 / \$1,010	\$25.95	\$1,142	0.00%	10.85%
IBEW/Technicians	12/31/2020	2096	1.50%	\$2,077	\$8.68	22.00%	2.20%	8.01%
Local 71 (Laborers)	6/30/2021	2096	1.00%	\$1,673 / \$1,723	\$1.98	22.00%	3.00%	8.01%
Mayor		2096	0.00%	\$2,089	\$8.68	22.00%	0.00%	8.01%
Non-represented		2096	1.00%	\$2,089	\$8.68	22.00%	3.70%	8.01%
Operating Engineers	6/30/2022	2096	0.00%	\$1,575 / \$1,639	\$53.98	\$1,066	1.80%	7.85%
Plumbers	6/30/2022	2096	1.20%	\$1,930	\$8.68	22.00%	2.30%	8.01%
Teamsters	12/31/2019	2096	1.20%	\$2,089	\$8.68	22.00%	1.60%	8.01%
Assembly Members		2096	0.00%	\$542	\$1.98	22.00%	0.00%	7.85%

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

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

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

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

Administrative Fee: \$5/month APDEA & IAFF

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

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

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

4 SS/Medicare/Unemp/et al. includes:

National Electric Benefit Fund 3% IBEW NECA employees

Money Purchase Plan 1.9% 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, 2018 base wage assumption of \$128,400. Some police & fire employees are exempt

Medicare 1.45% all unions

Unemployment 0.2% all unions

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

Operating Engineers (Article 6.1.C) 2019 contribution = \$1,462 (increase CPI-M 1.5%)

AMEA (Article 6.1.5.A) 2019 contribution = \$2,031 (Increase 60% of the difference between 2018 500 Plan \$2,176 and 2019 500 Plan \$2,248)

Non-Reps, EXE, Mayor, and Teamsters (Article 6.1.5) increase CPI-M 1.5% = \$2,044

IBEW/Technicians (Article 6.1.4) 2019 contribution = \$2,058 (Increase 60% of the difference between 2018 500 Plan \$2,176 and 2019 500 Plan \$2,248)

Plumbers (Article 6.1.C) 2019 contribution = \$1,951 (Increase CPI-M asmp 4.9%)

IAFF (Article 15.2.B) 2019 contribution = \$2,357

APDEA (Article XVII, Section 2.C) 2019 contribution = \$2,152 (90% of 2019 500 Plan premium of \$2,391)

IBEW (Article 6.1.C) - Jan 1 - March 30, 2019 = \$1,923 - April 1 increase by CPI-M (assumption 4.9%) = \$2,018

L71 (Article 6.1.C.1) - Jan 1 - June 30, 2019 = \$1,623 - July 1 increase by CPI-M (assumption 4.9%) or max of \$50 = \$1,673

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

7 AMEA, APDEA, EXE, F40, IBEW, IBEW/NECA, IBEW/Technicians, L71, Mayor, Non-Rep, Operating Engineers, Plumbers, Teamsters, Assembly Members - 2096 payable hours in the year

IAFF Dispatch - 2408 = 52 weeks \* 40 hrs = 2096 + 104 Holiday Pay (Article 13.3 - 13 holidays \* 8 hours - paid out first pay check of December) + 208 FLSA OT equivalent (4hrs \* 1.5 additional OT pay \* 26 PP) + (4hrs \* .5 additional OT pay \* 26 pay periods) the 4 regular is already included in the 2096 because the employees work weeks are staggered 36/48

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)

## 2020 Revised Budget Debt Service

Fund Description	Principal	Interest	Total P&I	Agent Fees	Total
<b>Debt Service on Voter-Approved GO Bonds Inside Tax Cap</b>					
101000 Economic & Community Development	130,423	27,669	158,092	150	158,242
101000 Office of Emergency Management	537,224	183,719	720,943	150	721,093
101000 Health - Senior Center	14,374	3,061	17,435	150	17,585
101000 Health - Cemetery	88,069	18,733	106,802	150	106,952
101000 Fire - Emergency Medical Service	530,355	257,669	788,024	300	788,324
101000 Transit - Areawide	361,099	174,639	535,738	150	535,888
131000 Fire Service Area	2,157,954	1,061,728	3,219,682	150	3,219,832
141000 Anchorage Roads & Drainage	28,909,927	15,182,807	44,092,734	1,400	44,094,134
151000 Police Service Area	225,796	206,450	432,246	150	432,396
161000 Parks & Recreation - Anchorage	1,708,493	1,152,635	2,861,128	150	2,861,278
101000 E911 Operations - Areawide	146,487	228,050	374,537	150	374,687
101000 Facilities - Areawide	308,382	200,893	509,275	150	509,425
101000 AWARD - Areawide	72,560	104,162	176,722	150	176,872
101000 Traffic - Areawide	33,460	61,014	94,474	150	94,624
<b>GO Bonds Inside Tax Cap Total</b>	<b>35,224,603</b>	<b>18,863,229</b>	<b>54,087,832</b>	<b>3,500</b>	<b>54,091,332</b>
<b>Voter-Approved GO Bonds Outside Tax Limit Calculation</b>					
162000 Parks & Recreation - Eagle River	120,397	25,485	145,882	150	146,032
<b>GO Bonds Outside Tax Cap Total</b>	<b>120,397</b>	<b>25,485</b>	<b>145,882</b>	<b>150</b>	<b>146,032</b>
<b>GO Bonds Total</b>	<b>35,345,000</b>	<b>18,888,714</b>	<b>54,233,714</b>	<b>3,650</b>	<b>54,237,364</b>
<b>Revenue Bond - Alaska Center for the Performing Arts (ACPA)</b>					
301000 PAC Revenue Bond	145,000	155,000	300,000	-	300,000
<b>ACPA Revenue Bond Total</b>	<b>145,000</b>	<b>155,000</b>	<b>300,000</b>	<b>-</b>	<b>300,000</b>
<b>Lease/Purchase Agreements</b>					
101000 Computerized Assisted Mass Apprais	239,632	63,540	303,172	-	303,172
101000 Automated Handling System (AMHS)	12,000	-	12,000	-	12,000
607000 IT Capital Infrastructure	-	248,918	248,918	11,500	260,418
607000 IT SAP Capital Purchase	-	1,142,164	1,142,164	-	1,142,164
<b>Lease/Purchase Agreements Total</b>	<b>251,632</b>	<b>1,454,622</b>	<b>1,706,254</b>	<b>11,500</b>	<b>1,717,754</b>
<b>Tax Anticipation Notes (TANs), Offset with TANs Revenues</b>					
101000 Areawide Service Area	-	692,000	692,000	1	692,001
131000 Fire Service Area	-	91,000	91,000	1	91,001
141000 Maintenance & Operations - ARDSA	-	59,000	59,000	1	59,001
151000 Police Service Area	-	210,000	210,000	1	210,001
161000 Anchorage Parks & Recreation SA	-	16,000	16,000	1	16,001
<b>TANS Total</b>	<b>-</b>	<b>1,068,000</b>	<b>1,068,000</b>	<b>5</b>	<b>1,068,005</b>
<b>Cost of Issuance for Refunding Bonds, Offset with Bond Premium Revenues</b>					
101000 Areawide Service Area	-	-	-	5,627	5,627
131000 Fire Service Area	-	-	-	828	828
141000 Maintenance & Operations - ARDSA	-	-	-	93,282	93,282
151000 Police Service Area	-	-	-	867	867
161000 Anchorage Parks & Recreation SA	-	-	-	1,055	1,055
<b>Cost of Issuance for Refunding Bonds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>101,659</b>	<b>101,659</b>
<b>Debt Service Total</b>	<b>35,741,632</b>	<b>21,566,336</b>	<b>57,307,968</b>	<b>116,814</b>	<b>57,424,782</b>

**2020 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: Special Assmt, SAs, and LRSAs	Bid Safety Service Area	Public Fin Invest	Cnvtn Ctr Ops Reserve	Heritage Land Bank	Rev Bond-PAC	Self-Ins	Mgmnt Info Systems	TOTAL	% of Total
Assembly	4,628	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,628	0.9%
Chief Fiscal Officer	464	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	464	0.1%
Development Services	4,955	-	-	-	-	-	-	-	-	-	6,479	-	-	-	-	-	-	11,434	2.1%
Economic & Community Dev	12,510	-	-	-	-	-	-	-	-	-	-	-	-	-	300	-	-	12,810	2.4%
Equal Rights Commission	748	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	748	0.1%
Finance	11,387	-	-	-	-	-	-	-	-	-	-	1,838	-	-	-	-	-	13,225	2.4%
Fire	29,549	994	897	-	71,358	-	-	-	829	-	-	-	-	-	-	-	-	103,628	19.1%
Health	13,142	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,142	2.4%
Human Resources	6,686	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,686	1.2%
Information Technology	1,226	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,461	33,687	6.2%
Internal Audit	776	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	776	0.1%
Library	8,754	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,754	1.6%
Maintenance & Operations	14,734	-	1,016	-	-	72,491	-	-	274	-	-	-	-	-	-	-	-	88,515	16.3%
Management & Budget	1,104	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,104	0.2%
Mayor	2,102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,102	0.4%
Municipal Attorney	7,948	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,948	1.5%
Municipal Manager	2,529	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,912	-	14,441	2.7%
Parks & Recreation	-	-	339	-	-	-	-	18,481	3,804	-	-	-	-	-	-	-	-	22,625	4.2%
Planning	3,490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,490	0.6%
Police	425	-	691	-	-	-	120,422	-	24	-	-	-	-	-	-	-	-	121,562	22.4%
Project Management & Engin	1,466	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,466	0.3%
Public Transportation	25,462	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,462	4.7%
Public Works Administration	1,839	-	-	7,171	-	-	-	-	2,934	-	-	-	-	-	-	-	-	11,944	2.2%
Purchasing	1,922	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,922	0.4%
Real Estate	7,490	-	-	-	-	-	-	-	-	-	-	-	-	700	-	-	-	8,190	1.5%
Traffic Engineering	5,907	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,907	1.1%
TANs Expense	692	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	692	0.1%
Convention Center Reserve	-	-	-	-	-	-	-	-	-	-	-	-	14,850	-	-	-	-	14,850	2.7%
<b>Total General Government</b>	<b>171,934</b>	<b>994</b>	<b>2,943</b>	<b>7,171</b>	<b>71,358</b>	<b>72,491</b>	<b>120,422</b>	<b>18,481</b>	<b>3,804</b>	<b>4,061</b>	<b>6,479</b>	<b>1,838</b>	<b>14,850</b>	<b>700</b>	<b>300</b>	<b>11,912</b>	<b>32,461</b>	<b>542,201</b>	<b>100.0%</b>
Percent of Total	31.7%	0.2%	0.5%	1.3%	13.2%	13.4%	22.2%	3.4%	0.7%	0.7%	1.2%	0.3%	2.7%	0.1%	0.1%	2.2%	6.0%	100.0%	

Direct Cost includes debt service and depreciation / amortization.



2020 Revised Budget Revenues, Direct Costs, and other Funding Source  
(\$ Thousands)

Fund #	101000	104000	106000	119000	131000	141000	151000
	Areawide	Chuglak Fire Service Area	Girdwood Valley Service Area	Chuglak/Birch wd/ER RR SA	Anchorage Fire Service Area	Anchorage Roads / Drainage Service Area	Anchorage Police Service Area
Revenue Type							
Contributions & Transfers from Other Funds	19,440	-	-	97	-	-	-
Federal Revenues	203	-	-	-	-	66	-
Fees & Charges for Services	22,350	-	27	25	420	2	1,131
Fines & Forfeitures	494	-	-	-	-	-	5,543
Investment Income	1,263	35	21	1	219	248	341
Licenses, Permits, Certifications	2,729	-	-	-	646	12	-
Other Revenues	1,102	-	6	2	59	68	476
Payments in Lieu of Taxes (PLT)	1,930	-	-	-	-	-	-
Special Assessments	8	-	-	-	-	220	-
State Revenues	6,483	1	2	-	81	575	507
Taxes - Other - Outside Tax Limit Calculation	15,219	27	39	172	367	647	537
Taxes - Other/PLT - in Tax Limit Calculation	82,300	-	-	-	1,076	1,427	1,424
Taxes - Property	(4,856)	1,271	3,263	6,994	81,577	68,967	126,690
Var. Other Financial Sources	6	-	-	-	1	93	1
<b>Revenues Total</b>	<b>148,690</b>	<b>1,335</b>	<b>3,358</b>	<b>7,289</b>	<b>84,447</b>	<b>72,325</b>	<b>136,649</b>
Department							
Assembly	4,628	-	-	-	-	-	-
Chief Fiscal Officer	464	-	-	-	-	-	-
Development Services	4,955	-	-	-	-	-	-
Economic & Community Development	12,510	-	-	-	-	-	-
Equal Rights Commission	748	-	-	-	-	-	-
Finance	11,387	-	-	-	-	-	-
Fire	29,549	994	897	-	71,358	-	-
Health	13,142	-	-	-	-	-	-
Human Resources	6,686	-	-	-	-	-	-
Information Technology	1,226	-	-	-	-	-	-
Internal Audit	776	-	-	-	-	-	-
Library	8,754	-	-	-	-	-	-
Maintenance & Operations	14,734	-	1,016	-	-	72,491	-
Management & Budget	1,104	-	-	-	-	-	-
Mayor	2,102	-	-	-	-	-	-
Municipal Attorney	7,948	-	-	-	-	-	-
Municipal Manager	2,529	-	-	-	-	-	-
Parks & Recreation	-	-	339	-	-	-	-
Planning	3,490	-	-	-	-	-	-
Police	425	-	691	-	-	-	120,422
Project Management & Engineering	1,466	-	-	-	-	-	-
Public Transportation	25,462	-	-	-	-	-	-
Public Works Administration	1,839	-	-	7,171	-	-	-
Purchasing	1,922	-	-	-	-	-	-
Real Estate	7,490	-	-	-	-	-	-
Traffic Engineering	5,907	-	-	-	-	-	-
TANs Expense	692	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>171,934</b>	<b>994</b>	<b>2,943</b>	<b>7,171</b>	<b>71,358</b>	<b>72,491</b>	<b>120,422</b>
Charges by/to Departments	(21,843)	341	414	119	9,870	2,507	9,423
<b>Charges by/to Total</b>	<b>(21,843)</b>	<b>341</b>	<b>414</b>	<b>119</b>	<b>9,870</b>	<b>2,507</b>	<b>9,423</b>
Net Increase (Decrease / Use) in Fund Balance	(1,402)	-	-	-	3,218	(2,673)	6,806

Revenues and Uses by Major Funds and Non-major Funds in the Aggregate

161000	162000	SALRSA	163000	164000	2020X0	221000	301000	602000	607000	Total Budget
Anchorage Parks & Recreation Service Area	Eagle River / Chuglak Parks & Rec Service Area	Multiple: Special Assmt, 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	
-	-	-	-	-	694	-	-	1,777	-	22,008
-	-	-	-	-	-	-	-	-	-	269
2,119	462	-	9	932	-	422	-	20	-	27,918
-	-	-	-	-	-	-	-	-	-	6,037
95	87	82	(109)	38	157	92	14	324	(363)	2,565
-	-	-	6,766	-	-	-	-	-	-	10,153
10	22	-	0	1,515	-	-	286	-	-	3,546
-	-	-	-	-	-	-	-	-	-	1,930
-	-	-	-	-	-	-	-	-	-	228
28	-	11	-	-	-	-	-	-	-	7,689
292	17	18	0	-	17,903	-	-	-	-	35,237
371	-	-	-	-	-	-	-	-	-	86,597
20,213	4,069	4,088	-	-	-	-	-	-	-	312,276
1	-	-	-	-	-	-	-	-	-	102
<b>23,128</b>	<b>4,656</b>	<b>4,200</b>	<b>6,666</b>	<b>2,485</b>	<b>18,754</b>	<b>514</b>	<b>300</b>	<b>2,121</b>	<b>(363)</b>	<b>516,554</b>
-	-	-	-	-	-	-	-	-	-	4,628
-	-	-	-	-	-	-	-	-	-	464
-	-	-	6,479	-	-	-	-	-	-	11,434
-	-	-	-	-	-	-	300	-	-	12,610
-	-	-	-	-	-	-	-	-	-	748
-	-	-	-	1,838	-	-	-	-	-	13,225
-	-	829	-	-	-	-	-	-	-	103,628
-	-	-	-	-	-	-	-	-	-	13,142
-	-	-	-	-	-	-	-	-	-	6,686
-	-	-	-	-	-	-	-	-	-	33,687
-	-	-	-	-	-	-	-	-	-	776
-	-	-	-	-	-	-	-	-	-	8,754
-	-	274	-	-	-	-	-	-	-	88,515
-	-	-	-	-	-	-	-	-	-	1,104
-	-	-	-	-	-	-	-	-	-	2,102
-	-	-	-	-	-	-	-	-	-	7,948
-	-	-	-	-	-	-	-	11,912	-	14,441
18,481	3,804	-	-	-	-	-	-	-	-	22,625
-	-	-	-	-	-	-	-	-	-	3,490
-	-	24	-	-	-	-	-	-	-	121,562
-	-	-	-	-	-	-	-	-	-	1,466
-	-	-	-	-	-	-	-	-	-	25,462
-	-	2,934	-	-	-	-	-	-	-	11,944
-	-	-	-	-	-	-	-	-	-	1,922
-	-	-	-	-	-	700	-	-	-	8,190
-	-	-	-	-	-	-	-	-	-	5,907
-	-	-	-	-	-	-	-	-	-	692
-	-	-	-	-	14,850	-	-	-	-	14,850
<b>18,481</b>	<b>3,804</b>	<b>4,061</b>	<b>6,479</b>	<b>1,838</b>	<b>14,850</b>	<b>700</b>	<b>300</b>	<b>11,912</b>	<b>32,461</b>	<b>542,201</b>
5,063	851	346	1,601	229	-	327	-	(9,750)	(29,202)	(29,703)
<b>5,063</b>	<b>851</b>	<b>346</b>	<b>1,601</b>	<b>229</b>	<b>-</b>	<b>327</b>	<b>-</b>	<b>(9,750)</b>	<b>(29,202)</b>	<b>(29,703)</b>
(416)	-	(208)	(1,414)	418	3,905	(514)	-	(41)	(3,622)	4,056

## Function Cost by Fund

Fund	Title	2019 Revised Budget	2020 Revised Budget	Less Depreciation Amortization	2020 Revised Appropriation
101000	Areawide General Fund	144,249,677	149,559,488	-	149,559,488
103000	Areawide EMS Lease	-	829,029	-	829,029
104000	Chugiak Fire Service Area	1,354,550	1,335,149	-	1,335,149
105000	Glen Alps Service Area	322,217	323,139	-	323,139
106000	Girdwood Valley Service Area	3,232,484	3,357,861	-	3,357,861
111000	Birchtree/Elmore LRSA	288,938	290,427	-	290,427
112000	Section 6/Campbell Airstrip LRSA	152,088	153,696	-	153,696
113000	Valli Vue Estates LRSA	117,595	114,614	-	114,614
114000	Skyranch Estates LRSA	34,362	33,614	-	33,614
115000	Upper Grover LRSA	17,497	17,379	-	17,379
116000	Raven Woods/Bubbling Brook LRSA	19,158	18,597	-	18,597
117000	Mt. Park Estates LRSA	33,084	33,916	-	33,916
118000	Mt. Park/Robin Hill LRSA	151,111	150,503	-	150,503
119000	Chugiak, Birchwood, ER Rural Road SA	7,234,077	7,289,271	-	7,289,271
121000	Eaglewood Contributing RSA	103,479	103,487	-	103,487
122000	Gateway Contributing RSA	2,216	2,228	-	2,228
123000	Lakehill LRSA	53,133	51,710	-	51,710
124000	Totem LRSA	28,234	27,577	-	27,577
125000	Paradise Valley South LRSA	15,413	15,518	-	15,518
126000	SRW Homeowners LRSA	55,948	58,872	-	58,872
129000	Eagle River Streetlight SA	349,797	346,058	-	346,058
131000	Anchorage Fire SA	78,844,134	81,314,192	-	81,314,192
141000	Anchorage Roads and Drainage SA	75,733,047	75,011,744	-	75,011,744
142000	Talus West LRSA	155,427	154,011	-	154,011
143000	Upper O'Malley LRSA	684,921	689,568	-	689,568
144000	Bear Valley LRSA	50,649	50,537	-	50,537
145000	Rabbit Creek View/Hts LRSA	114,309	114,388	-	114,388
146000	Villages Scenic Parkway LRSA	24,050	22,703	-	22,703
147000	Sequoia Estates LRSA	19,362	18,928	-	18,928
148000	Rockhill LRSA	54,586	50,943	-	50,943
149000	South Goldenview Area LRSA	682,274	687,710	-	687,710
150000	Homestead LRSA	23,480	23,592	-	23,592
151000	Anchorage Metropolitan Police SA	126,208,044	129,975,865	-	129,975,865
152000	Turnagain Arm Police SA	45,000	24,831	-	24,831
161000	Anchorage Parks & Recreation SA	23,908,751	23,608,551	-	23,608,551
162000	Eagle River-Chugiak Parks & Rec	4,741,686	4,655,561	-	4,655,561
163000	Anchorage Building Safety SA	7,844,653	8,080,290	-	8,080,290
164000	Public Finance and Investments	2,165,782	2,066,687	-	2,066,687
2020X0	Convention Center	14,004,502	14,849,679	-	14,849,679
221000	Heritage Land Bank	947,984	1,027,636	-	1,027,636
301000	PAC Surcharge Revenue Bond Fund	302,000	300,000	-	300,000
602000	Self Insurance ISF	(1,950,293)	2,162,099	-	2,162,099
607000	Information Technology ISF	3,121,876	3,258,871	(10,288,409)	(7,029,538)
<b>Function Cost Total</b>		<b>495,541,282</b>	<b>512,260,519</b>	<b>(10,288,409)</b>	<b>501,972,110</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

## 2020 Revised Budget Function Cost by Fund and Category of Expenditure

Fund	Description									Less		Total	
		Personnel Services	Supplies	Travel	Other Services	Debt Service	Depr / Amort	Capital Outlay	Direct Cost	IGCs by/to Others	Total Budget		Depr / Amort
101000	Areawide General Fund	106,367,893	4,513,989	-	56,297,682	4,496,492	-	258,003	171,934,059	(22,374,571)	149,559,488	-	149,559,488
103000	Areawide EMS Lease	-	-	-	829,029	-	-	-	829,029	-	829,029	-	829,029
104000	Chugiak Fire Service Area	-	-	-	994,224	-	-	-	994,224	340,925	1,335,149	-	1,335,149
105000	Glen Alps Service Area	-	-	-	293,139	-	-	-	293,139	30,000	323,139	-	323,139
106000	Girdwood Valley Service Area	279,306	138,200	-	2,525,897	-	-	-	2,943,403	414,458	3,357,861	-	3,357,861
111000	Birchtree/Elmore LRSA	-	-	-	263,427	-	-	-	263,427	27,000	290,427	-	290,427
112000	Section 6/Campbell Airstrip LRSA	-	-	-	165,646	-	-	-	165,646	(11,950)	153,696	-	153,696
113000	Valli Vue Estates LRSA	-	-	-	103,314	-	-	-	103,314	11,300	114,614	-	114,614
114000	Skyranch Estates LRSA	-	-	-	30,314	-	-	-	30,314	3,300	33,614	-	33,614
115000	Upper Grover LRSA	-	-	-	15,879	-	-	-	15,879	1,500	17,379	-	17,379
116000	Raven Woods/Bubbling Brook LRSA	-	-	-	16,797	-	-	-	16,797	1,800	18,597	-	18,597
117000	Mt. Park Estates LRSA	-	-	-	30,816	-	-	-	30,816	3,100	33,916	-	33,916
118000	Mt. Park/Robin Hill LRSA	-	-	-	135,903	-	-	-	135,903	14,600	150,503	-	150,503
119000	Chugiak, Birchwood, ER Rural Road SA	603,218	167,287	-	6,394,094	-	-	6,000	7,170,599	118,672	7,289,271	-	7,289,271
121000	Eaglewood Contributing RSA	-	-	-	96,587	-	-	-	96,587	6,900	103,487	-	103,487
122000	Gateway Contributing RSA	-	-	-	2,028	-	-	-	2,028	200	2,228	-	2,228
123000	Lakehill LRSA	-	-	-	46,810	-	-	-	46,810	4,900	51,710	-	51,710
124000	Totem LRSA	-	-	-	24,977	-	-	-	24,977	2,600	27,577	-	27,577
125000	Paradise Valley South LRSA	-	-	-	14,018	-	-	-	14,018	1,500	15,518	-	15,518
126000	SRW Homeowners LRSA	-	-	-	53,372	-	-	-	53,372	5,500	58,872	-	58,872
129000	Eagle River Streetlight SA	-	4,899	-	268,841	-	-	-	273,740	72,318	346,058	-	346,058
131000	Anchorage Fire SA	56,880,300	1,955,408	-	8,992,577	3,311,661	-	218,184	71,358,130	9,956,062	81,314,192	-	81,314,192
141000	Anchorage Roads and Drainage SA	10,127,787	2,119,402	-	15,979,844	44,246,417	-	18,000	72,491,450	2,520,294	75,011,744	-	75,011,744
142000	Talus West LRSA	-	-	-	139,311	-	-	-	139,311	14,700	154,011	-	154,011
143000	Upper O'Malley LRSA	-	-	-	624,568	-	-	-	624,568	65,000	689,568	-	689,568
144000	Bear Valley LRSA	-	-	-	45,737	-	-	-	45,737	4,800	50,537	-	50,537
145000	Rabbit Creek View/Hts LRSA	-	-	-	103,788	-	-	-	103,788	10,600	114,388	-	114,388
146000	Villages Scenic Parkway LRSA	-	-	-	20,403	-	-	-	20,403	2,300	22,703	-	22,703
147000	Sequoia Estates LRSA	-	-	-	17,128	-	-	-	17,128	1,800	18,928	-	18,928
148000	Rockhill LRSA	-	-	-	46,143	-	-	-	46,143	4,800	50,943	-	50,943
149000	South Goldenview Area LRSA	-	-	-	622,710	-	-	-	622,710	65,000	687,710	-	687,710
150000	Homestead LRSA	-	-	-	21,492	-	-	-	21,492	2,100	23,592	-	23,592
151000	Anchorage Metropolitan Police SA	94,925,127	2,084,618	-	22,709,527	643,264	-	59,000	120,421,536	9,554,329	129,975,865	-	129,975,865
152000	Turnagain Arm Police SA	24,147	-	-	-	-	-	-	24,147	684	24,831	-	24,831
161000	Anchorage Parks & Recreation SA	10,173,649	662,409	-	4,571,716	2,878,334	-	195,266	18,481,374	5,127,177	23,608,551	-	23,608,551
162000	Eagle River-Chugiak Parks & Rec	2,195,972	103,300	-	1,349,232	146,032	-	9,840	3,804,376	851,185	4,655,561	-	4,655,561
163000	Anchorage Building Safety SA	6,159,922	49,646	-	254,058	-	-	15,857	6,479,483	1,600,807	8,080,290	-	8,080,290
164000	Public Finance and Investments	970,325	2,100	-	863,118	-	-	2,000	1,837,543	229,144	2,066,687	-	2,066,687
2020X0	Convention Center Operating Reserve	-	-	-	14,849,679	-	-	-	14,849,679	-	14,849,679	-	14,849,679
221000	Heritage Land Bank	386,763	4,500	-	301,460	-	-	7,500	700,223	327,413	1,027,636	-	1,027,636
301000	PAC Surcharge Revenue Bond Fund	-	-	-	-	300,000	-	-	300,000	-	300,000	-	300,000
602000	Self Insurance ISF	545,212	4,500	-	11,362,196	-	-	-	11,911,908	(9,749,809)	2,162,099	-	2,162,099
607000	Information Technology ISF	11,308,465	20,451	-	9,431,836	1,402,582	10,288,409	9,600	32,461,343	(29,202,472)	3,258,871	(10,288,409)	(7,029,538)
<b>Function Cost Total</b>		<b>300,948,086</b>	<b>11,830,709</b>	<b>-</b>	<b>160,909,317</b>	<b>57,424,782</b>	<b>10,288,409</b>	<b>799,250</b>	<b>542,200,553</b>	<b>(29,940,034)</b>	<b>512,260,519</b>	<b>(10,288,409)</b>	<b>501,972,110</b>

## Revenue Distribution Summary

Revenue Account	Description	2018 Revised Budget	2018 Actuals	2019 Revised Budget	2020 Revised Budget	20 v 19 \$ Chg	20 v 19 % Chg
<b>Contributions &amp; Transfers from Other Funds</b>							
450010	Contributions from Other Funds	702,168	1,723,873	721,765	5,311,348	4,589,583	635.88%
450040	Contribution from MOA Trust Fund	6,300,000	6,300,000	6,500,000	13,400,000	6,900,000	106.15%
450080	Utility Revenue Distribution	2,440,022	1,927,163	843,800	3,296,286	2,452,486	290.65%
<b>Contributions &amp; Transfers from Other Funds Total</b>		<b>9,442,190</b>	<b>9,951,036</b>	<b>8,065,565</b>	<b>22,007,634</b>	<b>13,942,069</b>	<b>172.86%</b>
<b>Federal Revenues</b>							
405100	Other Federal Grant Revenue	49,181	68,900	49,181	60,000	10,819	22.00%
405120	Build America Bonds (BABs) Subsidy	1,266,238	675,390	643,064	-	(643,064)	(100.00%)
405130	Fisheries Tax	126,176	72,130	126,176	143,000	16,824	13.33%
405140	National Forest Allocation	3,300	65,778	66,000	66,000	-	-
<b>Federal Revenues Total</b>		<b>1,444,895</b>	<b>882,198</b>	<b>884,421</b>	<b>269,000</b>	<b>(615,421)</b>	<b>(69.58%)</b>
<b>Fees &amp; Charges for Services</b>							
406010	Land Use Permits-HLB	132,529	206,322	132,529	169,910	37,381	28.21%
406020	Inspections	552,890	384,825	617,890	415,000	(202,890)	(32.84%)
406030	Landscape Plan Review Pmt	29,000	17,270	34,490	17,000	(17,490)	(50.71%)
406050	Platting Fees	361,375	354,404	375,765	375,765	-	-
406060	Zoning Fees	420,000	362,152	449,970	449,970	-	-
406080	Lease & Rental Revenue-HLB	86,135	338,678	86,135	185,366	99,231	115.20%
406090	Pipeline in ROW Fees	62,899	157,892	62,899	66,427	3,528	5.61%
406110	Sale of Publications	6,500	6,007	6,690	4,690	(2,000)	(29.90%)
406120	Rezoning Inspections	42,500	64,583	62,450	61,000	(1,450)	(2.32%)
406130	Appraisal Appeal Fee	5,000	5,890	5,000	5,000	-	-
406160	Clinic Fees	188,880	198,883	188,880	188,880	-	-
406170	Sanitary Inspection Fees	1,556,095	1,611,276	1,623,045	1,626,095	3,050	0.19%
406180	Reproductive Health Fees	370,275	265,210	370,275	370,275	-	-
406220	Transit Advertising Fees	260,000	267,930	260,000	316,000	56,000	21.54%
406250	Transit Bus Pass Sales	1,625,343	1,905,357	1,900,000	1,600,000	(300,000)	(15.79%)
406260	Transit Fare Box Receipts	1,409,157	1,558,247	1,509,500	1,740,000	230,500	15.27%
406280	Prgm, Lessons, & Camps	298,850	19,039	139,100	139,100	-	-
406290	Rec Center Rentals & Activities	458,000	1,223,789	617,750	617,750	-	-
406300	Aquatics	973,935	720,996	973,935	973,935	-	-
406310	Camping Fees	98,500	45,229	98,500	98,500	-	-
406320	Library Non-Resident Fee	1,500	585	1,500	1,500	-	-
406330	Park Land & Operations	526,910	252,702	526,910	526,910	-	-
406340	Golf Fees	25,000	6,610	25,000	25,000	-	-
406350	Library Fees	1,200	630	1,700	500	(1,200)	(70.59%)
406370	Fire Service Fees	-	-	-	20,000	20,000	100.00%
406380	Ambulance Service Fees	9,639,926	9,241,997	9,250,000	12,583,333	3,333,333	36.04%
406400	Fire Alarm Fees	100,000	69,945	75,000	75,000	-	-
406410	HazMatFac & Trans	150,000	178,934	230,000	200,000	(30,000)	(13.04%)
406420	Fire Inspection Fees	125,000	123,207	218,000	143,200	(74,800)	(34.31%)
406440	Cemetery Fees	322,634	302,387	322,634	322,634	-	-
406450	Mapping Fees	4,200	4,468	4,400	4,000	(400)	(9.09%)
406490	DWI Impnd/Admin Fees	350,207	400,667	350,207	510,000	159,793	45.63%
406500	Police Services	192,174	103,736	192,174	192,174	-	-
406510	Animal Shelter Fees	246,750	235,101	246,750	246,750	-	-
406520	Animal Drop-Off Fees	29,000	19,263	29,000	29,000	-	-
406530	Incarceration Cost Recovery	210,000	247,199	359,000	152,000	(207,000)	(57.66%)

## Revenue Distribution Summary

Revenue Account	Description	2018 Revised Budget	2018 Actuals	2019 Revised Budget	2020 Revised Budget	20 v 19 \$ Chg	20 v 19 % Chg
406540	Other Charges For Services	7,981	-	7,981	-	(7,981)	(100.00%)
406550	Address Fees	25,000	23,375	26,230	23,500	(2,730)	(10.41%)
406560	Service Fees - School District	706,500	551,249	662,796	841,500	178,704	26.96%
406570	Micro-Fiche Fees	2,000	4,053	2,000	100	(1,900)	(95.00%)
406580	Copier Fees	33,730	40,206	43,730	35,450	(8,280)	(18.93%)
406600	Late Fees	10,000	14,193	10,000	8,000	(2,000)	(20.00%)
406605	Contracted Services-PW Project	-	300	-	-	-	-
406610	Computer Time Fees	1,100	-	1,100	200	(900)	(81.82%)
406620	Reimbursed Cost-ER	121,300	149,060	121,300	121,300	-	-
406621	Reimbursed Cost-Payroll	-	4,550	-	4,000	4,000	100.00%
406625	Reimbursed Cost-NonGrant Funded	1,980,285	2,594,541	2,687,040	2,359,974	(327,066)	(12.17%)
406640	Parking Garages & Lots	66,772	28,522	66,772	41,601	(25,171)	(37.70%)
406660	Lost Book Reimbursement	25,000	13,923	25,000	15,000	(10,000)	(40.00%)
406670	Sale Of Books	-	102	-	-	-	-
406672	Passport Fees	-	-	2,000	14,500	12,500	625.00%
406720	Flex Employee Health Deduct	-	(812)	-	-	-	-
<b>Fees &amp; Charges for Services Total</b>		<b>23,842,032</b>	<b>24,324,672</b>	<b>25,003,027</b>	<b>27,917,789</b>	<b>2,914,762</b>	<b>11.66%</b>
<b>Fines &amp; Forfeitures</b>							
407010	SOA Traffic Court Fines	1,620,000	2,542,877	2,598,000	2,149,000	(449,000)	(17.28%)
407020	SOA Trial Court Fines	1,810,000	1,958,331	2,832,000	1,460,000	(1,372,000)	(48.45%)
407030	Library Fines	101,500	99,074	99,500	-	(99,500)	(100.00%)
407040	APD Counter Fines	1,173,008	1,397,053	1,403,647	1,900,000	496,353	35.36%
407050	Other Fines and Forfeitures	329,906	289,434	334,906	336,906	2,000	0.60%
407060	Pre-Trial Diversion Cost	120,000	41,934	120,000	50,000	(70,000)	(58.33%)
407070	Zoning Enforcement Fines	9,000	(15,545)	-	-	-	-
407080	I&M Enforcement Fines	-	1,991	-	-	-	-
407090	Administrative Fines, Civil	-	900	-	-	-	-
407100	Curfew Fines	8,800	1,243	8,800	2,000	(6,800)	(77.27%)
407110	Parking Enforcement Fine	138,000	55,006	138,000	138,000	-	-
407120	Minor Tobacco Fines	9,000	839	9,000	1,000	(8,000)	(88.89%)
<b>Fines &amp; Forfeitures Total</b>		<b>5,319,214</b>	<b>6,373,136</b>	<b>7,543,853</b>	<b>6,036,906</b>	<b>(1,506,947)</b>	<b>(19.98%)</b>
<b>Investment Income</b>							
439045	Int Earned RstrFunds	-	4,921	-	-	-	-
440010	GCP CshPool ST-Int(MOA/ML&P)	2,369,091	329,941	2,429,510	1,306,080	(1,123,430)	(46.24%)
440020	CIP Csh Pools ST Int	-	120,782	-	-	-	-
440030	TANS Interest Earnings	768,700	952,858	1,694,000	1,068,000	(626,000)	(36.95%)
440040	Other Short-Term Interest	39,000	204,877	191,000	191,000	-	-
440080	UnRlzd Gns&Lss Invs(MOA/AWWU)	-	28,695	-	-	-	-
<b>Investment Income Total</b>		<b>3,176,791</b>	<b>1,642,074</b>	<b>4,314,510</b>	<b>2,565,080</b>	<b>(1,749,430)</b>	<b>(40.55%)</b>
<b>Licenses, Permits, Certifications</b>							
404010	Plmb/Gs/Sht Mtl Cert	145,000	142,773	21,000	159,730	138,730	660.62%
404020	Taxicab Permits	452,703	636,039	423,664	414,050	(9,614)	(2.27%)
404030	Plmb/Gs/Sht Mtl Exam	12,400	8,375	12,400	11,020	(1,380)	(11.13%)
404040	Chauffeur Licenses-Biannual	25,000	26,440	21,000	21,000	-	-
404050	Taxicab Permit Revisions	15,000	16,425	5,000	5,000	-	-
404060	Local Business Licenses	456,500	482,800	90,500	520,150	429,650	474.75%
404075	Marijuana Licensing Fees	46,200	31,900	34,000	41,000	7,000	20.59%
404079	Small Cell Annual	-	-	-	12,000	12,000	100.00%

## Revenue Distribution Summary

Revenue Account	Description	2018 Revised Budget	2018 Actuals	2019 Revised Budget	2020 Revised Budget	20 v 19 \$ Chg	20 v 19 % Chg
404090	Building Permit Plan Review Fees	2,015,000	2,022,001	2,068,970	2,282,340	213,370	10.31%
404095	Electronic Plan Review Surcharge	70,000	70,175	-	-	-	-
404100	Bldg/Grde/Clrng Prmt	2,620,000	2,114,079	2,500,000	3,158,905	658,905	26.36%
404110	Electrical Permit	198,000	227,717	198,000	484,840	286,840	144.87%
404120	Mech/Gs/Plmbng Prmts	496,000	542,203	508,000	641,780	133,780	26.33%
404130	Sign Permits	39,500	45,100	40,780	54,210	13,430	32.93%
404140	Constr and Right-of-Way Permits	875,000	1,041,166	1,005,080	1,030,000	24,920	2.48%
404150	Elevator Permits	610,000	544,169	605,000	578,875	(26,125)	(4.32%)
404160	Mobile Home/Park Permits	18,000	3,175	6,000	9,580	3,580	59.67%
404170	Land Use Permits (Not HLB)	90,000	95,033	102,410	110,870	8,460	8.26%
404180	Park and Access Agreement	6,750	20,344	7,650	7,650	-	-
404200	Vehicle Emission Certification	-	75	-	-	-	-
404210	Animal Licenses	256,500	231,332	256,500	256,500	-	-
404220	Miscellaneous Permits	356,380	366,423	357,300	353,300	(4,000)	(1.12%)
<b>Licenses, Permits, Certifications Total</b>		<b>8,803,933</b>	<b>8,667,744</b>	<b>8,263,254</b>	<b>10,152,800</b>	<b>1,889,546</b>	<b>22.87%</b>
<b>Other Revenues</b>							
408060	Other Collection Revenues	170,000	186,012	170,000	170,000	-	-
408090	Recycle Rebate	1,500	-	1,500	100	(1,400)	(93.33%)
408380	Prior Year Expense Recovery	-	427,058	-	-	-	-
408390	Insurance Recoveries	69,840	607,045	67,840	67,840	-	-
408400	Criminal Rule 8 Collect Costs	150,000	208,750	283,000	226,000	(57,000)	(20.14%)
408405	Lease & Rental Revenue	579,599	502,839	546,599	445,639	(100,960)	(18.47%)
408420	Building Rental	152,140	82,156	142,140	100,000	(42,140)	(29.65%)
408430	Amusement Surcharge	30,000	-	30,000	10,000	(20,000)	(66.67%)
408440	ACPA Loan Surcharge	297,200	402,975	302,000	286,000	(16,000)	(5.30%)
408550	Cash Over & Short	-	(6,476)	-	-	-	-
408560	Appeal Receipts	1,200	3,297	1,100	1,100	-	-
408570	Sale of Contractor Specifications	4,500	-	4,500	500	(4,000)	(88.89%)
408580	Miscellaneous Revenues	1,878,350	1,596,507	1,873,412	1,905,212	31,800	1.70%
430030	Restricted Contributions	134,638	126,429	136,489	139,331	2,842	2.08%
460050	Gn/Lss Sle Prprty (Full)(MOA/AWWU)	-	(95,421)	-	-	-	-
460070	MOA Property Sales	275,000	217,901	275,000	194,000	(81,000)	(29.45%)
460080	Land Sales-Cash	-	143,222	-	-	-	-
<b>Other Revenues Total</b>		<b>3,743,967</b>	<b>4,402,294</b>	<b>3,833,580</b>	<b>3,545,722</b>	<b>(287,858)</b>	<b>(7.51%)</b>
<b>Payments in Lieu of Taxes (PILT)</b>							
402020	Payment in Lieu of Tax Private	2,000,000	1,913,198	2,100,000	1,930,000	(170,000)	(8.10%)
<b>Payments in Lieu of Taxes (PILT) Total</b>		<b>2,000,000</b>	<b>1,913,198</b>	<b>2,100,000</b>	<b>1,930,000</b>	<b>(170,000)</b>	<b>(8.10%)</b>
<b>Special Assessments</b>							
403010	Assessment Collects	160,000	199,896	160,000	160,000	-	-
403020	P & I on Assessments(MOA/AWWU)	60,000	130,215	60,000	67,830	7,830	13.05%
<b>Special Assessments Total</b>		<b>220,000</b>	<b>330,111</b>	<b>220,000</b>	<b>227,830</b>	<b>7,830</b>	<b>3.56%</b>
<b>State Revenues</b>							
405030	SOA Traffic Signal Reimbursement	1,900,000	1,923,482	1,900,000	1,900,000	-	-
405050	Municipal Assistance	7,783,616	6,095,769	6,100,000	4,600,000	(1,500,000)	(24.59%)
405060	Liquor Licenses	399,300	373,100	399,300	399,300	-	-
405070	Electric Co-op Allocation	780,000	817,526	818,000	790,000	(28,000)	(3.42%)
<b>State Revenues Total</b>		<b>10,862,916</b>	<b>9,209,878</b>	<b>9,217,300</b>	<b>7,689,300</b>	<b>(1,528,000)</b>	<b>(16.58%)</b>

## Revenue Distribution Summary

Revenue Account	Description	2018 Revised Budget	2018 Actuals	2019 Revised Budget	2020 Revised Budget	20 v 19 \$ Chg	20 v 19 % Chg
<b>Taxes - Other - Outside Tax Limit Calculation</b>							
401010*	Property Tax Exemption Recoveries	-	-	-	1,400,000	1,400,000	100.00%
401030	P & I on Delinquent Tax	2,400,000	2,746,930	2,500,143	2,600,000	99,857	3.99%
401040	Tax Cost Recoveries	265,100	87,099	10,100	10,100	-	-
401041	Foreclosed Prop-RES	-	159,780	255,000	159,780	(95,220)	(37.34%)
401060*	Auto Tax	202,644	183,913	193,677	191,883	(1,794)	(0.93%)
401090	P & I on Tobacco Tax	11,000	7,516	13,000	12,000	(1,000)	(7.69%)
401105*	Marijuana Sales Tax (Pre Cap)	3,500,000	3,057,876	-	-	-	-
401106	P & I on Marijuana Tax	3,000	3,215	8,000	11,000	3,000	37.50%
401110	Room Tax	26,589,597	27,543,955	28,355,489	30,693,115	2,337,626	8.24%
401120	P & I on Room Tax	69,790	140,639	69,790	90,000	20,210	28.96%
401140	P & I on Motor Veh Rental Tax	34,000	44,998	34,000	34,000	-	-
401151	P & I on Fuel Excise Tax	35,000	240	41,000	35,000	(6,000)	(14.63%)
<b>Taxes - Other - Outside Tax Limit Calculation Total</b>		<b>33,110,131</b>	<b>33,976,161</b>	<b>31,480,199</b>	<b>35,236,878</b>	<b>3,756,679</b>	<b>11.93%</b>
<b>Taxes - Other/PILT - In Tax Limit Calculation</b>							
401060	Auto Tax	11,097,356	10,071,586	10,606,323	10,508,117	(98,206)	(0.93%)
401080	Tobacco Tax	22,000,000	19,995,191	21,200,000	20,000,000	(1,200,000)	(5.66%)
401100	Aircraft Tax	202,000	190,052	194,000	182,000	(12,000)	(6.19%)
401105	Marijuana Sales Tax	-	-	4,000,000	4,100,000	100,000	2.50%
401130	Motor Vehicle Rental Tax	6,500,000	6,796,389	7,100,000	7,300,000	200,000	2.82%
401150	Fuel Excise Tax	11,600,000	11,672,010	13,900,000	13,440,000	(460,000)	(3.31%)
402010	MESA - ACDA Net Plt & 1.25%	483,900	483,846	731,680	679,908	(51,772)	(7.08%)
402030	Payment in Lieu of Tax SOA	200,000	212,291	212,000	227,000	15,000	7.08%
402040	Payment in Lieu of Tax Federal	700,000	773,625	774,000	746,000	(28,000)	(3.62%)
450060	MUSA/MESA	25,776,673	26,602,793	26,930,459	29,414,084	2,483,625	9.22%
450070	1.25% MUSA/MESA	437,523	154,834	448,095	-	(448,095)	(100.00%)
<b>Taxes - Other/PILT - In Tax Limit Calculation Total</b>		<b>78,997,452</b>	<b>76,952,617</b>	<b>86,096,557</b>	<b>86,597,109</b>	<b>500,552</b>	<b>0.58%</b>
<b>Taxes - Property</b>							
401010	Real Property Tax (Excludes ASD)	276,160,157	275,519,593	281,292,061	285,905,100	4,613,039	1.64%
401020	Personal Property Tax (Excludes ASD)	25,474,703	24,671,877	25,283,589	26,371,028	1,087,439	4.30%
<b>Taxes - Property Total</b>		<b>301,634,860</b>	<b>300,191,469</b>	<b>306,575,650</b>	<b>312,276,128</b>	<b>5,700,478</b>	<b>1.86%</b>
<b>Var. Other Financial Sources</b>							
460010	Bond Sale Proceeds	-	3,800,000	-	-	-	-
460030	Premium On Bond Sales	-	2,392,755	-	101,659	101,659	100.00%
<b>Var. Other Financial Sources Total</b>		<b>-</b>	<b>6,192,755</b>	<b>-</b>	<b>101,659</b>	<b>101,659</b>	<b>100.00%</b>
<b>Summary</b>							
	Contributions & Transfers from Other Funds	9,442,190	9,951,036	8,065,565	22,007,634	13,942,069	172.86%
	Federal Revenues	1,444,895	882,198	884,421	269,000	(615,421)	(69.58%)
	Fees & Charges for Services	23,842,032	24,324,672	25,003,027	27,917,789	2,914,762	11.66%
	Fines & Forfeitures	5,319,214	6,373,136	7,543,853	6,036,906	(1,506,947)	(19.98%)
	Investment Income	3,176,791	1,642,074	4,314,510	2,565,080	(1,749,430)	(40.55%)
	Licenses, Permits, Certifications	8,803,933	8,667,744	8,263,254	10,152,800	1,889,546	22.87%
	Other Revenues	3,743,967	4,402,294	3,833,580	3,545,722	(287,858)	(7.51%)
	Payments in Lieu of Taxes (PILT)	2,000,000	1,913,198	2,100,000	1,930,000	(170,000)	(8.10%)
	Special Assessments	220,000	330,111	220,000	227,830	7,830	3.56%
	State Revenues	10,862,916	9,209,878	9,217,300	7,689,300	(1,528,000)	(16.58%)



### Revenue Distribution Summary

Revenue Account	Description	2018 Revised Budget	2018 Actuals	2019 Revised Budget	2020 Revised Budget	20 v 19 \$ Chg	20 v 19 % Chg
	Taxes - Other - Outside Tax Limit Calculation	33,110,131	33,976,161	31,480,199	35,236,878	3,756,679	11.93%
	Taxes - Other/PILT - In Tax Limit Calculation	78,997,452	76,952,617	86,096,557	86,597,109	500,552	0.58%
	Taxes - Property	301,634,860	300,191,469	306,575,650	312,276,128	5,700,478	1.86%
	Var. Other Financial Sources	-	6,192,755	-	101,659	101,659	100.00%
<b>Local, State and Federal Revenues Total</b>		<b>482,598,381</b>	<b>485,009,344</b>	<b>493,597,916</b>	<b>516,553,835</b>	<b>22,955,919</b>	<b>4.65%</b>

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2020 % of Total	2020 Revised Distr.	2018 Revised Budget	2019 Revised Budget	2020 Revised Budget	20 v 19 \$ Chg	20 v 19 % Chg
401010	Real Property Taxes (Excludes ASD)	55.35%	100.00%	276,160,157	281,292,061	285,905,100	4,613,039	1.64%
401020	Personal Property Taxes (Excludes ASD)	5.11%	100.00%	25,474,703	25,283,589	26,371,028	1,087,439	4.30%
401010*	Property Tax Exemption Recoveries Property tax recoveries from prior years (2015-2019) from non-qualified exemption recipients, related to program review of residential, senior, veteran, and non-profit exemptions to provide increased equity for all property owners in the Municipality.							
	101000-189110 Areawide Taxes/Reserves	0.27%	100.00%	-	-	1,400,000	1,400,000	100.00%
401030	P & I on Delinquent Tax Penalties and interest on property taxes paid after the due date.							
	101000-134600 Tax Billing	0.00%	0.01%	-	-	222	222	100.00%
	101000-189110 Areawide Taxes/Reserves	0.23%	45.70%	1,224,104	1,114,399	1,188,132	73,733	6.62%
	104000-189121 Chugiak Taxes & Reserves	0.00%	0.30%	7,811	7,561	7,851	290	3.84%
	105000-189125 Glen Alps Taxes/Reserves	0.00%	0.07%	1,285	1,880	1,921	41	2.18%
	106000-189130 Girdwood Taxes/Reserves	0.00%	0.43%	13,297	10,857	11,195	338	3.11%
	111000-189140 Birchtree/Elmore LRSA	0.00%	0.03%	685	639	658	19	2.97%
	112000-189145 Campbell Airstrip LRSA	0.00%	0.03%	496	644	675	31	4.81%
	113000-189150 Valli Vue LRSA Taxes/Reserves	0.00%	0.01%	333	165	169	4	2.42%
	114000-189155 Sky ranch LRSA	0.00%	0.00%	68	98	101	3	3.06%
	115000-189160 Upper Grover LRSA	0.00%	0.00%	52	76	79	3	3.95%
	116000-189165 Ravenwood LRSA	0.00%	0.00%	108	83	84	1	1.20%
	117000-189170 Mt Park LRSA Taxes/Reserves	0.00%	0.00%	78	114	116	2	1.75%
	118000-189175 Mt Park/Robin Hill LRSA	0.00%	0.02%	446	427	443	16	3.75%
	119000-189180 Eagle River RRS Tax/Res	0.01%	1.26%	29,789	32,068	32,737	669	2.09%
	121000-189185 Eaglewood Contrib SA	0.00%	0.00%	145	109	112	3	2.75%
	122000-189190 Gateway Contrib SA	0.00%	0.00%	7	20	21	1	5.00%
	123000-189195 Lakehill LRSA Taxes/Reserves	0.00%	0.01%	223	211	216	5	2.37%
	124000-189200 Totem LRSA Taxes Reserves	0.00%	0.00%	149	24	25	1	4.17%
	125000-189205 Paradise Valley	0.00%	0.00%	13	10	10	-	-
	126000-189210 SRW Homeowners LRSA	0.00%	0.01%	13	139	141	2	1.44%
	129000-189215 Eagle River SA Taxes/Reserves	0.00%	0.02%	547	482	493	11	2.28%
	131000-189220 Fire SA Taxes/Reserves	0.07%	14.11%	313,773	360,302	366,983	6,681	1.85%
	141000-189225 Rds & Drainage SA	0.07%	13.07%	269,647	333,552	339,738	6,186	1.85%
	142000-189230 Talus West LRSA	0.00%	0.02%	226	388	396	8	2.06%
	143000-189235 Upper O'Malley LRSA	0.00%	0.09%	3,212	2,174	2,303	129	5.93%
	144000-189240 Bear Valley LRSA	0.00%	0.01%	410	173	180	7	4.05%
	145000-189245 Rabbit Creek LRSA	0.00%	0.05%	930	1,122	1,171	49	4.37%
	146000-189250 Villages Scenic LRSA	0.00%	0.00%	30	2	10	8	400.00%
	147000-189255 Sequoia Estates LRSA	0.00%	0.00%	-	10	10	-	-
	148000-189260 Rockhill LRSA Taxes/Reserves	0.00%	0.00%	100	11	11	-	-
	149000-189265 So Goldenview LRSA	0.00%	0.10%	2,298	2,526	2,601	75	2.97%
	150000-189290 Homestead LRSA	0.00%	0.00%	60	10	10	-	-
	151000-189270 Police SA Taxes/Reserves	0.10%	20.65%	443,693	527,188	536,964	9,776	1.85%
	152000-189295 Turnagain Arm Police SA Tax &	0.00%	0.00%	520	529	10	(519)	(98.11%)
	161000-189275 Parks (APRSA) Taxes/Reserves	0.02%	3.36%	69,201	85,748	87,338	1,590	1.85%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2020 % of Total	2020 Revised Distr.	2018 Revised Budget	2019 Revised Budget	2020 Revised Budget	20 v 19 \$ Chg	20 v 19 % Chg
162000-189280	Parks (ERCRSA)	0.00%	0.65%	16,251	16,259	16,864	605	3.72%
163000-189285	Bldg Safety SA Taxes/Reserves	0.00%	0.00%	-	143	10	(133)	(93.01%)
	Total	0.50%	100.00%	2,400,000	2,500,143	2,600,000	99,857	3.99%
401040	Tax Cost Recoveries Administration and litigation costs recovered on tax foreclosed property.							
101000-122200	Real Estate Services	-	-	255,000	-	-	-	-
101000-134600	Tax Billing	0.00%	0.99%	100	100	100	-	-
101000-189110	Areawide Taxes/Reserves	0.00%	99.01%	10,000	10,000	10,000	-	-
	Total	0.00%	100.00%	265,100	10,100	10,100	-	-
401041	Foreclosed Prop-RES Recovery of Property Taxes - Foreclosed Prop - RES							
101000-122200	Real Estate Services	0.03%	100.00%	-	255,000	159,780	(95,220)	(37.34%)
401060	Auto Tax AS 28.10.431 refund from the State of fees collected in lieu of personal property tax on motor vehicles. Taxes in the five major funds are included in the Tax Limit Calculation (offsets property taxes \$ for \$).							
101000-189110	Areawide Taxes/Reserves	1.20%	59.11%	6,559,224	6,268,992	6,210,946	(58,046)	(0.93%)
131000-189220	Fire SA Taxes/Reserves	0.21%	10.24%	1,136,015	1,085,749	1,075,695	(10,054)	(0.93%)
141000-189225	Rds & Drainage SA	0.28%	13.58%	1,506,934	1,440,256	1,426,920	(13,336)	(0.93%)
151000-189270	Police SA Taxes/Reserves	0.28%	13.55%	1,503,873	1,437,330	1,424,022	(13,308)	(0.93%)
161000-189275	Parks (APRSA) Taxes/Reserves	0.07%	3.53%	391,310	373,996	370,534	(3,462)	(0.93%)
	Total	2.03%	100.00%	11,097,356	10,606,323	10,508,117	(98,206)	(0.93%)
401060*	Auto Tax AS 28.10.431 refund from the State of fees collected in lieu of personal property tax on motor vehicles.							
104000-189121	Chugiak Taxes & Reserves	0.00%	10.15%	20,578	19,667	19,485	(182)	(0.93%)
105000-189125	Glen Alps Taxes/Reserves	0.00%	2.92%	5,913	5,651	5,599	(52)	(0.92%)
106000-189130	Girdwood Taxes/Reserves	0.01%	14.58%	29,544	28,237	27,975	(262)	(0.93%)
119000-189180	Eagle River RRSA Taxes/Res	0.03%	72.35%	146,609	140,122	138,824	(1,298)	(0.93%)
	Total	0.04%	100.00%	202,644	193,677	191,883	(1,794)	(0.93%)
401080	Tobacco Tax AMC 12.40 excise tax on tobacco and tobacco related products. Included in Tax Limit Calculation (offsets property taxes \$ for \$).							
101000-189110	Areawide Taxes/Reserves	3.87%	100.00%	22,000,000	21,200,000	20,000,000	(1,200,000)	(5.66%)

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2020 % of Total	2020 Revised Distr.	2018 Revised Budget	2019 Revised Budget	2020 Revised Budget	20 v 19 \$ Chg	20 v 19 % Chg
401090	P & I on Tobacco Tax Penalties and Interest on delinquent Tobacco Tax paid after the due date 101000-189110 Areawide Taxes/Reserves	0.00%	100.00%	11,000	13,000	12,000	(1,000)	(7.69%)
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 (offsets property taxes \$ for \$). 101000-189110 Areawide Taxes/Reserves	0.04%	100.00%	202,000	194,000	182,000	(12,000)	(6.19%)
401105	Marijuana Sales Tax AMC 12.50 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%. Included in Tax Cap Limitation starting 2019 (offsets property taxes \$ for \$). 101000-189110 Areawide Taxes/Reserves	0.79%	100.00%	-	4,000,000	4,100,000	100,000	2.50%
401105*	Marijuana Sales Tax (Pre Cap) AMC 12.50 Sales tax on the retail sale of marijuana and marijuana products of 5%. Voter approved in 2016 through 2018 then included in Tax Cap Limitation starting in 2019. 101000-189110 Areawide Taxes/Reserves	-	-	3,500,000	-	-	-	-
401106	P & I on Marijuana Tax Penalties and interest on marijuana taxes paid after the due date. 101000-189110 Areawide Taxes/Reserves	0.00%	100.00%	3,000	8,000	11,000	3,000	37.50%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2020 % of Total	2020 Revised Distr.	2018 Revised Budget	2019 Revised Budget	2020 Revised Budget	20 v 19 \$ Chg	20 v 19 % Chg
401110	Room Tax 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	2.39%	40.17%	10,634,239	11,408,803	12,328,497	919,694	8.06%
	141000-189225 Rds & Drainage SA	0.06%	1.00%	265,899	283,558	306,934	23,376	8.24%
	161000-189275 Parks (APRSA) Taxes/Reserves	0.04%	0.67%	177,262	189,035	204,619	15,584	8.24%
	202010-123010 Room Tax-Convention Center	1.83%	30.87%	8,334,379	8,862,741	9,475,004	612,263	6.91%
	202020-123011 Operating Reserve Conv-CTR	1.62%	27.30%	7,177,818	7,611,352	8,378,061	766,709	10.07%
	Total	5.94%	100.00%	26,589,597	28,355,489	30,693,115	2,337,626	8.24%
401120	P & I on Room Tax Penalties and interest on taxes paid after the due date							
	101000-189110 Areawide Taxes/Reserves	0.01%	44.58%	31,000	31,000	40,125	9,125	29.44%
	202010-123010 Room Tax-Convention Center	0.00%	14.77%	23,330	23,330	13,290	(10,040)	(43.03%)
	202020-123011 Operating Reserve Conv-CTR	0.01%	40.65%	15,460	15,460	36,585	21,125	136.64%
	Total	0.02%	100.00%	69,790	69,790	90,000	20,210	28.96%
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 (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	1.41%	100.00%	6,500,000	7,100,000	7,300,000	200,000	2.82%
401140	P & I 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%	34,000	34,000	34,000	-	-
401150	Fuel Excise Tax AMC 12.55 Revenue generated from \$0.10/gallon fuel excise tax that will offset property taxes dollar for dollar, starting in 2018 and adjusted every five years based on the cumulative percent change in the Anchorage Consumer Price Index for All Urban Consumers (CPI-U) over the prior five year. Included in Tax Cap Limitation (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	2.60%	100.00%	11,600,000	13,900,000	13,440,000	(460,000)	(3.31%)

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2020 % of Total	2020 Revised Distr.	2018 Revised Budget	2019 Revised Budget	2020 Revised Budget	20 v 19 \$ Chg	20 v 19 % Chg
401151	P & I on Fuel Excise Tax Penalties and interest on Fuel Excise Tax paid after due date							
	101000-189110 Areawide Taxes/Reserves	0.01%	100.00%	35,000	41,000	35,000	(6,000)	(14.63%)
402010	MESA - ACDA Net Plt & 1.25% AMC 25.35.125 revenues from Anchorage Community Development Authority (ACDA) for Municipal enterprise service assessment (MESA). Included in Tax Limit Calculation (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	0.13%	100.00%	483,900	731,680	679,908	(51,772)	(7.08%)
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.							
	101000-189110 Areawide Taxes/Reserves	0.37%	100.00%	2,000,000	2,100,000	1,930,000	(170,000)	(8.10%)
402030	Payment in Lieu of Tax SOA Revenue collected from the Alaska Housing Finance Corporation in lieu of taxes. Included in Tax Limit Calculation (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	0.04%	100.00%	200,000	212,000	227,000	15,000	7.08%
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 (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	0.14%	100.00%	700,000	774,000	746,000	(28,000)	(3.62%)
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) Penalties and interest on assessments paid after the due date. (MOA/AWWU)							
	101000-722279 IGC PW-Unalloc	0.00%	11.54%	-	-	7,830	7,830	100.00%
	141000-767100 Assess/Non-Assess Debt	0.01%	88.46%	60,000	60,000	60,000	-	-
	Total	0.01%	100.00%	60,000	60,000	67,830	7,830	13.05%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2020 % of Total	2020 Revised Distr.	2018 Revised Budget	2019 Revised Budget	2020 Revised Budget	20 v 19 \$ Chg	20 v 19 % Chg
404010	Plmb/Gs/Sht Mtl Cert Issuance of regulatory licenses to contractors subject to Building Code regulations. 163000-192030 Building Inspection	0.03%	100.00%	145,000	21,000	159,730	138,730	660.62%
404020	Taxicab Permits AMC 11.10.160 Revenue generated from fees for taxicab permits and reserved taxi parking spaces. 101000-124600 Transportation Inspection	0.08%	100.00%	452,703	423,664	414,050	(9,614)	(2.27%)
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%	12,400	12,400	11,020	(1,380)	(11.13%)
404040	Chauffeur Licenses-Biannual Revenue generated from sale of new chauffeur licenses. 101000-124600 Transportation Inspection	0.00%	100.00%	25,000	21,000	21,000	-	-
404050	Taxicab Permit Revisions Revenue generated from change of vehicle, sale or other disposition of vehicle for hire. 101000-124600 Transportation Inspection	0.00%	100.00%	15,000	5,000	5,000	-	-
404060	Local Business Licenses Revenue generated from fees associated with business license and land use permit applications. 101000-102000 Clerk 163000-192030 Building Inspection	0.00%	3.46%	18,000	18,000	18,000	-	-
		0.10%	96.54%	438,500	72,500	502,150	429,650	592.62%
	Total	0.10%	100.00%	456,500	90,500	520,150	429,650	474.75%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2020 % of Total	2020 Revised Distr.	2018 Revised Budget	2019 Revised Budget	2020 Revised Budget	20 v 19 \$ Chg	20 v 19 % Chg
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)							
	101000-102008 Clerk-Marijuana License	0.01%	100.00%	46,200	34,000	41,000	7,000	20.59%
404079	Small Cell Annual Small Cell Site License Annual Fees							
	141000-747000 Street Lighting	0.00%	100.00%	-	-	12,000	12,000	100.00%
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	0.09%	19.81%	285,000	318,970	452,030	133,060	41.72%
	131000-342000 Fire Marshal	0.13%	28.30%	475,000	525,000	645,800	120,800	23.01%
	163000-192040 Plan Review	0.23%	51.90%	1,255,000	1,225,000	1,184,510	(40,490)	(3.31%)
	Total	0.44%	100.00%	2,015,000	2,068,970	2,282,340	213,370	10.31%
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	-	-	70,000	-	-	-	-
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	0.61%	100.00%	2,620,000	2,500,000	3,158,905	658,905	26.36%



## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2020 % of Total	2020 Revised Distr.	2018 Revised Budget	2019 Revised Budget	2020 Revised Budget	20 v 19 \$ Chg	20 v 19 % Chg
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	0.09%	100.00%	198,000	198,000	484,840	286,840	144.87%
404120	Mech/Gs/Plmbng Prmts Revenues generated from issuance of gas and plumbing permits.							
	163000-192030 Building Inspection	0.12%	100.00%	496,000	508,000	641,780	133,780	26.33%
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	0.00%	36.16%	18,000	18,780	19,600	820	4.37%
	163000-192030 Building Inspection	0.01%	63.84%	21,500	22,000	34,610	12,610	57.32%
	Total	0.01%	100.00%	39,500	40,780	54,210	13,430	32.93%
404140	Constr and Right-of-Way Permits Fees associated with excavation and right-of-way and floodplain permits.							
	101000-192080 Right-of-Way	0.20%	100.00%	875,000	1,005,080	1,030,000	24,920	2.48%
404150	Elevator Permits Fees associated with elevator permits and annual inspection certification.							
	163000-192030 Building Inspection	0.11%	100.00%	610,000	605,000	578,875	(26,125)	(4.32%)
404160	Mobile Home/Park Permits Fees associated with annual code compliance inspection of mobile homes.							
	163000-192030 Building Inspection	0.00%	100.00%	18,000	6,000	9,580	3,580	59.67%
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%	90,000	102,410	110,870	8,460	8.26%
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	7,650	7,650	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2020 % of Total	2020 Revised Distr.	2018 Revised Budget	2019 Revised Budget	2020 Revised Budget	20 v 19 \$ Chg	20 v 19 % Chg
404210	Animal Licenses Revenue generated from the sale of original and duplicate animal licenses.							
	101000-225000 Animal Care & Control	0.05%	100.00%	256,500	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%	16.98%	40,000	40,000	60,000	20,000	50.00%
	101000-190200 Physical Planning	0.00%	0.01%	30	30	30	-	-
	101000-190300 Zoning & Platting	0.01%	12.52%	42,500	44,220	44,220	-	-
	101000-192025 Code Abatement	0.02%	28.30%	110,000	109,200	100,000	(9,200)	(8.42%)
	101000-211000 AHD Director's Office	0.00%	0.01%	50	50	50	-	-
	101000-732400 Watershed Management	0.02%	35.38%	125,000	125,000	125,000	-	-
	101000-781000 Traffic Engineer	0.00%	0.06%	15,000	15,000	200	(14,800)	(98.67%)
	101000-788000 Safety	0.00%	6.51%	23,000	23,000	23,000	-	-
	101000-789000 Signal Operations	0.00%	0.23%	800	800	800	-	-
	Total	0.07%	100.00%	356,380	357,300	353,300	(4,000)	(1.12%)
405030	SOA Traffic Signal Reimbursement							
	101000-785000 Paint and Signs	0.02%	5.44%	103,408	103,408	103,408	-	-
	101000-787000 Signals	0.05%	14.66%	278,548	278,548	278,548	-	-
	101000-789000 Signal Operations	0.20%	54.66%	1,038,484	1,038,484	1,038,484	-	-
	129000-747200 Eagle River Street Light SA	0.00%	0.58%	11,030	11,030	11,030	-	-
	141000-747000 Street Lighting	0.09%	24.66%	468,530	468,530	468,530	-	-
	Total	0.37%	100.00%	1,900,000	1,900,000	1,900,000	-	-
405050	Municipal Assistance Revenue received from the State of Alaska (SOA) for general and PERS assistance.							
	101000-189110 Areawide Taxes/Reserves	0.89%	100.00%	7,783,616	6,100,000	4,600,000	(1,500,000)	(24.59%)
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/Reserves	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	0.09%	58.54%	456,645	478,892	462,500	(16,392)	(3.42%)

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104000-189121	Chugiak Taxes & Reserves	0.00%	0.19%	1,452	1,523	1,471	(52)	(3.41%)
105000-189125	Glen Alps Taxes/Reserves	0.00%	0.05%	408	428	413	(15)	(3.50%)
106000-189130	Girdwood Taxes/Reserves	0.00%	0.26%	2,063	2,164	2,090	(74)	(3.42%)
131000-189220	Fire SA Taxes/Reserves	0.02%	10.28%	80,160	84,065	81,188	(2,877)	(3.42%)
141000-189225	Rds & Drainage SA	0.02%	13.49%	105,244	110,371	106,593	(3,778)	(3.42%)
151000-189270	Police SA Taxes/Reserves	0.02%	13.67%	106,663	111,859	108,030	(3,829)	(3.42%)
161000-189275	Parks (APRSA) Taxes/Reserves	0.01%	3.51%	27,365	28,698	27,715	(983)	(3.43%)
	Total	0.15%	100.00%	780,000	818,000	790,000	(28,000)	(3.42%)
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%	49,181	49,181	60,000	10,819	22.00%
405120	Build America Bonds (BABs) Subsidy A federal subsidy that helped states and local entities pursue needed capital projects to build infrastructure and create jobs. Federal reimbursement stopped as of October 1, 2019 due to the refunding of the 2010 Series A-2 BABS Bonds.							
101000-121036	Debt Service - Fund 101	-	-	124,320	63,137	-	(63,137)	(100.00%)
101000-353000	Emergency Medical Services	-	-	2,303	1,169	-	(1,169)	(100.00%)
101000-611000	Transit Administration	-	-	2,234	1,134	-	(1,134)	(100.00%)
131000-352000	Anchorage Fire & Rescue	-	-	67,387	34,223	-	(34,223)	(100.00%)
141000-767100	Assess/Non-Assess Debt	-	-	998,624	507,155	-	(507,155)	(100.00%)
161000-551000	Debt Service - Fund 161	-	-	71,370	36,246	-	(36,246)	(100.00%)
	Total	-	-	1,266,238	643,064	-	(643,064)	(100.00%)
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	143,000	16,824	13.33%
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	0.01%	100.00%	3,300	66,000	66,000	-	-

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406010	Land Use Permits-HLB Fees associated with the issuance of land use permits.							
	221000-122100 Heritage Land Bank	0.03%	100.00%	132,529	132,529	169,910	37,381	28.21%
406020	Inspections Fees for platting services and establishment of subdivisions.							
	101000-191000 Private Development	0.05%	67.47%	275,000	340,000	280,000	(60,000)	(17.65%)
	101000-722279 IGC PW-Unalloc	-	-	3,650	3,650	-	(3,650)	(100.00%)
	101000-732200 Survey	-	-	7,560	7,560	-	(7,560)	(100.00%)
	101000-732400 Watershed Management	0.03%	32.53%	244,610	244,610	135,000	(109,610)	(44.81%)
	101000-787000 Signals	-	-	2,440	2,440	-	(2,440)	(100.00%)
	101000-788000 Safety	-	-	8,380	8,380	-	(8,380)	(100.00%)
	101000-789000 Signal Operations	-	-	5,080	5,080	-	(5,080)	(100.00%)
	141000-743000 Street Maintenance Operations	-	-	6,170	6,170	-	(6,170)	(100.00%)
	Total	0.08%	100.00%	552,890	617,890	415,000	(202,890)	(32.84%)
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%	29.41%	4,000	8,290	5,000	(3,290)	(39.69%)
	101000-788000 Safety	0.00%	70.59%	25,000	26,200	12,000	(14,200)	(54.20%)
	Total	0.00%	100.00%	29,000	34,490	17,000	(17,490)	(50.71%)
406050	Platting Fees Fees charged for administration of zoning ordinance and subdivision regulations (platting, inspection of improvements, etc.).							
	101000-190300 Zoning & Platting	0.07%	93.35%	336,375	350,765	350,765	-	-
	101000-732200 Survey	0.00%	6.65%	25,000	25,000	25,000	-	-
	Total	0.07%	100.00%	361,375	375,765	375,765	-	-
406060	Zoning Fees Fees assessed for rezoning and conditional use applications.							
	101000-190300 Zoning & Platting	0.09%	100.00%	420,000	449,970	449,970	-	-
406080	Lease & Rental Revenue-HLB Lease and rental income from Heritage Land Bank properties.							
	221000-122100 Heritage Land Bank	0.04%	100.00%	86,135	86,135	185,366	99,231	115.20%

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406090	Pipeline in ROW Fees Permit costs for pipelines crossing Municipal land.							
	221000-122100 Heritage Land Bank	0.01%	100.00%	62,899	62,899	66,427	3,528	5.61%
406110	Sale of Publications Fees charged for the sale of maps, publications and regulations to the public.							
	101000-190200 Physical Planning	0.00%	10.66%	500	500	500	-	-
	101000-190300 Zoning & Platting	0.00%	46.70%	2,000	2,190	2,190	-	-
	101000-613000 Customer Service	0.00%	42.64%	-	-	2,000	2,000	100.00%
	101000-613000 Marketing & Customer Service	-	-	4,000	4,000	-	(4,000)	(100.00%)
	Total	0.00%	100.00%	6,500	6,690	4,690	(2,000)	(29.90%)
406120	Rezoning Inspections Fees charged for rezoning inspections.							
	101000-192020 Land Use Enforcement	0.01%	100.00%	42,500	62,450	61,000	(1,450)	(2.32%)
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	-	-	188,880	-	-	-	-
	101000-246000 Community Health Nursing	0.04%	100.00%	-	188,880	188,880	-	-
	Total	0.04%	100.00%	188,880	188,880	188,880	-	-
406170	Sanitary Inspection Fees Inspection and service fees associated with enforcement of Health and Environmental Protection regulations.							
	101000-192050 On-site Water and Wastewater	0.12%	37.21%	535,000	601,950	605,000	3,050	0.51%
	101000-235000 Child Care Licensing	0.01%	2.28%	37,030	37,030	37,030	-	-
	101000-256000 Environmental Health Services	0.19%	60.52%	984,065	984,065	984,065	-	-
	Total	0.31%	100.00%	1,556,095	1,623,045	1,626,095	3,050	0.19%
406180	Reproductive Health Fees Revenue generated from clinic and other services related to Reproductive Health.							
	101000-246000 Community Health Nursing	0.07%	100.00%	370,275	370,275	370,275	-	-

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406220	Transit Advertising Fees Fees for advertising posted on Public Transit coaches.							
	101000-613000 Customer Service	0.06%	100.00%	-	-	316,000	316,000	100.00%
	101000-613000 Marketing & Customer Service	-	-	260,000	260,000	-	(260,000)	(100.00%)
	Total	0.06%	100.00%	260,000	260,000	316,000	56,000	21.54%
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	-	-	135,000	135,000	-	(135,000)	(100.00%)
	101000-622000 Transit Operations	0.31%	100.00%	1,490,343	1,765,000	1,600,000	(165,000)	(9.35%)
	Total	0.31%	100.00%	1,625,343	1,900,000	1,600,000	(300,000)	(15.79%)
406260	Transit Fare Box Receipts Fares collected from passengers of the fixed route system through fare box collections of cash.							
	101000-622000 Transit Operations	0.34%	100.00%	1,409,157	1,509,500	1,740,000	230,500	15.27%
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%	2.52%	3,500	3,500	3,500	-	-
	161000-550100 Parks & Recreation Admin	-	-	5,000	5,000	-	(5,000)	(100.00%)
	161000-550100 Parks & Recreation	0.00%	3.59%	-	-	5,000	5,000	100.00%
	161000-560200 Recreation Facilities	0.00%	0.07%	9,100	100	100	-	-
	161000-560300 Recreation Programs	0.00%	7.19%	160,750	10,000	10,000	-	-
	162000-555100 Eagle River/Chugiak Parks	0.02%	86.63%	120,500	120,500	120,500	-	-
	Total	0.03%	100.00%	298,850	139,100	139,100	-	-
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%	11.33%	70,000	70,000	70,000	-	-
	161000-560200 Recreation Facilities	0.09%	72.00%	320,000	444,750	444,750	-	-
	161000-560300 Recreation Programs	0.01%	6.15%	3,000	38,000	38,000	-	-
	162000-555000 Beach Lake Chalet	0.00%	1.30%	8,000	8,000	8,000	-	-
	162000-555100 Eagle River/Chugiak Parks	0.01%	9.23%	57,000	57,000	57,000	-	-
	Total	0.12%	100.00%	458,000	617,750	617,750	-	-
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	0.14%	74.33%	723,935	723,935	723,935	-	-
	162000-555200 Chugiak Pool	0.05%	25.67%	250,000	250,000	250,000	-	-
	Total	0.19%	100.00%	973,935	973,935	973,935	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2020 % of Total	2020 Revised Distr.	2018 Revised Budget	2019 Revised Budget	2020 Revised Budget	20 v 19 \$ Chg	20 v 19 % Chg
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	3,500	-	-
	161000-560200 Recreation Facilities	0.02%	96.45%	95,000	95,000	95,000	-	-
	Total	0.02%	100.00%	98,500	98,500	98,500	-	-
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	0.01%	8.35%	104,000	44,000	44,000	-	-
	161000-550600 Horticulture	0.01%	12.78%	67,320	67,320	67,320	-	-
	161000-550800 Community Work Service	-	-	15,000	-	-	-	-
	161000-560200 Recreation Facilities	0.08%	78.87%	323,590	415,590	415,590	-	-
	161000-560300 Recreation Programs	-	-	17,000	-	-	-	-
	Total	0.10%	100.00%	526,910	526,910	526,910	-	-
406340	Golf Fees							
	161000-560300 Recreation Programs	0.00%	100.00%	25,000	25,000	25,000	-	-
406350	Library Fees Revenues from on-line database search fees and fees for other miscellaneous library services.							
	101000-536400 Branch Libraries	0.00%	100.00%	-	500	500	-	-
	101000-537100 Library Adult Services	-	-	1,200	1,200	-	(1,200)	(100.00%)
	Total	0.00%	100.00%	1,200	1,700	500	(1,200)	(70.59%)
406370	Fire Service Fees Fire Service Fees							
	106000-355000 Girdwood Fire & Rescue	0.00%	100.00%	-	-	20,000	20,000	100.00%
406380	Ambulance Service Fees Fees associated with Fire Department ambulance transport services.							
	101000-353000 Emergency Medical Services	2.44%	100.00%	9,639,926	9,250,000	12,583,333	3,333,333	36.04%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2020 % of Total	2020 Revised Distr.	2018 Revised Budget	2019 Revised Budget	2020 Revised Budget	20 v 19 \$ Chg	20 v 19 % Chg
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	0.01%	100.00%	100,000	75,000	75,000	-	-
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	0.04%	100.00%	150,000	230,000	200,000	(30,000)	(13.04%)
406420	Fire Inspection Fees Billings for fire inspections performed by the Anchorage Fire Department.							
	131000-342000 Fire Marshal	0.03%	100.00%	125,000	218,000	143,200	(74,800)	(34.31%)
406440	Cemetery Fees Fees for burial, disinterment and grave use permits.							
	101000-271000 Anchorage Memorial Cemetery	0.06%	100.00%	322,634	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%	100.00%	4,200	4,400	4,000	(400)	(9.09%)
406490	DWI Impnd/Admin Fees							
	101000-115200 Criminal	0.06%	56.86%	245,020	245,020	290,000	44,980	18.36%
	101000-142300 Reprographics	-	-	500	500	-	(500)	(100.00%)
	151000-462400 Patrol Staff	0.04%	43.14%	104,687	104,687	220,000	115,313	110.15%
	Total	0.10%	100.00%	350,207	350,207	510,000	159,793	45.63%
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	-	-



## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2020 % of Total	2020 Revised Distr.	2018 Revised Budget	2019 Revised Budget	2020 Revised Budget	20 v 19 \$ Chg	20 v 19 % Chg
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%	246,750	246,750	246,750	-	-
406520	Animal Drop-Off Fees							
	101000-225000 Animal Care & Control	0.01%	100.00%	29,000	29,000	29,000	-	-
406530	Incarceration Cost Recovery Recovery of expenses for incarceration.							
	151000-462400 Patrol Staff	0.03%	100.00%	210,000	359,000	152,000	(207,000)	(57.66%)
406540	Other Charges For Services							
	101000-122200 Real Estate Services	-	-	7,981	7,981	-	(7,981)	(100.00%)
406550	Address Fees Fees received from the public for specific street addresses.							
	101000-190400 GIS Addressing	0.00%	100.00%	25,000	26,230	23,500	(2,730)	(10.41%)
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%	4.75%	40,000	40,000	40,000	-	-
	161000-560200 Recreation Facilities	0.00%	0.06%	500	500	500	-	-
	161000-560400 Aquatics	0.05%	29.71%	250,000	250,000	250,000	-	-
	164000-131300 Public Finance and Investment	0.11%	65.48%	416,000	372,296	551,000	178,704	48.00%
	Total	0.16%	100.00%	706,500	662,796	841,500	178,704	26.96%
406570	Micro-Fiche Fees							
	101000-135100 Property Appraisal	0.00%	100.00%	2,000	2,000	100	(1,900)	(95.00%)
406580	Copier Fees Revenue generated from coin operated copiers Municipal wide.							
	101000-102000 Clerk	0.00%	0.28%	300	300	100	(200)	(66.67%)
	101000-135100 Property Appraisal	0.00%	0.28%	680	680	100	(580)	(85.29%)
	101000-187100 Benefits	0.00%	0.42%	150	150	150	-	-
	101000-190200 Physical Planning	0.00%	1.69%	600	600	600	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2020 % of Total	2020 Revised Distr.	2018 Revised Budget	2019 Revised Budget	2020 Revised Budget	20 v 19 \$ Chg	20 v 19 % Chg
	101000-535500 Library Administration	0.00%	28.21%	-	10,000	10,000	-	-
	101000-536400 Branch Libraries	0.00%	25.39%	9,000	9,000	9,000	-	-
	101000-537100 Library Adult Services	0.00%	18.34%	15,000	14,500	6,500	(8,000)	(55.17%)
	163000-192030 Building Inspection	0.00%	25.39%	8,000	8,500	9,000	500	5.88%
	Total	0.01%	100.00%	33,730	43,730	35,450	(8,280)	(18.93%)
406600	Late Fees Late payment penalty on miscellaneous accounts receivable.							
	101000-134200 Revenue Management	0.00%	100.00%	10,000	10,000	8,000	(2,000)	(20.00%)
406610	Computer Time Fees							
	101000-132300 Payroll	0.00%	50.00%	1,000	1,000	100	(900)	(90.00%)
	101000-135100 Property Appraisal	0.00%	50.00%	100	100	100	-	-
	Total	0.00%	100.00%	1,100	1,100	200	(900)	(81.82%)
406620	Reimbursed Cost-ER Reimbursement for various products and services Municipal-wide, including legal transcripts and tapes, Police accident reports, and tax billing information.							
	101000-187100 Benefits	0.02%	100.00%	121,300	121,300	121,300	-	-
406621	Reimbursed Cost-Payroll							
	101000-132300 Payroll	0.00%	100.00%	-	-	4,000	4,000	100.00%
406625	Reimbursed Cost-NonGrant Funded							
	101000-102000 Clerk	0.00%	0.00%	800	800	50	(750)	(93.75%)
	101000-105000 Equal Rights Commission	-	-	3,100	3,100	-	(3,100)	(100.00%)
	101000-115100 Civil Law	0.00%	0.42%	10,000	10,000	10,000	-	-
	101000-115200 Criminal	0.00%	0.21%	10,000	10,000	5,000	(5,000)	(50.00%)
	101000-115400 Muni Attorney Administration	0.01%	2.17%	11,320	51,320	51,320	-	-
	101000-115450 Indigent Defense	0.04%	8.09%	250,000	382,000	191,000	(191,000)	(50.00%)
	101000-121031 Egan Center/Tourism	-	-	15,170	15,170	-	(15,170)	(100.00%)
	101000-122200 Real Estate Services	0.00%	0.64%	15,000	15,000	15,000	-	-
	101000-124700 Risk Management	0.01%	1.53%	-	-	36,000	36,000	100.00%
	101000-132200 Central Accounting	0.00%	0.30%	-	-	7,000	7,000	100.00%
	101000-132300 Payroll	-	-	3,000	3,000	-	(3,000)	(100.00%)
	101000-134200 Revenue Management	0.12%	27.30%	413,420	697,533	644,387	(53,146)	(7.62%)
	101000-134600 Tax Billing	0.00%	0.08%	1,800	1,800	1,800	-	-
	101000-135100 Property Appraisal	0.00%	0.04%	-	-	1,000	1,000	100.00%
	101000-138100 Purchasing Services	0.05%	11.23%	105,000	255,000	265,000	10,000	3.92%
	101000-142300 Reprographics	-	-	5,000	5,000	-	(5,000)	(100.00%)
	101000-184500 Employment	0.00%	0.02%	-	-	400	400	100.00%
	101000-191000 Private Development	0.00%	0.85%	25,000	25,000	20,000	(5,000)	(20.00%)
	101000-353000 Emergency Medical Services	0.00%	0.06%	-	-	1,500	1,500	100.00%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2020 % of Total	2020 Revised Distr.	2018 Revised Budget	2019 Revised Budget	2020 Revised Budget	20 v 19 \$ Chg	20 v 19 % Chg
101000-630000	Vehicle Maintenance	0.00%	0.13%	-	-	3,000	3,000	100.00%
101000-640000	Non-Vehicle Maintenance	0.00%	0.08%	-	-	2,000	2,000	100.00%
101000-710500	Facility Maintenance	0.00%	0.00%	100	100	100	-	-
101000-722100	Public Art	0.00%	0.42%	20,000	20,000	10,000	(10,000)	(50.00%)
101000-774000	Communications	0.00%	0.08%	2,000	2,000	2,000	-	-
101000-785000	Paint and Signs	0.00%	0.04%	-	-	1,000	1,000	100.00%
101000-787000	Signals	0.00%	0.00%	-	-	100	100	100.00%
101000-789000	Signal Operations	0.01%	2.97%	70,000	70,000	70,000	-	-
119000-744900	Chugiak/Birchwood/Eagle River	0.00%	1.06%	25,000	25,000	25,000	-	-
131000-342000	Fire Marshal	0.00%	0.00%	-	-	100	100	100.00%
131000-352000	Anchorage Fire & Rescue	0.00%	0.04%	-	-	1,000	1,000	100.00%
131000-372000	AFD Shop	0.00%	0.04%	-	-	1,000	1,000	100.00%
141000-747000	Street Lighting	0.00%	0.08%	-	2,000	2,000	-	-
151000-411100	Chief of Police	0.02%	4.12%	97,155	97,155	97,155	-	-
151000-460500	Reimbursed Costs	0.06%	12.71%	300,000	300,000	300,000	-	-
151000-462200	Special Assignments	0.01%	1.80%	42,500	42,500	42,500	-	-
151000-462400	Patrol Staff	0.00%	0.10%	2,400	2,400	2,400	-	-
151000-473400	Vice	0.00%	0.45%	10,600	10,600	10,600	-	-
151000-483100	Crime Lab	0.00%	0.30%	7,100	7,100	7,100	-	-
151000-483300	Police Property & Evidence	0.00%	0.08%	1,800	1,800	1,800	-	-
151000-484200	Police Records	0.02%	4.45%	105,000	105,000	105,000	-	-
162000-555100	Eagle River/Chugiak Parks	0.01%	1.10%	26,002	26,002	26,002	-	-
164000-131300	Public Finance and Investment	0.07%	16.13%	402,018	500,660	380,660	(120,000)	(23.97%)
602000-124800	Self Insurance	0.00%	0.85%	-	-	20,000	20,000	100.00%
	<b>Total</b>	<b>0.46%</b>	<b>100.00%</b>	<b>1,980,285</b>	<b>2,687,040</b>	<b>2,359,974</b>	<b>(327,066)</b>	<b>(12.17%)</b>
406640	Parking Garages & Lots							
101000-122200	Real Estate Services	0.00%	60.09%	50,171	50,171	25,000	(25,171)	(50.17%)
101000-189110	Areawide Taxes/Reserves	0.00%	39.91%	16,601	16,601	16,601	-	-
	<b>Total</b>	<b>0.01%</b>	<b>100.00%</b>	<b>66,772</b>	<b>66,772</b>	<b>41,601</b>	<b>(25,171)</b>	<b>(37.70%)</b>
406660	Lost Book Reimbursement Reimbursement for lost books and library materials.							
101000-536400	Branch Libraries	0.00%	13.33%	2,000	2,000	2,000	-	-
101000-537200	Library Circulation	0.00%	86.67%	23,000	23,000	13,000	(10,000)	(43.48%)
	<b>Total</b>	<b>0.00%</b>	<b>100.00%</b>	<b>25,000</b>	<b>25,000</b>	<b>15,000</b>	<b>(10,000)</b>	<b>(40.00%)</b>
406672	Passport Fees US Passport Processing Fees							
101000-536400	Branch Libraries	0.00%	31.03%	-	500	4,500	4,000	800.00%
101000-537100	Library Adult Services	-	-	-	500	-	(500)	(100.00%)
101000-537200	Library Circulation	0.00%	68.97%	-	1,000	10,000	9,000	900.00%
	<b>Total</b>	<b>0.00%</b>	<b>100.00%</b>	<b>-</b>	<b>2,000</b>	<b>14,500</b>	<b>12,500</b>	<b>625.00%</b>
407010	SOA Traffic Court Fines Revenue received from the court system for violations of municipal codes.							
101000-467100	Highway Patrol	0.05%	11.63%	250,000	250,000	250,000	-	-
151000-462400	Patrol Staff	0.37%	88.37%	1,370,000	2,348,000	1,899,000	(449,000)	(19.12%)

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2020 % of Total	2020 Revised Distr.	2018 Revised Budget	2019 Revised Budget	2020 Revised Budget	20 v 19 \$ Chg	20 v 19 % Chg
	Total	0.42%	100.00%	1,620,000	2,598,000	2,149,000	(449,000)	(17.28%)
407020	SOA Trial Court Fines							
	151000-462400 Patrol Staff	0.28%	100.00%	1,810,000	2,832,000	1,460,000	(1,372,000)	(48.45%)
407030	Library Fines Revenue generated from fines on overdue books and materials.							
	101000-536400 Branch Libraries	-	-	43,000	42,000	-	(42,000)	(100.00%)
	101000-537200 Library Circulation	-	-	58,500	57,500	-	(57,500)	(100.00%)
	Total	-	-	101,500	99,500	-	(99,500)	(100.00%)
407040	APD Counter Fines							
	151000-462400 Patrol Staff	0.37%	100.00%	1,173,008	1,403,647	1,900,000	496,353	35.36%
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%	0.30%	5,000	1,000	1,000	-	-
	101000-192020 Land Use Enforcement	0.00%	2.97%	-	8,000	10,000	2,000	25.00%
	101000-192080 Right-of-Way	0.00%	0.30%	-	1,000	1,000	-	-
	101000-225000 Animal Care & Control	0.01%	12.84%	43,250	43,250	43,250	-	-
	151000-462400 Patrol Staff	0.05%	83.30%	280,656	280,656	280,656	-	-
	Total	0.07%	100.00%	329,906	334,906	336,906	2,000	0.60%
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	0.01%	100.00%	120,000	120,000	50,000	(70,000)	(58.33%)
407070	Zoning Enforcement Fines							
	101000-192020 Land Use Enforcement	-	-	8,000	-	-	-	-
	101000-192080 Right-of-Way	-	-	1,000	-	-	-	-
	Total	-	-	9,000	-	-	-	-
407100	Curfew Fines Revenues received for violation of curfew.							
	151000-462400 Patrol Staff	0.00%	100.00%	8,800	8,800	2,000	(6,800)	(77.27%)

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2020 % of Total	2020 Revised Distr.	2018 Revised Budget	2019 Revised Budget	2020 Revised Budget	20 v 19 \$ Chg	20 v 19 % Chg
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	1,000	(8,000)	(88.89%)
408060	Other Collection Revenues							
	101000-323000 AFD Communications	0.03%	100.00%	170,000	170,000	170,000	-	-
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	100	(1,400)	(93.33%)
408390	Insurance Recoveries							
	141000-743000 Street Maintenance Operations	0.00%	16.95%	11,500	11,500	11,500	-	-
	141000-747000 Street Lighting	0.01%	83.05%	58,340	56,340	56,340	-	-
	Total	0.01%	100.00%	69,840	67,840	67,840	-	-
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	0.04%	100.00%	150,000	283,000	226,000	(57,000)	(20.14%)
408405	Lease & Rental Revenue Lease and rental income from meeting and training rooms and Municipal land leases.							
	101000-122200 Real Estate Services	0.07%	82.67%	380,050	380,050	368,420	(11,630)	(3.06%)
	101000-710500 Facility Maintenance	-	-	113,949	113,949	-	(113,949)	(100.00%)
	106000-746000 Street Maint Girdwood	0.00%	1.35%	9,000	6,000	6,000	-	-
	131000-352000 Anchorage Fire & Rescue	0.00%	3.27%	-	-	14,587	14,587	100.00%
	131000-360000 AFD Training Center	0.00%	5.61%	55,000	25,000	25,000	-	-
	161000-550400 Park Property Management	0.00%	2.25%	-	-	10,032	10,032	100.00%
	162000-555100 Eagle River/Chugiak Parks	0.00%	4.85%	21,600	21,600	21,600	-	-
	Total	0.09%	100.00%	579,599	546,599	445,639	(100,960)	(18.47%)

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2020 % of Total	2020 Revised Distr.	2018 Revised Budget	2019 Revised Budget	2020 Revised Budget	20 v 19 \$ Chg	20 v 19 % Chg
408420	Building Rental Library auditorium and meeting room rental fees.							
	101000-535500 Library Administration	0.02%	100.00%	149,140	139,140	100,000	(39,140)	(28.13%)
	101000-536400 Branch Libraries	-	-	3,000	3,000	-	(3,000)	(100.00%)
	Total	0.02%	100.00%	152,140	142,140	100,000	(42,140)	(29.65%)
408430	Amusement Surcharge Revenue generated by collecting a surcharge on tickets sold for admission to the Sullivan Arena.							
	101000-121033 Sullivan Arena	0.00%	100.00%	30,000	30,000	10,000	(20,000)	(66.67%)
408440	ACPA Loan Surcharge \$1 surcharge on PAC event tickets.							
	301000-121035 PAC Revenue Bond	0.06%	100.00%	297,200	302,000	286,000	(16,000)	(5.30%)
408560	Appeal Receipts Fees associated with platting, planning and zoning decisions appealed to the Board of Adjustments.							
	101000-102000 Clerk	0.00%	90.91%	1,000	1,000	1,000	-	-
	163000-192030 Building Inspection	0.00%	9.09%	200	100	100	-	-
	Total	0.00%	100.00%	1,200	1,100	1,100	-	-
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	500	(4,000)	(88.89%)
408580	Miscellaneous Revenues							
	101000-102000 Clerk	0.00%	0.03%	-	-	500	500	100.00%
	101000-138100 Purchasing Services	0.04%	11.02%	160,000	210,000	210,000	-	-
	101000-191000 Private Development	0.00%	0.10%	-	-	2,000	2,000	100.00%
	101000-225000 Animal Care & Control	0.00%	0.00%	50	50	50	-	-
	101000-353000 Emergency Medical Services	0.00%	0.08%	-	-	1,500	1,500	100.00%
	101000-613000 Customer Service	0.00%	0.42%	-	-	8,000	8,000	100.00%
	119000-744900 Chugiak/Birchwood/Eagle River	0.00%	0.08%	1,600	1,600	1,600	-	-
	131000-360000 AFD Training Center	0.00%	1.04%	-	-	19,800	19,800	100.00%
	151000-462400 Patrol Staff	0.01%	3.11%	59,200	59,200	59,200	-	-
	151000-474000 Narcotics Enforcement Unit	0.00%	0.73%	14,000	14,000	14,000	-	-
	151000-483400 Police Impounds	0.00%	1.31%	25,000	25,000	25,000	-	-
	151000-483500 APD Communications Center	0.01%	1.76%	33,500	33,500	33,500	-	-
	151000-484200 Police Records	0.00%	0.79%	15,000	15,000	15,000	-	-
	164000-131300 Public Finance and Investment	0.29%	79.52%	1,570,000	1,515,062	1,515,062	-	-
	Total	0.37%	100.00%	1,878,350	1,873,412	1,905,212	31,800	1.70%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2020 % of Total	2020 Revised Distr.	2018 Revised Budget	2019 Revised Budget	2020 Revised Budget	20 v 19 \$ Chg	20 v 19 % Chg
430030	Restricted Contributions							
	101000-106000 Internal Audit	0.03%	100.00%	134,638	136,489	139,331	2,842	2.08%
440010	GCP CshPool ST-Int(MOA/ML&P) Accrued interest earned on investments throughout the Municipality.(MOA/ML&P)							
	101000-189110 Areawide Taxes/Reserves	0.11%	43.41%	888,060	1,357,000	567,000	(790,000)	(58.22%)
	104000-189121 Chugiak Taxes & Reserves	0.01%	2.68%	26,160	59,000	35,000	(24,000)	(40.68%)
	105000-189125 Glen Alps Taxes/Reserves	0.00%	0.46%	4,146	10,000	6,000	(4,000)	(40.00%)
	106000-189130 Girdwood Taxes/Reserves	0.00%	1.61%	20,814	37,000	21,000	(16,000)	(43.24%)
	111000-189140 Birchtree/Elmore LRSA	0.00%	0.46%	4,954	11,000	6,000	(5,000)	(45.45%)
	112000-189145 Campbell Airstrip LRSA	0.00%	0.31%	3,487	7,000	4,000	(3,000)	(42.86%)
	113000-189150 Valli Vue LRSA Taxes/Reserves	0.00%	0.31%	5,522	8,000	4,000	(4,000)	(50.00%)
	114000-189155 Skyranch LRSA	0.00%	0.15%	2,093	3,000	2,000	(1,000)	(33.33%)
	115000-189160 Upper Grover LRSA	0.00%	0.00%	725	1,000	10	(990)	(99.00%)
	116000-189165 Ravenwood LRSA	0.00%	0.08%	1,396	2,000	1,000	(1,000)	(50.00%)
	117000-189170 Mt Park LRSA Taxes/Reserves	0.00%	0.08%	1,306	3,000	1,000	(2,000)	(66.67%)
	118000-189175 Mt Park/Robin Hill LRSA	0.00%	0.23%	2,717	6,000	3,000	(3,000)	(50.00%)
	119000-189180 Eagle River RRSA Taxes/Res	0.00%	0.08%	37,044	7,000	1,000	(6,000)	(85.71%)
	121000-189185 Eaglewood Contrib SA	0.00%	0.00%	672	1,000	10	(990)	(99.00%)
	122000-189190 Gateway Contrib SA	0.00%	0.00%	16	10	10	-	-
	123000-189195 Lakehill LRSA Taxes/Reserves	0.00%	0.15%	2,913	5,000	2,000	(3,000)	(60.00%)
	124000-189200 Totem LRSA Taxes Reserves	0.00%	0.08%	926	2,000	1,000	(1,000)	(50.00%)
	125000-189205 Paradise Valley	0.00%	0.00%	364	500	10	(490)	(98.00%)
	126000-189210 SRW Homeowners LRSA	0.00%	0.08%	1,143	2,000	1,000	(1,000)	(50.00%)
	129000-189215 Eagle River SA Taxes/Reserves	0.00%	0.84%	13,125	20,000	11,000	(9,000)	(45.00%)
	131000-189220 Fire SA Taxes/Reserves	0.02%	9.80%	222,924	341,000	128,000	(213,000)	(62.46%)
	141000-189225 Rds & Drainage SA	0.04%	14.47%	291,605	284,000	189,000	(95,000)	(33.45%)
	142000-189230 Talus West LRSA	0.00%	0.77%	11,285	17,000	10,000	(7,000)	(41.18%)
	143000-189235 Upper O'Malley LRSA	0.00%	0.54%	9,019	15,000	7,000	(8,000)	(53.33%)
	144000-189240 Bear Valley LRSA	0.00%	0.00%	557	1,000	10	(990)	(99.00%)
	145000-189245 Rabbit Creek LRSA	0.00%	0.08%	1,666	3,000	1,000	(2,000)	(66.67%)
	146000-189250 Villages Scenic LRSA	0.00%	0.00%	1,053	1,000	10	(990)	(99.00%)
	147000-189255 Sequoia Estates LRSA	0.00%	0.15%	1,687	3,000	2,000	(1,000)	(33.33%)
	148000-189260 Rockhill LRSA Taxes/Reserves	0.00%	0.46%	5,880	11,000	6,000	(5,000)	(45.45%)
	149000-189265 So Goldenview LRSA	0.00%	1.07%	11,869	24,000	14,000	(10,000)	(41.67%)
	150000-189290 Homestead LRSA	0.00%	0.00%	144	1,000	10	(990)	(99.00%)
	151000-189270 Police SA Taxes/Reserves	0.03%	10.03%	268,372	246,000	131,000	(115,000)	(46.75%)
	152000-189295 Turnagain Arm Police SA Tax &	0.00%	0.00%	-	1,000	10	(990)	(99.00%)
	161000-189275 Parks (APRSA) Taxes/Reserves	0.02%	6.05%	78,927	89,000	79,000	(10,000)	(11.24%)
	162000-189280 Parks (ERCPSA)	0.02%	6.66%	76,905	152,000	87,000	(65,000)	(42.76%)
	163000-189285 Bldg Safety SA Taxes/Reserves	(0.02%)	(8.35%)	(43,457)	(155,000)	(109,000)	46,000	(29.68%)
	164000-131300 Public Finance and Investment	0.01%	2.91%	41,185	75,000	38,000	(37,000)	(49.33%)
	202010-123010 Room Tax-Convention Center	0.01%	5.36%	-	132,000	70,000	(62,000)	(46.97%)
	202020-123011 Operating Reserve Conv-CTR	0.02%	6.66%	-	12,000	87,000	75,000	625.00%
	221000-122100 Heritage Land Bank	0.01%	4.98%	80,634	35,000	65,000	30,000	85.71%
	221000-122150 Land Trust Reserves	-	-	50,855	-	-	-	-
	301000-121035 PAC Revenue Bond	0.00%	1.07%	-	-	14,000	14,000	100.00%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2020 % of Total	2020 Revised Distr.	2018 Revised Budget	2019 Revised Budget	2020 Revised Budget	20 v 19 \$ Chg	20 v 19 % Chg
602000-124800	Self Insurance	0.04%	14.09%	240,398	100,000	184,000	84,000	84.00%
607000-144000	Fixed Assets	(0.07%)	(27.79%)	-	(500,000)	(363,000)	137,000	(27.40%)
	Total	0.25%	100.00%	2,369,091	2,429,510	1,306,080	(1,123,430)	(46.24%)
440030	TANS Interest Earnings Interest earnings on Tax Anticipation Notices (TANS). Through 2017, budget and actuals were recorded in account 440040 - Other Short-Term Interest.							
101000-189110	Areawide Taxes/Reserves	0.13%	64.79%	515,029	848,000	692,000	(156,000)	(18.40%)
131000-189220	Fire SA Taxes/Reserves	0.02%	8.52%	84,557	186,000	91,000	(95,000)	(51.08%)
141000-189225	Rds & Drainage SA	0.01%	5.52%	30,748	203,000	59,000	(144,000)	(70.94%)
151000-189270	Police SA Taxes/Reserves	0.04%	19.66%	138,366	424,000	210,000	(214,000)	(50.47%)
161000-189275	Parks (APRSA) Taxes/Reserves	0.00%	1.50%	-	33,000	16,000	(17,000)	(51.52%)
	Total	0.21%	100.00%	768,700	1,694,000	1,068,000	(626,000)	(36.95%)
440040	Other Short-Term Interest Interest earned on other revenues than cash-pool deposits. Through 2017, TANS interest earned budget and actuals were recorded in account 440040 - Other Short-Term Interest but are recorded in 440030 - TANS Interest Earnings beginning in 2018.							
101000-189110	Areawide Taxes/Reserves	0.00%	12.57%	24,000	24,000	24,000	-	-
221000-122100	Heritage Land Bank	0.01%	14.14%	-	27,000	27,000	-	-
602000-124800	Self Insurance	0.03%	73.30%	15,000	140,000	140,000	-	-
	Total	0.04%	100.00%	39,000	191,000	191,000	-	-
450010	Contributions from Other Funds Contributions received from other municipal funds.							
101000-137079	IGC-CFO-UnAlloc	0.40%	38.70%	-	-	2,055,359	2,055,359	100.00%
101000-189110	Areawide Taxes/Reserves	0.13%	12.95%	-	-	687,994	687,994	100.00%
119000-189180	Eagle River RRSA Taxes/Res	0.02%	1.82%	96,550	96,550	96,550	-	-
202010-123010	Room Tax-Convention Center	0.13%	13.07%	605,618	625,215	694,445	69,230	11.07%
602000-124800	Self Insurance	0.34%	33.46%	-	-	1,777,000	1,777,000	100.00%
	Total	1.03%	100.00%	702,168	721,765	5,311,348	4,589,583	635.88%
450040	Contribution from MOA Trust Fund AMC 6.50.060 Contributions from the MOA Trust Fund							
101000-189110	Areawide Taxes/Reserves	2.59%	100.00%	6,300,000	6,500,000	13,400,000	6,900,000	106.15%



## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2020 % of Total	2020 Revised Distr.	2018 Revised Budget	2019 Revised Budget	2020 Revised Budget	20 v 19 \$ Chg	20 v 19 % Chg
450060	MUSA/MESA AMC 26.10.025 (AWWU, ML&P, SWS) Revenue from Municipal Utility Service Assessment (MUSA); AMC 11.50.280 (Port) and AMC 11.60.205 (Merrill Field) 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 (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	5.69%	100.00%	25,776,673	26,930,459	29,414,084	2,483,625	9.22%
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 (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	-	-	437,523	448,095	-	(448,095)	(100.00%)
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	0.64%	100.00%	2,440,022	843,800	3,296,286	2,452,486	290.65%
460030	Premium On Bond Sales							
	101000-121036 Debt Service - Fund 101	0.00%	0.02%	-	-	23	23	100.00%
	101000-124200 Office of Emergency	0.00%	0.10%	-	-	98	98	100.00%
	101000-215000 AHD Debt Service	0.00%	0.01%	-	-	7	7	100.00%
	101000-271000 Anchorage Memorial Cemetery	0.00%	0.03%	-	-	33	33	100.00%
	101000-353000 Emergency Medical Services	0.00%	4.29%	-	-	4,364	4,364	100.00%
	101000-611000 Transit Administration	0.00%	1.08%	-	-	1,102	1,102	100.00%
	131000-352000 Anchorage Fire & Rescue	0.00%	0.81%	-	-	828	828	100.00%
	141000-767100 Assess/Non-Assess Debt	0.02%	91.76%	-	-	93,282	93,282	100.00%
	151000-485000 Police Debt Service	0.00%	0.85%	-	-	867	867	100.00%
	161000-551000 Debt Service - Fund 161	0.00%	1.04%	-	-	1,055	1,055	100.00%
	Total	0.02%	100.00%	-	-	101,659	101,659	100.00%
460070	MOA Property Sales Revenue generated from the sale of unclaimed property and salvage equipment.							
	101000-622000 Transit Operations	0.02%	46.91%	-	-	91,000	91,000	100.00%
	151000-462400 Patrol Staff	0.01%	30.93%	180,000	180,000	60,000	(120,000)	(66.67%)
	151000-483300 Police Property & Evidence	0.00%	7.73%	15,000	15,000	15,000	-	-

### Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Budget Unit	2020 % of Total	2020 Revised Distr.	2018 Revised Budget	2019 Revised Budget	2020 Revised Budget	20 v 19 \$ Chg	20 v 19 % Chg
151000-483400	Police Impounds	0.01%	14.43%	80,000	80,000	28,000	(52,000)	(65.00%)
	Total	0.04%	100.00%	275,000	275,000	194,000	(81,000)	(29.45%)
<b>Local, State and Federal Revenues Total</b>		<b>100.00%</b>		<b>482,598,381</b>	<b>493,597,916</b>	<b>516,553,835</b>	<b>22,955,919</b>	<b>4.65%</b>

## Tax Limit Calculation

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

Line		2019		2020		Line
		at Revised		at Revised		
1	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>					1
2	Real/Personal Property Taxes to be Collected	283,527,018		287,778,391		2
3	Auto Tax	11,097,356		10,606,323		3
4	Tobacco Tax	22,000,000		21,200,000		4
5	Aircraft Tax	202,000		194,000		5
6	Marijuana Sales Tax	3,057,876		4,000,000		6
7	Motor Vehicle Rental Tax	6,500,000		7,100,000		7
8	Fuel Excise Tax	11,600,000		13,900,000		8
9	Payment in Lieu of Taxes (State & Federal)	900,000		986,000		9
10	MUSA/MESA	26,698,096		28,110,234		10
11	Step 1 Total	365,582,346		373,874,948		11
12						12
13	<u>Step 2: Back out Prior Year's Exclusions Not Subject to Tax Limit</u>					13
14	Judgments/Legal Settlements (One-Time)	(4,717,407)		(2,739,051)		14
15	Debt Service (One-Time)	(56,988,171)		(56,473,813)		15
16	Step 2 Total	(61,705,578)		(59,212,864)		16
17						17
18	Tax Limit Base (before Adjustment for Population and CPI)	303,876,768		314,662,084		18
19						19
20	<u>Step 3: Adjust for Population, Inflation</u>					20
21	Population 5 Year Average	-0.40%	(1,215,510)	-0.60%	(1,887,970)	21
22	Change in Consumer Price Index 5 Year Average	1.20%	3,646,520	1.20%	3,775,950	22
23	Step 3 Total	0.80%	2,431,010	0.60%	1,887,980	23
24						24
25	<b>The Base for Calculating Following Year's Tax Limit</b>	<b>306,307,778</b>		<b>316,550,064</b>		25
26						26
27	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>					27
28	New Construction	3,647,965		4,493,027		28
29	Taxes Authorized by Voter-Approved Ballot - O&M	896,000		299,500		29
30	Judgments/Legal Settlements (One-Time)	2,739,051		1,981,050		30
31	Debt Service (One-Time)	56,473,813		54,091,332		31
32	Step 4 Total	63,756,829		60,864,909		32
33						33
34	<b>Limit on ALL Taxes that can be collected</b>	<b>370,064,607</b>		<b>377,414,973</b>		34
35						35
36	<u>Step 5: To determine limit on property taxes, back out other taxes</u>					36
37	Automobile Tax	(10,606,323)		(10,508,117)		37
38	Tobacco Tax	(21,200,000)		(20,000,000)		38
39	Aircraft Tax	(194,000)		(182,000)		39
40	Marijuana Sales Tax	(4,000,000)		(4,100,000)		40
41	Motor Vehicle Rental Tax	(7,100,000)		(7,300,000)		41
42	Fuel Excise Tax	(13,900,000)		(13,440,000)		42
43	Payment in Lieu of Taxes (State & Federal)	(986,000)		(973,000)		43
44	MUSA/MESA	(28,110,234)		(30,093,992)		44
45	Step 5 Total	(86,096,557)		(86,597,109)		45
46						46
47	<b>Limit on PROPERTY Taxes that can be collected</b>	<b>283,968,050</b>		<b>290,817,864</b>		47
48						48
49	Add General Government use of tax capacity within the Tax Cap	3,810,341		1,773,683		49
50						50
51	<b>Limit on PROPERTY Taxes that can be collected within the Tax Cap</b>	<b>287,778,391</b>		<b>292,591,547</b>		51
52						52
53	<u>Step 6: Determine property taxes to be collected if different than Limit on Property Taxes that can be collected</u>					53
54	Property taxes to be collected based on spending decisions minus other available revenue.					54
55						55
56	<b>Property taxes TO BE COLLECTED</b>	<b>287,778,391</b>		<b>292,591,547</b>		56
57						57
58	<b>Amount below limit on property taxes that can be collected ("under the cap")</b>	-		-		58

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 2020 total property taxes "outside the cap" is **\$19,684,581**, making the total of all property taxes to be collected for General Government **\$312,276,128**.

Summary

2020 Revised General Government Budget and Property Tax by Fund - Inside/Outside Tax Cap

Fund	Description	Direct Costs			IGCs			Function Cost	Revenues			Fund Balance			Tax Cost	03/25/2020 Assessed Valuation	Mill Rate	Max Mill Rate
		2020 Approved	2020 Revised Changes	2020 Revised	2020 Approved	2020 Revised Changes	2020 Revised		2020 Approved	2020 Revised Changes	2020 Revised	2020 Approved	2020 Revised Changes	2020 Revised				
101000	Areawide	171,091,185	842,874	171,934,059	(24,187,451)	1,812,880	(22,374,571)	149,559,488	147,698,727	5,847,454	153,546,181	-	869,765	869,765	(4,856,458)	34,710,973,722	(0.14)	
131000	Anchorage Fire Servi	71,183,951	174,179	71,358,130	10,513,426	(557,364)	9,956,062	81,314,192	2,850,863	18,318	2,869,181	-	(3,132,403)	(3,132,403)	81,577,414	32,427,158,774	2.52	
141000	Anchorage Roads/Dr	72,361,270	130,180	72,491,450	2,627,319	(107,025)	2,520,294	75,011,744	3,278,797	79,040	3,357,837	-	2,686,413	2,686,413	68,967,494	27,184,869,738	2.54	
151000	Anchorage Police Ser	120,951,946	(530,410)	120,421,536	8,657,499	896,830	9,554,329	129,975,865	10,974,369	(1,015,101)	9,959,268	(1,879,000)	(4,794,551)	(6,673,551)	126,690,148	33,999,041,015	3.73	
161000	Anchorage Parks & R	19,075,731	(594,357)	18,481,374	4,985,320	141,857	5,127,177	23,608,551	2,917,430	(1,942)	2,915,488	-	480,114	480,114	20,212,949	29,844,286,140	0.68	
	Total Funds within Tax Cap	454,664,083	22,466	454,686,549	2,596,113	2,187,178	4,783,291	459,469,840	167,720,186	4,927,769	172,647,955	(1,879,000)	(3,890,662)	(5,769,662)	292,591,547			
	MOA Tax Cap (Over)/Under Tax Cap														292,591,547			
															-			
163000	Building Safety Serv	6,458,874	20,609	6,479,483	1,562,655	38,152	1,600,807	8,080,290	6,666,110	-	6,666,110	1,355,419	58,761	1,414,180	-			
164000	Public Finance Invest	1,883,923	(46,380)	1,837,543	267,133	(37,989)	229,144	2,066,687	2,426,018	58,704	2,484,722	(274,962)	(143,073)	(418,035)	-			
202010	Convention Ctr Ops F	6,471,950	-	6,471,950	-	-	-	6,471,950	10,326,867	(74,128)	10,252,739	(3,854,917)	74,128	(3,780,789)	-			
202020	Convention Ctr Ops F	8,426,785	(49,056)	8,377,729	-	-	-	8,377,729	8,550,536	(48,890)	8,501,646	(123,751)	(166)	(123,917)	-			
221000	Heritage Land Bank (	697,214	3,009	700,223	337,984	(10,571)	327,413	1,027,626	513,703	-	513,703	521,495	(7,562)	513,933	-			
301000	Revenue Bond Paym	300,000	-	300,000	-	-	-	300,000	300,000	-	300,000	-	-	-	-			
602000	Self-Insurance (1248)	10,141,437	1,770,471	11,911,908	(9,594,544)	(155,265)	(9,749,809)	2,162,099	324,000	1,797,000	2,121,000	222,893	(181,794)	41,099	-			
607000	Management Informa	32,911,034	(449,691)	32,461,343	(29,652,162)	449,690	(29,202,472)	3,258,871	(363,000)	-	(363,000)	3,621,872	(1)	3,621,871	-			
	Total Funds Non-Tax	67,291,217	1,248,962	68,540,179	(37,078,934)	284,017	(36,794,917)	31,745,262	28,744,234	1,732,686	30,476,920	1,468,049	(199,707)	1,268,342	-			
103000	Areawide EMS Lease	-	829,029	829,029	-	-	-	829,029	-	-	-	-	-	-	829,029	34,710,973,722	0.02	-
104000	Chugiak Fire SA (354	1,030,217	(35,993)	994,224	331,292	9,633	340,925	1,335,149	63,887	(80)	63,807	-	-	-	1,271,342	1,271,341,732	1.00	1.00
105000	Glen Alps SA (74500	292,217	922	293,139	30,000	-	30,000	323,139	13,956	(23)	13,933	-	-	-	309,206	112,438,698	2.75	2.75
106000	Girdwood Valley SA (	897,121	-	897,121	240,584	22,108	262,692	1,159,813	19,206	19,965	39,171	-	-	-	1,120,642		1.82	
106000	Girdwood Valley SA (	686,000	5,000	691,000	329	(32)	297	691,297	14,687	(27)	14,660	-	-	-	676,637		1.10	
106000	Girdwood Valley SA (	315,696	23,570	339,266	79,202	1,441	80,643	419,909	13,759	(13)	13,746	-	-	-	406,163		0.66	
106000	Girdwood Valley SA (	1,014,658	1,358	1,016,016	74,526	(3,700)	70,826	1,086,842	27,723	(40)	27,683	-	-	-	1,059,159		1.72	
106000	Girdwood Valley SA T	2,913,475	29,928	2,943,403	394,641	19,817	414,458	3,357,861	75,375	19,885	95,260	-	-	-	3,262,601	615,757,008	5.30	6.00
111000	Birch Tree/Elmore LR	261,938	1,489	263,427	27,000	-	27,000	290,427	6,658	-	6,658	-	-	-	283,769	189,179,107	1.50	1.50
112000	Section 6/Campbell A	164,038	1,608	165,646	(11,950)	-	(11,950)	153,696	4,675	-	4,675	-	-	-	149,021	119,216,973	1.25	1.50
113000	Valli Vue Estates LRS	106,295	(2,981)	103,314	11,300	-	11,300	114,614	4,169	-	4,169	-	-	-	110,445	78,889,276	1.40	1.40
114000	Skyranch Estates LRS	31,062	(748)	30,314	3,300	-	3,300	33,614	2,101	-	2,101	-	-	-	31,513	24,240,937	1.30	1.30
115000	Upper Grover LRSA (	15,997	(118)	15,879	1,500	-	1,500	17,379	89	-	89	-	-	-	17,290	17,289,604	1.00	1.00
116000	Ravenwood LRSA (7	17,358	(561)	16,797	1,800	-	1,800	18,597	1,084	-	1,084	-	-	-	17,513	11,675,084	1.50	1.50
117000	Mt. Park Estates LRS	29,984	832	30,816	3,100	-	3,100	33,916	1,116	-	1,116	-	-	-	32,800	32,799,699	1.00	1.00
118000	MT Park/Robin Hill R	136,511	(608)	135,903	14,600	-	14,600	150,503	3,443	-	3,443	-	-	-	147,060	113,123,429	1.30	1.30
119000	CBERRRSA (744900	3,625,894	6,631	3,632,525	117,932	740	118,672	3,751,197	296,360	(649)	295,711	-	-	-	3,455,486		0.95	1.10
119000	CBERRRSA (747300	3,538,074	-	3,538,074	-	-	-	3,538,074	-	-	-	-	-	-	3,538,074		0.97	1.00
119000	CBERRRSA Total	7,163,968	6,631	7,170,599	117,932	740	118,672	7,289,271	296,360	(649)	295,711	-	-	-	6,993,560	3,642,971,977	1.92	2.10
121000	Eaglewood Contrib R	96,579	8	96,587	6,900	-	6,900	103,487	122	-	122	-	-	-	103,365	272,013,594	0.38	0.38
122000	Gateway Contrib RSA	2,016	12	2,028	200	-	200	2,228	31	-	31	-	-	-	2,197	7,577,414	0.29	0.29
123000	Lakehill LRSA (74510	48,233	(1,423)	46,810	4,900	-	4,900	51,710	2,216	-	2,216	-	-	-	49,494	32,995,918	1.50	1.50
124000	Totem LRSA (745200	25,634	(657)	24,977	2,600	-	2,600	27,577	1,025	-	1,025	-	-	-	26,552	26,552,273	1.00	1.50
125000	Paradise Valley South	13,913	105	14,018	1,500	-	1,500	15,518	20	-	20	-	-	-	15,498	15,497,566	1.00	1.00
126000	SRW Homeowners L	50,448	2,924	53,372	5,500	-	5,500	58,872	1,141	-	1,141	-	-	-	57,731	38,487,231	1.50	1.50
129000	Eagle River Street Lig	280,001	(6,261)	273,740	76,171	(3,853)	72,318	346,058	22,523	-	22,523	-	-	200,000	1,235,346,055	0.10	0.50	
142000	Talus West LRSA (74	140,727	(1,416)	139,311	14,700	-	14,700	154,011	10,396	-	10,396	-	-	-	143,615	110,473,130	1.30	1.30
143000	Upper O'Malley LRSA	619,921	4,647	624,568	65,000	-	65,000	689,568	9,303	-	9,303	-	-	-	680,265	340,132,615	2.00	2.00
144000	Bear Valley LRSA (74	45,849	(112)	45,737	4,800	-	4,800	50,537	190	-	190	-	-	-	50,347	33,564,567	1.50	1.50
145000	Rabbit Crk View & Hi	103,709	79	103,788	10,600	-	10,600	114,388	2,171	-	2,171	-	-	-	112,217	44,886,925	2.50	2.50
146000	Villages Scenic Parky	21,750	(1,347)	20,403	2,300	-	2,300	22,703	20	-	20	-	-	-	22,683	22,682,660	1.00	1.00
147000	Sequoia Estates LRS	17,562	(434)	17,128	1,800	-	1,800	18,928	2,010	-	2,010	-	-	-	16,918	11,278,808	1.50	1.50
148000	Rockhill LRSA (74310	49,786	(3,643)	46,143	4,800	-	4,800	50,943	6,011	-	6,011	-	-	-	44,932	29,954,715	1.50	1.50
149000	South Goldenview RF	617,274	5,436	622,710	65,000	-	65,000	687,710	16,601	-	16,601	-	-	-	671,109	372,838,186	1.80	1.80
150000	Homestead LRSA (74	21,380	112	21,492	2,100	-	2,100	23,592	20	-	20	-	-	-	23,572	18,132,226	1.30	1.30
152000	Turnagain Arm Police	-	24,147	24,147	29,472	(28,788)	684	24,831	20	-	20	29,452	(21,448)	8,004	16,807	96,175,700	0.17	0.50
162000	ER/Chugiak Parks &	164,619	(18,587)	146,032	-	-	-	146,032	-	-	-	-	-	-	146,032		0.04	-
162000	ER/Chugiak Parks &	3,420,397	(154,309)	3,266,088	828,911	22,274	851,185	4,117,273	586,966	-	586,966	-	-	-	3,530,307		0.90	0.90
162000	ER/Chugiak Parks &	388,721	3,535	392,256	-	-	-	392,256	-	-	-	-	-	-	392,256		0.10	0.10
162000	ER/Chugiak Parks &	3,973,737	(169,361)	3,804,376	828,911	22,274	851,185	4,655,561	586,966	-	586,966	-	-	-	4,068,595	3,922,562,985	1.04	1.00
	Total Funds Outside	18,291,579	682,246	18,973,825	2,051,769													

## Property Tax Calculation by Fund

Fund	Description	Assessed Values at 03/25/2020	2020 Revised Budget Tax Cost	2020 Mill Rate
101000	Areawide General Fund	34,710,973,722	(4,856,458)	(0.14)
103000	Areawide EMS Lease	34,710,973,722	829,029	0.02
104000	Chugiak Fire Service Area	1,271,341,732	1,271,342	1.00
105000	Glen Alps Service Area	112,438,698	309,206	2.75
106000	Girdwood Valley Service Area	615,757,008	3,262,601	5.30
111000	Birchtree/Elmore LRSA	189,179,107	283,769	1.50
112000	Section 6/Campbell Airstrip LRSA	119,216,973	149,021	1.25
113000	Valli Vue Estates LRSA	78,889,276	110,445	1.40
114000	Skyranch Estates LRSA	24,240,937	31,513	1.30
115000	Upper Grover LRSA	17,289,604	17,290	1.00
116000	Raven Woods/Bubbling Brook LRSA	11,675,084	17,513	1.50
117000	Mt. Park Estates LRSA	32,799,699	32,800	1.00
118000	Mt. Park/Robin Hill RRSA	113,123,429	147,060	1.30
119000	Chugiak, Birchwood, ER Rural Road SA	3,642,971,977	6,993,560	1.92
121000	Eaglewood Contributing RSA	272,013,594	103,365	0.38
122000	Gateway Contributing RSA	7,577,414	2,197	0.29
123000	Lakehill LRSA	32,995,918	49,494	1.50
124000	Totem LRSA	26,552,273	26,552	1.00
125000	Paradise Valley South LRSA	15,497,566	15,498	1.00
126000	SRW Homeowners LRSA	38,487,231	57,731	1.50
129000	Eagle River Streetlight SA	1,235,346,055	123,535	0.10
131000	Anchorage Fire SA	32,427,158,774	81,577,414	2.52
141000	Anchorage Roads and Drainage SA	27,184,869,738	68,967,494	2.54
142000	Talus West LRSA	110,473,130	143,615	1.30
143000	Upper O'Malley LRSA	340,132,615	680,265	2.00
144000	Bear Valley LRSA	33,564,567	50,347	1.50
145000	Rabbit Creek View/Hts LRSA	44,886,925	112,217	2.50
146000	Villages Scenic Parkway LRSA	22,682,660	22,683	1.00
147000	Sequoia Estates LRSA	11,278,808	16,918	1.50
148000	Rockhill LRSA	29,954,715	44,932	1.50
149000	South Goldenview Area RRSA	372,838,186	671,109	1.80
150000	Homestead LRSA	18,132,226	23,572	1.30
151000	Anchorage Metropolitan Police SA	33,999,041,015	126,690,148	3.73
152000	Turnagain Arm Police SA	96,175,700	16,807	0.17
161000	Anchorage Parks & Recreation SA	29,844,286,140	20,212,949	0.68
162000	Eagle River-Chugiak Parks & Rec	3,922,562,985	4,068,595	1.04
<b>Total General Government (GG) Tax Cost</b>			<b>312,276,128</b>	
GG Average Tax Rate		34,710,973,722	312,276,128	9.00 <sup>1</sup>
Anchorage School District (ASD) Tax Rate		34,710,973,722	268,915,069	7.75 <sup>1,2</sup>
<b>Total Average Tax Rate</b>			<b>581,191,197</b>	<b>16.75</b>
GG Voter Approved Debt Average Tax Rate (Debt Svc in Cap)		34,710,973,722	54,091,332	1.56 <sup>1</sup>
GG State Revenue Sharing Average Tax Rate (credit)		34,710,973,722	4,600,000	0.13 <sup>1</sup>

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

<sup>2</sup> ASD Tax Cost is based on AO 2020-45

## Property Tax Calculation by Fund and Type

## Assessed Values at 03/25/2020

## 2020 Revised Budget Tax Cost

Fund	Assessed Values at 03/25/2020			Total	2020 Revised Budget Tax Cost			
	Real Property	New Construction	Personal Property		Fund	Real Property (Acct 401010)	Personal Property (Acct 401020)	Total
101000	31,634,889,693	206,128,256	2,869,955,774	34,710,973,722	101000	(4,454,919)	(401,539)	(4,856,458)
103000	31,634,889,693	206,128,256	2,869,955,774	34,710,973,722	103000	760,484	68,545	829,029
104000	1,227,586,335	14,867,452	28,887,946	1,271,341,732	104000	1,242,454	28,888	1,271,342
105000	110,580,474	1,327,270	530,954	112,438,698	105000	307,746	1,460	309,206
106000	582,824,871	8,601,700	24,330,437	615,757,008	106000	3,133,686	128,915	3,262,601
111000	187,152,746	1,993,039	33,322	189,179,107	111000	283,719	50	283,769
112000	117,640,009	1,551,873	25,091	119,216,973	112000	148,990	31	149,021
113000	78,845,824	28,882	14,570	78,889,276	113000	110,425	20	110,445
114000	24,078,919	144,508	17,509	24,240,937	114000	31,490	23	31,513
115000	17,288,686	-	918	17,289,604	115000	17,289	1	17,290
116000	11,673,048	-	2,036	11,675,084	116000	17,510	3	17,513
117000	32,785,847	6,154	7,699	32,799,699	117000	32,792	8	32,800
118000	111,794,396	1,050,958	278,075	113,123,429	118000	146,699	361	147,060
119000	3,531,129,608	41,257,630	70,584,740	3,642,971,977	119000	6,858,056	135,504	6,993,560
121000	264,897,155	-	7,116,439	272,013,594	121000	100,661	2,704	103,365
122000	7,552,105	25,309	-	7,577,414	122000	2,196	1	2,197
123000	31,533,263	921,338	541,317	32,995,918	123000	48,682	812	49,494
124000	26,331,632	21,736	198,905	26,552,273	124000	26,353	199	26,552
125000	14,845,500	649,691	2,376	15,497,566	125000	15,496	2	15,498
126000	38,377,108	103,915	6,209	38,487,231	126000	57,722	9	57,731
129000	1,213,871,669	10,026,831	11,447,555	1,235,346,055	129000	122,390	1,145	123,535
131000	29,463,977,853	172,786,211	2,790,394,710	32,427,158,774	131000	74,557,583	7,019,831	81,577,414
141000	24,322,099,742	129,981,869	2,732,788,126	27,184,869,738	141000	62,034,463	6,933,031	68,967,494
142000	109,546,716	880,844	45,570	110,473,130	142000	143,556	59	143,615
143000	337,122,441	2,852,445	157,728	340,132,615	143000	679,950	315	680,265
144000	32,767,674	790,229	6,665	33,564,567	144000	50,337	10	50,347
145000	44,314,294	515,505	57,126	44,886,925	145000	112,074	143	112,217
146000	22,643,961	27,989	10,711	22,682,660	146000	22,672	11	22,683
147000	11,266,300	-	12,507	11,278,808	147000	16,899	19	16,918
148000	29,949,069	-	5,646	29,954,715	148000	44,924	8	44,932
149000	366,387,096	5,833,518	617,572	372,838,186	149000	669,997	1,112	671,109
150000	17,757,259	374,967	-	18,132,226	150000	23,571	1	23,572
151000	30,982,175,544	197,053,630	2,819,811,841	33,999,041,015	151000	116,182,723	10,507,425	126,690,148
152000	69,889,277	472,926	25,813,497	96,175,700	152000	12,296	4,511	16,807
161000	26,951,543,367	151,165,889	2,741,576,885	29,844,286,140	161000	18,356,133	1,856,816	20,212,949
162000	3,803,578,868	41,282,938	77,701,178	3,922,562,985	162000	3,988,001	80,594	4,068,595
					GG	285,905,100	26,371,028	312,276,128
					ASD	246,680,765	22,234,304	268,915,069
					<b>Total Tax Cost</b>	<b>532,585,865</b>	<b>48,605,332</b>	<b>581,191,197</b>

## Mill Levy by Tax District - 2020: AO 2020-44 (S) (GG) and AO 2020-45 (ASD)

		101 103	131 104	151 152	161 162	141 105	106	118, 119, 121, 122, 149	Levy w/o ASD, ERSL, & LRSA's	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	(0.12)	2.52	3.73	0.68	2.54	-	-	9.35	-	-	9.35	7.75	17.10	1
Hillside	2	(0.12)	2.52	3.73	0.68	-	-	-	6.81	-	-	6.81	7.75	14.56	2
Spenard	3	(0.12)	2.52	3.73	0.68	2.54	-	-	9.35	-	-	9.35	7.75	17.10	3
Girdwood Valley	4	(0.12)	-	-	-	-	5.30	-	5.18	-	-	5.18	7.75	12.93	4
Glen Alps SA w/o Fire	5	(0.12)	-	3.73	-	2.75	-	-	6.36	-	-	6.36	7.75	14.11	5
Spenard w/o Building Safety	8	(0.12)	2.52	3.73	0.68	2.54	-	-	9.35	-	-	9.35	7.75	17.10	8
Stuckagain Heights w/o Parks & Rec	9	(0.12)	2.52	3.73	-	-	-	-	6.13	-	1.25	7.38	7.75	15.13	9
Eagle River	10	(0.12)	2.52	3.73	1.04	-	-	1.92	9.09	-	-	9.09	7.75	16.84	10
Municipal Landfill w/o ERPRSA	11	(0.12)	2.52	3.73	-	-	-	-	6.13	-	-	6.13	7.75	13.88	11
Canyon Road (Glen Alps SA)	12	(0.12)	2.52	3.73	0.68	2.75	-	-	9.56	-	-	9.56	7.75	17.31	12
Muni/Outside Bowl w/o APD (w Turnagain Arm P)	15	(0.12)	-	0.17	-	-	-	-	0.05	-	-	0.05	7.75	7.80	15
Muni/Outside Bowl with Police	16	(0.12)	-	3.73	-	-	-	-	3.61	-	-	3.61	7.75	11.36	16
Upper OMalley LRSA	19	(0.12)	2.52	3.73	0.68	-	-	-	6.81	-	2.00	8.81	7.75	16.56	19
Talus West LRSA	20	(0.12)	2.52	3.73	0.68	-	-	-	6.81	-	1.30	8.11	7.75	15.86	20
Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA	21	(0.12)	2.52	3.73	0.68	-	-	-	6.81	-	2.50	9.31	7.75	17.06	21
Chugiak Fire Service Area	22	(0.12)	1.00	3.73	1.04	-	-	1.92	7.57	-	-	7.57	7.75	15.32	22
Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA	23	(0.12)	2.52	3.73	-	-	-	-	6.13	-	2.50	8.63	7.75	16.38	23
Birch Tree/Elmore LRSA	28	(0.12)	2.52	3.73	0.68	-	-	-	6.81	-	1.50	8.31	7.75	16.06	28
Eagle River Valley RRSA w/no Fire	30	(0.12)	-	3.73	1.04	-	-	1.92	6.57	-	-	6.57	7.75	14.32	30
South Goldenview Area RRSA	31	(0.12)	2.52	3.73	0.68	-	-	1.80	8.61	-	-	8.61	7.75	16.36	31
Section 6/Campbell Airstrip LRSA	32	(0.12)	2.52	3.73	0.68	-	-	-	6.81	-	1.25	8.06	7.75	15.81	32
Skyranch Estates LRSA	33	(0.12)	2.52	3.73	0.68	-	-	-	6.81	-	1.30	8.11	7.75	15.86	33
Valli-Vue Estates LRSA	34	(0.12)	2.52	3.73	0.68	-	-	-	6.81	-	1.40	8.21	7.75	15.96	34
Mountain Park Estates LRSA	35	(0.12)	2.52	3.73	0.68	-	-	-	6.81	-	1.00	7.81	7.75	15.56	35
SRW Homeowners LRSA	36	(0.12)	2.52	3.73	0.68	-	-	-	6.81	-	1.50	8.31	7.75	16.06	36
Mountain Park/Robin Hill LRSA	37	(0.12)	2.52	3.73	0.68	-	-	1.30	8.11	-	-	8.11	7.75	15.86	37
Raven Woods/Bubbling Brook LRSA	40	(0.12)	2.52	3.73	0.68	-	-	-	6.81	-	1.50	8.31	7.75	16.06	40
Upper Grover LRSA	41	(0.12)	2.52	3.73	0.68	-	-	-	6.81	-	1.00	7.81	7.75	15.56	41
View Point	42	(0.12)	-	3.73	-	2.54	-	-	6.15	-	-	6.15	7.75	13.90	42
Bear Valley LRSA	43	(0.12)	2.52	3.73	-	-	-	-	6.13	-	1.50	7.63	7.75	15.38	43
Villages Scenic Parkway LRSA	44	(0.12)	2.52	3.73	0.68	-	-	-	6.81	-	1.00	7.81	7.75	15.56	44
Sequoia Estates LRSA	45	(0.12)	2.52	3.73	0.68	-	-	-	6.81	-	1.50	8.31	7.75	16.06	45
Eaglewood Contributing RSA	46	(0.12)	2.52	3.73	1.04	-	-	0.38	7.55	-	-	7.55	7.75	15.30	46
Gateway Contributing RSA	47	(0.12)	-	3.73	1.04	-	-	0.29	4.94	-	-	4.94	7.75	12.69	47
Paradise Valley South LRSA	48	(0.12)	2.52	3.73	0.68	-	-	-	6.81	-	1.00	7.81	7.75	15.56	48
ER Street Lights SA w/ Anchorage Fire	50	(0.12)	2.52	3.73	1.04	-	-	1.92	9.09	0.10	-	9.19	7.75	16.94	50
ER Street Lights SA w/ Chugiak Fire	51	(0.12)	1.00	3.73	1.04	-	-	1.92	7.57	0.10	-	7.67	7.75	15.42	51
Rockhill LRSA	52	(0.12)	2.52	3.73	0.68	-	-	-	6.81	-	1.50	8.31	7.75	16.06	52
Totem LRSA	53	(0.12)	2.52	3.73	0.68	-	-	-	6.81	-	1.00	7.81	7.75	15.56	53
Lakehill LRSA	54	(0.12)	2.52	3.73	0.68	-	-	-	6.81	-	1.50	8.31	7.75	16.06	54
South Goldenview RRSA w/o Fire	55	(0.12)	-	3.73	-	-	-	1.80	5.41	-	-	5.41	7.75	13.16	55
Bear Valley LRSA w/o Fire	56	(0.12)	-	3.73	-	-	-	-	3.61	-	1.50	5.11	7.75	12.86	56
Homestead LRSA	57	(0.12)	2.52	3.73	0.68	-	-	-	6.81	-	1.30	8.11	7.75	15.86	57
Eagle River Valley RRSA w/ ERSL w/o Fire	58	(0.12)	-	3.73	1.04	-	-	1.92	6.57	0.10	-	6.67	7.75	14.42	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 in 2014 for new Homestead LRSA.

District 58 was created in 2016 for Eagle River Valley with Eagle River Street Light Service but without Fire Service.

**2020 General Government Property Tax**  
**per \$100,000 Assessed Valuation**

<b>Tax District</b>	<b>School District (ASD)</b>	<b>Areawide<sup>2</sup></b>	<b>Fire</b>	<b>Police</b>	<b>Parks &amp; Rec</b>	<b>Roads</b>	<b>GG Subtotal</b>	<b>ASD &amp; GG Total</b>
1, 3, 8	775	(12)	252	373	68	254	935	1,710
<sup>1</sup> 2, 19-21, 28, 32-37, 40, 41, 44, 45, 48, 52-54, 57	775	(12)	252	373	68	-	681	1,456
4	775	(12)	-	-	-	530	518	1,293
5	775	(12)	-	373	-	275	636	1,411
<sup>1</sup> 9, 11, 23, 43	775	(12)	252	373	-	-	613	1,388
<sup>1</sup> 10, 50	775	(12)	252	373	104	192	909	1,684
12	775	(12)	252	373	68	275	956	1,731
15	775	(12)	-	17	-	-	5	780
<sup>1</sup> 16, 56	775	(12)	-	373	-	-	361	1,136
<sup>1</sup> 22, 51	775	(12)	100	373	104	192	757	1,532
<sup>1</sup> 30, 58	775	(12)	-	373	104	192	657	1,432
31	775	(12)	252	373	68	180	861	1,636
42	775	(12)	-	373	-	254	615	1,390
46	775	(12)	252	373	104	38	755	1,530
47	775	(12)	-	373	104	29	494	1,269
55	775	(12)	-	373	-	180	541	1,316

<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.



## General Government Tax Rate Trends

Tax District <sup>1</sup>	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
School District	7.44	7.52	7.57	7.35	7.06	6.84	6.73	6.92	7.23	7.16	7.75
1	7.74	7.96	8.00	8.21	7.92	7.86	8.16	8.74	9.17	9.20	9.35
2, 19-21, 28, 32-37, 40-41, 44, 45, 48, 52-54	5.61	5.50	5.22	5.61	5.56	5.55	5.73	6.52	6.51	6.59	6.81
3, 8	7.74	7.96	8.00	8.21	7.92	7.86	8.16	8.74	9.17	9.20	9.35
4	4.32	3.77	3.85	3.86	3.49	3.94	4.85	5.40	5.50	5.51	5.18
5	5.87	5.54	5.22	5.55	5.28	5.54	5.72	6.36	6.22	6.36	6.36
9, 11, 23, 43	4.95	4.88	4.60	5.01	4.97	5.01	5.18	5.99	5.86	5.93	6.13
10, 50	7.96	7.78	7.60	7.76	7.73	7.94	7.99	8.90	8.84	8.90	9.09
12	8.36	8.25	7.97	8.36	8.31	8.30	8.48	9.27	9.26	9.34	9.56
15	0.45	0.09	(0.29)	(0.43)	(0.48)	(0.14)	0.15	0.40	0.10	0.18	0.05
16, 56	3.12	2.79	2.47	2.80	2.53	2.79	2.97	3.61	3.47	3.61	3.61
22, 51	7.09	6.66	6.47	6.55	6.24	6.72	6.78	7.52	7.45	7.58	7.57
30	6.13	5.69	5.47	5.55	5.29	5.72	5.78	6.52	6.45	6.58	6.57
31	5.61	5.50	7.02	7.41	7.36	7.35	7.53	8.32	8.31	8.39	8.61
42	5.25	5.25	5.25	5.40	4.89	5.10	5.40	5.83	6.13	6.22	6.15
46	6.28	6.18	6.00	6.36	6.30	6.42	6.53	7.38	7.21	7.36	7.55
47	4.35	3.99	3.77	4.05	3.77	4.11	4.22	4.91	4.73	4.95	4.94
55	3.12	2.79	4.27	4.60	4.33	4.59	4.77	5.41	5.27	5.41	5.41
57	-	-	-	-	5.56	5.55	5.73	6.52	6.51	6.59	6.81
58	-	-	-	-	-	-	5.78	6.52	6.45	6.58	6.57

<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.

# Municipality of Anchorage Historical Budget and Tax Data

1995 - 2020

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 2019 (2020 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 Δ \$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%	15,704,837	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	221,394,860	2.19%	15,900,271	56%	2,326,260	0.90%	2.90%	2,561,206	15,209,949	291,511,584	31,455,772,186	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%	15,528,727	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%	16,422,114	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	15.23	0.05	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	280,178,577	32,187,332,510	2.09%	236,691,495	52%	48%	489,910,228	15.22	(0.01)	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%	16,302,058	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	249,893,455	4.34%	17,828,223	55%	2,478,291	0.70%	2.40%	8,290,906	13,924,701	324,808,717	35,036,406,736	4.59%	239,493,895	53%	47%	506,715,373	14.47	(0.22)	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	0.15	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	7,783,616	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			
2018	520,481,490	515,738,214	1.34%	56,988,171	301,634,860	283,527,018	-0.61%	(11)	58%	2,082,196	-0.10%	1.20%	72,774	6,095,769	217,030,642	34,153,459,649	-4.38%	247,093,515	55%	45%	548,728,375	16.06	0.63	8.83	0.32	\$ 32	2018			
2019	524,862,474	526,843,297	2.15%	56,473,813	306,575,650	287,778,391	1.50%	(11)	58%	3,647,965	-0.40%	1.20%	1,943,366	4,557,777	245,261,022	34,520,498,880	1.07%	247,221,383	55%	45%	553,797,033	16.04	(0.02)	8.88	0.05	\$ 5	2019			
2020	540,246,879	542,200,553	2.91%	54,091,332	312,276,128	292,591,547	1.67%	(11)	58%	4,493,027	0.60%	1.20%	(3,911,817)	4,600,000	206,128,256	34,710,973,722	0.55%	268,915,069	54%	46%	581,191,197	16.75	0.71	9.00	0.12	\$ 12	2020			
'11-'20 Avg	488,053,469	491,683,680	2.56%	54,087,533	278,230,621	259,296,055	2.86%	17,455,611	56%	2,855,359	0.55%	1.98%	5,972,627	11,690,952	255,026,363	33,884,671,822	1.02%	244,087,684	53%	47%	520,839,350	15.37	0.18	8.16	0.15	\$ 15	'11-'20 Avg			
'95-'20 Avg	377,130,356	380,696,444	3.70%	42,112,433	216,686,673	201,287,716	3.76%	15,828,859	56%	3,279,538	0.96%	2.22%	5,862,246	12,879,863	341,879,589	25,531,386,217	4.60%	186,813,065	53%	47%	398,450,419	16.00	(0.04)	8.59	(0.06)	\$ (6)	'95-'20 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

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

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

(8) STATE OPERATIONAL ASSISTANCE

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

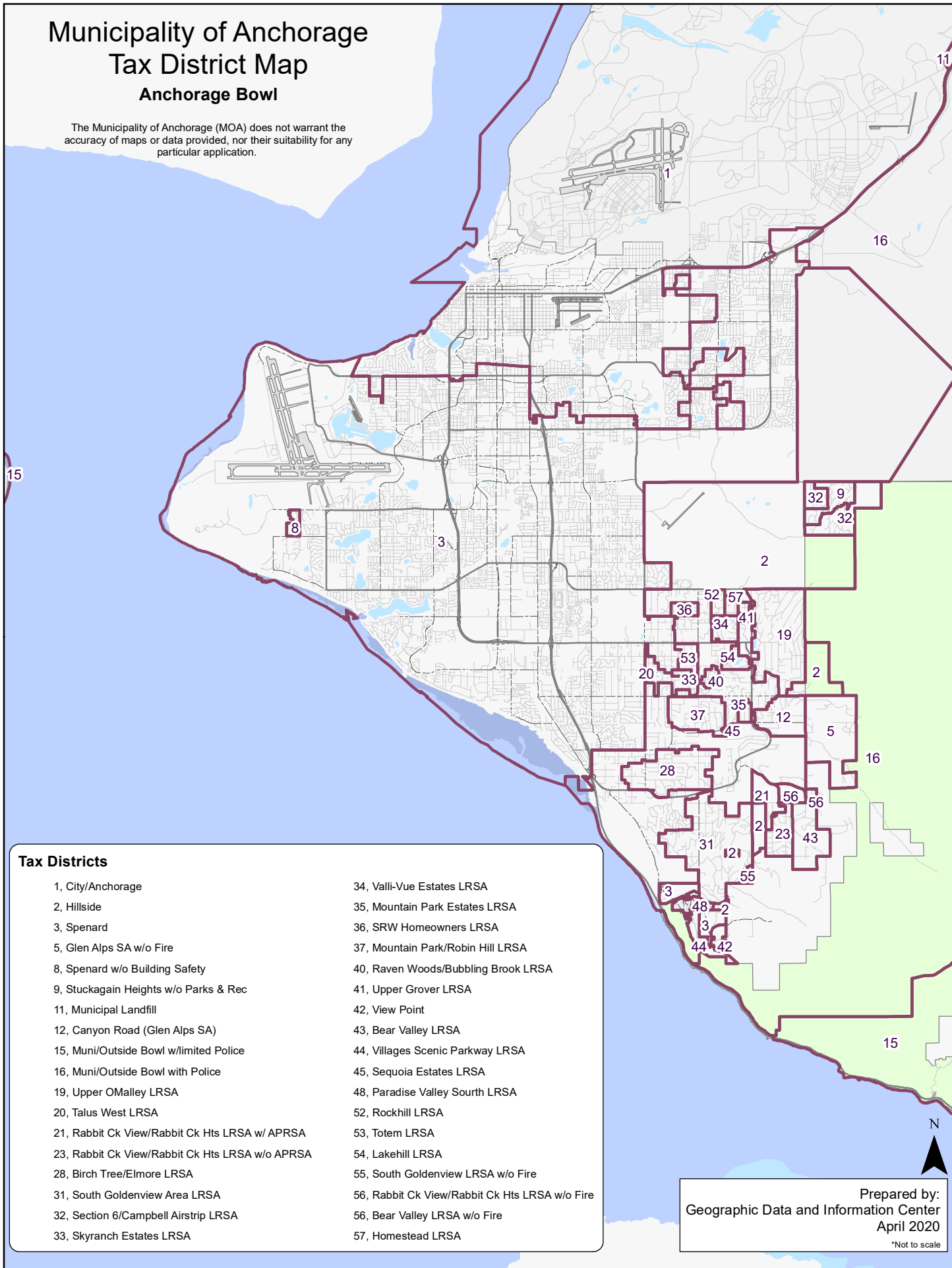
(9) 2008 Property Tax Levied (within Charter Limit) \$ 218,372,412  
 2008 Less: Areawide Property Tax Credit 15,636,117 c  
 2008 Net Property Tax Collected (within Charter Limit) \$ 202,736,295 a  
 2008 Property Tax Levied (within Maximum Tax Rates) 14,971,641 b  
 2008 Total Property Tax Collected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

# 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.



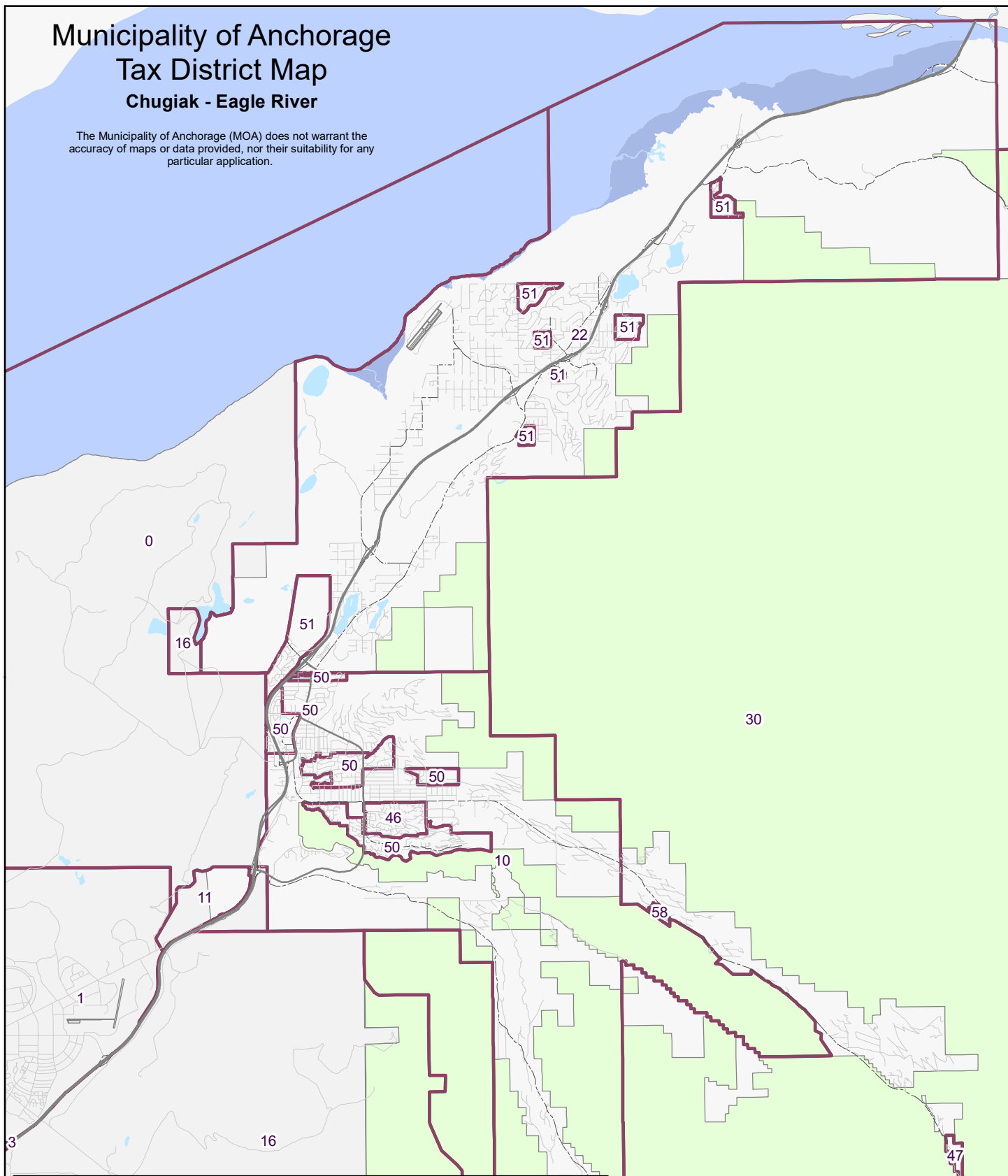
### Tax Districts

- |   |  |
|---|--|
| 1, City/Anchorage                               | 34, Valli-Vue Estates LRSA                     |
| 2, Hillside                                     | 35, Mountain Park Estates LRSA                 |
| 3, Spenard                                      | 36, SRW Homeowners LRSA                        |
| 5, Glen Alps SA w/o Fire                        | 37, Mountain Park/Robin Hill LRSA              |
| 8, Spenard w/o Building Safety                  | 40, Raven Woods/Bubbling Brook LRSA            |
| 9, Stuckagain Heights w/o Parks & Rec           | 41, Upper Grover LRSA                          |
| 11, Municipal Landfill                          | 42, View Point                                 |
| 12, Canyon Road (Glen Alps SA)                  | 43, Bear Valley LRSA                           |
| 15, Muni/Outside Bowl w/limited Police          | 44, Villages Scenic Parkway LRSA               |
| 16, Muni/Outside Bowl with Police               | 45, Sequoia Estates LRSA                       |
| 19, Upper OMalley LRSA                          | 48, Paradise Valley South LRSA                 |
| 20, Talus West LRSA                             | 52, Rockhill LRSA                              |
| 21, Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA  | 53, Totem LRSA                                 |
| 23, Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA | 54, Lakehill LRSA                              |
| 28, Birch Tree/Elmore LRSA                      | 55, South Goldenview LRSA w/o Fire             |
| 31, South Goldenview Area LRSA                  | 56, Rabbit Ck View/Rabbit Ck Hts LRSA w/o Fire |
| 32, Section 6/Campbell Airstrip LRSA            | 56, Bear Valley LRSA w/o Fire                  |
| 33, Sky ranch Estates LRSA                      | 57, Homestead LRSA                             |

Prepared by:  
Geographic Data and Information Center  
April 2020  
\*Not 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.

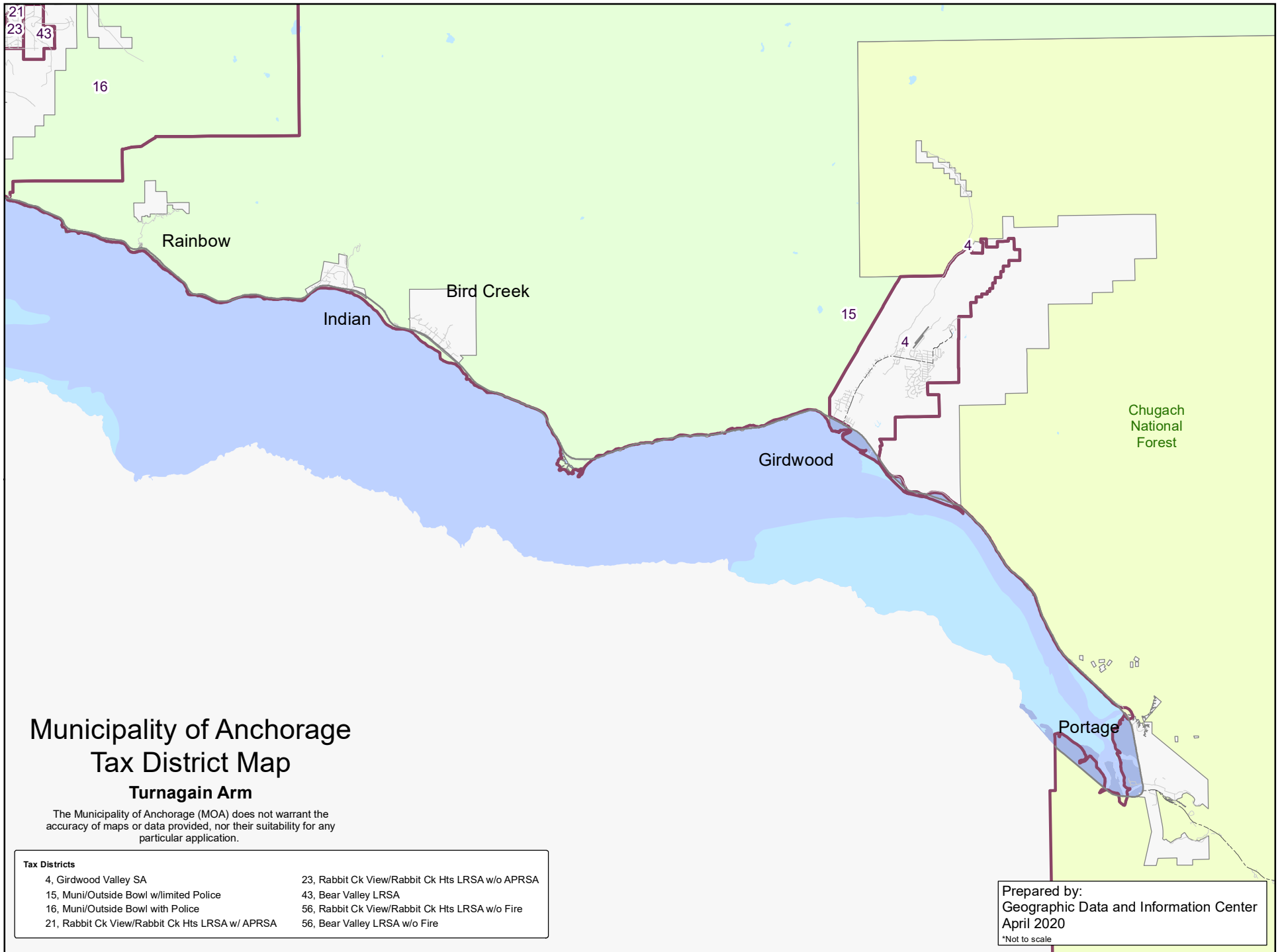


**Tax Districts**

- |                                       |  |
|---------------------------------------|--|
| 0, Muni/Outside Bowl w/ ERPRSA/Police | 22, Chugiak Fire Service Area                    |
| 1, City/Anchorage                     | 30, Eagle River Valley Rural Road SA             |
| 2, Hillside                           | 46, Eaglewood Contributing Road SA               |
| 3, Spenard                            | 47, Gateway Contributing Road SA                 |
| 10, Eagle River                       | 50, Eagle River Street Lights SA w/ Anch Fire    |
| 11, Municipal Landfill                | 51, Eagle River Street Lights SA w/ Chugiak Fire |
| 16, Muni/Outside Bowl with Police     | 58, Eagle River Street Lights SA without Fire    |

Prepared by:  
Geographic Data and Information Center  
April 2020

\*Not to scale



## 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 2020 Revised budget. It includes \$63,807 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (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 2020 mill rate, based on the 2020 Revised budget taxes to be collected and the service area assessed value at 03/25/2020, is calculated as follows:

$$\frac{\$ 1,271,342}{\$ 1,271,341,732} \times 1,000 = 1.00$$

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

	2018 Actuals	2019 Revised	2020 Revised	20 v 19 % Chg
<b>Direct Cost by Fund Center</b>				
Chugiak Fire and Rescue (354000) - Department: Fire	887,638	1,030,217	994,224	-3.49%
<b>Direct Cost Total</b>	<b>887,638</b>	<b>1,030,217</b>	<b>994,224</b>	<b>-3.49%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	336,307	324,333	340,925	5.12%
<b>Function Cost Total</b>	<b>1,223,945</b>	<b>1,354,550</b>	<b>1,335,149</b>	<b>-1.43%</b>
Program Generated Revenue	(296,132)	(87,751)	(63,807)	-27.29%
<b>Net Cost Total</b>	<b>927,814</b>	<b>1,266,799</b>	<b>1,271,342</b>	<b>0.36%</b>

**Direct Cost by Category**

Salaries and Benefits	-	-	-	-
Supplies	6,745	-	-	-
Travel	-	-	-	-
Contractual/Other Services	852,883	1,030,217	994,224	-3.49%
Debt Service	-	-	-	-
Equipment, Furnishings	28,011	-	-	-
<b>Direct Cost Total</b>	<b>887,638</b>	<b>1,030,217</b>	<b>994,224</b>	<b>-3.49%</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**  
(Fund Center # 354000)

	2018 Actuals	2019 Revised	2020 Revised	20 v 19 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	6,745	-	-	-
Travel	-	-	-	-
Contractual/Other Services	852,883	1,030,217	994,224	-3.49%
Equipment, Furnishings	28,011	-	-	-
<b>Manageable Direct Cost Total</b>	<b>887,638</b>	<b>1,030,217</b>	<b>994,224</b>	<b>-3.49%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>887,638</b>	<b>1,030,217</b>	<b>994,224</b>	<b>-3.49%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	336,307	324,333	340,925	5.12%
<b>Function Cost Total</b>	<b>1,223,945</b>	<b>1,354,550</b>	<b>1,335,149</b>	<b>-1.43%</b>
<b>Net Cost</b>				
Direct Cost Total	887,638	1,030,217	994,224	-3.49%
Charges by/to Other Departments Total	336,307	324,333	340,925	5.12%
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>1,223,945</b>	<b>1,354,550</b>	<b>1,335,149</b>	<b>-1.43%</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 2020 Revised budget. It includes \$62,260 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (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 2020 mill rate, based on the 2020 Revised budget taxes to be collected and the service area assessed value at 03/25/2020, is calculated as follows:

$$\frac{\$ 3,262,601}{\$ 615,757,008} \times 1,000 = 5.30$$

**Fund 106000 Summary**  
**Girdwood Valley Service Area**  
(Fund Center # 355000, 450000, 558000, 746000, 189130)

	2018 Actuals	2019 Revised	2020 Revised	20 v 19 % Chg
<b>Direct Cost by Fund Center</b>				
Fire and Rescue (355000) - Department: Fire	832,642	867,121	897,121	3.46%
Police (450000) - Department: Police	587,931	650,000	691,000	6.31%
Parks & Recreation (558000) - Department: Parks & Recreation	232,571	315,545	339,266	7.52%
Street Maintenance (746000) - Department: Maintenance & Op	978,593	983,688	1,016,016	3.29%
<b>Direct Cost Total</b>	<b>2,631,736</b>	<b>2,816,354</b>	<b>2,943,403</b>	<b>4.51%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	353,560	386,130	414,458	7.34%
<b>Function Cost Total</b>	<b>2,985,296</b>	<b>3,202,484</b>	<b>3,357,861</b>	<b>4.85%</b>
Program Generated Revenue	(105,687)	(91,258)	(95,260)	4.39%
Girdwood Valley Service Area Fund Balance	-	-	-	-
<b>Net Cost Total</b>	<b>2,879,609</b>	<b>3,111,226</b>	<b>3,262,601</b>	<b>4.87%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	230,914	239,223	279,306	16.76%
Supplies	87,382	104,695	138,200	32.00%
Travel	-	-	-	-
Contractual/Other Services	2,285,042	2,472,436	2,525,897	2.16%
Debt Service	1,746	-	-	-
Equipment, Furnishings	26,652	-	-	-
<b>Direct Cost Total</b>	<b>2,631,736</b>	<b>2,816,354</b>	<b>2,943,403</b>	<b>4.51%</b>

**Position Summary as Budgeted**

Full-Time	2	2	2	-
Part-Time	1	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)

	2018 Actuals	2019 Revised	2020 Revised	20 v 19 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	18,325	-	30,000	100.00%
Travel	-	-	-	-
Contractual/Other Services	812,572	867,121	867,121	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>830,896</b>	<b>867,121</b>	<b>897,121</b>	<b>3.46%</b>
Debt Service	1,746	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>1,746</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>832,642</b>	<b>867,121</b>	<b>897,121</b>	<b>3.46%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	224,608	234,763	262,692	11.90%
<b>Function Cost Total</b>	<b>1,057,250</b>	<b>1,101,884</b>	<b>1,159,813</b>	<b>5.26%</b>
<b>Program Generated Revenue</b>				
406370 - Fire Service Fees	-	-	(20,000)	100.00%
<b>Program Generated Revenue Total</b>	<b>-</b>	<b>-</b>	<b>(20,000)</b>	<b>100.00%</b>
<b>Net Cost</b>				
Direct Cost Total	832,642	867,121	897,121	3.46%
Charges by/to Other Departments Total	224,608	234,763	262,692	11.90%
Program Generated Revenue Total	-	-	(20,000)	100.00%
<b>Net Cost Total</b>	<b>1,057,250</b>	<b>1,101,884</b>	<b>1,139,813</b>	<b>3.44%</b>

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

	2018 Actuals	2019 Revised	2020 Revised	20 v 19 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	2,737	-	-	-
Travel	-	-	-	-
Contractual/Other Services	585,193	650,000	691,000	6.31%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>587,931</b>	<b>650,000</b>	<b>691,000</b>	<b>6.31%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>587,931</b>	<b>650,000</b>	<b>691,000</b>	<b>6.31%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	250	331	297	-10.27%
<b>Function Cost Total</b>	<b>588,181</b>	<b>650,331</b>	<b>691,297</b>	<b>6.30%</b>
<b>Net Cost</b>				
Direct Cost Total	587,931	650,000	691,000	6.31%
Charges by/to Other Departments Total	250	331	297	-10.27%
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>588,181</b>	<b>650,331</b>	<b>691,297</b>	<b>6.30%</b>

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

	2018 Actuals	2019 Revised	2020 Revised	20 v 19 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	10,271	7,550	17,766	135.31%
Supplies	19,664	34,495	38,000	10.16%
Travel	-	-	-	-
Contractual/Other Services	177,399	273,500	283,500	3.66%
Equipment, Furnishings	25,237	-	-	-
<b>Manageable Direct Cost Total</b>	<b>232,571</b>	<b>315,545</b>	<b>339,266</b>	<b>7.52%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>232,571</b>	<b>315,545</b>	<b>339,266</b>	<b>7.52%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	82,639	76,987	80,643	4.75%
<b>Function Cost Total</b>	<b>315,210</b>	<b>392,532</b>	<b>419,909</b>	<b>6.97%</b>
<b>Program Generated Revenue</b>				
406280 - Prgm., Lessons, & Camps	(1,420)	(3,500)	(3,500)	-
406290 - Rec Center Rentals & Activities	(7,722)	-	-	-
406310 - Camping Fees	(1,233)	(3,500)	(3,500)	-
<b>Program Generated Revenue Total</b>	<b>(10,374)</b>	<b>(7,000)</b>	<b>(7,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	232,571	315,545	339,266	7.52%
Charges by/to Other Departments Total	82,639	76,987	80,643	4.75%
Program Generated Revenue Total	(10,374)	(7,000)	(7,000)	-
<b>Net Cost Total</b>	<b>304,835</b>	<b>385,532</b>	<b>412,909</b>	<b>7.10%</b>

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

	2018 Actuals	2019 Revised	2020 Revised	20 v 19 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	220,644	231,673	261,540	12.89%
Supplies	46,656	70,200	70,200	-
Travel	-	-	-	-
Contractual/Other Services	709,878	681,815	684,276	0.36%
Equipment, Furnishings	1,415	-	-	-
<b>Manageable Direct Cost Total</b>	<b>978,593</b>	<b>983,688</b>	<b>1,016,016</b>	<b>3.29%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>978,593</b>	<b>983,688</b>	<b>1,016,016</b>	<b>3.29%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	46,063	74,049	70,826	-4.35%
<b>Function Cost Total</b>	<b>1,024,655</b>	<b>1,057,737</b>	<b>1,086,842</b>	<b>2.75%</b>
<b>Program Generated Revenue</b>				
406625 - Reimbursed Cost-NonGrant Funded	(35,858)	-	-	-
408380 - Prior Year Expense Recovery	(26)	-	-	-
408405 - Lease & Rental Revenue	(4,928)	(6,000)	(6,000)	-
<b>Program Generated Revenue Total</b>	<b>(40,812)</b>	<b>(6,000)</b>	<b>(6,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	978,593	983,688	1,016,016	3.29%
Charges by/to Other Departments Total	46,063	74,049	70,826	-4.35%
Program Generated Revenue Total	(40,812)	(6,000)	(6,000)	-
<b>Net Cost Total</b>	<b>983,844</b>	<b>1,051,737</b>	<b>1,080,842</b>	<b>2.77%</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 2020 Revised budget. It includes \$269,111 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (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 2020 mill rate, based on the 2020 Revised budget taxes to be collected and the service area assessed value at 03/25/2020, is calculated as follows:

$$\frac{\$ \underline{6,993,560}}{\$ 3,642,971,977} \times 1,000 = 1.92$$

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

	2018 Actuals	2019 Revised	2020 Revised	20 v 19 % Chg
<b>Direct Cost by Fund Center</b>				
Operations of CBERRRSA (744900) - Department: Public Work	3,497,102	3,579,997	3,632,525	1.47%
ER Contribution to CIP (747300) - Department: Public Works Ac	3,723,580	3,538,074	3,538,074	-
<b>Direct Cost Total</b>	<b>7,220,682</b>	<b>7,118,071</b>	<b>7,170,599</b>	<b>0.74%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	112,315	116,006	118,672	2.30%
<b>Function Cost Total</b>	<b>7,332,996</b>	<b>7,234,077</b>	<b>7,289,271</b>	<b>0.76%</b>
Program Generated Revenue	(319,981)	(302,340)	(295,711)	-2.19%
<b>Net Cost Total</b>	<b>7,013,015</b>	<b>6,931,737</b>	<b>6,993,560</b>	<b>0.89%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	526,439	558,742	603,218	7.96%
Supplies	189,236	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	6,504,530	6,386,042	6,394,094	0.13%
Debt Service	-	-	-	-
Equipment, Furnishings	476	6,000	6,000	-
<b>Direct Cost Total</b>	<b>7,220,682</b>	<b>7,118,071</b>	<b>7,170,599</b>	<b>0.74%</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)

	2018 Actuals	2019 Revised	2020 Revised	20 v 19 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	526,439	558,742	603,218	7.96%
Supplies	189,236	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	2,780,950	2,847,968	2,856,020	0.28%
Equipment, Furnishings	476	6,000	6,000	-
<b>Manageable Direct Cost Total</b>	<b>3,497,102</b>	<b>3,579,997</b>	<b>3,632,525</b>	<b>1.47%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>3,497,102</b>	<b>3,579,997</b>	<b>3,632,525</b>	<b>1.47%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	112,315	116,006	118,672	2.30%
<b>Function Cost Total</b>	<b>3,609,416</b>	<b>3,696,003</b>	<b>3,751,197</b>	<b>1.49%</b>
<b>Program Generated Revenue</b>				
406625 - Reimbursed Cost-NonGrant Funded	(33,469)	(25,000)	(25,000)	-
408580 - Miscellaneous Revenues	(25,194)	(1,600)	(1,600)	-
<b>Program Generated Revenue Total</b>	<b>(58,663)</b>	<b>(26,600)</b>	<b>(26,600)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	3,497,102	3,579,997	3,632,525	1.47%
Charges by/to Other Departments Total	112,315	116,006	118,672	2.30%
Program Generated Revenue Total	(58,663)	(26,600)	(26,600)	-
<b>Net Cost Total</b>	<b>3,550,753</b>	<b>3,669,403</b>	<b>3,724,597</b>	<b>1.50%</b>

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

	2018 Actuals	2019 Revised	2020 Revised	20 v 19 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	3,723,580	3,538,074	3,538,074	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>3,723,580</b>	<b>3,538,074</b>	<b>3,538,074</b>	-
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	-
<b>Direct Cost Total</b>	<b>3,723,580</b>	<b>3,538,074</b>	<b>3,538,074</b>	-
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>3,723,580</b>	<b>3,538,074</b>	<b>3,538,074</b>	-
<b>Net Cost</b>				
Direct Cost Total	3,723,580	3,538,074	3,538,074	-
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>3,723,580</b>	<b>3,538,074</b>	<b>3,538,074</b>	-

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

---

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

Eagle River-Chugiak Park and Recreational Service Area (ERCPRSA) was established for parks and recreational services and capital improvements within the service area. The maximum attainable mill rate for the service area shall not exceed 1.00 mill in any calendar year (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 2020 Revised budget. It includes \$103,864 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (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 2020 mill rate, based on the 2020 Revised budget taxes to be collected and the service area assessed value at 03/25/2020, is calculated as follows:

$$\frac{\$ 4,068,595}{\$ 3,922,562,985} \times 1,000 = 1.04$$

**Fund 162 Summary**  
**Eagle River-Chugiak Park and Recreational Service Area**  
(Fund Center # 555300, 555000, 555100, 555900, 555200, 555950, 189280)

	2018 Actuals	2019 Revised	2020 Revised	20 v 19 % Chg
<b>Direct Cost by Fund Center</b>				
Fire Lake Rec Ctr (555300) - Department: Parks & Rec	25,097	50,000	50,000	-
ER Park Facilities (555000) - Department: Parks & Rec	22,184	41,717	39,440	-5.46%
ER Chugiak Parks (555100) - Department: Parks & Rec	1,503,056	2,611,586	2,530,337	-3.11%
ER Parks Debt (555900) - Department: Parks & Rec	140,527	203,113	146,032	-28.10%
Chugiak Pool (555200) - Department: Parks & Rec	577,452	633,733	646,311	1.98%
Contrib for Cap Improvmnt (555950) - Department: Parks & Rec	949,288	388,721	392,256	0.91%
Debt Service 161 (551000)	-	-	-	-
<b>Direct Cost Total</b>	<b>3,217,604</b>	<b>3,928,870</b>	<b>3,804,376</b>	<b>-3.17%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	662,604	812,816	851,185	4.72%
<b>Function Cost Total</b>	<b>3,880,207</b>	<b>4,741,686</b>	<b>4,655,561</b>	<b>-1.82%</b>
Program Generated Revenue	(561,742)	(651,361)	(586,966)	-9.89%
<b>Net Cost Total</b>	<b>3,318,465</b>	<b>4,090,325</b>	<b>4,068,595</b>	<b>-0.53%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	1,476,358	1,996,705	2,195,972	9.98%
Supplies	258,269	103,300	103,300	-
Travel	-	-	-	-
Contractual/Other Services	1,342,460	1,615,912	1,349,232	-16.50%
Debt Service	140,517	203,113	146,032	-28.10%
Equipment, Furnishings	-	9,840	9,840	-
<b>Direct Cost Total</b>	<b>3,217,604</b>	<b>3,928,870</b>	<b>3,804,376</b>	<b>-3.17%</b>

<b>Position Summary as Budgeted</b>				
Full-Time	13	14	16	14.29%
Part-Time	37	37	37	-
<b>Position Total</b>	<b>50</b>	<b>51</b>	<b>53</b>	<b>3.92%</b>

Position Summaries for 2018, 2019, and 2020 include 1 FT Director position that is split between Anchorage and Eagle River

Position Summaries for 2019 and 2020 include 1 FT Engineering Technician position that is split between Anchorage and Eagle River

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

	2018 Actuals	2019 Revised	2020 Revised	20 v 19 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	19,536	-	-	-
Travel	-	-	-	-
Contractual/Other Services	5,561	50,000	50,000	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>25,097</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>25,097</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	20,195	26,202	26,664	1.76%
<b>Function Cost Total</b>	<b>45,292</b>	<b>76,202</b>	<b>76,664</b>	<b>0.61%</b>
<b>Net Cost</b>				
Direct Cost Total	25,097	50,000	50,000	-
Charges by/to Other Departments Total	20,195	26,202	26,664	1.76%
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>45,292</b>	<b>76,202</b>	<b>76,664</b>	<b>0.61%</b>

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

	2018 Actuals	2019 Revised	2020 Revised	20 v 19 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	12,270	26,617	24,340	-8.55%
Supplies	1,200	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	8,713	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
<b>Manageable Direct Cost Total</b>	<b>22,184</b>	<b>41,717</b>	<b>39,440</b>	<b>-5.46%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>22,184</b>	<b>41,717</b>	<b>39,440</b>	<b>-5.46%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	9,081	10,868	10,812	-0.52%
<b>Function Cost Total</b>	<b>31,265</b>	<b>52,585</b>	<b>50,252</b>	<b>-4.44%</b>
<b>Program Generated Revenue</b>				
406290 - Rec Center Rentals & Activities	(4,319)	(8,000)	(8,000)	-
<b>Program Generated Revenue Total</b>	<b>(4,319)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	22,184	41,717	39,440	-5.46%
Charges by/to Other Departments Total	9,081	10,868	10,812	-0.52%
Program Generated Revenue Total	(4,319)	(8,000)	(8,000)	-
<b>Net Cost Total</b>	<b>26,946</b>	<b>44,585</b>	<b>42,252</b>	<b>-5.23%</b>

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

	2018 Actuals	2019 Revised	2020 Revised	20 v 19 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	1,006,497	1,448,052	1,634,165	12.85%
Supplies	210,870	69,925	69,925	-
Travel	-	-	-	-
Contractual/Other Services	285,689	1,084,769	817,407	-24.65%
Equipment, Furnishings	-	8,840	8,840	-
<b>Manageable Direct Cost Total</b>	<b>1,503,056</b>	<b>2,611,586</b>	<b>2,530,337</b>	<b>-3.11%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>1,503,056</b>	<b>2,611,586</b>	<b>2,530,337</b>	<b>-3.11%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	560,179	692,776	724,826	4.63%
<b>Function Cost Total</b>	<b>2,063,235</b>	<b>3,304,362</b>	<b>3,255,163</b>	<b>-1.49%</b>
<b>Program Generated Revenue</b>				
460070 - MOA Property Sales	(7,390)	-	-	-
406280 - Prgm, Lessons, & Camps	(12,143)	(120,500)	(120,500)	-
406290 - Rec Center Rentals & Activities	(206,785)	(57,000)	(57,000)	-
406625 - Reimbursed Cost-NonGrant Funded	(27,240)	(26,002)	(26,002)	-
407050 - Other Fines and Forfeitures	(300)	-	-	-
408405 - Lease & Rental Revenue	(18,350)	(21,600)	(21,600)	-
<b>Program Generated Revenue Total</b>	<b>(272,208)</b>	<b>(225,102)</b>	<b>(225,102)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	1,503,056	2,611,586	2,530,337	-3.11%
Charges by/to Other Departments Total	560,179	692,776	724,826	4.63%
Program Generated Revenue Total	(272,208)	(225,102)	(225,102)	-
<b>Net Cost Total</b>	<b>1,791,027</b>	<b>3,079,260</b>	<b>3,030,061</b>	<b>-1.60%</b>

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

	2018 Actuals	2019 Revised	2020 Revised	20 v 19 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	10	-	-	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>-</b>
Debt Service	140,517	203,113	146,032	-28.10%
<b>Non-Manageable Direct Cost Total</b>	<b>140,517</b>	<b>203,113</b>	<b>146,032</b>	<b>-28.10%</b>
<b>Direct Cost Total</b>	<b>140,527</b>	<b>203,113</b>	<b>146,032</b>	<b>-28.10%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>140,527</b>	<b>203,113</b>	<b>146,032</b>	<b>-28.10%</b>
<b>Program Generated Revenue</b>				
460030 - Premium On Bond Sales	(44,174)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(44,174)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	140,527	203,113	146,032	-28.10%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	(44,174)	-	-	-
<b>Net Cost Total</b>	<b>96,353</b>	<b>203,113</b>	<b>146,032</b>	<b>-28.10%</b>



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

	2018 Actuals	2019 Revised	2020 Revised	20 v 19 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	457,591	522,036	537,467	2.96%
Supplies	26,662	30,375	30,375	-
Travel	-	-	-	-
Contractual/Other Services	93,199	81,322	78,469	-3.51%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>577,452</b>	<b>633,733</b>	<b>646,311</b>	<b>1.98%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>577,452</b>	<b>633,733</b>	<b>646,311</b>	<b>1.98%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	73,149	82,970	88,883	7.13%
<b>Function Cost Total</b>	<b>650,600</b>	<b>716,703</b>	<b>735,194</b>	<b>2.58%</b>
<b>Program Generated Revenue</b>				
406300 - Aquatics	(158,878)	(250,000)	(250,000)	-
<b>Program Generated Revenue Total</b>	<b>(158,878)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	577,452	633,733	646,311	1.98%
Charges by/to Other Departments Total	73,149	82,970	88,883	7.13%
Program Generated Revenue Total	(158,878)	(250,000)	(250,000)	-
<b>Net Cost Total</b>	<b>491,722</b>	<b>466,703</b>	<b>485,194</b>	<b>3.96%</b>

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

	2018 Actuals	2019 Revised	2020 Revised	20 v 19 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	949,288	388,721	392,256	0.91%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>949,288</b>	<b>388,721</b>	<b>392,256</b>	<b>0.91%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>949,288</b>	<b>388,721</b>	<b>392,256</b>	<b>0.91%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>949,288</b>	<b>388,721</b>	<b>392,256</b>	<b>0.91%</b>
<b>Net Cost</b>				
Direct Cost Total	949,288	388,721	392,256	0.91%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>949,288</b>	<b>388,721</b>	<b>392,256</b>	<b>0.91%</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 2020, the ASD tax need is calculated as follows:

<b>Fiscal Year</b>	<b>Approving Document</b>	<b>Fiscal Year Tax Need</b>		<b>2020 Tax Need</b>	<b>2020</b>
2019-2020	AO 2019-28	\$ 248,867,319	/2	\$ 124,433,660	Jan-Jun
2020-2021	AO 2020-18	\$ 255,880,604	/2	\$ 127,940,302	Jul-Dec
2019-2020 *	AO 2020-18	\$ 16,541,107		\$ 16,541,107	Jan-Jun
<b>ASD Tax need for Tax Year Total</b>				<b>\$ 268,915,069</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.

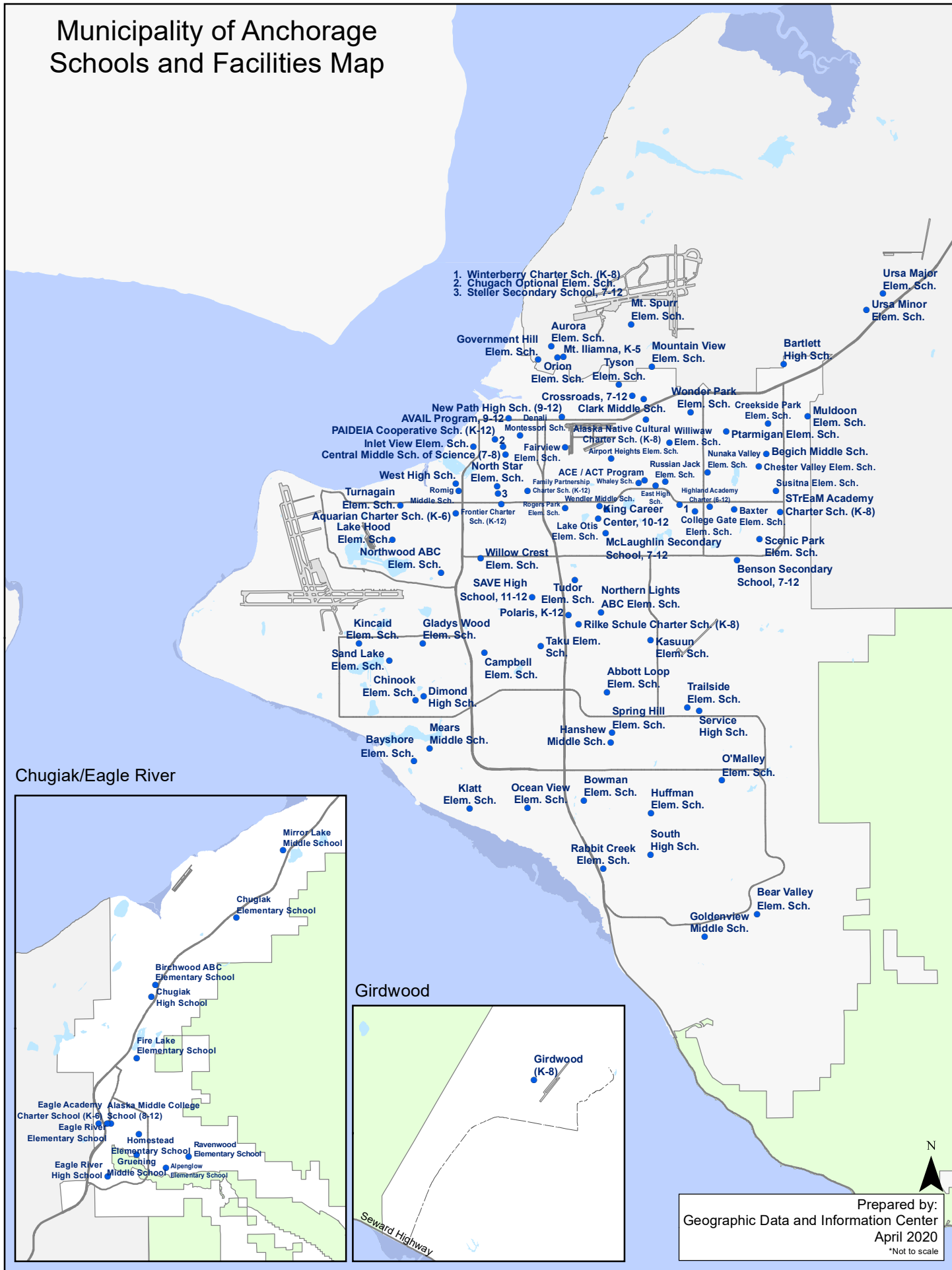
$$\frac{\text{ASD Tax need for Tax Year}}{\text{Areawide Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2020 ASD mill rate, based on the 2020 ASD tax need and the Areawide service area assessed value at 03/25/2020, is calculated as follows:

$$\frac{\$ 268,915,069}{\$ 34,710,973,722} \times 1,000 = 7.75$$

\* The 2020 ASD tax need includes an additional \$16,541,107 in local property taxes to pay bond debt associated with the Governor's 50 percent reduction in State bond debt reimbursement that is tied to bonds passed prior to 2015.

# Municipality of Anchorage Schools and Facilities Map



Prepared by:  
Geographic Data and Information Center  
April 2020  
\*Not to scale

Municipal Clerk's Office

**Approved**

Date: April 28, 2020

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

Prepared by: Office of Management & Budget

For Reading: April 14, 2020

**ANCHORAGE, ALASKA  
AO NO. 2020 – 45**

**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 2020.**

**THE ANCHORAGE ASSEMBLY ORDAINS:**

**Section 1.** The Assembly hereby fixes the rate of tax levy for the Anchorage School District for tax year 2020. The Anchorage Assembly levies this tax upon the full value of all assessed taxable real and personal property, as follows:

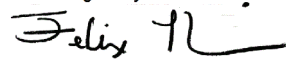
Areawide Schools a tax of 7.75 mills

**Section 2.** The property tax amount approved for 2020 is:

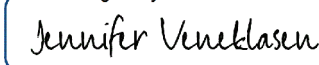
Anchorage School District \$ 268,915,069

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

PASSED AND APPROVED by the Anchorage Assembly this 28th day of April, 2020.

DocuSigned by:  
  
1EF044AF78C94AE...  
Chair

ATTEST:

DocuSigned by:  
  
E1BFFEC0799D4B9...  
Municipal Clerk



**MUNICIPALITY OF ANCHORAGE**  
**ASSEMBLY MEMORANDUM**

**AM No. 204 – 2020**

**Meeting Date:** April 14, 2020

1 **FROM: MAYOR**

2  
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6  
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8

**SUBJECT: 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 2020.**

9 This memorandum transmits the ordinance to establish the 2020 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 2020.

14  
15 These reflect approximately one half of the property taxes approved for ASD’s fiscal  
16 year 2019-2020 operating budget per AO 2019-28 as Amended, and approximately  
17 one half of the property taxes approved for ASD’s fiscal year 2020-2021 approved  
18 operating budget per AO 2020-18 as Amended.

19  
20 **THE ADMINISTRATION RECOMMENDS APPROVAL.**

21  
22  
23  
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25  
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27

Prepared by: Office of Management & Budget (OMB)  
Approved by: Lance Wilber, Director, OMB  
Concur: Kathryn Vogel, Municipal Attorney  
Concur: Alexander Slivka, CFO  
Concur: William D. Falsey, Municipal Manager  
Respectfully Submitted: Ethan A. Berkowitz, Mayor

Municipal Clerk's Office  
Amended and Approved  
Date: March 19, 2019

Submitted by: Chairman of the Assembly at  
the request of the School Board  
Prepared by: Anchorage School District  
For Reading: March 5, 2019

ANCHORAGE, ALASKA  
AO No. 2019-28, As Amended

AN ORDINANCE DETERMINING AND APPROVING THE TOTAL AMOUNT OF THE ANNUAL OPERATING BUDGET OF THE ANCHORAGE SCHOOL DISTRICT FOR ITS FISCAL YEAR 2019-2020 AND DETERMINING AND APPROPRIATING THE PORTION OF THE ASSEMBLY APPROVED BUDGET AMOUNT TO BE MADE AVAILABLE FROM LOCAL SOURCES

1 WHEREAS, This ordinance sets the upper limit spending authorization for the  
2 annual operating budget of the Anchorage School District for its fiscal year 2019-  
3 2020 and determines and appropriates the portion of the Assembly approved  
4 budget amount to be made available from local sources; and

5  
6 WHEREAS, Given the potential reductions in the State of Alaska's contribution to  
7 education funding, the Anchorage School District has developed three additional  
8 budget scenarios that illustrate the depth of the cuts; now, therefore

9  
10 THE ANCHORAGE ASSEMBLY ORDAINS:

11  
12 Section 1. That the FY 2019-2020 Proposed Anchorage School District  
13 Financial Plan in the amount of \$885,858,600 has been approved by the Anchorage  
14 Assembly and that, the amount of \$248,867,319 is to be contributed from local  
15 property taxes or other local sources and is hereby appropriated for school purposes  
16 to fund the School District for its 2019-2020 fiscal year.

17  
18 Section 2. That this ordinance is effective upon passage and approval.

19  
20 PASSED AND APPROVED by the Anchorage Assembly, this 19th day of March, 2019.

21  
22  
23   
24 \_\_\_\_\_  
25 Chair

24 ATTEST:  
25   
26 \_\_\_\_\_  
27 Municipal Clerk



## MUNICIPALITY OF ANCHORAGE

## ASSEMBLY MEMORANDUM

AM 126-2019

Meeting Date: March 05, 2019

FROM: ANCHORAGE SCHOOL DISTRICT

SUBJECT: AO 2019-28 ANCHORAGE SCHOOL DISTRICT  
FY 2019-2020 FINANCIAL PLAN**PROPOSED FINANCIAL PLAN**

The Anchorage School Board has approved the Proposed Financial Plan and Budget for FY 2019-20 in the amount of \$885,858,600. The total proposed Anchorage School District budget by individual funds is projected as follows:

Municipal Upper Limit Summary

Governmental Funds Summary (in millions \$)	Actual [1] FY 2015-16	Actual [1] FY 2016-17	Actual [1] FY 2017-18	Adopted Budget FY 2018-19	Proposed Budget FY 2019-20	FY19 Adopted vs. FY20 Proposed	
						\$	%
General Fund	\$ 555.161	\$ 565.947	\$ 579.539	\$ 565.000	\$ 572.500	\$ 7.500	1.3%
Project Carryover [2]	-	-	-	17.000	20.000	3.000	17.6%
Transportation Fund	31.487	23.524	23.799	25.132	25.029	(0.103)	-0.4%
Grants Fund	41.928	44.852	47.895	61.266	148.078	86.812	141.7%
Debt Service Fund	84.743	82.954	81.403	80.653	77.876	(2.777)	-3.4%
Capital Projects Fund [3]	-	-	-	4.228	10.000	5.772	136.5%
Student Nutrition Fund	21.745	23.377	23.678	24.598	24.476	(0.122)	-0.5%
Student Activities Fund	7.904	7.748	7.254	7.900	7.900	-	0.0%
ASD Managed Total	742.968	748.402	763.568	785.777	885.859	100.082	12.7%
SOA PERS/TRS On-behalf	49.771	44.188	38.586	46.000	55.000	9.000	19.6%
Total All Funds	\$ 792.739	\$ 792.590	\$ 802.154	\$ 831.777	\$ 940.859	\$109.082	13.1%

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

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

[3] Capital Projects includes capital legislative grants only; voter approved bond projects that are repaid through debt service have been excluded

It is requested that the Anchorage Assembly approve local property taxes in the amount of \$248,867,319, an increase of \$3,291,873 from the prior year, or about 1.3 percent, and the upper limit spending authorization of \$885,858,600 for FY 2019-20, an increase of \$100,081,822 from the prior year.

The associated mill rate is expected to increase to 7.15 for calendar year 2019, an increase of about 3.5 percent.



1 Additional information regarding changes in revenue and expenditures specific  
 2 to each fund can be found in the budget document as well as programmatic and  
 3 staffing changes specific to academic programs and support services.

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**PROPERTY TAXES**

	Approved Budget FY 2018-2019	Proposed Budget FY 2019-2020	Increase/ (Decrease)	Percent Change
Total (FY)	245,575,446	248,867,319	3,291,873	1.34%
Estimated Assessed Valuation (CY)	35,752,230,952	34,559,295,046	(1,192,935,906)	-3.34%
Estimated Mill Rate (CY)	6.91	7.15	0.24	3.47%

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	Actual FY 2018-2019 Sept. 30, 2018	Projected FY 2019-2020 Sept. 30, 2019	Increase/ (Decrease)	Percent Change
Student Enrollment	46,794	46,366	(428)	-0.91%

11 The FY 2019-20 Proposed Financial Plan and Budget continues the Anchorage  
 12 School Board’s commitment to improving the education of all students.

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**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.**

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Respectfully submitted,



Dr. Deena Bishop  
 Superintendent

27 DB/JA/AR

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Attachments include:

February 19, 2019 Preliminary Budget Memo

Comb Bound / PDF Proposed FY 2019-20 Budget under separate cover

ANCHORAGE SCHOOL DISTRICT  
ANCHORAGE, ALASKA

ASD MEMORANDUM #114 (2018-2019)

February 4, 2019

TO: SCHOOL BOARD

FROM: DR. DEENA BISHOP, SUPERINTENDENT

SUBJECT: FY 2019-20 PRELIMINARY FINANCIAL PLAN AND BUDGET, AS  
AMENDED

ASD Core Value: *The district will be open, transparent and accountable to the public.*

RECOMMENDATION:

It is the Administration's recommendation that the School Board approve the fiscal year 2019-2020 Preliminary Budget and authorize an upper limit spending authority of \$885,858,600, inclusive of the following amendments.

AMENDMENT:

I move to amend line 490 (Other Expenses) in the FY1920 Preliminary Budget by deleting an increase of \$3,000 in funding for 2020 for School Board operations.

AMENDMENT:

I move to amend the FY1920 Preliminary Budget by adding a Legislative Budget Request increment of \$68 million to reduce class size across the district to 15 in K-3 and 25 in grades 4-12 based on the recommendations that arise from the Evidence Based Model (a zero-based budget development approach linking research based resource requirements to student performance) and contemporary research in class size matters on the long term success of students across their school years and beyond to success in life.

AMENDMENT:

I move to amend the FY1920 Preliminary Budget by adding a Legislative Budget Request increment of \$13 million to provide for half day pre-K for Anchorage students based on recommendations that arise from the Evidence Based Model (a zero-based budget development approach linking research based resource requirements to student performance) and contemporary research in on the long

term benefits of pre-K for students across their school years and beyond to success in life.

AMENDMENT:

I move to add \$200,000 to support the middle school model, to be taken from General Fund Balance

PERTINENT FACTS:

Consistent with the upper limit budget set in the Board's pro forma financial planning guidance, updated revenue projections, and Board amendments, the total Anchorage School District managed funds for FY 2019-20 is \$885.859 million, or about 12.7 percent above the prior year. Including the State of Alaska on-behalf payments, the total for all funds is \$940.859 million or about 13.1 percent higher than FY 2018-19. The following table shows the upper limit authority requested for each fund:

Municipal Upper Limit Summary

Governmental Funds Summary (in millions \$)	Actual [1]	Actual [1]	Actual [1]	Adopted Budget	Proposed Budget	FY19 Adopted vs. FY20 Proposed	
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	\$	%
	General Fund	\$ 555.161	\$ 565.947	\$ 579.539	\$ 565.000	\$ 572.500	\$ 7.500
Project Carryover [2]	-	-	-	17.000	20.000	3.000	17.6%
Transportation Fund	31.487	23.524	23.799	25.132	25.029	(0.103)	-0.4%
Grants Fund	41.928	44.852	47.895	61.266	148.078	86.812	141.7%
Debt Service Fund	84.743	82.954	81.403	80.653	77.876	(2.777)	-3.4%
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Student Nutrition Fund	21.745	23.377	23.678	24.598	24.476	(0.122)	-0.5%
Student Activities Fund	7.904	7.748	7.254	7.900	7.900	-	0.0%
ASD Managed Total	742.968	748.402	763.568	785.777	885.859	100.082	12.7%
SOA PERS/TRS On-behalf	49.771	44.188	38.586	46.000	55.000	9.000	19.6%
Total All Funds	\$ 792.739	\$ 792.590	\$ 802.154	\$ 831.777	\$ 940.859	\$109.082	13.1%

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

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

[3] Capital Projects includes capital legislative grants only; voter approved bond projects that are repaid through debt service have been excluded

Additional information regarding changes in revenue and expenditures specific to each fund can be found in the budget document as well as programmatic and staffing changes specific to academic programs and support services.

Once the FY 2019-20 Preliminary Budget is approved, it will become the Proposed Budget and be submitted to the Assembly no later than the first Monday in March.

After Assembly approval and the Legislative session has wrapped up, the District will produce the Adopted Budget, incorporating any changes made by those entities and approved by the School Board.

DB/MS/JA/MG/TR/TH/MF/AR

Prepared by: Andy Ratliff, Senior Director, OMB

Approved by: Jim Anderson, Chief Financial Officer  
Dr. Mark Stock, Deputy Superintendent  
Mike Graham, Chief Academic Officer  
Tom Roth, Chief Operating Officer  
Todd Hess, Chief Human Resource Officer  
Mike Fleckenstein, Chief Information Officer

Attachment - FY 2019-20 Preliminary Budget



Municipal Clerk's Office  
Amended and Approved  
Date: March 24, 2020

Submitted by: Chairman of the Assembly  
at the request of the  
School Board  
Prepared by: Anchorage School District  
For Reading: March 10, 2020

ANCHORAGE, ALASKA  
AO No. 2020-18, As Amended

1 AN ORDINANCE DETERMINING AND APPROVING THE TOTAL AMOUNT  
2 OF THE ANNUAL OPERATING BUDGET OF THE ANCHORAGE SCHOOL  
3 DISTRICT FOR ITS FISCAL YEAR 2020-2021 AND DETERMINING AND  
4 APPROPRIATING THE PORTION OF THE ASSEMBLY APPROVED BUDGET  
5 AMOUNT TO BE MADE AVAILABLE FROM LOCAL SOURCES  
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8 WHEREAS, the Anchorage Assembly's approval of the Anchorage School District  
9 annual operating budget is limited to approving the total amount, and it may  
10 increase or decrease the total amount; and

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12 WHEREAS, the Anchorage Assembly has no authorization to specify what  
13 specific line items within the ASD Budget are to be changed when it increases or  
14 decreases the total amount of the ASD Budget, but nothing prevents the  
15 Assembly from expressing what it hopes the Anchorage School Board will do to  
16 accommodate the increase or decrease; and

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18 WHEREAS, a \$2.8 Million increase to the ASD FY 20-21 Budget could provide the  
19 School District funding needed to maintain full schedule of classes daily, retain  
20 health educators, and obviate the need for the District's planned reduction of  
21 class instructional time one day per week at each school; and

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23 WHEREAS, the Anchorage School District should continue to seek cost savings,  
24 grants, and other opportunities that may become available to identify a source for  
25 adding such an increase; now, therefore

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27 THE ANCHORAGE ASSEMBLY ORDAINS:

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29 Section 1. That the FY 2020-2021 Proposed Anchorage School District  
30 Financial Plan in the amount of \$882,200,165 has been approved by the Anchorage  
31 Assembly and that, the amount of \$255,880,604 is to be contributed from local

32 property taxes or other local sources and is hereby appropriated for school purposes  
33 to fund the School District for its 2020-2021 fiscal year.

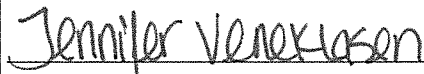
34  
35 Section 2. The District is also requesting an additional \$16,541,107 in  
36 local property taxes to pay bond debt associated with the Governor's 50 percent  
37 reduction in State bond debt reimbursement that is tied to bonds passed prior to  
38 2015.

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40 Section 3. That this ordinance is effective upon passage and approval.

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43 PASSED AND APPROVED by the Anchorage Assembly, this 24th day of March,  
44 2020.

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Chair

50 ATTEST

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54 for Municipal Clerk

## MUNICIPALITY OF ANCHORAGE

## ASSEMBLY MEMORANDUM

AM 93-2020

Meeting Date: March 10, 2020

FROM: ANCHORAGE SCHOOL DISTRICT

SUBJECT: AO 2020-18 ANCHORAGE SCHOOL DISTRICT  
FY 2020-2021 FINANCIAL PLAN**PROPOSED FINANCIAL PLAN**

The Anchorage School Board has approved the Proposed Financial Plan and Budget for FY 2020-21 in the amount of \$882,200,165. The total proposed Anchorage School District budget by individual fund is projected as follows:

Municipal Upper Limit Summary

Governmental Funds Summary (in millions \$)	Actual [1]	Actual [1]	Actual [1]	Adopted Budget	Proposed Budget	FY20 Adopted vs. FY21 Proposed	
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	\$	%
General Fund	\$ 565.947	\$ 579.539	\$ 563.426	\$ 572.500	\$ 575.955	\$ 3.456	0.6%
Project Carryover [2]	-	-	-	20.000	25.000	5.000	25.0%
Transportation Fund	23.524	23.799	25.462	25.029	25.910	0.881	3.5%
Grants Fund	44.852	47.895	49.370	148.078	130.900	(17.178)	-11.6%
Debt Service Fund	82.954	81.403	77.266	77.876	82.394	4.518	5.8%
Capital Projects Fund [3]	-	-	-	10.000	10.000	-	0.0%
Student Nutrition Fund	23.377	23.678	22.271	24.476	24.141	(0.335)	-1.4%
Student Activities Fund	7.748	7.254	6.268	7.900	7.900	-	0.0%
ASD Managed Total	748.402	763.568	744.063	885.859	882.200	(3.659)	-0.4%
SOA PERS/TRS On-behalf	44.188	38.586	49.218	55.000	52.000	(3.000)	-5.5%
Total All Funds	\$ 792.590	\$ 802.154	\$ 793.281	\$ 940.859	\$ 934.200	\$ (6.659)	-0.7%

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

[2] Accounting practice for transparency and efficiency only - not additional funding

[3] Capital Projects includes capital legislative grants only; voter approved bond projects that are repaid through debt service have been excluded

It is requested that the Anchorage Assembly approve local property taxes in the amount of \$255,880,604, an increase of \$7,013,285 from the prior year, or about 2.8 percent, and the upper limit spending authorization of \$882,200,165 for FY 2020-21, a decrease of \$3,658,435 from the prior year.

Additionally, the District is requesting \$16,541,107 in property taxes to pay costs associated with the Governor's 50 percent reduction in State bond debt reimbursement that is tied to bonds passed prior to 2015.

AO 2020 - 18

1 The total tax request to fund the District's FY 2020-21 budget and repay prior  
 2 bond debt is \$272,421,711. The associated mill rate is expected to increase to 7.74  
 3 for calendar year 2020, an increase of about 8.25 percent.

#### 4 5 **PROPERTY TAXES AND ENROLLMENT**

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7 The chart below shows the amount of taxes the District is requesting by both  
 8 fiscal year (FY), which is July 1 through June 30, and calendar year (CY). Fiscal  
 9 year taxes are collected over the course of two calendar years, e.g. the second half  
 10 of the FY 20 tax request (January 1, 2020 – June 30, 2020) and the first half of the  
 11 FY 21 tax request (July 1, 2020 – December 31, 2020) makes up the total calendar  
 12 year 2020 request.

##### 13 **FY 2020-21 Proposed Budget Property Tax Request**

	Approved Budget FY 2019-2020	Proposed Budget FY 2020-2021	Increase/ (Decrease)	Percent Change
Total Property Taxes (FY)	248,867,319	255,880,604	7,013,285	2.82%
Total Property Taxes (CY)	247,221,383	252,373,963	5,152,580	2.08%
Estimated Assessed Valuation (CY)	34,559,295,046	34,752,284,382	192,989,336	0.56%
Estimated Mill Rate (CY)	7.15	7.26	0.11	1.54%

##### **Calendar Year Request with Unfunded Bond Debt**

	Approved Budget FY 2019-2020	Proposed Budget FY 2020-2021	Increase/ (Decrease)	Percent Change
Total Property Taxes (CY)	247,221,383	252,373,963	5,152,580	2.08%
Unfunded Bond Debt for FY20 (CY)	-	16,541,107	16,541,107	100.00%
Total Calendar Year Request	247,221,383	268,915,070	21,693,687	8.78%
Estimated Mill Rate (CY)	7.15	7.74	0.59	8.25%

	Actual FY 2019-2020 Sept. 30, 2019	Projected FY 2020-2021 Sept. 30, 2020	Increase/ (Decrease)	Percent Change
Student Enrollment	46,229	45,813	(416)	-0.90%
Students with Intensive Needs	1,029	1,091	62	6.03%

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17 Additional information regarding changes in revenue and expenditures specific  
 18 to each fund as well as programmatic and staffing changes specific to academic  
 19 programs and support services can be found in the budget document.

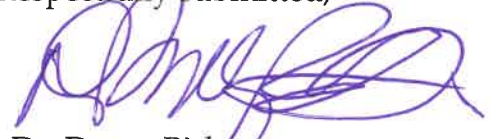
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21 The FY 2020-21 Proposed Financial Plan and Budget continues the Anchorage  
 22 School Board's commitment to improving the education of all students.  
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The Anchorage School District requests the 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,



Dr. Deena Bishop  
Superintendent

DB/JA/AR

Attachments include:

February 18, 2021 Preliminary Budget Memo

Comb Bound / PDF Proposed FY 2020-21 Budget under separate cover