

## **General Government Operating Budget Development**

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The General Government Operating Budget (GGOB) for the Municipality of Anchorage is an annual budget that is developed in the following stages, during the year before the budget year:

- the Mayor prepares and proposes the budget for the upcoming year – this becomes the Mayor’s Proposed Budget.
- the Assembly may amend the Mayor’s Proposed Budget
- the Mayor may veto Assembly amendments
- the Assembly may override the Mayor’s vetoes – the resulting budget becomes the Approved Budget
- then, early in the budget year, the Approved Budget is updated with firmed-up revenues and spending plans to get to the tax rates for the budget year. This update is called the Revised Budget.

Additional information on the municipal budget development process can be found in Appendix U.

## **Mayor’s Proposed Budget**

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The Mayor’s 2024 Proposed Budget improves spending efficiencies while providing essential city services, invests in public safety, and addresses homelessness. The delivery of crucial services and operations will continue while staying under the tax cap by \$12.0 million.

### **Key Items of Interest in Mayor Bronson’s 2024 budget:**

- Investments in public safety (Police and Fire)
- Core services remain intact (Police, Fire, Health, Parks & Recreation, Street Maintenance)
- Addresses the needs of Anchorage’s homeless population
- Added resources for snowplowing removal
- Increased investments in early childhood education and Best Beginnings
- Continuation of public transit route 85
- Paying off more debt than is being incurred

### **Municipality of Anchorage Plan Moving Forward:**

- A focused effort to reduce debt
- Eliminate unnecessary burdensome government policies, regulations, and practices
- Finding efficiencies
- Reducing property taxes

## **2024 Continuation Budget**

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The Municipal operating budgets start with a continuation budget; a continuation budget is a projection of what it would cost in the budget year (2024) to continue existing programs and services at the same level of activity as the current year (2023).

Starting with the 2023 Revised Budget of \$600,336,774, 2023 non-recurring (one-time) spending is removed from the budget. Next, costs are projected for debt service, labor, and non-labor for operating activities to continue to next year. The 2024 continuation level spending plan result is about a 0.5% decrease compared to the 2023 Revised Budget.

The continuation spending decrease of \$3.0 million is comprised of:

- Reversal of One-Time Items from 2023 as a net \$5.1 million decrease, including, but not limited to:
  - One-time projects: Housing Summit; facilitation support for Sanctioned Camp Task Force and the Complex Behavioral Needs Task Force; request for proposal for the development of pre-approved residential building plans; Seaview Heights subdivision - bring power from property boundary to a structure; security cameras at Z. J. Loussac Library; marked public access at Campbell Lake; Spenard corridor parking study; and feasibility study for developing manufactured housing communities throughout the Municipality
  - One-time grants: to Catholic Social Services for 3rd Avenue Resource Center for operations; to the Anchorage Affordable Housing and Land Trust; and to
  - Settlements recovered in the 2023 tax cap in the Equity & Justice and Municipal Manager departments
  - Increases to operating activities for recruitment, legal services, additional Fire academy, snow removal, and training
  
- Debt Service – Net 0 change, including, but not limited to:
  - General obligation (GO) bond debt service is expected to decrease \$7.5 million according to debt schedules
  - Tax Anticipation Notes (TANs) expense is anticipated to increase \$0.2 million. Although there is a net \$0.2 million reduction in anticipated expense, note that there is also a net adjustment in anticipated revenue related to these notes so that the TANs are budgeted to be net neutral in 2024
  - Information Technology loans decrease \$0.3 million
  - Real Estate increase of \$1.4 million due to the debt service for the Police headquarters located at 716 West 4<sup>th</sup> Avenue (716 Building) that was purchased in 2023 from the Anchorage Community Development Authority (ACDA); note that this is offset by a reduction of \$1.4 million in the Police department to reflect the removal of the cost of leasing the building
  - Movement of \$6.1 million of budget from non-labor to debt service to reflect the implementation of Governmental Accounting Standards Board statement 87 (GASB 87) that requires certain leases, that were previously classified as operating activity, be classified as debt service
  
- Salaries and Benefits – \$8.9 million increase (see Appendix C for details), including, but not limited to:
  - Full Time Equivalent (FTE) paid hours increase from 2,080 in 2023 to 2,096 in 2024 for most positions
  - Wage increases and step progressions based on existing collective bargaining agreements (CBAs), ranging from 0% to 3.3%
  - Health benefit costs increase about \$1.7 million
  
- Non-Labor adjustments
  - Room Tax – \$0.7 million increase in line with required allocation and use of projected Room Tax revenues.
  - Police & Fire Retirement – \$0.1 increase for retiree insurance and contributions to the Certificates of Participation (COPs) Fund that was used to pay the Police & Fire Retirement Trust Fund
  - Contractual and commodity cost increases for Animal Shelter, cemetery, and paint and sign shop supplies
  - Information Technology depreciation reduction of \$0.4 million in line with schedule

- Movement of \$6.1 million of budget from non-labor to debt service to reflect the implementation of Governmental Accounting Standards Board statement 87 (GASB 87) that requires certain leases, that were previously classified as operating activity, be classified as debt service.

Projected continuation financing source changes are next identified. Property taxes, the largest source of local funding, are established based on the projected taxing capacity for 2024, using preliminary numbers to calculate the Tax Limit (tax cap) including projections of non-property tax revenues based on recent economic trends. The projected property tax limit change for 2024 is an increase of \$11.4 million.

Other continuation funding source changes of \$4.0 million include:

- Non-property tax revenues highlights:
  - Revenue decreases related to a projected lower Permanent Fund Dividend (PFD) in 2024.
  - Investment earnings projected increase
  - Building Service fees projected increase for even-year due dates
  - Building permits decrease due to projected decline in building activity
  - State revenues increase
  - Non-property tax taxes net decrease
- Fund balance adjustments for 2023 activity were removed
- Intragovernmental Charges (IGCs) were calculated based on 2024 Proposed Budget and 2023 factors. Factors will be updated during the Revised process and IGCs will then be calculated based on the 2024 Revised Budget.

## **2024 Proposed Budget**

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The 2024 Proposed General Government Operating Budget (GGOB) is a balanced budget at \$597,927,286, a decrease of \$2.4 million from the 2023 Revised Budget of \$600,336,774 and \$12.0 million under the preliminary 2024 Tax Limit.

The proposed changes from the 2024 Continuation Budget include the following:

- Operations and maintenance cost increases for voter approved assets of \$0.3 million
- Snow removal and pothole repair increase of \$1.6 million
- Continuation of public transit Route 85 increase of \$1.2 million
- Safety increases of \$0.2 million
- Traffic Engineering labor adjustment of \$0.2 million funded with increased state revenues
- Increase to Anchorage Senior Center
- Transfer one Engineering Tech III to bond funding
- One-time labor savings due to vacant positions in the net amount of \$2.6 million
- Ongoing non-labor savings in the net amount of \$0.4 million
- Girdwood Board of Supervisors (GBOS) approved requested increase of \$0.4 million

## **2024 Approved Budget**

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The 2024 Approved General Government Operating Budget (GGOB) is a balanced budget at \$611,337,199, an increase of \$13.4 million from the 2024 Proposed Budget of \$597,927,286 and \$2.0 million under the preliminary 2024 Tax Limit. The \$13.4 million increase is the sum of the Assembly amendments to the 2024 Proposed Budget; the Mayor did veto \$7.4 million of the Assembly amendments then the Assembly overrode all of the Mayor's vetoes. Following are some of the larger amendment impacts, by department, with the details

available on the 2023 Revised to 2024 Approved Direct Cost Budget Reconciliation by Department / Agency in this section; the reconciliation page in each department section; and the AM support to the appropriating ordinance in the Assembly Documents section of this publication of the 2024 Approved General Government Operating Budget:

- Assembly - \$1.6 million, larger items include: one-time \$0.4 million for potential run-off mayoral election; \$0.3 million for Assembly chambers video center; and one-time \$0.2 million for legal contracts
- Fire - \$2.6 million – primarily moving the Mobile Crisis Team from Alcohol Tax funding
- Police - \$4.1 million – primarily for labor increases
- Multiple - \$2.6 million for reversal of the Mayor’s one-time labor savings due to vacant positions.

Chart 1 reflects the main budget categories as a percent of the total 2024 Approved Budget.

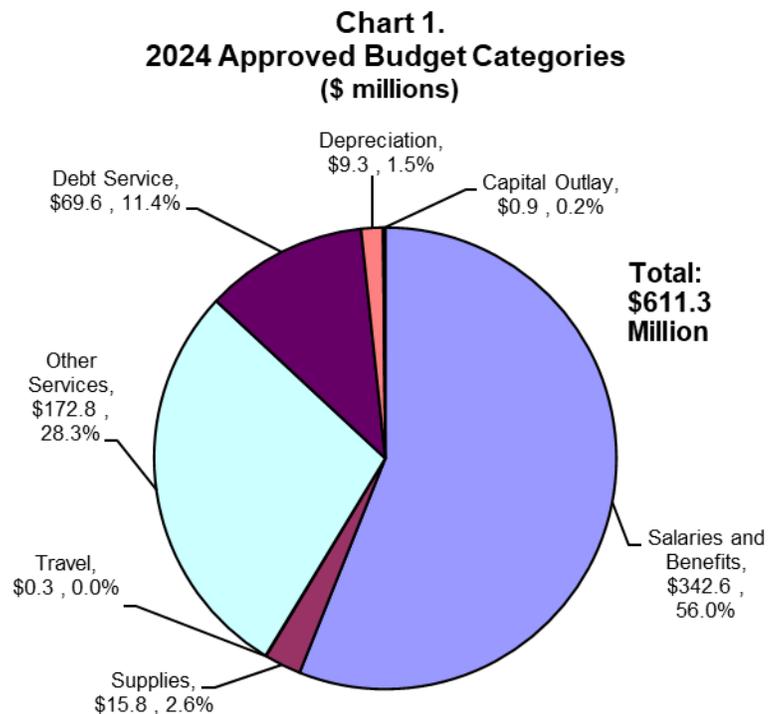
Salaries and benefits, or total compensation for personnel, is the largest spending category that includes wages, wage adjustments (Performance Incentive Program (PIP) pay, education, etc.), medical benefits, retirement, social security, vacancy factor, etc.

Details of the factors that go into calculating the salaries and benefits can be found in Appendix C.

Other Services includes non-labor discretionary and non-discretionary spending, including contracts and utilities. Transfers, including one-time expenses and transfers to programs, such as Fleet operating and capital programs and Police & Fire Retirement programs are in this category. This category also includes management of municipal-owned facilities including convention and performing arts centers; sports and ice arenas; the Anchorage Golf Course; and the Anchorage Museum, all within the Municipal Manager department. Most of the costs for the Limited Road Service Areas (LRSA) are also included in this category in the Maintenance & Operations department.

Debt Service is primarily comprised of repayment of general obligation (GO) bond debt for capital projects and other principal and interest payments; voter approved GO debt service is included in the tax cap, and thus any related debt service increase results in the same amount of tax dollar increase. Other debt service included in this category is for Lease/Purchase Agreements that may be used for financing capital projects that are not bondable, such as software and many Information Technology projects. Also, certain leases that were previously classified as operating activity are now classified as debt service, as required by the Governmental Accounting Standards Board statement 87 (GASB 87).

Additional information on the municipal debt service can be found in Appendix F.



The following Table 1 reflects the 2024 Approved direct cost budget of \$611,337,199 by department / agency, with debt service and depreciation highlighted:

Police	\$ 137,304	22.5%	Human Resources	\$ 6,936	1.1%
Fire	\$ 109,803	18.0%	Traffic Engineering	\$ 6,480	1.1%
<b>Debt Service</b>	<b>\$ 69,665</b>	<b>11.4%</b>	Real Estate	\$ 4,700	0.8%
Maintenance & Operations	\$ 62,472	10.2%	Planning	\$ 3,845	0.6%
Public Transportation	\$ 31,199	5.1%	Community Development	\$ 3,222	0.5%
Municipal Manager	\$ 27,069	4.4%	Mayor	\$ 2,561	0.4%
Information Technology	\$ 23,185	3.8%	Purchasing	\$ 1,902	0.3%
Parks & Recreation	\$ 21,999	3.6%	Management & Budget	\$ 1,252	0.2%
Convention Center Reserve	\$ 17,145	2.8%	Project Management & Engineering	\$ 934	0.2%
Health	\$ 14,617	2.4%	Equal Rights Commission	\$ 868	0.1%
Finance	\$ 13,563	2.2%	Internal Audit	\$ 860	0.1%
Development Services	\$ 12,083	2.0%	Chief Fiscal Officer	\$ 594	0.1%
Library	\$ 9,429	1.5%	Equity & Justice	\$ 454	0.1%
<b>Depreciation</b>	<b>\$ 9,300</b>	<b>1.5%</b>	Public Works	\$ 238	0.0%
Municipal Attorney	\$ 8,926	1.5%	Building Services	\$ -	0.0%
Assembly	\$ 8,733	1.4%	<b>TOTAL</b>	<b>\$611,337</b>	<b>100.0%</b>

Depreciation of \$9,299,755, from Information Technology assets, and primarily SAP (MOA's primary financial software), although budgeted, is not appropriated in the operating budget, since the appropriation / authority to spend for the assets being depreciated occurred either in previous GGOBs or capital requests, making the 2024 Approved Budget appropriation \$602,037,444.

**2024 Approved Revenue and Financing Sources Highlights**

Annually, the municipality is required to have a balanced budget. Since the 2024 Approved Budget identifies \$611.3 million in spending / financing uses, it also provides \$611.3 million in revenues / financing sources.

As exhibited in Chart 2, the financing sources are comprised of:

- \$579.8 million of revenues (with \$351.7 million of property tax revenue and \$228.1 million of non-property tax revenue (other government, programmatic, investment, etc.))
- \$28.3 million of intra-governmental charge (IGC) revenue
- \$3.3 million of fund balance.

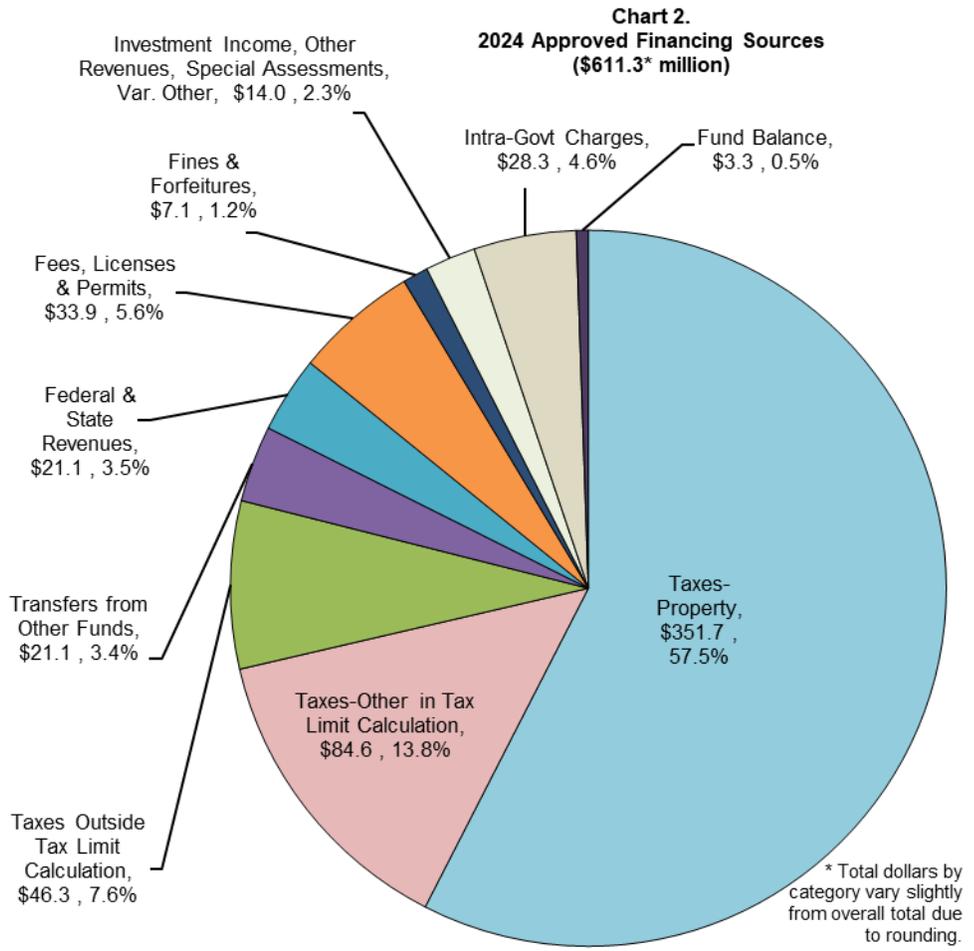


Table 2 shows the revenues supporting general government operations, summarized by group, with the change from 2023 Revised Budget to the 2024 Approved Budget.

Additional revenue details are provided in the Revenue section of this document.

**Taxes – Property – Total of \$351.7 Million**

Property taxes are the largest financing source for general government operations.

Municipal property taxes have voter approved limits by service area. Most of the property

	2023 Revised Budget	2024 Approved Budget	24 v 23 \$ Chg	24 v 23 % Chg
<b>Taxes – Property</b>	<b>341.9</b>	<b>351.7</b>	<b>9.8</b>	<b>2.9%</b>
<b>Non-Property Tax Revenues</b>				
Taxes–Non-Property Subject to Tax Cap	92.3	84.6	(7.7)	-8.3%
Taxes–Non-Property Not Subject to Tax Ca	44.6	46.3	1.7	3.7%
Transfers from Other Funds	21.5	21.1	(0.4)	-2.0%
Revenues from Other Governments	17.0	21.1	4.1	24.1%
Program Revenues	33.6	33.9	0.3	0.9%
Fines & Forfeitures	7.4	7.1	(0.3)	-4.1%
Investment/Othr Revenues/Spec.Assessm	13.0	14.0	0.9	7.2%
<b>Subtotal Non-Property Tax Revenues</b>	<b>229.4</b>	<b>228.1</b>	<b>(1.4)</b>	<b>-0.6%</b>
<b>Total Revenues Supporting Operations</b>	<b>571.3</b>	<b>579.8</b>	<b>8.4</b>	<b>1.5%</b>

taxes are for services in the five major funds (Areawide, Anchorage Fire, Anchorage Roads, Anchorage Police, and Anchorage Parks & Recreation) and are governed by a Tax Limit (also known as the tax cap). The property taxes for other services or other service areas are limited to maximum mill rates (i.e. Girdwood Valley, Chugiak Fire, limited road service areas, etc.) or maximum dollar amounts (Areawide Emergency Medical Services Lease and Areawide Anchorage Police Department Information Technology Systems Special Levy).

The tax cap calculates two numbers important to the budget and taxpayers:

- The maximum amount of *all* taxes that can be collected; and
- The maximum amount of *property* taxes that can be collected.

The 2024 preliminary tax cap calculation uses 2023 property taxes to be collected and budgeted non-property tax taxes as the 2024 base. One-time settlements and debt service from 2023 are taken out then the remaining amount is adjusted for population and inflation, and new construction for growth is also added. Next, 2024 settlement recoveries and debt service are added, with the result being the maximum amount of all taxes that can be collected.

As shown in Table 3, the preliminary (the final limit is calculated in April) 2024 Tax Limit calculation indicates that a maximum of \$413.6 million in *all* taxes can be collected (not subject to the Tax Limit is another \$24.5

	2023	2024	Difference
Maximum Amount ALL Taxes	\$ 408.8	\$ 413.6	\$ 4.7
(Less) Non-property Taxes	\$ (92.3)	\$ (84.6)	\$ 7.7
Inclusion of Unused Capacity	\$ 1.3	\$ 0.3	\$ (1.0)
<b>Maximum Amount PROPERTY Taxes</b>	<b>\$ 317.9</b>	<b>\$ 329.3</b>	<b>\$ 11.4</b>
Property taxes to be collected	\$ 317.8	\$ 327.2	\$ 9.4
Amount "under the cap"	\$ 0.1	\$ 2.0	\$ 2.0

million limited by mill levies set by service area boards). Then, including unused capacity of \$0.3 million, Table 3 shows that the maximum amount of *property* taxes that can be collected is \$329.3 million, which is calculated by reducing the limit on all taxes that can be collected by the non-property tax taxes and then adding general government use of tax capacity within the Tax Cap. Note that the core of the tax cap's design is that when non-property tax taxes increase, property taxes to be collected decreases by the same amount, and conversely, when non-property tax taxes decrease, property taxes that can be collected increase by the same amount – every dollar of non-property tax taxes replaces a dollar of property tax.

The following non-property tax taxes, totaling \$84.6 million, are included in the 2024 Approved Budget and automatically reduce the same amount in property taxes:

- \$10.3 million – Automobile tax (down \$0.1 million from 2023)
- \$21.5 million – Tobacco Tax (flat 2023)
- \$9.0 million – Motor Vehicle Rental (down \$1.0 million from 2023)
- \$14.4 million – Fuel Excise Tax (flat from 2023)
- \$10.1 million – Payment in Lieu of Taxes (PILT) (Utility, State, and Federal) (down \$0.9 million from 2023)
- \$19.3 million – Municipal Utility Service Assessments (MUSA) / Municipal Enterprise Service Assessments (MESA) (up \$0.1 million from 2023)

A projected net decrease of \$7.7 million of these non-property taxes offsets an increase in property taxes that could be collected in 2024. Most of this decrease (\$5.7 million) is

attributable to voter approved movement of the Marijuana Sales Tax from general government in 2024, to be budgeted separately and used for childcare / education. Note that per this voter approved change, the tax cap base was reduced by only \$1.0 million.

The 2024 Proposed Budget was financed with \$317.3 million in property taxes subject to the tax cap and was presented to have the property tax support at \$12.0 million under the preliminary 2024 property tax cap. It was a \$0.5 million (0.2%) decrease from the amount of property taxes to be collected in 2023 for general government.

The 2024 Approved Budget is financed with \$327.2 million in property taxes subject to the tax cap and is presented to have the property tax support at \$2.0 million under the preliminary 2024 property tax cap. It is a \$9.4 million (2.9%) increase from the amount of property taxes to be collected in 2023 for general government.

The property taxes not subject to the tax cap total \$24.5 million (an increase of \$0.3 million from 2023) bringing the total of all property taxes supporting the 2024 Approved Budget to \$351.7 million.

The preliminary 2024 Tax Limit can be found on page 14 of this section.

Table 4 illustrates the property tax impact per \$100,000 of property value, with 2024 based on the current preliminary taxable assessed values and proposed average mill rate. The average property tax bill is projected to decrease 1.3% from 2023 due to the 2024 property taxes

<b>Table 4.</b>				
<b>Property Tax Impact</b>				
	<b>2023</b>	<b>2024</b>	<b>Change</b>	
			<b>(rounded)</b>	
Tax Per \$100,000 Assessed Value	\$942	\$930	-\$12	
<i>(Excludes Anchorage School District)</i>				

to be collected being up by 2.9% and the preliminary taxable assessed value projected to go up 4.2% from the amounts for 2023. These amounts will be updated in the spring during the Revised Budget process to include most recent taxable assessed values and mill rates.

**Non-Property Tax Revenue – Total of \$228.1 Million**

In 2024 there is a projected \$1.4 million overall decrease from 2023 in the revenue categories that include:

- Taxes – Non-Property: Taxes – Other/PILT Not Subject to Tax Limit; Taxes – Other/PILT Subject to Tax Limit
- Transfers from Other Funds
- Revenues from Other Governments: Federal Revenues; State Revenues
- Program revenues: Fees & Charges for Services; Licenses, Permits, Certifications
- Fines & Forfeitures
- Investment Income; Other Revenues; Special Assessments

Some of the 2024 Approved Budget revenues are based on projected 2023 activity and variables that may change by the end of the year due to varying local and global factors. Some of these factors, along with other variables, were taken into consideration when developing the 2024 revenue budgets. These factors and other unknowns may carry forward to 2024; as part of the annual budget process, the revenues will be reevaluated and updated during 2024 first quarter budget revisions.

**Taxes – Non-Property – Decrease of \$6.0 Million**

This category includes non-property taxes and penalties and interest related to non-payment of taxes. Payments in lieu of taxes (PILTs) made by municipal utilities, municipal enterprises, and private companies instead of taxes to the local, state, and federal governments are also included in this category. Non-property taxes that are subject to the Tax Limit Calculation will offset property taxes dollar-for-dollar. Representative examples of changes in this category include:

Room Tax (not subject to Tax Limit) – The 2024 budget is anticipated to be \$39.6 million, which is \$1.7 million higher than the 2023 budget of \$37.9 million.

2023 actuals are currently tracking to surpass 2022's record revenue of \$40 million by approximately 10%. Overall economic activity is expected to slow in 2024 on a national and world-wide basis which should lead to reduced travel, thus the 2024 Approved Budget is set to the 2022 level of revenue received.

Auto Tax (subject to the Tax Limit) – The 2024 budget is anticipated to be \$10.3 million, which is \$0.1 million lower than the 2023 budget of \$10.4 million. A decrease is projected as increased interest rates and potential national economic recession will curtail the volume of new car purchases which is the biggest factor in the downward change to the auto registration tax.

Marijuana Sales Tax (subject to the Tax Limit prior to 2024) – There is no budget in 2024 for Marijuana Sales Tax, which is a reduction of \$5.7 million from 2023. This reflects the voter approved movement of the Marijuana Sales Tax from general government in 2024, to be budgeted separately and used for childcare / education.

Motor Vehicle Rental Tax (subject to the Tax Limit) – The 2024 budget is anticipated to be \$9.0 million, which is \$1.0 million less than the 2023 budget of \$10.0 million. Decreases are expected due to price competition and increased supply of vehicles. A potential national economic recession in 2024 could also negatively impact these revenues. Finally, Turo car rentals could capture additional market share and which could lead to lower average car rental rates.

MESA – ACDA Net Plant and 1.25% (subject to the Tax Limit) – The 2024 budget is anticipated to be about \$0.4 million, which is \$0.2 million lower than the 2023 budget of about \$0.7 million. Municipal enterprise service assessment (MESA) for the Anchorage Community Development Authority (ACDA) is calculated by applying the respective service area millage rate to the entity's net book value. This reduction is primarily due to ACDA's projected reduced net book value after the sale of the Police headquarters located at 716 West 4<sup>th</sup> Avenue (716 Building) to the Municipality of Anchorage in 2023.

Payment in Lieu of Tax, Utility (subject to the Tax Limit) – The 2024 budget is anticipated to be \$9.1 million, which is \$0.9 million lower than the 2023 budget of \$10.0 million and is in line with the payment in lieu of taxes (PILT) received from Chugach Electric Association, Inc. in 2023.

MUSA/MESA (subject to the Tax Limit) – The 2024 budget is anticipated to be \$18.9 million, which is \$0.3 million higher than the 2023 budget of \$18.6 million. Municipal utility service assessments (MUSA) / municipal enterprise service assessments (MESA) are calculated by applying the respective service area millage rate to the determined value of the entity's net

plant (AWWU, SWS) and adjusted plant (Merrill Field, Port of Alaska). The projected increase for 2024 is primarily due to the anticipated increased MESA from the Port of Alaska.

### **Transfers from Other Funds – Decrease of \$0.4 Million**

Transfers from Other Funds includes contractual transfers related to Room Tax, transfers from MOA's Trust Fund (created with the proceeds from the sales of the Anchorage Telephone Utility (ATU) and Municipal Light & Power (ML&P)), and utility revenue distributions (dividends from municipal utility and enterprise departments).

Transfers from Other Funds – The 2024 budget is \$1.3 million, a decrease of \$0.3 million from the 2023 budget of \$1.6 million. This decrease is based on the calculated contractual transfer to the Convention Center in line with the projected 2024 Room Tax.

Transfer from MOA Trust Fund – The MOA Trust Transfer (AMC 6.50.060) is an annual dividend based on a set percentage of the average asset balance of the projected overall pooled trust's portfolio value. The 2024 Approved Budget is unchanged from 2023. The payout rate for 2023 is 4.00%. Calculation for the 2024 annual dividend payment will be based on the average asset balance associated with the trailing 14 consecutive quarters ending March 31, 2024.

Utility Revenue Distribution – Per AMC 26.10.065, a portion of a utility net income may be pledged to the general government. The 2024 budget of \$3.5 million is a decrease of \$0.1 million from the 2023 budget of \$3.6 million. The \$3.5 million 2024 budget includes:

- \$0.3 from Anchorage Hydropower (flat from 2023)
- \$1.5 from Anchorage Water Utility (flat from 2023)
- \$0.3 million from Solid Waste Services – Refuse Collection (flat from 2023)
- \$0.8 million from Solid Waste Services – Disposal (flat from 2023)
- \$0.6 million from Port of Alaska (a reduction of \$0.1 million from 2023)

### **Revenues from Other Governments: Federal Revenues; State Revenues – Increase of \$4.1 Million**

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

#### State Revenues

SOA Traffic Signal Reimbursement – The 2024 budget is anticipated to be \$2.3 million, which is \$0.4 million higher than the 2023 budget of \$1.9 million. The State of Alaska (SOA) Department of Transportation and Public Facilities (DOT&PF) is expected to increase the payment in 2024 for the management and operation of the shared traffic signal system; based on current projections, this increase will be ongoing and will continue to rise in future years.

Municipal Assistance – A total of \$4.1 million is included in the 2024 Approved Budget from the State of Alaska (SOA) Community Assistance Program (CAP), which is an increase of \$3.7 million from the amount budgeted in 2023 but in line with the amount to be received in 2023.

### **Program Revenues: Fees & Charges for Services; Licenses, Permits, Certifications – Increase of \$0.3 Million**

This category includes fees paid for services, such as land use permits and bus fares. Changes projected in 2024 include, but are not limited to:

Licenses, Permits, Certifications

Plmbr/Gas/Sht Metal Cert – An increase of \$0.1 million is projected from the 2023 budget of \$0.0 million to a budget of \$0.2 million in 2024. This increase is in line with the revenues for the plumber, gas, and sheet metal certifications being due on even numbered years.

Local Business Licenses – An increase of \$0.4 million is projected from the 2023 budget of \$0.1 million to a budget of \$0.5 million in 2024. This increase is in line with the revenues for the local business licenses in the Building Safety Service Area being due on even numbered years.

Building Permit Plan Review Fees – The 2024 budget is a decrease of \$0.2 million from \$2.4 million in 2023 to \$2.2 million in 2024. This projected reduction is because 2023 building activity is 25% behind 2022 and this trend is expected to continue into 2024.

**Fines & Forfeitures – Decrease of \$0.3 Million**

SOA Traffic Court Fines – The 2024 budget is anticipated to be \$3.0 million, which is \$0.3 million lower than the 2023 budget of \$3.3 million. This revenue includes PFD garnishments and the projected revenue decrease is related to a projected lower PFD in 2024.

**Investment Income; Other Revenues; Special Assessments; Various Other Financial Sources – Increase of \$1.0 Million**

Investment Income

GCP Short Term Investment Income – General Cash Pools (GCP) Short-Term Interest is projected to be \$0.5 million higher in 2024, with a budget of \$3.0 million, based on projected cash pool balances and interest rates.

TANs Interest Earnings – Tax Anticipation Notes (TANs) are short term notes issued by the MOA for the purpose of raising funds to pay ongoing operating expenses. They are issued in anticipation of receiving property taxes and other revenues scheduled to be collected during the year and are expected to be offset by the cost of issuance. There is an anticipated increase of \$0.2 million in this revenue, bringing the budget up from \$4.0 million in 2023 to \$4.2 million in 2024.

Var. Other Financial Sources

Premium on Bond Sales – The 2024 budget is an increase of \$0.1 million from \$0.5 million in 2023 to \$0.6 million in 2024.

**Intra-Governmental Charges (IGCs) – Total of \$28.3 Million**

IGCs are charges for services provided by one municipal organization to another. For example, the Maintenance & Operations department maintains all general government buildings. Maintenance costs are budgeted as direct costs in the Maintenance & Operations department and “charged out” through IGCs to the users. By using an intra-governmental charge system, the full cost of a program—including overhead—is linked to the program’s budget. The costs of workers’ compensation and general liability are charged to the departments and agencies as IGCs. This system also allows departments and agencies to charge municipal utilities/enterprise, grants, capital projects, and other special revenue funds for services.

In 2024, IGCs are anticipated to generate \$28.3 million in funding source “revenue” which is \$0.6 million less than 2023 which is reflective of the changes in the 2024 budget. As part of

the annual budget process, IGC factors will be updated during 2024 first quarter budget revisions.

### **Fund Balance – Total of (\$3.2) Million**

Fund balance is generally defined as the difference between a fund's assets and liabilities. This category of financing sources includes unspent funds at year-end in governmental operating funds. These balances then may be used to help pay for the following year's budget, reducing the amount of financing from other sources that otherwise would be required to support the spending within the respective fund. Fund balance is considered a one-time financing source and thus, is typically used for one-time financing uses.

As part of the annual budget process, fund balance will be reviewed during first quarter budget revisions to ensure that the funds remain in compliance with the Municipal fund balance reserve policies.

There was no fund balance budgeted to support the 2023 Revised Budget nor the 2024 Proposed for the 5 Major Funds (Areawide (101000), Anchorage Fire (131000), Anchorage Roads & Drainage (141000), Anchorage Police (151000), and Anchorage Parks & Recreation (161000)). The 2024 Approved budget includes an Assembly amendment that uses \$2.4 million of Areawide Fund (101000) fund balance to support the movement of the Mobile Crisis Team from the Alcohol Tax Fund (206000) to the Areawide Fund (101000). This projected fund balance is assumed to be available due to the SEMT Program revenues coming in higher than budgeted in 2023.

Several programs generate revenue that is placed in self-sustaining funds to pay operating costs. For example, the Anchorage Building Safety Service Area Fund (163000) receives revenue from construction-related permits; Heritage Land Bank Fund (221000) receives revenue from the sale of Municipal property; and the Dena'ina Center receives Room Tax revenue to pay its debt service. A net of (\$0.8) million of fund balance in these funds is projected to be generated (increased) based on the 2024 Proposed Budget and is comprised as follows:

- \$2.8 million use – Anchorage Building Safety Service Area Fund (163000)
- \$0.4 million generation – Public Finance and Investment Fund (164000) – this is based on anticipated Public Finance Investment Management Fee revenue being higher than anticipated 2024 costs and may be used in following years if such revenues are lower than costs
- \$6.4 million generation – Convention Center Operating Reserve Fund (2020X0) to be used only for convention center costs with increase related to projected increase in Room Tax
- \$0.9 million generation – Heritage Land Bank Fund (221000)
- \$0.7 million use – Self-Insurance Fund (602000)
- \$5.0 million use – Management Information Systems Fund (607000)

Anchorage Building Safety Service Area Fund (163000), Self-Insurance Fund (602000), and Management Information Systems Fund (607000) show use (decreases) in fund balances.

- Fund balance use in the Anchorage Building Safety Service Area Fund (163000) may require a policy decision if the permit revenue continues to be less than the cost of the programs it is meant to support. This fund has been running at a deficit for many years.
- Self-Insurance Fund (602000) is an internal service fund used to accumulate workers' compensation and general liability services and claims costs and allocate those costs based on an annualized reimbursement formula that establishes a recovery rate for each

municipal department and agency. The recovery rate is set at the beginning of each year and applied as a percentage of payroll during each payroll run. As part of the annual budget process, the IGCs may be updated during first quarter budget revisions to reimburse this fund without the use of fund balance and, where allowable, settlements may be recovered in the tax cap.

- Management Information Systems Fund (607000) is an internal service fund used to accumulate and allocate costs for Information Technology services to other municipal departments and agencies on a cost-reimbursement basis. In addition to ongoing operating costs, this fund recovers, usually based on depreciation, the costs of Information Technology capital projects that were funded with Lease/Purchase Agreements, thus it will continue to run at a deficit until the debt funded projects are fully depreciated. As part of the annual budget process, the IGCs may be updated during first quarter budget revisions to reimburse this fund without the use of fund balance.

## Tax Limit Calculation

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

Line	2023 at Revised	2024 at Approved	Line
1	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>		1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10	Step 1 Total		10
11			11
12	<u>Step 2: Back out Prior Year's Exclusions Not Subject to Tax Limit</u>		12
13			13
14			14
15	Step 2 Total		15
16			16
17	Tax Limit Base (before Adjustment for Population and CPI)		17
18			18
19	<u>Step 3: Adjust for Population, Inflation</u>		19
20			20
21			21
22	Step 3 Total		22
23			23
24	<b>The Base for Calculating Following Year's Tax Limit</b>		24
25			25
26	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>		26
27			27
28			28
29			29
30			30
31	Step 4 Total		31
32			32
33	<b>Limit on ALL Taxes that can be collected</b>		33
34			34
35	<u>Step 5: To determine limit on property taxes, back out other taxes</u>		35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43	Step 5 Total		43
44			44
45	<b>Limit on PROPERTY Taxes that can be collected</b>		45
46			46
47	Add General Government use of tax capacity within the Tax Cap		47
48			48
49	<b>Limit on PROPERTY Taxes that can be collected within the Tax Cap</b>		49
50			50
51	<u>Step 6: Determine property taxes to be collected if different than Limit on Property Taxes that can be collected</u>		51
52			52
53			53
54	<b>Property taxes TO BE COLLECTED</b>		54
55			55
56	<b>Amount below limit on property taxes that can be collected ("under the cap")</b>		56

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 2024 total property taxes "outside the cap" is **\$24,470,445**, making the total of all property taxes to be collected for General Government **\$351,702,941**.

## Position Summary by Department / Agency

Department / Agency	2022 Revised Budget					2023 Revised Budget					2024 Approved Budget					24 v 23 Chg	
	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	#	%
Assembly	33	1	-	-	34	34	1	-	-	35	36	1	-	-	37	2	5.7%
Building Services	1	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	0.0%
Chief Fiscal Officer	2	-	-	-	2	2	-	-	-	2	2	-	-	-	2	-	0.0%
Community Development	18	-	-	-	18	18	-	-	-	18	17	-	-	-	17	(1)	-5.6%
Development Services	74	-	-	-	74	72	-	-	-	72	72	-	-	-	72	-	0.0%
Equal Rights Commission	6	-	-	-	6	6	-	-	-	6	6	-	-	-	6	-	0.0%
Equity & Justice	2	-	-	-	2	3	-	-	-	3	3	-	-	-	3	-	0.0%
Finance	89	-	-	-	89	89	-	-	-	89	89	-	-	-	89	-	0.0%
Fire	396	-	-	-	396	403	-	-	-	403	408	-	-	-	408	5	1.2%
Health	59	3	-	-	62	60	2	-	-	62	60	2	-	-	62	-	0.0%
Human Resources	41	-	-	-	41	41	-	-	-	41	41	-	-	-	41	-	0.0%
Information Technology	85	-	-	-	85	85	-	-	-	85	88	-	-	-	88	3	3.5%
Internal Audit	5	1	-	-	6	5	1	-	-	6	5	1	-	-	6	-	0.0%
Library	62	27	-	-	89	62	27	-	-	89	62	26	-	-	88	(1)	-1.1%
Maintenance & Operations	153	-	6	-	159	153	-	6	-	159	153	-	6	-	159	-	0.0%
Management & Budget	6	-	-	-	6	6	-	-	-	6	6	-	-	-	6	-	0.0%
Mayor	9	-	-	-	9	10	-	-	-	10	10	-	-	-	10	-	0.0%
Municipal Attorney	45	-	-	-	45	46	-	-	-	46	46	-	-	-	46	-	0.0%
Municipal Manager	17	3	-	-	20	20	2	-	-	22	20	2	-	-	22	-	0.0%
Parks & Recreation	77	23	213	25	338	79	23	206	25	333	79	23	205	25	332	(1)	-0.3%
Planning	24	1	-	-	25	23	1	-	-	24	24	1	-	-	25	1	4.2%
Police	610	-	-	-	610	610	-	-	-	610	614	-	-	-	614	4	0.7%
Project Management & Engineering	5	-	-	-	5	5	-	-	-	5	5	-	-	-	5	-	0.0%
Public Transportation	166	-	-	-	166	168	-	-	-	168	180	-	-	-	180	12	7.1%
Public Works	1	-	-	-	1	1	-	-	-	1	1	-	-	-	1	-	0.0%
Purchasing	13	-	-	-	13	13	-	-	-	13	13	-	-	-	13	-	0.0%
Real Estate	3	1	-	-	4	4	1	-	-	5	4	1	-	-	5	-	0.0%
Traffic Engineering	26	-	3	1	30	27	-	3	1	31	29	-	3	1	33	2	6.5%
<b>Position Total</b>	<b>2,028</b>	<b>60</b>	<b>222</b>	<b>26</b>	<b>2,336</b>	<b>2,045</b>	<b>58</b>	<b>215</b>	<b>26</b>	<b>2,344</b>	<b>2,073</b>	<b>57</b>	<b>214</b>	<b>26</b>	<b>2,370</b>	<b>26</b>	<b>1.1%</b>

This summary shows budgeted staffing levels at end of year. Reports included in department sections of budget books (Department Summary and Division Summary) show staffing levels at beginning of year. Notable position changes are listed below and included in department reconciliations (FT: Full-time position; PT: part-time position; Seas: seasonal position):

### 2024 Continuation Adjustments from 2023 Revised

- Information Technology - Add three (3) FT Information Center Consultant II positions funded with non-labor reduction
- Library - Reduce one (1) PT position to fund other position adjustments
- Parks & Recreation - Reduce one (1) seasonal position to fund other position adjustments
- Police - Add four (4) FT Medical Officer positions partially funded with non-labor reduction and partially funded with Alcohol Tax
- Public Transportation - Add one (1) FT Senior Office Associate position funded with non-labor reduction

### 2024 Proposed

- Community Development - Transfer one (1) FT Engineering Technician III position to bond funding
- Public Transportation - Add eleven (11) FT Bus Operator positions for continuation of Route 85
- Traffic Engineering - Add one (1) FT Inside Leadman position

### 2024 Approved

- Assembly - Add one (1) FT Licensing position and add one (1) FT Attorney position
- Fire - Add (5) FT Mobile Crisis Team positions from Alcohol Tax
- Planning - Add (1) FT Long Range Planning position
- Police - Change four (4) FT Medical Officer positions from partially funded with Alcohol Tax to fully funded in General Government Operating
- Traffic Engineering - Add one (1) FT Vision Zero Coordinator position

2023 Revised to 2024 Approved Direct Cost Budget Reconciliation by Department / Agency

(Direct Cost in \$ Thousands)

Department / Agency	2023 Revised Budget	2024 Continuation Changes								Cont	Proposed Changes								2024 Proposed Budget	2024 Approved														
		One-Time <sub>1</sub>	GASB 87 Non-labor to Debt Service <sub>2</sub>	Other Debt Service <sub>3</sub>	Cont Labor <sub>4</sub>	Room Tax	P&F Ret	Other <sub>5</sub>	Sub-total		Bond O&M	Time Labor Savings	Road Maint <sub>7</sub>	Route 85	Safety <sub>8</sub>	Other <sub>9</sub>	GBOS <sub>9</sub>	Sub-total		Assembly Amends	Mayoral Vetoes	Veto Overrides	Budget	Less Depr.	Approp.									
Assembly	7,927	(791)	(195)	195	-	-	-	198	-	-	-	-	-	-	-	(593)	7,334	-	-	-	-	-	-	-	7,334	1,593	(483)	483	8,927	-	8,927			
Building Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Chief Fiscal Officer	559	-	-	-	-	-	-	46	-	-	-	-	-	-	-	46	605	-	-	-	-	-	-	-	-	-	-	-	-	594				
Community Development	3,200	-	-	-	(32)	-	-	81	-	-	-	-	-	-	-	49	3,249	-	-	-	-	-	55	(132)	50	(27)	3,223	-	-	3,223				
Development Services	11,853	(66)	-	-	-	-	-	296	-	-	-	-	-	-	-	231	12,083	-	(240)	-	-	-	-	-	-	(240)	11,844	240	(240)	240	12,083	-	12,083	
Equal Rights Commission	821	-	-	-	-	-	-	47	-	-	-	-	-	-	-	47	868	-	-	-	-	-	-	-	-	-	-	-	-	868				
Equity & Justice	715	(278)	-	-	-	-	-	16	-	-	-	-	-	-	-	(262)	454	-	-	-	-	-	-	-	-	-	-	-	-	454				
Finance	13,801	10	-	-	-	-	-	463	-	-	-	-	-	-	-	473	14,274	-	(134)	-	-	-	-	(93)	-	(227)	14,047	358	(358)	358	14,405	-	14,405	
Fire	112,261	(470)	(829)	829	(1,071)	1,407	-	19	-	-	-	-	-	-	-	(116)	112,145	-	-	-	-	-	-	-	132	132	112,277	2,575	(2,306)	2,306	114,852	-	114,852	
Health	15,009	(750)	-	-	(15)	130	-	-	-	-	-	-	-	-	46	(588)	14,421	-	(345)	-	-	-	-	50	-	(295)	14,125	495	(345)	345	14,621	-	14,621	
Human Resources	6,691	-	-	-	-	-	-	171	-	-	-	-	-	-	-	(67)	6,861	-	(67)	-	-	-	-	-	-	(67)	6,795	142	(67)	67	6,936	-	6,936	
Information Technology	32,841	-	-	-	(265)	586	-	-	-	-	-	-	-	-	(447)	(126)	32,715	-	(924)	-	-	-	-	-	-	(924)	31,791	924	(924)	924	32,715	(9,300)	23,415	
Internal Audit	818	-	-	-	-	-	-	42	-	-	-	-	-	-	-	42	860	-	-	-	-	-	-	-	-	-	-	-	-	-	860			
Library	9,049	(16)	-	-	(12)	278	-	-	-	-	-	-	-	-	-	250	9,299	-	(362)	-	-	-	-	-	-	(362)	8,937	527	(527)	527	9,464	-	9,464	
Maintenance & Operations	112,854	(1,020)	(136)	136	(4,799)	400	(9)	-	-	-	-	-	-	-	-	(5,428)	107,427	70	-	1,575	-	-	-	-	-	97	1,741	109,168	750	-	-	109,918	-	109,918
Management & Budget	1,209	-	-	-	-	-	-	43	-	-	-	-	-	-	-	43	1,252	-	(48)	-	-	-	-	-	-	-	(48)	1,204	48	(48)	48	1,252	-	1,252
Mayor	2,566	-	-	-	-	-	-	78	-	-	-	-	-	-	-	78	2,664	-	-	-	-	-	-	-	-	-	(103)	2,561	-	-	-	2,561		
Municipal Attorney	8,599	-	-	-	-	-	-	327	-	-	-	-	-	-	-	327	8,926	-	-	-	-	-	-	-	-	-	-	-	-	-	8,926			
Municipal Manager	28,127	(550)	-	-	(321)	118	268	-	-	-	-	-	-	-	-	(484)	27,643	-	(52)	-	-	132	(183)	-	-	(104)	27,539	52	(52)	52	27,591	-	27,591	
Parks & Recreation	25,221	-	-	-	(631)	282	(6)	-	40	-	-	-	-	-	-	(315)	24,906	196	(367)	-	-	-	-	-	-	102	(70)	24,836	377	(367)	367	25,214	-	25,214
Planning	3,847	(384)	-	-	-	-	-	(18)	-	-	-	-	-	-	-	(402)	3,445	-	-	-	-	-	-	-	-	-	-	3,445	400	(200)	200	3,845	-	3,845
Police	134,948	(747)	(278)	278	(107)	2,806	-	127	(1,353)	-	-	-	-	-	-	725	135,674	-	-	-	-	-	-	-	-	-	-	135,674	4,050	(650)	650	139,724	-	139,724
Project Management & Engineering	914	-	-	-	-	-	-	38	-	-	-	-	-	-	-	38	952	-	-	-	-	-	-	(18)	-	(18)	934	-	-	-	-	934		
Public Transportation	29,990	-	-	-	(94)	814	-	-	-	-	-	-	1,188	-	-	721	30,711	-	-	-	-	-	-	-	-	1,188	31,899	-	-	-	31,899			
Public Works	208	-	-	-	-	30	-	-	-	-	-	-	-	-	-	208	238	-	(104)	-	-	-	-	-	-	(104)	134	104	(104)	104	238	-	238	
Purchasing	1,844	-	-	-	-	-	-	94	-	-	-	-	-	-	-	94	1,938	-	-	-	-	-	-	(36)	-	(36)	1,902	-	-	-	-	1,902		
Real Estate	8,778	-	(4,732)	4,732	1,360	54	-	-	-	-	-	-	-	-	-	1,414	10,192	-	-	-	-	-	-	-	-	-	-	10,192	600	(600)	600	10,792	-	10,792
Traffic Engineering	6,086	-	-	-	32	118	-	-	-	-	-	-	-	-	-	263	6,349	-	-	166	-	-	-	-	-	-	166	6,516	175	(175)	175	6,691	-	6,691
TANs Areawide	2,887	-	-	-	(184)	-	-	-	-	-	-	-	-	-	-	(184)	2,703	-	-	-	-	-	-	-	-	-	-	-	-	-	2,703			
Convention Center Reserve	16,694	-	-	-	-	-	-	453	-	-	-	-	-	-	-	453	17,146	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,146		
<b>Direct Cost Total</b>	<b>600,337</b>	<b>(5,061)</b>	<b>(6,170)</b>	<b>6,170</b>	<b>(6,139)</b>	<b>8,946</b>	<b>706</b>	<b>146</b>	<b>(1,600)</b>	<b>(3,002)</b>	<b>597,335</b>	<b>266</b>	<b>(2,643)</b>	<b>1,741</b>	<b>1,188</b>	<b>187</b>	<b>(527)</b>	<b>380</b>	<b>593</b>	<b>597,927</b>	<b>13,410</b>	<b>(7,446)</b>	<b>7,446</b>	<b>611,337</b>	<b>(9,300)</b>	<b>602,037</b>	<b>1.8%</b>	<b>-0.4%</b>	<b>-0.5%</b>	<b>0.1%</b>				

Notes (details are provided in Overview narrative, Position Summary by Department / Agency, department reconciliations, and AO 2023-95):

Continuation Changes:

<sup>1</sup> **Reverse 2023 One-Time Requirements:** Assembly - (\$155,000) for Housing Summit; (\$50,000) for facilitation support for the Sanctioned Camp Task Force and the Complex Behavioral Needs Task Force; (\$446,000) for recruitment services, request for proposals (RFPs), and legal; (\$100,000) to fund RFP for the development of pre-approved residential building plans; (\$10,000) for Board of Equalization funded with reduction from Finance/Property Appraisal; and (\$30,000) for professional development and training; **Development Services** - (\$65,521) to bring power from property boundary to a structure in Seaview Heights Subdivision; **Equity & Justice** - (\$277,500) for settlement recovered in the 2023 tax cap; **Finance** - \$10,000 add back to Finance/Property Appraisal, was reduced in 2023 to fund Board of Equalization in Assembly; **Fire** - (\$470,000) for one additional academy; **Health** - (\$500,000) for housing and homelessness response direct grant to Catholic Social Services for 3rd Avenue Resource Center for operations and (\$250,000) for grant to the Anchorage Affordable Housing and Land Trust; **Library** - (\$15,500) for security cameras at Z.J. Loussac Library; **Maintenance & Operations** - (\$20,000) for marked public access at Campbell Lake and (\$1,000,000) to provide additional funding for 2023 contractual snow removal support services; **Municipal Manager** - (\$550,000) for settlement recovered in the 2023 tax cap; **Planning** - (\$200,000) for Spenard corridor parking study; (\$50,000) for feasibility study for developing manufactured housing communities throughout the Municipality; and (\$133,885) for a grant to Anchorage Neighborhood Housing Services DBA NeighborWorks Alaska; and **Police** - (\$400,000) for continuation training.

<sup>2</sup> **GASB 87 Non-labor to Debt Service:** Movement of certain operating leases from non-labor to debt service in accordance with Governmental Accounting Standards Board statement 87 (GASB 87).

<sup>3</sup> **Other Debt Service:** Includes: (\$7,490,453) of General Obligation (GO) Bond changes; \$62,807 of bond cost of issuances (COI); \$209,000 of Tax Anticipation Notes (TANs); (\$265,423) of Information Technology Master Leases; and \$1,360,059 of debt service for the Police headquarters at 716 West 4th Avenue (716 Building).

<sup>4</sup> **Continuation Labor:** Includes: Full Time Equivalent (FTE) work hours from 2,088 in 2023 to 2,096 in 2024 for most positions; wage increases (ranging from 0% to 3.3%) and step progressions based on existing collective bargaining agreements (CBAs); and health benefit cost increases.

<sup>5</sup> **Other:** **Health** - \$46,455 for Animal Care and Control contractual cost increases; **Information Technology** - (\$446,654) for depreciation adjustment; **Parks & Recreation** - \$40,000 for cemetery increase; **Police** - (\$1,353,000) to reflect reduction of the lease of the 716 Building since debt service is now paid in Real Estate; and **Traffic** - \$113,061 for Paint and Sign Shop operating supplies cost increases.

Proposed Changes:

<sup>6</sup> **One-Time Labor Savings:** One-time labor savings due to vacant positions.

<sup>7</sup> **Road Maintenance:** **Maintenance & Operations** - \$1,500,000 for snow removal and \$75,000 for pothole repair; and **Traffic Engineering/Paint & Sign Shop** - \$141,436 to add one Inside Leadman position and \$25,000 to reclass one position.

<sup>8</sup> **Safety:** **Municipal Manager** - \$132,126 for safety contract for Occupational Safety and Health Administration (OSHA) compliance and **Community Development** - \$55,000 for safety training support.

<sup>9</sup> **Other:** **Chief Fiscal Officer** - (\$11,177) reduction to non-labor; **Community Development** - \$15,317 to reclass two positions and (\$147,196) to transfer one Engineer Tech III position to capital funding; **Finance** - (\$93,206) reduction to non-labor; **Health** - \$50,000 for Anchorage Senior Center; **Mayor** - (\$103,450) reduction to non-labor; **Municipal Manager** - (\$183,265) reduction to non-labor; **Project Management & Engineering** - (\$18,280) reduction to non-labor; and **Purchasing** (\$36,000) reduction to non-labor.

<sup>10</sup> **GBOS:** Girdwood Board of Supervisors (GBOS) approved requested budget changes in the Girdwood Service Area.

Assembly Amendments \$13,409,913:

**Not Vetoed:** **Assembly** - \$103,396 to increase annual funding to Federation of Community Councils for director salary; \$62,000 for labor; \$100,000 for new Licensing position; \$15,000 for counsel for board of adjustment; \$30,000 for counsel for elections; \$200,000 for 1-TIME legal contracts; \$250,000 for Assembly Chambers video center; \$350,000 for 1-TIME Run-off mayoral election; **Fire** - \$188,768 for Girdwood Emergency Medical Service; \$79,742 for Chugiak Volunteer Fire & Rescue; **Health** - \$150,000 for Chugiak Senior Center; **Human Resources** - \$75,000 for 1-TIME training on new drug testing; **Maintenance & Operations** - \$750,000 for 1-TIME Heavy Equipment Operator staff mission critical pay; **Parks & Recreation** - \$10,000 for 1-TIME Hmong Veterans Memorial; **Planning** - \$200,000 for 1-TIME Chugiak, Eagle River comprehensive plan; and **Police** - \$3,300,000 for labor increases; and \$100,000 for grant to Anchorage Youth Court.

**Mayor Vetoed (\$7,446,007) then Veto Overridden \$7,446,007:** **Assembly** - \$75,000 for 1-TIME Assembly priorities policy convening and communications; \$150,000 for 1-TIME workforce study and employee needs assessment; \$112,500 for new attorney position, July 1 start; \$45,000 for 1-TIME consultant to analyze Eklutna re-watering options; \$100,000 for 1-TIME, ACCFEE Implementation Team Support Direct Grant to ACT; **Finance** - \$224,216 for labor adjustment in Property Appraisal; **Fire** - \$0 to add 10 PCNs, unfunded - for staffing standards, grant compliance, and shift rotation; \$2,306,175 to move MCT from Alcohol Tax to GGOPs; **Library** - \$165,000 for increase funding to Library for Anch Library Foundation - Downtown, and Hoopla; **Planning** - \$75,000 for communications and educational materials about development code changes; **Planning** - \$125,000 for long range planning position, July 1 start; **Police** - \$650,000 to move MIT from Alcohol Tax to GGOPs; **Real Estate** - \$100,000 for Anchorage Downtown Partnership PILT; \$500,000 for 1-TIME Housing Fund; **Traffic Engineering** - \$175,000 for Vision Zero coordinator position, July 1 start; and **Multiple** - \$2,643,116 to reverse all one-time labor savings.

**2024 Approved Direct Cost Budget Use of Funds by Department / Agency  
(Direct Cost in \$ Thousands)**

Fund #	101000	131000	141000	151000	161000	104000	106000	119000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000		206000		
Department / Agency	Area-wide	Anch Fire	Anch Roads / Drainage	Anch Police	Anch Parks & Rec	Chugiak Fire	Gird-wood Valley	Chugiak/ Birchwd/ ER RR	Eagle River / Chugiak P&R	Multiple: Special Assmt, SAs, LRSAs	Bld Safety	Public Fin Invest	Cnvntn Ctr Ops Reserve	Heritage Land Bank	Rev Bond-PAC	Self-Ins	Mgmt Info Systems	TOTAL	% of Total	Alc Bev Retail Tax	
Assembly	8,927	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,927	1.5%	450	
Building Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%	-
Chief Fiscal Officer	594	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	594	0.1%	-	
Community Development	3,173	-	-	-	-	-	50	-	-	-	-	-	-	-	-	-	-	3,223	0.5%	-	
Development Services	5,237	-	-	-	-	-	-	-	-	-	6,847	-	-	-	-	-	-	12,083	2.0%	-	
Equal Rights Commission	868	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	868	0.1%	-	
Equity & Justice	454	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	454	0.1%	-	
Finance	12,148	-	-	-	-	-	-	-	-	-	-	2,257	-	-	-	-	-	14,405	2.4%	285	
Fire	35,144	76,502	-	-	-	989	1,387	-	-	829	-	-	-	-	-	-	-	114,852	18.8%	-	
Health	14,621	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,621	2.4%	17,427	
Human Resources	6,936	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,936	1.1%	-	
Information Technology	1,291	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,425	32,715	5.4%	-	
Internal Audit	860	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	860	0.1%	-	
Library	9,464	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,464	1.5%	739	
Maintenance & Operations	18,392	-	78,304	-	-	-	1,423	8,082	-	3,717	-	-	-	-	-	-	-	109,918	18.0%	-	
Management & Budget	1,252	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,252	0.2%	-	
Mayor	2,561	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,561	0.4%	-	
Municipal Attorney	8,926	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,926	1.5%	276	
Municipal Manager	14,649	-	-	-	80	-	-	-	-	-	-	-	-	-	299	12,564	-	27,591	4.5%	-	
Parks & Recreation	491	-	-	-	19,992	-	432	-	4,299	-	-	-	-	-	-	-	-	25,214	4.1%	646	
Planning	3,845	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,845	0.6%	-	
Police	423	-	-	136,629	-	-	811	-	-	1,861	-	-	-	-	-	-	-	139,724	22.9%	1,167	
Project Management & Engineer	934	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	934	0.2%	-	
Public Transportation	31,899	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,899	5.2%	-	
Public Works	238	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	238	0.0%	-	
Purchasing	1,902	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,902	0.3%	-	
Real Estate	10,133	-	-	-	-	-	-	-	-	-	-	-	-	659	-	-	-	10,792	1.8%	-	
Traffic Engineering	6,691	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,691	1.1%	-	
TANs Expense	2,703	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,703	0.4%	-	
Convention Center Reserve	-	-	-	-	-	-	-	-	-	-	-	-	17,146	-	-	-	-	17,146	2.8%	-	
<b>Total General Government</b>	<b>204,755</b>	<b>76,502</b>	<b>78,304</b>	<b>136,629</b>	<b>20,072</b>	<b>989</b>	<b>4,103</b>	<b>8,082</b>	<b>4,299</b>	<b>6,407</b>	<b>6,847</b>	<b>2,257</b>	<b>17,146</b>	<b>659</b>	<b>299</b>	<b>12,564</b>	<b>31,425</b>	<b>611,337</b>	<b>100.0%</b>	<b>20,990</b>	
Percent of Total	33.5%	12.5%	12.8%	22.3%	3.3%	0.2%	0.7%	1.3%	0.7%	1.0%	1.1%	0.4%	2.8%	0.1%	0.0%	2.1%	5.1%	100.0%			

Direct Cost includes debt service and depreciation / amortization.

2024 Approved Budget Revenues, Direct Costs, and Other Financing Sources and Uses by Major Funds and Non-major Funds in the Aggregate

(\$ Thousands)

Fund #	101000	131000	141000	151000	161000	104000	106000	119000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000	Total Budget	
Revenue Type	Area-wide	Anch Fire	Anch Roads / Drainage	Anch Police	Anch Parks & Rec	Chugiak Fire	Gird-wood Valley	Chugiak/ Birchwd/ ER RR	Eagle River / Chugiak P&R	Multiple: Special Assmt, SAs, LRSAs	Bld Safety	Public Fin Invest	Cnvrtn Ctr Ops Reserve	Heritage Land Bank	Rev Bond-PAC	Self-Ins	Mgmt Info Systems		
Federal Revenues	13,053	-	76	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,129
Fees & Charges for Services	18,851	420	2	1,154	1,581	-	24	25	462	-	21	1,297	-	290	-	1	-	-	24,127
Fines & Forfeitures	499	-	-	6,534	-	-	-	-	-	-	24	-	-	-	-	-	-	-	7,057
Investment Income	5,709	531	669	1,275	167	126	52	3	312	256	(830)	69	166	244	26	893	(2,110)	-	7,558
Licenses, Permits, Certifications	2,783	676	115	-	-	-	-	-	-	-	6,246	-	-	-	-	-	-	-	9,820
Other Revenues	922	38	68	640	91	1	3	2	22	-	1	1,567	-	1,207	312	-	-	-	4,872
Special Assessments	8	-	220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	228
State Revenues	6,618	120	626	559	41	2	3	-	-	12	-	-	-	-	-	-	-	-	7,982
Taxes - Other/PILT - Not Subject to Tax Limit	21,101	391	762	624	366	28	46	175	18	21	-	-	22,750	-	-	-	-	-	46,283
Taxes - Other/PILT - Subject to Tax Limit	80,395	1,056	1,400	1,397	364	-	-	-	-	-	-	-	-	-	-	-	-	-	84,612
Taxes - Property	4,285	83,364	76,992	139,571	23,022	1,296	4,497	7,898	4,284	6,495	-	-	-	-	-	-	-	-	351,703
Transfers from Other Funds	20,354	-	-	-	-	-	-	97	-	-	-	-	620	-	-	-	-	-	21,070
Var. Other Financial Sources	465	107	510	103	42	-	-	-	1	-	-	-	-	89	-	-	-	-	1,318
<b>Revenues Total</b>	<b>175,044</b>	<b>86,702</b>	<b>81,440</b>	<b>151,856</b>	<b>25,673</b>	<b>1,454</b>	<b>4,625</b>	<b>8,199</b>	<b>5,098</b>	<b>6,784</b>	<b>5,462</b>	<b>2,933</b>	<b>23,536</b>	<b>1,830</b>	<b>338</b>	<b>894</b>	<b>(2,110)</b>	<b>(2,110)</b>	<b>579,759</b>
<b>Department / Agency</b>																			
Assembly	8,927	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,927
Building Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	594	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	594
Community Development	3,173	-	-	-	-	-	50	-	-	-	-	-	-	-	-	-	-	-	3,223
Development Services	5,237	-	-	-	-	-	-	-	-	-	6,847	-	-	-	-	-	-	-	12,083
Equal Rights Commission	868	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	868
Equity & Justice	454	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	454
Finance	12,148	-	-	-	-	-	-	-	-	-	-	2,257	-	-	-	-	-	-	14,405
Fire	35,144	76,502	-	-	-	989	1,387	-	-	829	-	-	-	-	-	-	-	-	114,852
Health	14,621	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,621
Human Resources	6,936	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,936
Information Technology	1,291	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,425	32,715
Internal Audit	860	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	860
Library	9,464	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,464
Maintenance & Operations	18,392	-	78,304	-	-	-	1,423	8,082	-	3,717	-	-	-	-	-	-	-	-	109,918
Management & Budget	1,252	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,252
Mayor	2,561	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,561
Municipal Attorney	8,926	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,926
Municipal Manager	14,649	-	-	-	80	-	-	-	-	-	-	-	-	-	299	12,564	-	-	27,591
Parks & Recreation	491	-	-	-	19,992	-	432	-	4,299	-	-	-	-	-	-	-	-	-	25,214
Planning	3,845	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,845
Police	423	-	-	136,629	-	-	811	-	-	1,861	-	-	-	-	-	-	-	-	139,724
Project Management & Engineering	934	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	934
Public Transportation	31,899	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,899
Public Works	238	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	238
Purchasing	1,902	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,902
Real Estate	10,133	-	-	-	-	-	-	-	-	-	-	-	659	-	-	-	-	-	10,792
Traffic Engineering	6,691	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,691
TANs Expense	2,703	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,703
Convention Center Reserve	-	-	-	-	-	-	-	-	-	-	-	-	17,146	-	-	-	-	-	17,146
<b>Direct Cost Total</b>	<b>204,755</b>	<b>76,502</b>	<b>78,304</b>	<b>136,629</b>	<b>20,072</b>	<b>989</b>	<b>4,103</b>	<b>8,082</b>	<b>4,299</b>	<b>6,407</b>	<b>6,847</b>	<b>2,257</b>	<b>17,146</b>	<b>659</b>	<b>299</b>	<b>12,564</b>	<b>31,425</b>	<b>611,337</b>	
Charges by/to Department / Agency	(27,264)	10,200	3,136	15,227	5,601	465	523	118	799	377	1,452	235	-	296	-	(10,927)	(28,526)	(28,288)	(28,288)
<b>Charges by/to Total</b>	<b>(27,264)</b>	<b>10,200</b>	<b>3,136</b>	<b>15,227</b>	<b>5,601</b>	<b>465</b>	<b>523</b>	<b>118</b>	<b>799</b>	<b>377</b>	<b>1,452</b>	<b>235</b>	<b>-</b>	<b>296</b>	<b>-</b>	<b>(10,927)</b>	<b>(28,526)</b>	<b>(28,288)</b>	
<b>Function Cost Total</b>	<b>177,491</b>	<b>86,702</b>	<b>81,440</b>	<b>151,856</b>	<b>25,673</b>	<b>1,454</b>	<b>4,625</b>	<b>8,199</b>	<b>5,098</b>	<b>6,784</b>	<b>8,299</b>	<b>2,492</b>	<b>17,146</b>	<b>955</b>	<b>299</b>	<b>1,637</b>	<b>2,899</b>	<b>(5,009)</b>	<b>583,049</b>
Net Increase (Decrease / Use) in Fund Balance	(2,447)	-	-	-	-	-	-	-	-	-	(2,837)	441	6,390	875	39	(743)	(5,009)	(5,009)	(3,290)

**2024 Approved Budget Revenues, Direct Costs, and Other Financing Sources and Uses by Major Funds and Non-major Funds in the Aggregate**

(\$ Thousands)

Revenue Type	Fund #	101000	131000	141000	151000	161000	104000	106000	119000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000	Total Budget		
	Area-wide	Anch Fire	Anch Roads / Drainage	Anch Police	Anch Parks & Rec	Chugiak Fire	Gird-wood Valley	Chugiak/ Birchwd/ ER RR	Eagle River / Chugiak P&R	Multiple: Special Assmt, SAs, LRSAs	Bld Safety	Public Fin Invest	Cnvntn Ctr Ops Reserve	Heritage Land Bank	Rev Bond-PAC	Self-Ins	Mgmnt Info Systems				
Federal Revenues		13,053	-	76	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,129	
Fees & Charges for Services		18,851	420	2	1,154	1,581	-	24	25	462	-	21	1,297	-	290	-	1	-	-	24,127	
Fines & Forfeitures		499	-	-	6,534	-	-	-	-	-	-	24	-	-	-	-	-	-	-	7,057	
Investment Income		5,709	531	669	1,275	167	126	52	3	312	256	(830)	69	166	244	26	893	(2,110)	-	7,558	
Licenses, Permits, Certifications		2,783	676	115	-	-	-	-	-	-	-	6,246	-	-	-	-	-	-	-	9,820	
Other Revenues		922	38	68	640	91	1	3	2	22	-	1	1,567	-	1,207	312	-	-	-	4,872	
Special Assessments		8	-	220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	228	
State Revenues		6,618	120	626	559	41	2	3	-	-	12	-	-	-	-	-	-	-	-	7,982	
Taxes - Other/PILT - Not Subject to Tax Limit		21,101	391	762	624	366	28	46	175	18	21	-	-	22,750	-	-	-	-	-	46,283	
Taxes - Other/PILT - Subject to Tax Limit		80,395	1,056	1,400	1,397	364	-	-	-	-	-	-	-	-	-	-	-	-	-	84,612	
Taxes - Property		4,285	83,364	76,992	139,571	23,022	1,296	4,497	7,898	4,284	6,495	-	-	-	-	-	-	-	-	351,703	
Transfers from Other Funds		20,354	-	-	-	-	-	-	97	-	-	-	-	620	-	-	-	-	-	21,070	
Var. Other Financial Sources		465	107	510	103	42	-	-	-	1	-	-	-	-	89	-	-	-	-	1,318	
<b>Revenues Total</b>		<b>175,044</b>	<b>86,702</b>	<b>81,440</b>	<b>151,856</b>	<b>25,673</b>	<b>1,454</b>	<b>4,625</b>	<b>8,199</b>	<b>5,098</b>	<b>6,784</b>	<b>5,462</b>	<b>2,933</b>	<b>23,536</b>	<b>1,830</b>	<b>338</b>	<b>894</b>	<b>(2,110)</b>	<b>(2,110)</b>	<b>579,759</b>	
<b>Category of Expense</b>																					
Salaries and Benefits		123,884	61,829	11,589	109,487	10,840	-	336	631	2,293	21	6,537	1,071	-	347	-	552	13,203	-	342,621	
Supplies		6,842	2,290	2,169	3,213	757	-	148	167	126	5	65	2	-	5	-	5	23	-	15,817	
Travel		178	38	-	20	-	-	-	-	-	-	-	-	-	1	-	-	19	-	255	
Other Services		59,374	8,816	19,014	21,811	5,165	989	3,506	7,194	1,806	5,552	239	1,182	17,145	298	-	12,007	8,650	-	172,749	
Debt Service		14,065	3,311	45,514	2,040	3,117	-	112	84	63	829	-	-	1	-	299	-	-	230	69,665	
Debrecciation Amortization		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,300	9,300	
Capital Outlay		412	218	18	59	192	-	-	6	10	-	5	2	-	8	-	-	-	1	931	
<b>Direct Cost Total</b>		<b>204,755</b>	<b>76,502</b>	<b>78,304</b>	<b>136,629</b>	<b>20,072</b>	<b>989</b>	<b>4,103</b>	<b>8,082</b>	<b>4,299</b>	<b>6,407</b>	<b>6,847</b>	<b>2,257</b>	<b>17,146</b>	<b>659</b>	<b>299</b>	<b>12,564</b>	<b>31,425</b>	<b>(28,288)</b>	<b>611,337</b>	
Charges by/to Department / Agency		(27,264)	10,200	3,136	15,227	5,601	465	523	118	799	377	1,452	235	-	296	-	(10,927)	(28,526)	(28,288)	(28,288)	
<b>Charges by/to Total</b>		<b>(27,264)</b>	<b>10,200</b>	<b>3,136</b>	<b>15,227</b>	<b>5,601</b>	<b>465</b>	<b>523</b>	<b>118</b>	<b>799</b>	<b>377</b>	<b>1,452</b>	<b>235</b>	<b>-</b>	<b>296</b>	<b>-</b>	<b>(10,927)</b>	<b>(28,526)</b>	<b>(28,288)</b>	<b>(28,288)</b>	
<b>Function Cost Total</b>		<b>177,491</b>	<b>86,702</b>	<b>81,440</b>	<b>151,856</b>	<b>25,673</b>	<b>1,454</b>	<b>4,625</b>	<b>8,199</b>	<b>5,098</b>	<b>6,784</b>	<b>8,299</b>	<b>2,492</b>	<b>17,146</b>	<b>955</b>	<b>299</b>	<b>1,637</b>	<b>2,899</b>	<b>(5,009)</b>	<b>583,049</b>	
Net Increase (Decrease / Use) in Fund Balance		(2,447)	-	-	-	-	-	-	-	-	-	(2,837)	441	6,390	875	39	(743)	(5,009)	(5,009)	(3,290)	

2024 Approved General Government Operating Budget

2022 Actuals\*, 2023 Revised Budget, and 2024 Approved Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	101000 Areawide Service Area			131000 Anchorage Fire Service Area			141000 Anchorage Roads & Drainage Service Area		
	2022	2023	2024	2022	2023	2024	2022	2023	2024
	Actuals*	Revised	Approved	Actuals*	Revised	Approved	Actuals*	Revised	Approved
Federal Revenues	23,994	13,053	13,053	1	-	-	92	76	76
Fees & Charges for Services	19,391	18,815	18,851	493	420	420	(0)	2	2
Fines & Forfeitures	133	502	499	-	-	-	-	-	-
Investment Income	(917)	3,562	5,709	(193)	1,074	531	(767)	346	669
Licenses, Permits, Certifications	2,890	2,783	2,783	658	676	676	59	115	115
Other Revenues	2,187	919	922	16	37	38	17	68	68
Special Assessments	27	8	8	-	-	-	147	220	220
State Revenues	9,338	2,511	6,618	120	120	120	628	626	626
Taxes - Other/PILT - Not Subject to	20,512	20,033	21,101	399	391	391	1,004	745	762
Taxes - Other/PILT - Subject to	87,726	88,013	80,395	1,114	1,066	1,056	1,478	1,414	1,400
Taxes - Property	(6,668)	(1,047)	4,285	84,108	83,279	83,364	71,184	80,553	76,992
Transfers from Other Funds	19,671	20,486	20,354	0	-	-	8	-	-
Var. Other Financial Sources	1,967	462	465	98	103	107	16	438	510
<b>Revenues Total</b>	<b>180,252</b>	<b>170,102</b>	<b>175,044</b>	<b>86,815</b>	<b>87,166</b>	<b>86,702</b>	<b>73,865</b>	<b>84,604</b>	<b>81,440</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure and with GASB 87 transfers)</b>									
Assembly	6,187	7,927	8,927	-	-	-	-	-	-
Building Services	167	-	-	-	-	-	-	-	-
Chief Fiscal Officer	475	559	594	-	-	-	-	-	-
Community Development	8,255	3,200	3,173	-	-	-	-	-	-
Development Services	5,281	5,183	5,237	-	-	-	-	-	-
Equal Rights Commission	787	821	868	-	-	-	-	-	-
Equity & Justice	479	715	454	-	-	-	-	-	-
Finance	11,974	11,471	12,148	-	-	-	-	-	-
Fire	28,720	32,337	35,144	83,409	76,851	76,502	-	-	-
Health	11,192	15,009	14,621	-	-	-	-	-	-
Human Resources	6,426	6,691	6,936	-	-	-	-	-	-
Information Technology	1,168	1,253	1,291	-	-	-	-	-	-
Internal Audit	733	818	860	-	-	-	-	-	-
Library	7,959	9,049	9,464	-	-	-	-	-	-
Maintenance & Operations	19,527	18,356	18,392	-	-	-	72,080	81,439	78,304
Management & Budget	885	1,209	1,252	-	-	-	-	-	-
Mayor	1,938	2,586	2,561	-	-	-	-	-	-
Municipal Attorney	7,213	8,599	8,926	-	-	-	-	-	-
Municipal Manager	13,232	15,182	14,649	-	-	-	-	-	-
Parks & Recreation	537	534	491	-	-	-	-	-	-
Planning	4,452	3,847	3,845	-	-	-	-	-	-
Police	432	484	423	-	-	-	-	-	-
Project Management & Engineering	945	914	934	-	-	-	-	-	-
Public Transportation	26,562	29,990	31,899	-	-	-	-	-	-
Public Works	189	208	238	-	-	-	-	-	-
Purchasing	1,639	1,844	1,902	-	-	-	-	-	-
Real Estate	7,768	8,155	10,133	-	-	-	-	-	-
Traffic Engineering	5,721	6,086	6,691	-	-	-	-	-	-
TANs Expense	1,360	2,887	2,703	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>182,202</b>	<b>195,913</b>	<b>204,755</b>	<b>83,409</b>	<b>76,851</b>	<b>76,502</b>	<b>72,080</b>	<b>81,439</b>	<b>78,304</b>
Charges by/to Dept / Agency	(20,111)	(25,812)	(27,264)	8,495	10,315	10,200	2,581	3,165	3,136
<b>Charges by/to Total</b>	<b>(20,111)</b>	<b>(25,812)</b>	<b>(27,264)</b>	<b>8,495</b>	<b>10,315</b>	<b>10,200</b>	<b>2,581</b>	<b>3,165</b>	<b>3,136</b>
<b>Function Cost Total</b>	<b>162,091</b>	<b>170,102</b>	<b>177,491</b>	<b>91,904</b>	<b>87,166</b>	<b>86,702</b>	<b>74,661</b>	<b>84,604</b>	<b>81,440</b>

Net Increase (Decrease / Use) in Fund Balance	18,161	-	(2,447)	(5,089)	-	-	(796)	-	-
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\* 2022 Actuals are unaudited

2024 Approved General Government Operating Budget

2022 Actuals\*, 2023 Revised Budget, and 2024 Approved Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	151000 Anchorage Police Service Area			161000 Anchorage Parks & Recreation Service Area			SUBTOTAL Five Major Funds (101, 131, 141, 151,		
	2022 Actuals*	2023 Revised	2024 Approved	2022 Actuals*	2023 Revised	2024 Approved	2022 Actuals*	2023 Revised	2024 Approved
Federal Revenues	-	-	-	1	-	-	24,088	13,129	13,129
Fees & Charges for Services	1,148	1,154	1,154	1,683	1,581	1,581	22,714	21,972	22,008
Fines & Forfeitures	8,601	6,834	6,534	-	-	-	8,734	7,335	7,033
Investment Income	(246)	2,258	1,275	(120)	143	167	(2,242)	7,383	8,351
Licenses, Permits, Certifications	-	-	-	-	-	-	3,606	3,574	3,574
Other Revenues	693	640	640	5	11	91	2,917	1,674	1,758
Special Assessments	-	-	-	-	-	-	174	228	228
State Revenues	538	559	559	41	41	41	10,665	3,858	7,965
Taxes - Other/PILT - Not Subject to	618	624	624	389	355	366	22,922	22,147	23,244
Taxes - Other/PILT - Subject to	1,475	1,411	1,397	384	367	364	92,177	92,270	84,612
Taxes - Property	129,785	131,890	139,571	20,469	23,123	23,022	298,878	317,799	327,232
Transfers from Other Funds	0	-	-	209	-	-	19,889	20,486	20,354
Var. Other Financial Sources	131	103	103	8	29	42	2,220	1,135	1,227
<b>Revenues Total</b>	<b>142,743</b>	<b>145,472</b>	<b>151,856</b>	<b>23,068</b>	<b>25,650</b>	<b>25,673</b>	<b>506,743</b>	<b>512,993</b>	<b>520,716</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure and with GASB 87 transfers)</b>									
Assembly	-	-	-	-	-	-	6,187	7,927	8,927
Building Services	-	-	-	-	-	-	167	-	-
Chief Fiscal Officer	-	-	-	-	-	-	475	559	594
Community Development	-	-	-	-	-	-	8,255	3,200	3,173
Development Services	-	-	-	-	-	-	5,281	5,183	5,237
Equal Rights Commission	-	-	-	-	-	-	787	821	868
Equity & Justice	-	-	-	-	-	-	479	715	454
Finance	-	-	-	-	-	-	11,974	11,471	12,148
Fire	-	-	-	-	-	-	112,129	109,188	111,647
Health	-	-	-	-	-	-	11,192	15,009	14,621
Human Resources	-	-	-	-	-	-	6,426	6,691	6,936
Information Technology	-	-	-	-	-	-	1,168	1,253	1,291
Internal Audit	-	-	-	-	-	-	733	818	860
Library	-	-	-	-	-	-	7,959	9,049	9,464
Maintenance & Operations	-	-	-	-	-	-	91,606	99,795	96,697
Management & Budget	-	-	-	-	-	-	885	1,209	1,252
Mayor	-	-	-	-	-	-	1,938	2,586	2,561
Municipal Attorney	-	-	-	-	-	-	7,213	8,599	8,926
Municipal Manager	-	-	-	291	80	80	13,523	15,262	14,729
Parks & Recreation	-	-	-	18,398	19,985	19,992	18,936	20,519	20,483
Planning	-	-	-	-	-	-	4,452	3,847	3,845
Police	124,594	131,792	136,629	-	-	-	125,026	132,276	137,051
Project Management & Engineering	-	-	-	-	-	-	945	914	934
Public Transportation	-	-	-	-	-	-	26,562	29,990	31,899
Public Works	-	-	-	-	-	-	189	208	238
Purchasing	-	-	-	-	-	-	1,639	1,844	1,902
Real Estate	-	-	-	-	-	-	7,768	8,155	10,133
Traffic Engineering	-	-	-	-	-	-	5,721	6,086	6,691
TANs Expense	-	-	-	-	-	-	1,360	2,887	2,703
Convention Center Reserve	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>124,594</b>	<b>131,792</b>	<b>136,629</b>	<b>18,690</b>	<b>20,065</b>	<b>20,072</b>	<b>480,975</b>	<b>506,060</b>	<b>516,262</b>
Charges by/to Dept / Agency	11,613	13,680	15,227	4,783	5,585	5,601	7,361	6,933	6,901
<b>Charges by/to Total</b>	<b>11,613</b>	<b>13,680</b>	<b>15,227</b>	<b>4,783</b>	<b>5,585</b>	<b>5,601</b>	<b>7,361</b>	<b>6,933</b>	<b>6,901</b>
<b>Function Cost Total</b>	<b>136,208</b>	<b>145,472</b>	<b>151,856</b>	<b>23,473</b>	<b>25,650</b>	<b>25,673</b>	<b>488,337</b>	<b>512,993</b>	<b>523,163</b>

Net Increase (Decrease / Use) in Fund Balance	6,535	-	-	(404)	-	-	18,407	-	(2,447)
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\* 2022 Actuals are unaudited

2024 Approved General Government Operating Budget

2022 Actuals\*, 2023 Revised Budget, and 2024 Approved Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	104000 Chugiak Fire Service Area			106000 Girdwood Valley Service Area			119000 Chugiak, Birchwood, Eagle River Rural Road Service Area		
	2022 Actuals*	2023 Revised	2024 Approved	2022 Actuals*	2023 Revised	2024 Approved	2022 Actuals*	2023 Revised	2024 Approved
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	-	-	-	28	24	24	55	25	25
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	(41)	103	126	(24)	47	52	(84)	2	3
Licenses, Permits, Certifications	-	-	-	-	-	-	-	-	-
Other Revenues	175	1	1	11	3	3	96	2	2
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	2	2	2	3	3	3	-	-	-
Taxes - Other/PILT - Not Subject to	28	29	28	46	46	46	180	176	175
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	-	-	-
Taxes - Property	1,349	1,311	1,296	3,681	4,108	4,497	7,510	7,841	7,898
Transfers from Other Funds	-	-	-	-	-	-	107	97	97
Var. Other Financial Sources	-	-	-	-	-	-	-	-	-
<b>Revenues Total</b>	<b>1,514</b>	<b>1,445</b>	<b>1,454</b>	<b>3,746</b>	<b>4,231</b>	<b>4,625</b>	<b>7,865</b>	<b>8,142</b>	<b>8,199</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure and with GASB 87 transfers)</b>									
Assembly	-	-	-	-	-	-	-	-	-
Building Services	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	50	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	875	989	989	948	1,255	1,387	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	899	1,317	1,423	8,503	8,025	8,082
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	287	332	432	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	722	811	811	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>875</b>	<b>989</b>	<b>989</b>	<b>2,855</b>	<b>3,715</b>	<b>4,103</b>	<b>8,503</b>	<b>8,025</b>	<b>8,082</b>
Charges by/to Dept / Agency	399	456	465	505	516	523	110	117	118
<b>Charges by/to Total</b>	<b>399</b>	<b>456</b>	<b>465</b>	<b>505</b>	<b>516</b>	<b>523</b>	<b>110</b>	<b>117</b>	<b>118</b>
<b>Function Cost Total</b>	<b>1,274</b>	<b>1,445</b>	<b>1,454</b>	<b>3,361</b>	<b>4,231</b>	<b>4,625</b>	<b>8,613</b>	<b>8,142</b>	<b>8,199</b>

Net Increase (Decrease / Use) in Fund Balance	239	-	-	385	-	-	(749)	-	-
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\* 2022 Actuals are unaudited

2024 Approved General Government Operating Budget

2022 Actuals\*, 2023 Revised Budget, and 2024 Approved Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	162000 Eagle River / Chugiak Parks & Recreation Service Area			SA/LRSA Multiple: Special Assessment, Service Areas, and Limited Road Service Areas			SUBTOTAL Service Areas Funded with Prop. Taxes		
	2022	2023	2024	2022	2023	2024	2022	2023	2024
	Actuals*	Revised	Approved	Actuals*	Revised	Approved	Actuals*	Revised	Approved
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	267	462	462	-	-	-	350	511	511
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	(89)	255	312	(87)	207	256	(325)	614	749
Licenses, Permits, Certifications	-	-	-	-	-	-	-	-	-
Other Revenues	14	22	22	-	-	-	295	27	27
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	12	12	12	17	17	17
Taxes - Other/PILT - Not Subject to	19	18	18	21	21	21	295	290	288
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	-	-	-
Taxes - Property	4,468	4,416	4,284	5,992	6,445	6,495	23,001	24,121	24,470
Transfers from Other Funds	-	-	-	-	-	-	107	97	97
Var. Other Financial Sources	-	1	1	-	-	-	-	1	1
<b>Revenues Total</b>	<b>4,679</b>	<b>5,173</b>	<b>5,098</b>	<b>5,938</b>	<b>6,686</b>	<b>6,784</b>	<b>23,741</b>	<b>25,677</b>	<b>26,160</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure and with GASB 87 transfers)</b>									
Assembly	-	-	-	-	-	-	-	-	-
Building Services	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	50
Development Services	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	829	829	829	2,652	3,073	3,205
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	2,850	3,717	3,717	12,253	13,059	13,221
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	2,826	4,371	4,299	-	-	-	3,113	4,703	4,731
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	1,464	1,861	1,861	2,186	2,672	2,672
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>2,826</b>	<b>4,371</b>	<b>4,299</b>	<b>5,144</b>	<b>6,407</b>	<b>6,407</b>	<b>20,203</b>	<b>23,507</b>	<b>23,879</b>
Charges by/to Dept / Agency	693	802	799	362	379	377	2,070	2,270	2,281
<b>Charges by/to Total</b>	<b>693</b>	<b>802</b>	<b>799</b>	<b>362</b>	<b>379</b>	<b>377</b>	<b>2,070</b>	<b>2,270</b>	<b>2,281</b>
<b>Function Cost Total</b>	<b>3,519</b>	<b>5,173</b>	<b>5,098</b>	<b>5,506</b>	<b>6,786</b>	<b>6,784</b>	<b>22,273</b>	<b>25,777</b>	<b>26,160</b>

Net Increase (Decrease / Use) in Fund Balance	1,160	-	-	432	(100)	-	1,469	(100)	-
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\* 2022 Actuals are unaudited

2024 Approved General Government Operating Budget

2022 Actuals\*, 2023 Revised Budget, and 2024 Approved Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	163000 Building Safety Service Area			164000 Public Finance Investment Fund			2020X0 Convention Center Operations Reserve		
	2022 Actuals*	2023 Revised	2024 Approved	2022 Actuals*	2023 Revised	2024 Approved	2022 Actuals*	2023 Revised	2024 Approved
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	14	21	21	897	1,297	1,297	-	-	-
Fines & Forfeitures	26	24	24	-	-	-	-	-	-
Investment Income	(455)	(678)	(830)	(39)	63	69	(72)	136	166
Licenses, Permits, Certifications	6,973	5,971	6,246	-	-	-	-	-	-
Other Revenues	(1)	1	1	964	1,567	1,567	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-	-
Taxes - Other/PILT - Not Subject to	-	-	-	-	-	-	24,071	22,187	22,750
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	-	-	-
Taxes - Property	-	-	-	-	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-	617	919	620
Var. Other Financial Sources	-	-	-	-	-	-	-	-	-
<b>Revenues Total</b>	<b>6,556</b>	<b>5,339</b>	<b>5,462</b>	<b>1,821</b>	<b>2,927</b>	<b>2,933</b>	<b>24,617</b>	<b>23,242</b>	<b>23,536</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure and with GASB 87 transfers)</b>									
Assembly	-	-	-	-	-	-	-	-	-
Building Services	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	5,892	6,670	6,847	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	1,861	2,330	2,257	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	17,124	16,694	17,146
<b>Direct Cost Total</b>	<b>5,892</b>	<b>6,670</b>	<b>6,847</b>	<b>1,861</b>	<b>2,330</b>	<b>2,257</b>	<b>17,124</b>	<b>16,694</b>	<b>17,146</b>
Charges by/to Dept / Agency	1,179	1,437	1,452	210	231	235	-	-	-
<b>Charges by/to Total</b>	<b>1,179</b>	<b>1,437</b>	<b>1,452</b>	<b>210</b>	<b>231</b>	<b>235</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Cost Total</b>	<b>7,071</b>	<b>8,107</b>	<b>8,299</b>	<b>2,071</b>	<b>2,561</b>	<b>2,492</b>	<b>17,124</b>	<b>16,694</b>	<b>17,146</b>

Net Increase (Decrease / Use) in Fund Balance	(515)	(2,768)	(2,837)	(250)	366	441	7,492	6,549	6,390
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\* 2022 Actuals are unaudited

2024 Approved General Government Operating Budget

2022 Actuals\*, 2023 Revised Budget, and 2024 Approved Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	221000 Heritage Land Bank			301000 Revenue Bond Payment-Performing Arts Center			602000 Self Insurance		
	2022 Actuals*	2023 Revised	2024 Approved	2022 Actuals*	2023 Revised	2024 Approved	2022 Actuals*	2023 Revised	2024 Approved
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	386	283	290	-	-	-	-	1	1
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	(34)	205	244	(13)	21	26	(28)	793	893
Licenses, Permits, Certifications	-	-	-	-	-	-	-	-	-
Other Revenues	1,535	1,207	1,207	240	286	312	5	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-	-
Taxes - Other/PILT - Not Subject to	-	-	-	-	-	-	-	-	-
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	-	-	-
Taxes - Property	-	-	-	-	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-	-	-	-
Var. Other Financial Sources	29	96	89	-	-	-	-	-	-
<b>Revenues Total</b>	<b>1,916</b>	<b>1,791</b>	<b>1,830</b>	<b>228</b>	<b>307</b>	<b>338</b>	<b>(23)</b>	<b>794</b>	<b>894</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure and with GASB 87 transfers)</b>									
Assembly	-	-	-	-	-	-	-	-	-
Building Services	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	300	302	299	15,074	12,563	12,564
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	274	623	659	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>274</b>	<b>623</b>	<b>659</b>	<b>300</b>	<b>302</b>	<b>299</b>	<b>15,074</b>	<b>12,563</b>	<b>12,564</b>
Charges by/to Dept / Agency	236	290	296	-	-	-	(10,657)	(10,847)	(10,927)
<b>Charges by/to Total</b>	<b>236</b>	<b>290</b>	<b>296</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,657)</b>	<b>(10,847)</b>	<b>(10,927)</b>
<b>Function Cost Total</b>	<b>510</b>	<b>913</b>	<b>955</b>	<b>300</b>	<b>302</b>	<b>299</b>	<b>4,417</b>	<b>1,716</b>	<b>1,637</b>

Net Increase (Decrease / Use) in Fund Balance	1,406	879	875	(72)	5	39	(4,440)	(922)	(743)
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\* 2022 Actuals are unaudited

2024 Approved General Government Operating Budget

2022 Actuals\*, 2023 Revised Budget, and 2024 Approved Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	607000 Management Information Systems			SUBTOTAL Other Funds, non Prop. Tax Supported			GRAND TOTAL All General Government Funds		
	2022	2023	2024	2022	2023	2024	2022	2023	2024
	Actuals*	Revised	Approved	Actuals*	Revised	Approved	Actuals*	Revised	Approved
Federal Revenues	-	-	-	-	-	-	24,088	13,129	13,129
Fees & Charges for Services	-	-	-	1,297	1,601	1,608	24,361	24,084	24,127
Fines & Forfeitures	-	-	-	26	24	24	8,760	7,359	7,057
Investment Income	(1,105)	(1,723)	(2,110)	(1,746)	(1,183)	(1,542)	(4,313)	6,814	7,558
Licenses, Permits, Certifications	-	-	-	6,973	5,971	6,246	10,579	9,545	9,820
Other Revenues	-	-	-	2,744	3,061	3,087	5,956	4,763	4,872
Special Assessments	-	-	-	-	-	-	174	228	228
State Revenues	-	-	-	-	-	-	10,682	3,875	7,982
Taxes - Other/PILT - Not Subject to	-	-	-	24,071	22,187	22,750	47,288	44,625	46,283
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	92,177	92,270	84,612
Taxes - Property	-	-	-	-	-	-	321,879	341,920	351,703
Transfers from Other Funds	-	-	-	617	919	620	20,613	21,502	21,070
Var. Other Financial Sources	-	-	-	29	96	89	2,249	1,233	1,318
<b>Revenues Total</b>	<b>(1,105)</b>	<b>(1,723)</b>	<b>(2,110)</b>	<b>34,010</b>	<b>32,678</b>	<b>32,883</b>	<b>564,495</b>	<b>571,348</b>	<b>579,759</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure and with GASB 87 transfers)</b>									
Assembly	-	-	-	-	-	-	6,187	7,927	8,927
Building Services	-	-	-	-	-	-	167	-	-
Chief Fiscal Officer	-	-	-	-	-	-	475	559	594
Community Development	-	-	-	-	-	-	8,255	3,200	3,223
Development Services	-	-	-	5,892	6,670	6,847	11,173	11,853	12,083
Equal Rights Commission	-	-	-	-	-	-	787	821	868
Equity & Justice	-	-	-	-	-	-	479	715	454
Finance	-	-	-	1,861	2,330	2,257	13,835	13,801	14,405
Fire	-	-	-	-	-	-	114,781	112,261	114,852
Health	-	-	-	-	-	-	11,192	15,009	14,621
Human Resources	-	-	-	-	-	-	6,426	6,691	6,936
Information Technology	18,480	31,588	31,425	18,480	31,588	31,425	19,648	32,841	32,715
Internal Audit	-	-	-	-	-	-	733	818	860
Library	-	-	-	-	-	-	7,959	9,049	9,464
Maintenance & Operations	-	-	-	-	-	-	103,859	112,854	109,918
Management & Budget	-	-	-	-	-	-	885	1,209	1,252
Mayor	-	-	-	-	-	-	1,938	2,586	2,561
Municipal Attorney	-	-	-	-	-	-	7,213	8,599	8,926
Municipal Manager	-	-	-	15,374	12,865	12,863	28,897	28,127	27,591
Parks & Recreation	-	-	-	-	-	-	22,048	25,221	25,214
Planning	-	-	-	-	-	-	4,452	3,847	3,845
Police	-	-	-	-	-	-	127,212	134,948	139,724
Project Management & Engineering	-	-	-	-	-	-	945	914	934
Public Transportation	-	-	-	-	-	-	26,562	29,990	31,899
Public Works	-	-	-	-	-	-	189	208	238
Purchasing	-	-	-	-	-	-	1,639	1,844	1,902
Real Estate	-	-	-	274	623	659	8,041	8,778	10,792
Traffic Engineering	-	-	-	-	-	-	5,721	6,086	6,691
TANs Expense	-	-	-	-	-	-	1,360	2,887	2,703
Convention Center Reserve	-	-	-	17,124	16,694	17,146	17,124	16,694	17,146
<b>Direct Cost Total</b>	<b>18,480</b>	<b>31,588</b>	<b>31,425</b>	<b>59,005</b>	<b>70,770</b>	<b>71,196</b>	<b>560,184</b>	<b>600,337</b>	<b>611,337</b>
Charges by/to Dept / Agency	(25,679)	(29,223)	(28,526)	(34,712)	(38,112)	(37,470)	(25,281)	(28,909)	(28,288)
<b>Charges by/to Total</b>	<b>(25,679)</b>	<b>(29,223)</b>	<b>(28,526)</b>	<b>(34,712)</b>	<b>(38,112)</b>	<b>(37,470)</b>	<b>(25,281)</b>	<b>(28,909)</b>	<b>(28,288)</b>
<b>Function Cost Total</b>	<b>(7,199)</b>	<b>2,365</b>	<b>2,899</b>	<b>24,294</b>	<b>32,658</b>	<b>33,726</b>	<b>534,903</b>	<b>571,428</b>	<b>583,049</b>

Net Increase (Decrease / Use) in Fund Balance	6,094	(4,088)	(5,009)	9,717	20	(843)	29,592	(80)	(3,290)
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\* 2022 Actuals are unaudited

2024 Approved General Government Operating Budget

2022 Actuals\*, 2023 Revised Budget, and 2024 Approved Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	206000 Alcoholic Beverages Retail Sales Tax		
	2022 Actuals*	2023 Revised	2024 Approved
Federal Revenues	-	-	-
Fees & Charges for Services	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	(78)	-	607
Licenses, Permits, Certifications	-	-	-
Other Revenues	-	-	-
Special Assessments	-	-	-
State Revenues	-	-	-
Taxes - Other/PILT - Not Subject to Tax Limit	16,154	16,000	16,000
Taxes - Other/PILT - Subject to Tax Limit	-	-	-
Taxes - Property	-	-	-
Transfers from Other Funds	-	-	-
Var. Other Financial Sources	-	-	-
<b>Revenues Total</b>	<b>16,077</b>	<b>16,000</b>	<b>16,607</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure and with GASB 87 transfers)</b>			
Assembly	78	300	450
Building Services	-	-	-
Chief Fiscal Officer	1,455	-	-
Community Development	-	250	-
Development Services	-	-	-
Equal Rights Commission	-	-	-
Equity & Justice	0	-	-
Finance	234	272	285
Fire	503	2,380	-
Health	9,891	15,201	17,427
Human Resources	-	-	-
Information Technology	-	-	-
Internal Audit	-	-	-
Library	260	606	739
Maintenance & Operations	-	-	-
Management & Budget	-	-	-
Mayor	-	-	-
Municipal Attorney	184	267	276
Municipal Manager	-	-	-
Parks & Recreation	644	616	646
Planning	-	-	-
Police	872	821	1,167
Project Management & Engineering	-	-	-
Public Transportation	-	-	-
Public Works	-	-	-
Purchasing	-	-	-
Real Estate	-	-	-
Traffic Engineering	-	-	-
TANs Expense	-	-	-
Convention Center Reserve	-	-	-
<b>Direct Cost Total</b>	<b>14,122</b>	<b>20,713</b>	<b>20,990</b>
Charges by/to Dept / Agency	74	226	79
<b>Charges by/to Total</b>	<b>74</b>	<b>226</b>	<b>79</b>
<b>Function Cost Total</b>	<b>14,196</b>	<b>20,938</b>	<b>21,069</b>

Net Increase (Decrease / Use) in Fund Balance	1,881	(4,938)	(4,462)
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\* 2022 Actuals are unaudited