



Municipality of Anchorage

Budget Overview

Mayor's Plan for Fiscal Sustainability

The Mayor's goal is to continue to manage spending in a manner that is sustainable and affordable to taxpayers both today and into the future. A key priority is to manage the growth of our largest expenditure category – employee compensation/benefits, to a level that is aligned with CPI and revenue growth. The Administration will continue to identify opportunities that will enable city government to be more efficient. Several initiatives are planned for implementation in 2014 that include a new Enterprise Resource Planning (ERP), electronic plan review, on-line Ombudsman Complaint Tracking System, retrofitting fixtures and bulbs to LED standards, enhancing our preventative maintenance for facilities, and a Historical Property portal.

The MOA will continue its discussion with the Anchorage School District to develop a shared services program.

The Administration will continue its effort to keep debt to a minimum by issuing new debt in a manner that is lower than the principal amount that is paid off.

Continuation Budget

As part of the budget development process, a continuation budget is produced to show what the current year services would cost in the budget year. For 2014, the continuation budget to fund the same level of service as 2013 was projected to increase \$13.2 million, offset by reversal of 2013 one-time spending in the amount of \$14.1 million, which makes the total 2014 continuation budget for spending \$.9 million lower than 2013.

Key continuation spending changes include:

- Labor increases (total compensation) increases of CPI+1% and existing contracts.
- Contractual and miscellaneous expenditure adjustments in line with Hotel / Motel Tax revenue projection; fire hydrant water bill increase; and Eagle River Parks and Recreation capital contribution increase.
- Police and Fire Retirement Trust contribution reduction of \$1.2 million offset by Police and Fire Retirement medical cost increase of \$.6 million.
- Debt service increase of \$2.9 million for GO bonds and \$1.4 million for master lease and amortization.
- 2013 one-time spending reductions of \$6.5 million for contributions from Areawide Fund (101000) and \$7.0 million

Table 1. 2014 Continuation (in millions \$)	
2013 Revised Budget	\$ 475.4
Projected Spending Changes	
Labor	\$ 8.7
Contractual / Misc	0.8
P&F Retirement	(0.6)
Debt Service	4.3
Continuation Spending	\$ 13.2
Less one-time spending	(14.1)
Continuation Spending Change	\$ (0.9)
Projected Funding Source Changes	
Tax Increase of 2.2%	\$ 6.8
Non-property taxes	3.6
IGCs	(0.9)
Fund balance use	(4.6)
Continuation Funding	\$ 4.9
Less one-time contributions	(5.6)
Less one-time fund balance	(7.8)
Continuation Funding Change	\$ (8.5)
2014 Continuation Gap	\$ (7.6)
Program Funds fund balance	2.8
Service area property tax	1.7
Continuation Budget Challenge	\$ (3.1)

for general government operating projects. Additional one-time spending reductions include \$.4 million for O&M reserve and \$.2 million for legal fees, both of which were included in one-time tax cap adjustments, thus funded by property tax.

Continuation funding sources are projected to decrease by \$8.5 million, comprised of an increase in continuation funding of \$4.9 million offset by reversal of 2013 one-time funding of \$13.4 million.

The continuation funding source changes include:

- Tax cap property tax revenue increase of 2.2%, and other Service Area property tax revenue increase of \$1.8 million to total \$6.8 million.
- Non-property tax revenue within the tax limit, increased \$2.5 million, comprised of \$.1 million Motor Vehicle Rental Tax and \$2.4 million MUSA/MESA that increased primarily due to the inclusion of Southcentral Power Plant (SPP) in Municipal Light and Power's asset base.
- Non-property tax revenue outside the tax limit net increase of \$1.1 million, with increases including \$.6 million Room Tax; \$.2 million in Contribution from MOA Trust Fund; \$.2 million in Restricted Contribution for services to Anchorage School District; and \$.7 million increase in SOA Trial Court Fines. These and other activity-based increases are offset by reductions including \$.6 million in APD Court Fines; \$.2 million in SOA Traffic Court Fines; and \$.3 million in Other Short-Term Interest.
- Intragovernmental Charge (IGC) revenue went down \$.9 million as a result of the SAFER grant lapsing in 2013.
- Fund balance and contribution revenue that was used for one-time spending in 2013 was reversed.

The continuation spending increases exceed the funding source which resulted in a continuation gap of \$7.6 million, before IGC reallocation, balancing of self-sustaining funds and service area tax change. Once these factors were considered, the continuation budget challenge was \$3.1 million.

The 2014 budget could be balanced by reducing services or increasing funding sources. To ensure sustainability, the Administration strives to match recurring revenues with ongoing services.

Mayor's Proposed 2014 Budget

The 2014 Proposed General Government Operating Budget is a balanced budget at \$470,799,885, which is \$4,550,402 lower than the 2013 revised budget.

This budget is balanced by adjusting spending downward to match available and proposed funding, while achieving the goals of the community. The spending adjustments include the addition of revenue-generating positions, efficiencies identified by departments, budget alignments to reflect total compensation estimates and miscellaneous savings. Also, some fee and permit adjustments are proposed to better match cost-user with cost-payer.

Chart 1, on the following page, reflects the proposed budget categories as a percent of the total budget.

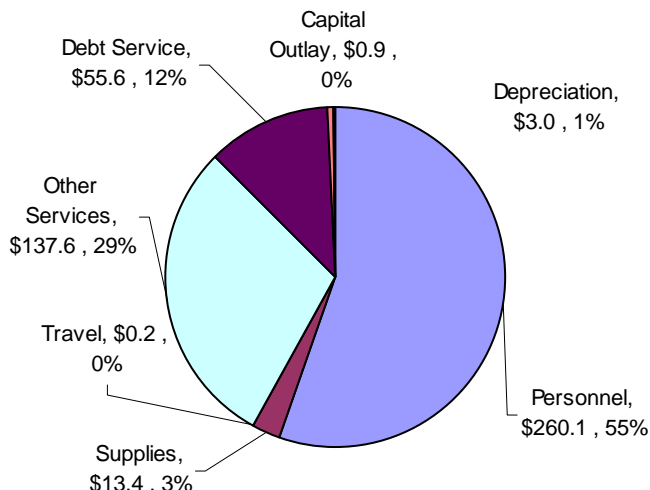
Personnel, or total compensation, is the largest spending category, which includes salaries, salary adjustments (PIP, education, etc), medical benefits, retirement, social security,

vacancy factor etc. The majority of the budget adjustments are in this category as a result of lower personnel costs. The resulting personnel budget is 2.2% higher than 2013 revised.

Other Services includes discretionary and non-discretionary non-labor and contracts. Contributions, including those to Police and Fire Retirement and ASD are in this category.

Debt Service is primarily comprised of repayment of voter approved general obligation (GO) bond debt for capital projects. The spending in this category increased by \$4.0 million, related to GO and master lease debt service schedules. There is an anticipated increase of \$1.3 million related to ERP master lease. GO debt service is included in the tax cap, thus the related debt service increase resulted in the same amount of tax dollar increase.

Chart 1.
2014 Proposed Budget Categories
(in millions \$)



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

Police	\$ 96,037,021	20.4%	Real Estate	\$ 8,174,396	1.7%
Fire	\$ 84,853,818	18.0%	Library	\$ 7,833,368	1.7%
Public Works	\$ 66,423,870	14.1%	Municipal Attorney	\$ 7,740,053	1.6%
Debt Service	\$ 55,586,486	11.8%	Employee Relations	\$ 3,557,062	0.8%
Public Transportation	\$ 22,576,720	4.8%	Assembly	\$ 3,093,245	0.7%
Municipal Manager	\$ 21,265,603	4.5%	Depreciation	\$ 2,975,130	0.6%
Parks and Recreation	\$ 18,078,707	3.8%	Office of the Mayor	\$ 2,312,215	0.5%
Information Technology	\$ 14,661,691	3.1%	Purchasing	\$ 1,751,470	0.4%
Finance	\$ 14,680,196	3.1%	Management and Budget	\$ 812,421	0.2%
Community Development	\$ 13,973,257	3.0%	Equal Rights Commission	\$ 757,578	0.2%
Taxes and Reserve	\$ 12,565,322	2.7%	Internal Audit	\$ 750,144	0.2%
Health and Human Services	\$ 9,721,303	2.1%	Chief Fiscal Officer	\$ 618,809	0.1%
TOTAL				\$ 470,799,884	100.0%

Incorporated into the 2014 budget are changes that reflect accounting best practice:

- Establishing separate E911 Surcharge Fund (211X000) to house E911 surcharge revenue and allowable costs which resulted in a direct cost budget reduction of \$1.3 million, revenue budget reduction of \$6.7 million and IGC budget increase of \$5.6 million.
- Removing direct costs of Anchorage Metropolitan Area Transportation Solutions (AMATS) and seasonal light and medium equipment operators funded by other funding sources, grant and bond respectively, resulted in direct cost and IGC budget reductions of \$.7 million and standardizes our budgeting and reporting of grant-funded activities.

Additionally, depreciation (\$3.0 million) is no longer appropriated, since the appropriation / authority to spend for the assets being depreciated occurred either in previous GGOBs or capital requests, making the 2014 Proposed budget appropriation \$467,824,755.

2014 Proposed Revenue and Funding Sources Highlights

The Mayor is required to propose a balanced budget because the Charter prohibits the city from incurring debt without voter approval. As a result, the budget identifies \$470.8 million in funding sources as displayed in Chart 2. Of this, \$432.6 million is revenue, excluding fund balance and IGCs, with \$260.1 million (56%) from property taxes.

Taxes-Property - \$260.1 million

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

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

The preliminary (the final limit is calculated in April) 2014 Tax Limit calculation indicates that \$308.8 million in all taxes can be collected (not subject to the Tax Limit is another \$17.1 million in mill levies set by service area boards). This is a \$18.2 million increase above the same limit that could have been collected in 2013. At the same time, there is a \$15.5 million increase in the maximum amount of *property taxes* that can be collected in 2014, as shown in Table 3.

The reason for an increase in one limit but not the same amount in the other is the core of the tax cap's design – every dollar in non-property tax replaces a dollar in property tax. The difference of \$2.7 million is the net increase in the other taxes within the tax cap that automatically reduces the same amount in property taxes and is comprised of:

- \$0.2 million increase in Tobacco Tax
- \$0.1 million increase in Motor Vehicle Rental Tax
- \$2.4 million increase in MESA/MUSA

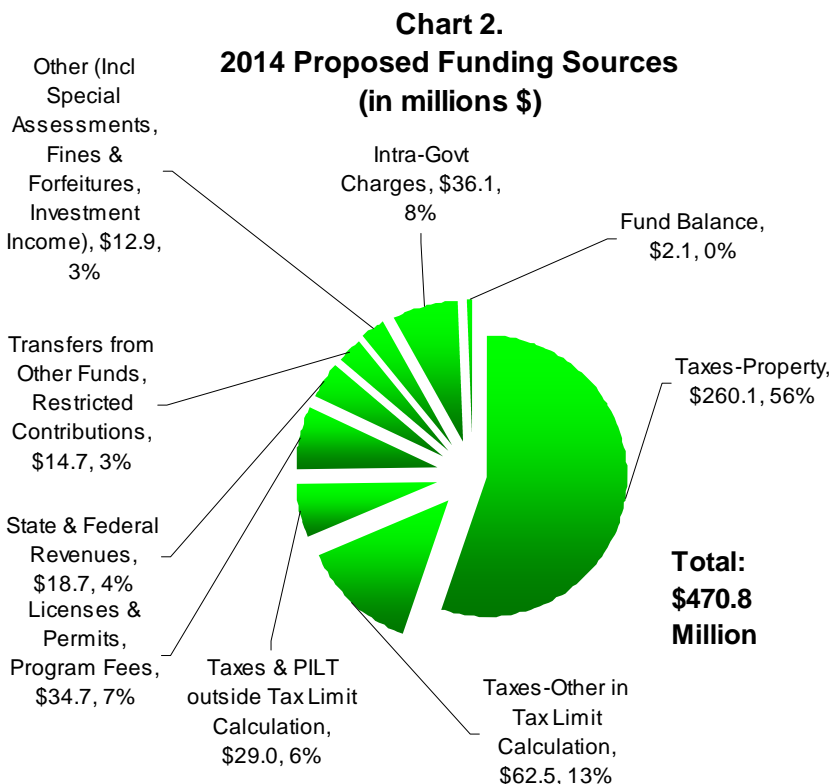


Table 3.
Tax Limit Calculation
(in millions \$)

	2013	2014	Difference
Maximum Amount ALL Taxes	\$ 290.5	\$ 308.8	\$ 18.2
(Less) Non-property Taxes	\$ (59.9)	\$ (62.5)	\$ (2.7)
Maximum Amount PROPERTY Taxes	\$ 230.7	\$ 246.2	\$ 15.5
Add ASD unusable capacity	\$ 7.1	\$ -	\$ (7.1)
Maximum Amount PROPERTY Taxes	\$ 237.8	\$ 246.2	\$ 8.5
Amount "under the cap"	\$ -	\$ (3.2)	\$ (3.2)
Property taxes to be collected	\$ 237.8	\$ 243.0	\$ 5.3

The 2014 Proposed budget relies on \$243.0 million in property taxes, which is \$3.2 million below the maximum allowed under the preliminary 2014 tax limit. It is a \$5.3 million (2.2%) increase from the amount of property taxes collected in 2013 for general government.

The property taxes supporting the 2014 Proposed budget, inclusive of service areas (\$17.1 million), is \$260.1 million.

Table 4 describes the taxpayer impact per \$100,000 of property valuation, with 2014 based on the most current assessed valuations and average mill rate. The average taxpayer impact is a reduction of \$3.00 per \$100,000 assessed value.

Table 4.			
Property Tax Impact			
	2013	2014	Change
Tax Per \$100,000 Assessed Value (Excludes Anchorage School District)	\$787	\$784	-\$3

Non-Property Tax Revenue - \$172.5 million

In 2014 there is a \$6.0 million decrease in this category of revenue, which includes:

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

Taxes-Other - \$91.5 million

Revenue from non-property taxes and payments made by utilities, Municipal enterprises and private companies instead of taxes to the Municipality, state and federal governments (PILT) that have substantively changed in 2014. Representative examples include:

Tobacco Tax (within Tax Limit Calculation) – A total of \$22.2 million is expected, which is an increase of \$.2 million when compared to 2013, and is anticipated to be generated from Treasury position changes presented in 2014 Proposed budget.

MUSA/MESA (within Tax Limit Calculation) – A total of \$20.9 million is expected for MESA/MUSA, which includes \$2.4 million more than the 2013 budgeted amount. The increase in the MESA/MUSA is primarily due to the inclusion of the Southcentral Power Plant (SPP) to Municipal Light and Power's asset base.

Penalty/Interest on Delinquent Taxes – the 2014 budget expects \$2.7 million for penalty and interest on delinquent taxes, which is a \$100,000 increase over 2013.

Hotel/Motel Room Tax – A total of \$24.0 million from this 12% room tax is expected in 2014 for a \$0.6 million increase, based on projected tourism growth. Revenue from the tax is split three ways—4% to tourism marketing; 4% for convention center debt; and 4% to general government.

Licenses and Permits; Program Fees - \$34.7 million

This category includes fees paid for services, such as land use permits and bus fares. Changes in 2014 include, but are not limited to:

Land Use and Right-of-Way Fees – Projected increase of \$.2 million as a result of anticipated 12.5% fee increase, contingent upon passage and approval of AO2013-100 by the Assembly.

Ambulance Service Fees – A total of \$7.6 million is projected in 2014, which is an increase of \$1.5 million from 2013 due to a \$300 fee increase to cover costs, contingent upon passage and approval of AO2013-100 by the Assembly. The last ambulance fee increase was in 2001.

Food Safety and Sanitation; Noise Permit Fees and Room Rental Rates – Projected increase of \$.1 million as a result of anticipated fee increases, contingent upon passage and approval of AO2013-100 by the Assembly.

Transit Bus Pass Sales– A total of \$2.8 million is expected for revenues in 2014, which is an increase of \$.6 million as a result of anticipated increase in bus fare rates, contingent upon passage and approval of AO2013-100 by the Assembly.

Elevator Inspection Fees – A total of \$0.6 million is budgeted in 2014, which is an increase of \$.1 million from 2013, which is expected to be generated by the addition of an elevator inspector, included in the 2014 Proposed budget.

State of Alaska – E911 – A total of \$0 is budgeted in 2014, which is a decrease of \$6.7 million from 2013. The 2014 anticipated E911 surcharge revenue and allowable expenditures will be featured in newly established special revenue E911 Surcharge Fund (211X00).

DWI Impound/Admin. Fees – A total of \$1.0 million is expected in 2014, which is a decrease of \$.1 million from 2013 due to trending and anticipated reduction in cases.

State Revenues; Federal Revenues - \$18.6 million

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

State Revenues (General Assistance) – A total of \$14.7 million is expected from a program by which the State of Alaska shares revenue with local governments. This is an increase of \$.1 million from 2013 budget and is set at the actual amount received in 2013. This revenue has been consistently around \$15 million in recent years past.

Restricted Contributions; Transfers from Other Funds - \$14.7 million

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

Restricted Contributions (Restricted contribution, Contributions from Other Funds) – Reimbursement from ASD for School Resource Officers (SROs) and dedicated Internal Auditor netted an increase of \$.2 million to reflect 2014 anticipated costs. Also, the 2014 Contributions from Other Funds budget is decreased by \$5.6 million to reflect the removal of 2013 one-time contribution funding, making a net decrease of \$5.4 million in Restricted Contribution to total \$3.8 million for 2014.

Transfers from Other Funds (Contribution from MOA Trust Fund) – The 2014 MOA Trust Fund dividend is anticipated to be \$4.9 million, which is \$.2 million more than 2013.

Special Assessments; Fines and Forfeitures; Investment Income; Other - \$12.9 million

Revenue that has substantively changed in 2014 includes:

Fines and Forfeitures (SOA Traffic Court Fines, SOA Trial Court Fines, APD Court Fines) – A decrease of \$.2 million is anticipated in SOA Traffic Court Fines and \$.6 million in APD Court Fines as a result of projected level of traffic enforcement to be the same as 2013, which is lower than the projection for 2013. An increase of \$.7 million is expected in SOA Trial Court Fines due to a projected increase in the Permanent Fund dividend, which will increase the amount that can be garnished from those that fail to pay these fines.

Investment Income (Cash Pool Short-Term Interest, Other Short-Term Interest) – The combined 2014 budget is decreasing by \$.4 million from the 2013 budget. The general government cash pool interest in Cash Pool Short Term Interest is expected to decline by \$.1 million, which is compounded by a projected \$.3 million decrease in Other Short-Term Interest.

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

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

In 2014, IGCs are anticipated to generate \$36.1 million in “revenue” which is \$4.8 million more than 2013. The main reason for this increase is accounting changes in the 2014 budget: \$5.6 million of new IGC revenue for the Fire and Police departments charging out to the newly established E911 Surcharge Fund (211X00), which is offset by an anticipated \$.7 million reduction due to the movement of Anchorage Metropolitan Area Transportation Solutions (AMATS) and seasonal light and medium equipment operators direct costs to funding sources outside of general government.

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

Fund Balance

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

This category of financing sources includes unspent funds at year-end in governmental operating funds. These balances then may be used to help pay for the following year’s budget, which reduces the amount of funding from other sources that otherwise would be required to support the spending from the respective fund. With the exception of Areawide Fund (101000), the 2014 Proposed budget does not use any fund balance in the taxed service area funds. As part of the annual budget process, this will be revisited during first quarter budget amendments to ensure that the funds remain in compliance with the Municipal fund balance reserve policies.

The fund balance use of \$1,000,000 in Areawide Fund (101000) is to fund the Municipality’s contribution to Anchorage School District (ASD) for changes from projected basic need. This amount is unused carry-forward from 2013, since the 2013 basic need adjustment was

\$347,680, \$1,152,320 lower than the \$1.5 million budget. The 2014 budget for this item remains \$1.5 million, reflective of ASD's next-year projection.

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

A net of \$1.1 million of fund balance in these funds is projected to be used (decreased) or created (increased) based on the 2014 Proposed budget and is comprised as follows:

- \$0.6 million use – Anchorage Building Safety Service Area Fund (163000)
- \$0.1 million creation – Public Finance and Investment Fund (164000)
- \$2.0 million creation – Convention Center Operating Reserve Fund (2020X0)
- \$0.6 million use – Heritage Land Bank Fund (221000)
- \$0.2 million use – Self Insurance Fund (602000)
- \$1.8 million use – Management Information Systems Fund (607000)

Anchorage Building Safety Service Area Fund (163000) and Heritage Land Bank Fund (221000) show use / decreases in fund balances. These will be reexamined in first quarter budget amendments: fund balance use in the Anchorage Building Safety Service Area Fund (163000) may require a policy decision if the permit revenue continues to be less than the cost of the programs it is meant to support; Heritage Land Bank Fund (221000) fund balance use may be adjusted in the revised budget to reflect increases in projected revenue from property sales, leases and land use permits that may occur after the initial 2014 budget approval.

Self Insurance Fund (602000) is an internal service fund used to accumulate and allocate costs for workers' compensation and general liability services to other Municipal departments and agencies on a cost-reimbursement basis. The 2014 Proposed budget IGC revenue is based on 2013 reimbursement rates. As part of the annual budget process, the IGCs will be updated during first quarter budget revisions to fully reimburse this fund without the use of fund balance.

Management Information Systems Fund (607000) is an internal service fund used to accumulate and allocate service costs from the Information Technology Department to other Municipal departments and agencies on a cost-reimbursement basis. The 2014 Proposed budget IGC revenue is based on 2013 reimbursement rates. As part of the annual budget process, the IGCs will be updated during first quarter budget revisions to fully reimburse this fund without the use of fund balance.

2014 Proposed General Government Operating Budget
Tax Limit Calculation

Anchorage Municipal Charter 14.03 and Anchorage Municipal Code 12.25.040

Line		2013 Revised	2014 Preliminary
1	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>		
2	Real/Personal Property Taxes to be Collected	225,224,575	237,750,950
3	Payment in Lieu of Taxes (State & Federal)	780,000	794,746
4	Automobile Tax	8,800,000	11,300,053
5	Tobacco Tax	20,411,994	22,019,634
6	Aircraft Tax	210,000	210,000
7	Motor Vehicles Rental Tax	5,174,208	4,970,037
8	MUSA/MESA	20,274,050	20,556,995
9	Step 1 Total	280,874,827	297,602,415
10			
11	<u>Step 2: Back out Prior Year's Exclusions Not Subject to Tax Limit</u>		
12	Taxes Authorized by Voter-Approved Ballot - O&M Reserves (One-Time)	(440,000)	(440,000)
13	Judgments/Legal Settlements (One-Time)	(25,050)	(3,989,621)
14	Debt Service (One-Time)	(55,513,494)	(50,264,138)
15	Step 2 Total	(55,978,544)	(54,693,759)
16			
17	Tax Limit Base (before Adjustment for Population and CPI)	224,896,283	242,908,656
18			
19	<u>Step 3: Adjust for Population, Inflation</u>		
20	Population 5 Year Average	1.00% 2,248,960	1.20% 2,914,900
21	Change in Consumer Price Index 5 Year Average	2.60% 5,847,300	2.20% 5,343,990
22	Step 3 Total	3.60% 8,096,260	3.40% 8,258,890
23			
24	The Base for Calculating Following Year's Tax Limit	232,992,543	251,167,546
25			
26	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>		
27	New Construction	2,146,169	3,191,568
28	Taxes Authorized by Voter-Approved Ballot - O&M	701,500	818,000
29	Taxes Authorized by Voter-Approved Ballot - O&M Reserves (One-Time)	440,000	440,000
30	Judgments/Legal Settlements (One-Time)	3,989,621	140,050
31	Debt Service (One-Time)	50,264,138	53,015,313
32	Step 4 Total	57,541,428	57,604,931
33			
34	Limit on ALL Taxes that can be collected	290,533,971	308,772,477
35			
36	<u>Step 5: To determine limit on property taxes, back out other taxes</u>		
37	Payment in Lieu of Taxes (State & Federal)	(794,746)	(800,290)
38	Automobile Tax	(11,300,053)	(11,300,053)
39	Tobacco Tax	(22,019,634)	(22,219,634)
40	Aircraft Tax	(210,000)	(210,000)
41	Motor Vehicle Rental Tax	(4,970,037)	(5,069,438)
42	MUSA/MESA	(20,556,995)	(22,950,555)
43	Step 5 Total	(59,851,465)	(62,549,970)
44			
45	Limit on PROPERTY Taxes that can be collected	230,682,506	246,222,507
46			
47	Add MOA use of ASD 2013 Unusable Tax Capacity	7,068,444	-
48			
49	Limit on PROPERTY Taxes that can be collected (with ASD capacity)	237,750,950	246,222,507
50			
51	<u>Step 6: Determine property taxes to be collected if different than Limit on Property Taxes that can be collected</u>		
52	Property taxes to be collected based on spending decisions minus other available revenue.		
53			
54	Property taxes TO BE COLLECTED	237,750,950	243,032,363
55			
56	Amount below limit on property taxes that can be collected ("under the cap")	-	(3,190,144)
55			

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 2014 total property taxes "outside the cap" is **\$17,054,369**, making the total of all property taxes to be collected for General Government **\$260,086,732**.

Personnel Summary by Department

Department	2012 Revised Budget					2013 Revised Budget					2014 Proposed Budget				
	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total
Assembly	23	1	-	-	24	23	1	-	-	24	23	1	-	-	24
Chief Fiscal Officer	2	-	-	-	2	3	-	-	-	3	3	-	-	-	3
Community Development	99	1	-	-	100	96	1	-	-	97	94	-	-	-	94
Employee Relations	20	4	-	-	24	31	-	-	-	31	31	-	-	-	31
Equal Rights Commission	5	2	-	-	7	5	2	-	-	7	5	2	-	-	7
Finance	84	15	-	-	99	95	2	-	-	97	96	2	-	-	98
Fire	387	2	-	-	389	375	2	-	-	377	375	2	-	-	377
Health and Human Services	48	7	1	-	56	40	6	1	-	47	56	2	1	-	59
Information Technology	60	17	-	-	77	74	-	-	-	74	71	-	-	-	71
Internal Audit	4	1	-	-	5	5	1	-	-	6	5	1	-	-	6
Library	63	28	-	-	91	59	35	-	-	94	59	35	-	-	94
Management and Budget	5	1	-	-	6	6	-	-	-	6	6	-	-	-	6
Mayor	8	1	-	-	9	10	-	-	-	10	10	-	-	-	10
Municipal Attorney	53	5	-	-	58	52	2	-	-	54	53	-	-	-	53
Municipal Manager	15	2	-	-	17	19	2	-	-	21	19	2	-	-	21
Parks and Recreation	64	41	190	27	322	60	33	186	24	303	61	33	178	30	302
Police	544	-	-	-	544	523	-	-	-	523	523	-	-	-	523
Public Transportation	144	-	-	-	144	144	-	-	-	144	144	-	-	-	144
Public Works	239	1	18	19	277	238	2	19	19	278	239	1	19	2	261
Purchasing	15	1	-	-	16	14	-	-	-	14	14	-	-	-	14
Real Estate	7	-	-	-	7	7	-	-	-	7	7	-	-	-	7
Total	1,889	130	209	46	2,274	1,879	89	206	43	2,217	1,894	81	198	32	2,205

This summary shows budgeted staffing levels at end of year. Reports generated from TeamBudget (Department Summary and Division Summary), included in department sections of 2014 Proposed Budget show staffing levels at beginning of year. Notable differences are listed below:

2012 Revised Budget:

Employee Relations - This schedule reflects 2012 organization that included Office of Equal Opportunity, that transferred to Municipal Manager department in 2013.

2013 Revised Budget (changes from schedule published at 2013 Revised):

Finance - Adjust 7 PT to FT to reflect correct position allocation, no budget impact (AR 2013-83 as amended, AM support line 81).

Information Technology - Adjust 4 PT to FT to reflect correct position allocation, no budget impact (AR 2013-83 as amended, AM support line 86).

Library - Adjust 3 FT to PT to reflect correct position allocation, no budget impact.

Management and Budget - Adjust 1 PT to FT to reflect correct position allocation, no budget impact (AR 2013-83 as amended, AM support line 87).

2014 Proposed Budget:

Community Development - 1 FT Elevator Inspector position added; 1 PT Civil Engineer position reduced, 2 FT Senior Planner and 1 FT Manager positions transferred to AMATS grant funding source.

Finance - Treasury - 1 FT Tax Enforcement position added.

Health and Human Services - Personnel realignment to reflect grant-funded positions - FT positions partially grant funded are reported as FT.

Information Technology - 1 FT Senior Office Assistant reduced mid-year; 1 FT GIS Technician II position and 1 FT GIS Cartographer II position transferred to AWWU.

Municipal Attorney - 1 FT Clerk position reduced; 2 PT Municipal Attorney II positions increased to FT.

Public Works - 17 temporary light and medium seasonal equipment operator positions associated with the Recycled Asphalt/Chip Seal Program transferred to bond funding source.

Budget Summary Reconciliation 2013 Revised to 2014 Proposed

Department	2013 Revised	Continuation Level Adjustments					Changes from 2014 Continuation to 2014 Proposed					2014 Proposed Accounting Changes					2014 Proposed		2014 Appropriation	
		Salary, Benefits	Debt Service	P & F Retirement	Contracts Misch&M	One-Time Funding	Subtotal	2014 Continuation	Personnel Alignment	Dept Adjustments	O&M in Tax Cap	Subtotal	2014 Proposed	ES11 New Fund	Add LRSA	Non-GG Funding	Subtotal	Less Non-Cash		
Assembly	2,938,108	34,805	-	-	50,795	-	85,600	3,023,708	-	69,537	-	69,537	3,093,245	-	-	-	-	3,093,245	-	3,093,245
Chief Fiscal Officer	7,091,006	(17,097)	-	-	-	(6,450,000)	(6,467,097)	623,909	-	(5,100)	-	(5,100)	618,809	-	-	-	-	618,809	-	618,809
Community Development	13,985,011	584,923	(30,039)	-	-	(400,000)	154,884	14,139,895	306,717	-	-	306,717	14,446,612	-	-	(443,313)	(443,313)	14,003,299	-	14,003,299
Employee Relations	3,837,521	48,310	-	-	-	(300,000)	(251,690)	3,585,831	(28,769)	-	-	(28,769)	3,557,062	-	-	-	-	3,557,062	-	3,557,062
Equal Rights Commission	759,023	4,905	-	-	-	-	4,905	763,928	500	(6,850)	-	(6,350)	757,578	-	-	-	-	757,578	-	757,578
Finance	14,152,843	481,562	(38,544)	-	-	-	443,018	14,595,861	54,699	29,636	-	84,335	14,680,196	-	-	-	-	14,680,196	-	14,680,196
Fire	88,168,017	2,114,435	836,255	(390,564)	188,878	(900,000)	1,849,004	90,017,021	-	(209,237)	-	(209,237)	89,807,784	-	-	-	-	89,807,784	-	89,807,784
Health and Human Services	9,926,104	64,523	43,702	-	-	-	108,225	10,034,329	-	(73,212)	-	(73,212)	9,961,117	-	-	-	-	9,961,117	-	9,961,117
Information Technology	18,150,826	365,306	1,520,309	-	-	(490,000)	1,395,615	19,546,441	(288,364)	(35,705)	-	(324,069)	19,222,372	-	-	-	-	19,222,372	(2,975,130)	16,247,242
Internal Audit	705,588	37,701	-	-	-	-	37,701	743,289	-	6,855	-	6,855	750,144	-	-	-	-	750,144	-	750,144
Library	7,964,515	140,059	-	-	-	(200,000)	(59,941)	7,904,574	(8,078)	(63,128)	-	(71,206)	7,833,368	-	-	-	-	7,833,368	-	7,833,368
Management and Budget	817,102	2,178	-	-	-	-	2,178	819,280	-	(6,859)	-	(6,859)	812,421	-	-	-	-	812,421	-	812,421
Office of the Mayor	3,542,689	54,526	-	-	-	(1,210,000)	(1,155,474)	2,387,215	-	(75,000)	-	(75,000)	2,312,215	-	-	-	-	2,312,215	-	2,312,215
Municipal Attorney	7,745,952	175,918	-	-	-	(266,050)	(90,132)	7,655,820	84,233	-	-	84,233	7,740,053	-	-	-	-	7,740,053	-	7,740,053
Municipal Manager	22,867,569	93,635	187,719	-	118,696	(100,000)	400,050	23,267,619	-	-	-	-	23,267,619	-	-	-	-	23,267,619	-	23,267,619
Parks and Recreation	20,437,494	266,627	345,227	-	347,983	(100,000)	859,837	21,297,331	-	(170,677)	373,000	202,323	21,499,654	-	-	-	-	21,499,654	-	21,499,654
Police	97,756,862	2,525,257	(11,653)	(174,718)	-	(684,000)	1,654,886	99,411,748	(2,137,471)	268,100	115,000	(1,754,371)	97,657,377	(1,316,072)	-	-	(1,316,072)	96,341,305	-	96,341,305
Public Transportation	22,528,575	265,546	21,435	-	218,000	-	504,981	23,033,556	-	124,280	-	124,280	23,157,836	-	-	-	-	23,157,836	-	23,157,836
Public Works	109,387,835	1,329,327	1,434,777	-	53	(3,040,000)	(275,843)	109,111,992	-	(951,332)	885,000	(66,332)	109,045,660	-	19,000	(282,952)	(263,952)	108,781,708	-	108,781,708
Purchasing	1,659,043	106,102	-	-	50,000	(60,000)	106,102	1,765,145	-	(13,675)	-	(13,675)	1,751,470	-	-	-	-	1,751,470	-	1,751,470
Real Estate	8,141,738	32,479	-	-	179	-	32,658	8,174,396	-	-	-	-	8,174,396	-	-	-	-	8,174,396	-	8,174,396
Convention Center Reserve	12,675,952	-	-	-	(110,630)	-	(110,630)	12,565,322	-	-	-	-	12,565,322	-	-	-	-	12,565,322	-	12,565,322
TANS Areawide Expense	110,914	-	-	-	-	-	-	110,914	-	-	-	-	110,914	-	-	-	-	110,914	-	110,914
TOTAL	475,350,287	8,711,027	4,309,188	(565,282)	863,954	(14,090,050)	(771,163)	474,579,124	(2,016,533)	(1,112,367)	1,373,000	(1,755,900)	472,823,224	(1,316,072)	19,000	(726,265)	(2,023,337)	470,799,887	(2,975,130)	467,824,757

Continuation Change, without One-Time Items 13,318,887

Relationship between Departments and Funds in Terms of 2014 Proposed Budget (Direct Cost in \$ Thousands)

Fund #		101000	104000	106000	119000	131000	141000	151000	161000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000		
		Eagle River / Chugiak																		
Department	Areawide	Chugiak Fire Service Area	Girdwood Valley Service Area	Chugiak/Birchwd/ER RR SA	Anch Roads/Drainage Service Area	Anch Police Service Area	Anch Parks & Rec Service Area	Anch Chugiak Parks & Rec Service Area	Rec Area	Multiple SAS and LRSAs	Bld Safety Service Area	Public Fin Invest	Cnvntn Ctr Ops Reserve	Heritage Land Bank	Rev Bond-PAC	Self-Ins	Mgmt Info Systems	TOTAL	% of Total	
Assembly	3,093	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,093	0.7%	
Chief Fiscal Officer	619	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	619	0.1%	
Community Development	8,517	-	-	-	-	-	-	-	-	-	5,487	-	-	-	-	-	-	14,003	3.0%	
Employee Relations	3,557	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,557	0.8%	
Equal Rights Commission	758	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	758	0.2%	
Finance	13,104	-	-	-	-	-	-	-	-	-	-	1,576	-	-	-	-	-	14,680	3.1%	
Fire	22,411	1,011	734	-	65,652	-	-	-	-	-	-	-	-	-	-	-	-	89,808	19.1%	
Health and Human Services	9,961	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,961	2.1%	
Information Technology	1,249	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,973	19,222	4.1%	
Internal Audit	750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	750	0.2%	
Library	7,833	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,833	1.7%	
Management and Budget	812	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	812	0.2%	
Office of the Mayor	2,312	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,312	0.5%	
Municipal Attorney	7,740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,740	1.6%	
Municipal Manager	12,541	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,268	4.9%	
Parks and Recreation	-	-	265	-	-	-	-	17,023	4,212	-	-	-	-	-	340	10,387	-	21,500	4.6%	
Police	50	-	-	-	-	-	96,291	-	-	-	-	-	-	-	-	-	-	96,341	20.5%	
Public Transportation	23,158	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,158	4.9%	
Public Works	28,322	-	-	6,779	-	69,529	-	-	-	3,282	-	-	-	-	-	-	-	108,782	23.1%	
Purchasing	1,751	-	871	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,751	0.4%	
Real Estate	7,370	-	-	-	-	-	-	-	-	-	-	-	-	804	-	-	-	8,174	1.7%	
Areawide TANs Expense	111	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	111	0.0%	
Convention Center Reserve	-	-	-	-	-	-	-	-	-	-	-	-	12,565	-	-	-	-	12,565	2.7%	
Total General Government		156,019	1,011	1,870	6,779	65,652	69,529	96,291	17,023	4,212	3,282	5,487	1,576	12,565	804	340	10,387	17,973	470,800	100.0%
Percent of Total		33.1%	0.2%	0.4%	1.4%	13.9%	14.8%	20.5%	3.6%	0.9%	0.7%	1.2%	0.3%	2.7%	0.2%	0.1%	2.2%	3.8%	100.0%	

Direct Cost includes debt service and depreciation / amortization.

This page intentionally left blank.

2014 Proposed General Government Operating Budget

2014 Proposed Revenues, Expenditures and other Financing Sources
(in Thousands of Dollars)

Fund #	101000	104000	106000	119000	131000	141000	151000
			Girdwood Valley	Chugiak/Birch wd/ER RR SA	Anchorage Fire	Anchorage Roads / Drainage	Anchorage Police
Revenues:	Areawide	Chugiak Fire Service Area	Service Area		Service Area	Service Area	Service Area
Taxes - Property	(9,371)	1,061	2,033	6,561	73,657	65,405	96,309
Taxes - Other - In Tax Limit	57,809	21	30	147	1,136	1,507	1,504
Taxes - Other - Outside Tax Limit	11,517	7	11	34	263	574	436
Payments in Lieu of Taxes	1,847	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	220	-
Licenses & Permits	2,952	-	-	-	450	6	-
Program Fees	19,144	-	9	25	518	-	1,777
Fines & Forfeitures	676	-	-	-	-	-	5,472
Investment Income	1,205	43	10	21	337	636	339
Restricted Contributions	120	-	-	97	-	-	3,059
Transfers from Other Funds	10,937	-	-	-	-	-	-
State Revenues	16,631	2	2	-	88	554	516
Federal Revenues	114	-	-	-	38	637	-
Other	720	-	-	-	-	42	603
TOTAL Revenues	114,299	1,134	2,094	6,884	76,486	69,580	110,015
Expenditures:							
Assembly	3,093	-	-	-	-	-	-
Chief Fiscal Officer	619	-	-	-	-	-	-
Community Development	8,517	-	-	-	-	-	-
Employee Relations	3,557	-	-	-	-	-	-
Equal Rights Commission	758	-	-	-	-	-	-
Finance	13,104	-	-	-	-	-	-
Fire	22,411	1,011	734	-	65,652	-	-
Health and Human Services	9,961	-	-	-	-	-	-
Information Technology	1,249	-	-	-	-	-	-
Internal Audit	750	-	-	-	-	-	-
Library	7,833	-	-	-	-	-	-
Management and Budget	812	-	-	-	-	-	-
Office of the Mayor	2,312	-	-	-	-	-	-
Municipal Attorney	7,740	-	-	-	-	-	-
Municipal Manager	12,541	-	-	-	-	-	-
Parks and Recreation	-	-	265	-	-	-	-
Police	50	-	-	-	-	-	96,291
Public Transportation	23,158	-	-	-	-	-	-
Public Works	28,322	-	871	6,779	-	69,529	-
Purchasing	1,751	-	-	-	-	-	-
Real Estate	7,370	-	-	-	-	-	-
Areawide TANs Expense	111	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-
TOTAL Expenditures	156,019	1,011	1,870	6,779	65,652	69,529	96,291
Charges by Departments	63,592	123	252	128	23,429	2,366	18,254
Charges to Departments	(104,312)	-	(28)	(23)	(12,596)	(2,315)	(4,530)
TOTAL Charges by/to	(40,720)	123	225	105	10,833	51	13,724
Net Increase (Decrease) in Fund Balance	(1,000)	-	0	0	0	0	(0)

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

(in thousands \$)

161000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000	
Anchorage Parks & Recreation Service Area	Eagle River / Chugiak Parks & Rec Service Area	Multiple SAs and LRSA's	Building Safety Service Area	Public Finance Investment	Convention Center Operations Reserve	Heritage Land Bank	Revenue Bond Payment- Performing Arts Center	Self- Insurance	Management Information Systems	TOTAL
17,032	3,933	3,467	-	-	-	-	-	-	-	260,087
391	-	6	-	-	-	-	-	-	-	62,550
259	18	2	-	-	14,005	-	-	-	-	27,125
-	-	-	-	-	-	-	-	-	-	1,847
-	-	-	-	-	-	-	-	-	-	220
-	-	-	6,626	-	-	5	-	-	-	10,039
1,925	438	-	11	651	-	186	-	-	5	24,688
-	-	-	-	-	-	-	-	-	-	6,148
167	78	93	-	1,136	-	24	-	304	-	4,393
-	-	-	-	-	526	-	-	-	-	3,801
-	-	-	-	-	-	-	-	-	-	10,937
30	-	11	-	-	-	-	-	-	-	17,833
40	-	-	-	-	-	-	-	-	-	828
-	-	-	-	-	-	415	340	-	-	2,119
19,844	4,466	3,579	6,637	1,788	14,530	630	340	304	5	432,615
-	-	-	-	-	-	-	-	-	-	3,093
-	-	-	-	-	-	-	-	-	-	619
-	-	-	5,487	-	-	-	-	-	-	14,003
-	-	-	-	-	-	-	-	-	-	3,557
-	-	-	-	-	-	-	-	-	-	758
-	-	-	-	1,576	-	-	-	-	-	14,680
-	-	-	-	-	-	-	-	-	-	89,808
-	-	-	-	-	-	-	-	-	-	9,961
-	-	-	-	-	-	-	-	-	17,973	19,222
-	-	-	-	-	-	-	-	-	-	750
-	-	-	-	-	-	-	-	-	-	7,833
-	-	-	-	-	-	-	-	-	-	812
-	-	-	-	-	-	-	-	-	-	2,312
-	-	-	-	-	-	-	-	-	-	7,740
-	-	-	-	-	-	-	340	10,387	-	23,268
17,023	4,212	-	-	-	-	-	-	-	-	21,500
-	-	-	-	-	-	-	-	-	-	96,341
-	-	-	-	-	-	-	-	-	-	23,158
-	-	3,282	-	-	-	-	-	-	-	108,782
-	-	-	-	-	-	-	-	-	-	1,751
-	-	-	-	-	-	804	-	-	-	8,174
-	-	-	-	-	-	-	-	-	-	111
-	-	-	-	-	12,565	-	-	-	-	12,565
17,023	4,212	3,282	5,487	1,576	12,565	804	340	10,387	17,973	470,800
3,138	296	316	2,904	94	-	470	-	1,292	4,483	121,136
(316)	(41)	(19)	(1,197)	-	-	-	-	(11,221)	(20,606)	(157,202)
2,822	254	297	1,707	94	-	470	-	(9,929)	(16,123)	(36,066)
0	(0)	-	(556)	117	1,965	(645)	-	(154)	(1,845)	(2,119)

2014 Proposed General Government Operating Budget

2012 Actuals, 2013 Budget and 2014 Budget Financing Sources and Uses (in Thousands \$)

	101000 Areawide Service Area			104000 Chugiak Fire Service Area			106000 Girdwood Valley Service Area		
	2012 Actuals	2013 Revised	2014 Proposed	2012 Actuals	2013 Revised	2014 Proposed	2012 Actuals	2013 Revised	2014 Proposed
Revenues									
Taxes - Property	1,705	(13,944)	(9,371)	1,094	1,126	1,061	1,998	2,093	2,033
Taxes - Other - In Tax Limit	54,903	55,111	57,809	21	21	21	30	30	30
Taxes - Other - Outside Tax Lim	11,185	11,334	11,517	7	7	7	11	11	11
Payments in Lieu of Taxes	1,737	1,810	1,847	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Licenses & Permits	3,078	2,631	2,952	-	-	-	-	-	-
Program Fees	24,230	23,557	19,144	-	-	-	12	9	9
Fines & Forfeitures	747	664	676	-	-	-	-	-	-
Investment Income	1,697	1,408	1,205	26	45	43	19	10	10
Restricted Contributions	12	3,144	120	-	-	-	-	-	-
Transfers from Other Funds	11,586	10,718	10,937	-	-	-	-	-	-
State Revenues	23,171	16,561	16,631	2	2	2	2	2	2
Federal Revenues	136	121	114	-	-	-	-	-	-
Other	699	677	720	113	-	-	-	-	-
TOTAL Revenues	134,884	113,792	114,299	1,262	1,200	1,134	2,071	2,155	2,094
Expenditures									
Assembly	2,583	2,938	3,093	-	-	-	-	-	-
Chief Fiscal Officer	626	7,091	619	-	-	-	-	-	-
Community Development	8,450	8,682	8,517	-	-	-	-	-	-
Employee Relations	2,104	3,838	3,557	-	-	-	-	-	-
Equal Rights Commission	600	759	758	-	-	-	-	-	-
Finance	10,644	12,585	13,104	-	-	-	-	-	-
Fire	21,301	24,278	22,411	1,162	1,011	1,011	866	734	734
Health and Human Services	10,740	9,926	9,961	-	-	-	-	-	-
Information Technology	1,254	1,394	1,249	-	-	-	-	-	-
Internal Audit	598	706	750	-	-	-	-	-	-
Library	7,444	7,965	7,833	-	-	-	-	-	-
Management and Budget	681	817	812	-	-	-	-	-	-
Office of the Mayor	2,025	3,543	2,312	-	-	-	-	-	-
Municipal Attorney	7,322	7,746	7,740	-	-	-	-	-	-
Municipal Manager	12,873	12,168	12,541	-	-	-	-	-	-
Parks and Recreation	98	-	-	-	-	-	222	265	265
Police	1,299	1,366	50	-	-	-	-	-	-
Public Transportation	21,854	22,529	23,158	-	-	-	-	-	-
Public Works	27,567	30,454	28,322	-	-	-	746	866	871
Purchasing	1,313	1,659	1,751	-	-	-	-	-	-
Real Estate	7,020	7,352	7,370	-	-	-	-	-	-
Areawide TANs Expense	114	111	111	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
TOTAL Expenditures	148,510	167,906	156,019	1,162	1,011	1,011	1,834	1,865	1,870
Charges by Departments	63,018	67,958	63,592	120	190	123	255	318	252
Charges to Departments	(89,406)	(105,399)	(104,312)	(17)	-	-	(28)	(28)	(28)
TOTAL Charges by/to	(26,388)	(37,441)	(40,720)	103	190	123	227	290	225

2014 Proposed General Government Operating Budget

2012 Actuals, 2013 Budget and 2014 Budget Financing Sources and Uses (in Thousands \$)

	119000 Chugiak, Birchwood, Eagle River Rural Road Service Area			131000 Anchorage Fire Service Area			141000 Anchorage Roads and Drainage Service Area		
	2012 Actuals	2013 Revised	2014 Proposed	2012 Actuals	2013 Revised	2014 Proposed	2012 Actuals	2013 Revised	2014 Proposed
Revenues									
Taxes - Property	6,490	5,937	6,561	63,823	66,860	73,657	69,907	65,842	65,405
Taxes - Other - In Tax Limit	147	147	147	1,136	1,136	1,136	1,507	1,507	1,507
Taxes - Other - Outside Tax Limit	30	33	34	464	253	263	796	555	574
Payments in Lieu of Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	227	220	220
Licenses & Permits	-	-	-	563	450	450	-	6	6
Program Fees	35	25	25	369	518	518	0	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	15	22	21	242	386	337	(52)	691	636
Restricted Contributions	107	97	97	49	1,529	-	5	-	-
Transfers from Other Funds	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	89	89	88	556	555	554
Federal Revenues	-	-	-	41	41	38	708	721	637
Other	-	-	-	2,313	-	-	33	42	42
TOTAL Revenues	6,824	6,260	6,884	69,090	71,262	76,486	73,687	70,138	69,580
Expenditures									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Employee Relations	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	67,753	62,145	65,652	-	-	-
Health and Human Services	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Management and Budget	-	-	-	-	-	-	-	-	-
Office of the Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	6,476	6,753	6,779	-	-	-	96,229	68,052	69,529
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Areawide TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
TOTAL Expenditures	6,476	6,753	6,779	67,753	62,145	65,652	96,229	68,052	69,529
Charges by Departments	118	129	128	21,042	24,582	23,429	3,163	2,334	2,366
Charges to Departments	(23)	(23)	(23)	(18,226)	(15,354)	(12,596)	(2,771)	(2,315)	(2,315)
TOTAL Charges by/to	96	107	105	2,816	9,228	10,833	391	19	51

2014 Proposed General Government Operating Budget

2012 Actuals, 2013 Budget and 2014 Budget Financing Sources and Uses (in Thousands \$)

	151000 Anchorage Police Service Area			161000 Anchorage Parks & Recreation Service Area			162000 Eagle River / Chugiak Parks and Recreation Service Area		
	2012 Actuals	2013 Revised	2014 Proposed	2012 Actuals	2013 Revised	2014 Proposed	2012 Actuals	2013 Revised	2014 Proposed
Revenues									
Taxes - Property	86,541	102,169	96,309	17,144	16,824	17,032	3,514	3,423	3,933
Taxes - Other - In Tax Limit	1,504	1,504	1,504	391	391	391	-	-	-
Taxes - Other - Outside Tax Lim	660	420	436	294	251	259	15	17	18
Payments in Lieu of Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Program Fees	1,447	1,845	1,777	2,234	1,925	1,925	446	423	438
Fines & Forfeitures	5,025	5,598	5,472	-	-	-	-	-	-
Investment Income	485	385	339	70	180	167	56	82	78
Restricted Contributions	2,722	3,397	3,059	0	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-	-	-	-
State Revenues	444	517	516	31	30	30	-	-	-
Federal Revenues	-	-	-	44	44	40	-	-	-
Other	548	603	603	1,250	-	-	1	-	-
TOTAL Revenues	99,376	116,438	110,015	21,458	19,645	19,844	4,032	3,944	4,466
Expenditures									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Employee Relations	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Management and Budget	-	-	-	-	-	-	-	-	-
Office of the Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks and Recreation	-	-	-	20,333	16,534	17,023	4,090	3,639	4,212
Police	91,026	96,390	96,291	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Areawide TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
TOTAL Expenditures	91,026	96,390	96,291	20,333	16,534	17,023	4,090	3,639	4,212
Charges by Departments	15,407	23,049	18,254	3,840	4,015	3,138	284	346	296
Charges to Departments	(3,870)	(4,341)	(4,530)	(592)	(316)	(316)	(30)	(41)	(41)
TOTAL Charges by/to	11,538	18,708	13,724	3,248	3,698	2,822	254	305	254

2012 Actuals, 2013 Budget and 2014 Budget Financing Sources and Uses (in Thousands \$)

	SA/LRSA Multiple Service Areas and Limited Road Service Areas			163000 Building Safety Service Area			164000 Public Finance Investment Fund		
	2012 Actuals	2013 Revised	2014 Proposed	2012 Actuals	2013 Revised	2014 Proposed	2012 Actuals	2013 Revised	2014 Proposed
Revenues									
Taxes - Property	3,356	2,889	3,467	(0)	-	-	-	-	-
Taxes - Other - In Tax Limit	6	6	6	-	-	-	-	-	-
Taxes - Other - Outside Tax Lim	15	2	2	(0)	-	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	(57)	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	6,732	6,244	6,626	-	-	-
Program Fees	0	-	-	22	7	11	685	651	651
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	74	97	93	(51)	-	-	1,114	1,137	1,136
Restricted Contributions	-	-	-	212	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-	-	-	-
State Revenues	11	11	11	-	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-	-	-	-
Other	3	-	-	1	-	-	0	-	-
TOTAL Revenues	3,409	3,004	3,579	6,916	6,251	6,637	1,799	1,789	1,788
Expenditures									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	5,311	5,303	5,487	-	-	-
Employee Relations	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	1,485	1,568	1,576
Fire	-	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Management and Budget	-	-	-	-	-	-	-	-	-
Office of the Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	2,704	3,263	3,282	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Areawide TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
TOTAL Expenditures	2,704	3,263	3,282	5,311	5,303	5,487	1,485	1,568	1,576
Charges by Departments	331	313	316	2,805	3,158	2,904	93	95	94
Charges to Departments	(26)	(19)	(19)	(1,005)	(1,217)	(1,197)	-	-	-
TOTAL Charges by/to	305	295	297	1,800	1,941	1,707	93	95	94

2014 Proposed General Government Operating Budget

2012 Actuals, 2013 Budget and 2014 Budget Financing Sources and Uses (in Thousands \$)

	2020X0 Convention Center Operations Reserve			221000 Heritage Land Bank			301000 Revenue Bond Payment-Performing Arts Center		
	2012 Actuals	2013 Revised	2014 Proposed	2012 Actuals	2013 Revised	2014 Proposed	2012 Actuals	2013 Revised	2014 Proposed
Revenues									
Taxes - Property	-	-	-	-	-	-	-	-	-
Taxes - Other - In Tax Limit	-	-	-	-	-	-	-	-	-
Taxes - Other - Outside Tax Lim	13,334	13,521	14,005	-	-	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	18	5	5	-	-	-
Program Fees	-	-	-	272	186	186	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	180	-	-	33	25	24	9	-	-
Restricted Contributions	478	524	526	-	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-	-	-	-
Other	238	-	-	644	415	415	474	340	340
TOTAL Revenues	14,230	14,045	14,530	966	631	630	483	340	340
Expenditures									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Employee Relations	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Management and Budget	-	-	-	-	-	-	-	-	-
Office of the Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	340	340	340
Parks and Recreation	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	736	790	804	-	-	-
Areawide TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	12,105	12,676	12,565	-	-	-	-	-	-
TOTAL Expenditures	12,105	12,676	12,565	736	790	804	340	340	340
Charges by Departments	-	-	-	479	424	470	-	-	-
Charges to Departments	-	-	-	-	-	-	-	-	-
TOTAL Charges by/to	-	-	-	479	424	470	-	-	-

2014 Proposed General Government Operating Budget

2012 Actuals, 2013 Budget and 2014 Budget Financing Sources and Uses (in Thousands \$)

	602000 Self Insurance			607000 Management Information Systems			TOTAL		
	2012 Actuals	2013 Revised	2014 Proposed	2012 Actuals	2013 Revised	2014 Proposed	2012 Actuals	2013 Revised	2014 Proposed
Revenues									
Taxes - Property	-	-	-	-	-	-	255,571	253,219	260,087
Taxes - Other - In Tax Limit	-	-	-	-	-	-	59,644	59,851	62,550
Taxes - Other - Outside Tax Limit	-	-	-	-	-	-	26,812	26,404	27,125
Payments in Lieu of Taxes	-	-	-	-	-	-	1,737	1,810	1,847
Special Assessments	-	-	-	-	-	-	170	220	220
Licenses & Permits	-	-	-	-	-	-	10,390	9,336	10,039
Program Fees	-	-	-	2	5	5	29,753	29,150	24,688
Fines & Forfeitures	-	-	-	-	-	-	5,772	6,262	6,148
Investment Income	373	316	304	(24)	-	-	4,268	4,783	4,393
Restricted Contributions	-	-	-	-	490	-	3,584	9,180	3,801
Transfers from Other Funds	-	-	-	-	-	-	11,586	10,718	10,937
State Revenues	-	-	-	-	-	-	24,306	17,767	17,833
Federal Revenues	-	-	-	-	-	-	929	926	828
Other	2,169	-	-	(1)	-	-	8,486	2,076	2,119
TOTAL Revenues	2,543	316	304	(23)	495	5	443,009	431,705	432,615
Expenditures									
Assembly	-	-	-	-	-	-	2,583	2,938	3,093
Chief Fiscal Officer	-	-	-	-	-	-	626	7,091	619
Community Development	-	-	-	-	-	-	13,762	13,985	14,003
Employee Relations	-	-	-	-	-	-	2,104	3,838	3,557
Equal Rights Commission	-	-	-	-	-	-	600	759	758
Finance	-	-	-	-	-	-	12,129	14,153	14,680
Fire	-	-	-	-	-	-	91,081	88,168	89,808
Health and Human Services	-	-	-	-	-	-	10,740	9,926	9,961
Information Technology	-	-	-	12,636	16,757	17,973	13,889	18,151	19,222
Internal Audit	-	-	-	-	-	-	598	706	750
Library	-	-	-	-	-	-	7,444	7,965	7,833
Management and Budget	-	-	-	-	-	-	681	817	812
Office of the Mayor	-	-	-	-	-	-	2,025	3,543	2,312
Municipal Attorney	-	-	-	-	-	-	7,322	7,746	7,740
Municipal Manager	9,678	10,360	10,387	-	-	-	22,891	22,868	23,268
Parks and Recreation	-	-	-	-	-	-	24,743	20,437	21,500
Police	-	-	-	-	-	-	92,325	97,757	96,341
Public Transportation	-	-	-	-	-	-	21,854	22,529	23,158
Public Works	-	-	-	-	-	-	133,722	109,388	108,782
Purchasing	-	-	-	-	-	-	1,313	1,659	1,751
Real Estate	-	-	-	-	-	-	7,756	8,142	8,174
Areawide TANs Expense	-	-	-	-	-	-	114	111	111
Convention Center Reserve	-	-	-	-	-	-	12,105	12,676	12,565
TOTAL Expenditures	9,678	10,360	10,387	12,636	16,757	17,973	482,407	475,350	470,800
Charges by Departments	1,366	1,299	1,292	5,179	5,007	4,483	117,500	133,216	121,136
Charges to Departments	(11,625)	(15,133)	(11,221)	(18,459)	(20,303)	(20,606)	(146,077)	(164,487)	(157,202)
TOTAL Charges by/to	(10,259)	(13,834)	(9,929)	(13,280)	(15,296)	(16,123)	(28,577)	(31,271)	(36,066)

This page intentionally left blank.