

Mayor's Budget

The 2017 Municipal Budget continues to move Anchorage forward, despite the state's economic and budgetary challenges. The State's predicament highlights the Municipality's need to enhance its independence and self-sufficiency. Historically, the State and Municipality have operated as two meshed systems, developing and supporting infrastructure and services together. With increasing responsibilities shifted to the Municipality, Anchorage's fiscal system must adapt. In 2017, this means a combination of cuts and additional revenues to ensure we have the means to invest in public safety and provide local services that support a safe, secure, and strong Anchorage.

Between cost shifts from the state, increases to labor and health care costs, the SAP software project, and the continued refusal of the state's Regulatory Commission to allow the taxpayers of Anchorage to collect a dividend from the municipally owned ML&P, we began the 2017 budget process in a \$40 million dollar hole. Through a combination of cuts and cost saving measures, from fuel savings to fleet freezes, we cut costs and restrained growth. We will also continue to aggressively pursue shared services opportunities with the State, ASD, and Joint Base Elmendorf Richardson to further reduce costs and retain the quality levels of service.

The 2017 Budget continues to prioritize rebuilding our police force. Our department must be right-sized, so that it is capable of pro-active law enforcement and crime prevention. In 2017, this translates to two full academies, a lateral academy to replace retiring officers, and the addition of 56 new officers.

2017 Continuation Budget

The continuation budget illustrates how much it would cost to provide current (2016) levels of services in the next budget (2017) year.

Starting with the 2016 Revised budget, spending changes are projected for personnel and other ongoing costs. Next, 2016 non-recurring (one-time) spending is removed from the budget. The 2017 continuation level spending plan result is \$4.5 million higher than 2016 Revised budget.

Projected funding source changes are then identified. Property taxes, the largest source of local funding, are established based on the projected taxing capacity for 2017, using preliminary numbers to calculate the Tax Cap.

Non-property tax revenues are projected based on recent economic trends and fund balance, which is a non-recurring funding source, is removed. The resulting 2017 continuation level non-property tax funding change is \$5.3 million lower than 2016. Changes in state funding to the municipality transferring costs have widened the revenue gap.

After known program changes, excluding SAP impacts, are posted, the 2017 continuation budget indicates a funding gap. To ensure a balanced budget, this gap must be addressed by either reducing services or increasing funding sources.

The 2017 continuation spending change of \$4.5 million, resulted from:

- Wages projected to increase for most unions by 1.5% in 2017 over 2016
- Health benefit costs increasing in line with projected CPI

- Opt-out reductions for medical and social security
- Debt service, primarily GO bond and Tax Anticipation Notices (TANS), anticipated to remain flat

Spending reductions of \$5.1 million resulted from removing non-recurring personnel and non-labor activities funded in 2016, including:

- Spending for Fire and Police academies
- \$1.0 million Assembly funding for Vote-by-Mail initiative
- \$0.5 million for legal fees and settlements
- \$0.4 million for Housing and Homelessness initiative
- \$0.4 million for Operations and Maintenance (O&M) reserve

2017 continuation funding source changes include:

- Tax cap property tax revenue increase to the cap, before funding voter approved O&M.
- Non property tax revenues had an initial net decrease of \$2.6 million, highlights include:
 - \$4.7 million decline in State Revenue Sharing program
 - \$2.0 million decline due to \$1,000 cap of PFD and impacts of statutes limiting municipal fines
 - \$5.5 million increase in MUSA, primarily from ML&P due to Plant 2A being included in net plant. Although this is a funding source increase, MUSA is included in the tax cap calculation – non-property tax increases are offset with property tax decreases.
 - Other reductions in anticipated Ambulance Service fees and building fees offset with increases in interest earnings and program fees.
- Fund balance use of \$2.6 million was removed.

The 2017 budget could be balanced by reducing services or increasing funding sources.

Mayor's 2017 Proposed Budget

The 2017 Proposed General Government Operating Budget is a balanced budget at \$502,346,507.

The 2017 Proposed budget is balanced by adjusting spending to match available and proposed funding, while achieving the goals of the community. The spending adjustments include ongoing costs and cost savings identified by departments.

Public Safety has been increased by \$6.5 million, to include funding for two academies for Police, which will increase officers by 56, jail contract escalator, and Police and Fire Retirement Trust increase due to updated actuarial.

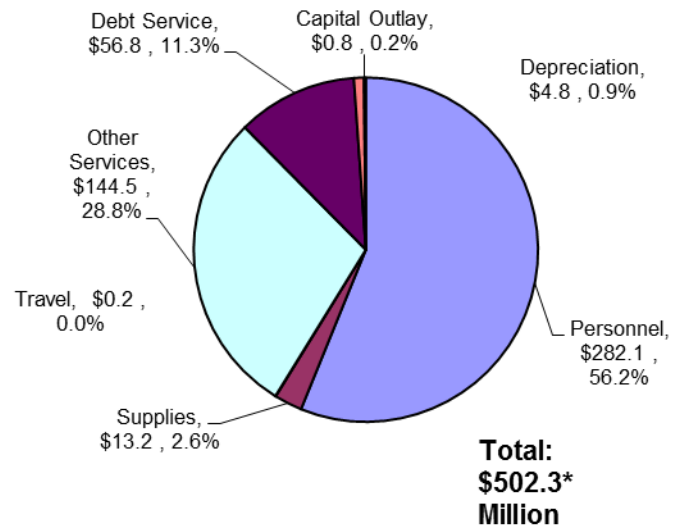
SAP is anticipated to go live in 2017 and \$5.6 million is included in the budget comprised of increases in IT support for the system, addition of depreciation of the capital asset, and reductions due to elimination of SAP backfill positions.

The 2017 Proposed budget is balanced by adjusting spending to match available and proposed funding, while achieving the goals of the community. The spending adjustments include ongoing programs and miscellaneous cost savings and reductions.

Chart 1, reflects the approved budget categories as a percent of the total budget.

Personnel, or total compensation, is the largest spending category, including wages, wage adjustments (PIP, education, etc), medical benefits, retirement, social security, vacancy factor, etc. The majority of the budget increases are in this category as a result of increased continuation personnel costs, increase in police officers due to new academies, increase in costs for SAP go live offset by reduction for sap backfill and other cost savings. Police proposed personnel budget increased by \$2.0 million to reflect increase of 56 officer positions, IT proposed personnel increased by 4 positions starting in July, other departments proposed personnel contain position reductions due to cost savings and elimination of SAP backfill.

Chart 1.
2017 Proposed Budget Categories
(\$ millions)



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

Other Services includes discretionary and non-discretionary spending, non-labor expenses, and contracts. Contributions, including one-time expenses and contributions to Police and Fire Retirement are in this category.

Debt Service is primarily comprised of repayment of voter approved general obligation (GO) bond debt for capital projects and other principal and interest payments. GO debt service is included in the tax cap, and thus the related debt service increase results in the same amount of tax dollar increase.

The following Table 2 reflects the Mayor's Proposed budget by department:

Table 2. 2017 Proposed Budget by Department with Debt Service and Depreciation Noted Separately Ranked by Percentage of Budget (\$ thousands)					
Police	\$ 108,672	21.6%	Real Estate	\$ 7,834	1.6%
Fire	\$ 93,084	18.5%	Municipal Attorney	\$ 7,373	1.5%
Debt Service	\$ 56,774	11.3%	Project Management & Engineering	\$ 6,569	1.3%
Maintenance & Operations	\$ 42,337	8.4%	Traffic	\$ 5,514	1.1%
Public Transportation	\$ 22,503	4.5%	Depreciation	\$ 4,762	0.9%
Information Technology	\$ 19,075	3.8%	Employee Relations	\$ 3,633	0.7%
Parks & Recreation	\$ 18,745	3.7%	Assembly	\$ 3,389	0.7%
Finance	\$ 13,653	2.7%	Planning	\$ 3,344	0.7%
Convention Center Reserve	\$ 13,431	2.7%	Mayor	\$ 1,824	0.4%
Municipal Manager	\$ 12,150	2.4%	Purchasing	\$ 1,795	0.4%
Public Works Administration	\$ 11,856	2.4%	Management & Budget	\$ 1,050	0.2%
Health & Human Services	\$ 11,198	2.2%	Equal Rights Commission	\$ 805	0.2%
Development Services	\$ 11,125	2.2%	Internal Audit	\$ 727	0.1%
Economic & Community Developer	\$ 10,411	2.1%	Chief Fiscal Officer	\$ 469	0.1%
Library	\$ 8,247	1.6%	TOTAL	\$ 502,347	100.0%

Depreciation of \$4,762,288, for IT and primarily SAP, is not appropriated, since the appropriation / authority to spend for the assets being depreciated occurred either in previous GGOBs or capital requests, making the 2017 Proposed budget appropriation \$497,584,219.

2017 Proposed Revenue and Funding Sources Highlights

Annually, the Mayor is required to propose a balanced budget. Since the Mayor's Approved budget identifies \$502.3 million in spending, it also provides \$502.3 in funding sources. As exhibited in Chart 2, the funding sources are comprised of \$289.4 million of property tax revenue, \$165.7 million of non-property tax revenue, \$37.4 million of IGC revenue and \$9.7 million of fund balance.

Taxes-Property - \$289.4 million

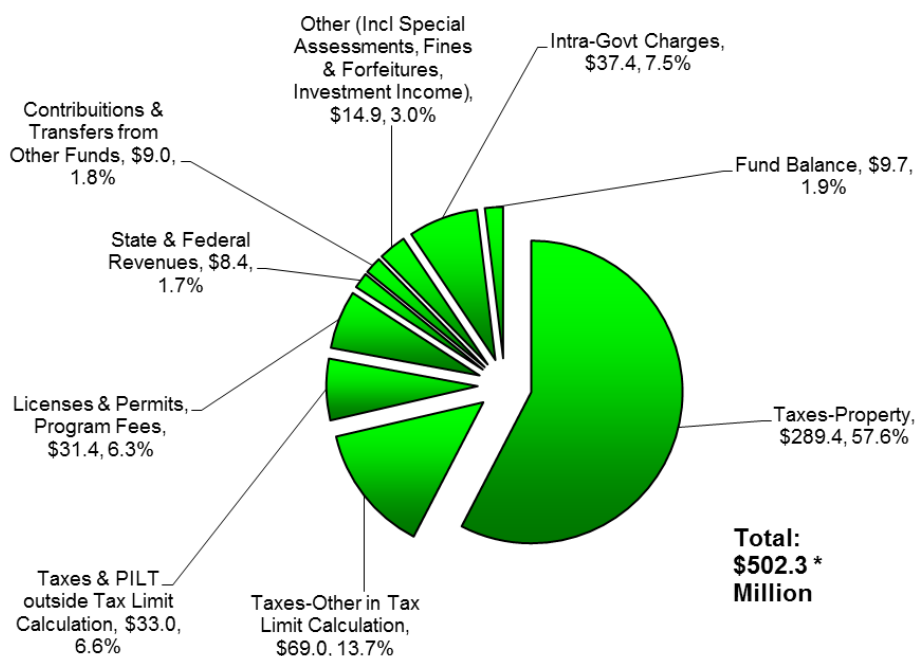
The amount of taxes the Municipality collects is governed by a Tax Limit (also known as the tax cap) that calculates two numbers important to the budget and taxpayers:

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

The 2017 preliminary tax cap calculation uses property taxes to be collected as the 2017 base, which adds over \$16.9 million in taxing capacity to 2017.

As shown in Table 3, the preliminary (the final limit is calculated in April) 2017 Tax Limit calculation indicates that \$340.1 million in all taxes can be collected (not subject to the Tax Limit is another \$18.4 million limited

Chart 2.
2017 Proposed Funding Sources
(\$ millions)



* Totals slightly off from summation due to rounding.

Table 3.
Tax Limit Calculation
(\$ millions)

	2016	2017	Difference
Maximum Amount ALL Taxes	\$ 324.3	\$ 340.1	\$ 15.8
(Less) Non-property Taxes	\$ (63.6)	\$ (69.0)	\$ (5.4)
Maximum Amount PROPERTY Taxes	\$ 260.7	\$ 271.1	\$ 10.4
Inclusion of Unused Capacity	\$ 5.8	\$ -	\$ (5.8)
Amount "under the cap"	\$ -	\$ -	\$ -
Property taxes to be collected	\$ 266.5	\$ 271.1	\$ 4.6

by mill levies set by service area boards). This is a \$15.8 million increase above the same limit that could have been collected in 2016. At the same time, there is only a \$10.4 million increase in the maximum amount of *property taxes* that can be collected in 2017.

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 \$5.4 million is the net increase in the other taxes within the tax cap that automatically reduce the same amount in property taxes and is comprised of:

- \$0.3 million decrease in Automobile Tax
- \$0.3 million decrease in Tobacco Tax
- \$0.4 million increase in Motor Vehicle Rental Tax
- \$5.5 million increase in MESA/MUSA – Net Plant

The 2017 Proposed budget relies on \$271.0 million in property taxes, which is at the maximum allowed under the preliminary 2017 tax limit. It is a \$4.6 million (1.7%) increase from the amount of property taxes collected in 2016 for general government.

The total property taxes supporting the 2017 Proposed budget, inclusive of service areas (\$18.3 million), is \$289.4 million. Table 4 illustrates the property tax impact per \$100,000 of property value, with 2017 based on the current assessed value and average mill rate. The average property tax increased 1.8% from 2016 due to the 2017 preliminary assessed value increasing slightly over the 2016 assessed value.

Table 4. Property Tax Impact			
	2016	2017	Change
Tax Per \$100,000 Assessed Value	\$789	\$803	\$14
<i>(Excludes Anchorage School District)</i>			

Non-Property Tax Revenue – \$165.7 million

In 2017 there is a \$1.6 million increase in this category of funding source, including:

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

Contributions & Transfers from Other Funds – Increase of \$2.3 million

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

Contribution from MOA Trust Fund – The MOA Trust Contribution (AMC 6.50.060) is set at 4% of the average asset balance the overall pooled trusts portfolio value 2017 MOA Trust Fund dividend is anticipated to be \$6.15 million, which is \$0.6 million more than 2016.

Utility Revenue Distribution – The Utility Revenue Distribution (AMC 26.10.065) from Solid Waste Services Disposal is anticipated to be \$1.1 million, and from Port of Anchorage is anticipated to be \$0.5 million.

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

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

State Revenues (General Assistance) – A total of \$4.5 million is expected from revenue sharing from the State of Alaska, which is a decrease of \$4.7 million from the 2016 budget and is set according to a preliminary estimate from the SOA. The SOA revenue sharing has been consistently around \$15 million in the few years prior to 2016, but, due to legislation, reduced by about a third in 2016 and another third reduction is anticipated for 2017

Fees & Charges for Services; Licenses, Permits, Certifications – Decrease of \$2.6 million

This category includes fees paid for services, such as land use permits and bus fares. Changes in 2017 include, but are not limited to:

Fees & Charges for Services – Included in this category are changes reflecting: decreased Ambulance Service Fees of \$0.7 million, based on the trend in activity and collections and decreased Incarceration Cost Recovery is decreased by \$0.1 million due to the cap of the PFD at \$1,000.

Licenses, Permits, Certifications – the significant decreases in this category are in Local Business Licenses of \$0.3 million due to biennial renewal process (all due in February of each even year); Building Permit Plan Review Fees reduction of \$0.4 million due to projected reduction in building activity in 2017; and Bldg/Grde/Clrng Permits down \$0.6 million due to combination of projected reduction in building activity in 2017 and negative impacts of the fee change from \$150 an hour to \$75 per 30 minutes.

Fines & Forfeitures –Decrease of \$1.9 million

SOA Traffic Court Fines, SOA Trial Court Fines, APD Counter Fines, and Other Fines and Forfeitures – A net decrease of \$1.9 million is anticipated for Fines & Forfeitures, of which \$1.1 million is due to PFD cap of \$1,000 limiting collections for SOA Traffic and Trial Court Fines; \$0.4 million is due to anticipated impacts of statutes limiting municipal fines (including AS 11 and AS 28) on APD Counter Fines; and \$0.4 million is aligning APD Counter Fines budget with historical trends.

Investment Income; Other Revenues; Special Assessments – Increase of \$1.0 million

Investment Income (Cash Pool Short-Term Interest, Other Short-Term Interest) – The combined 2017 budget for this revenue category is increasing by \$1.0 million from the 2016 budget based on increased anticipated returns due to revised investment strategy.

Other Revenues – The combined 2017 budget for this revenue category is decreasing by \$0.3 million from the 2016 budget. Reimbursed Cost-NonGrant Funded and Criminal Rule 8 Collect Costs revenues decline a total of \$0.2 million in 2017 primarily due to the PFD cap of \$1,000 limiting collections.

Taxes-Other – Increase of \$7.8 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 2017. Representative examples include:

Marijuana Sales Tax (outside Tax Limit Calculation until 2019) – The 2017 budget is anticipated to be \$3.0 million, a \$2.3 million increase from 2016. The increase is in anticipation of retail establishments selling for all twelve months in 2017 instead of just two, or fewer, in 2016..

Auto Tax (within Tax Limit Calculation) – The 2017 budget is \$11.8 million, a \$0.3 million reduction from 2016. The factors that affect the auto registration tax revenues are: total population growth, proportionally faster growth of exemptions, and an increase in average age of vehicles. The decrease increase in revenues is based on a comparison to revenues in 2015, due to the biennial nature of auto registration (fewer cars are registered in odd-numbered years), and assumes declines in population and slow growth in personal income.

Tobacco Tax (within Tax Limit Calculation) – A total of \$22.1 million is expected, which is a decrease of \$0.3 million compared to 2016. This decrease is anticipated due to annual CPI adjustment in the cigarette tax rate, offset with continued decline in number of taxable cigarettes, trending growth in revenues from other tobacco products (OTP), and projected decline in population.

Motor Vehicle Rental Tax (within Tax Limit Calculation) – A total of \$6.4 million is expected, which is an increase of \$0.4 million compared to 2016. This increase is reflective of the projected long-term growth in rental tax revenues.

MUSA/MESA (within Tax Limit Calculation) – A total of \$27.2 million is expected for MUSA/MESA, which is an increase of \$5.5 million from the 2016 budgeted amount, primarily due to a projected increase in ML&Ps net plant value to include Plant 2A. These revenues will be updated in the spring during the 2016 Revised budget to include most recent millage and plant values.

Intra-Governmental Charges (IGCs) - \$37.4 million

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

In 2017, IGCs are anticipated to generate \$37.4 million in “revenue” which is \$0.7 million more than 2016 which is reflective of the changes in the proposed budget.

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

Fund Balance

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

This category of funding sources includes unspent funds at year-end in governmental operating funds. These balances then may be used to help pay for the following year’s budget, reducing the amount of funding from other sources that otherwise would be required to support the spending from the respective fund. With the exception of Areawide Fund (101000) use of \$8.9 million, the 2017 Approved budget does not use any fund balance in the taxed service area funds. As part of the annual budget process, fund balance will be reviewed during first quarter budget amendments to ensure that the funds remain in compliance with the Municipal fund balance reserve policies.

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

A net of \$90,000 of fund balance in these funds is projected to be used (decreased) based on the 2017 Proposed budget and is comprised as follows:

- \$2.1 million use – Anchorage Building Safety Service Area Fund (163000)
- \$0.0 – Public Finance and Investment Fund (164000)
- \$2.9 million creation – Convention Center Operating Reserve Fund (2020X0)
- \$0.7 million use – Heritage Land Bank Fund (221000)
- \$0.9 million use – Self Insurance Fund (602000)

Anchorage Building Safety Service Area Fund (163000), Heritage Land Bank Fund (221000), and Self Insurance Fund (602000) 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 2017 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 2017 Approved budget IGC revenue is based on 2016 reimbursement rates. As part of the annual budget process, the IGCs will be updated during first quarter budget revisions to fully reimburse this fund without the use of fund balance.

Tax Limit Calculation

Anchorage Municipal Charter 14.03 and Anchorage Municipal Code 12.25.040

Line		2016		2017	
		at Revised		PRELIMINARY	
1	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>				
2	Real/Personal Property Taxes to be Collected	249,693,455		266,494,607	
3	Payment in Lieu of Taxes (State & Federal)	804,176		824,275	
4	Automobile Tax	11,936,552		12,090,673	
5	Tobacco Tax	22,647,362		22,401,673	
6	Aircraft Tax	210,000		210,000	
7	Motor Vehicles Rental Tax	5,835,268		5,920,407	
8	MUSA/MESA	22,052,512		22,195,957	
9	Step 1 Total	313,179,325		330,137,592	
10					
11	<u>Step 2: Back out Prior Year's Exclusions Not Subject to Tax Limit</u>				
12	Taxes Authorized by Voter-Approved Ballot - O&M Reserves (One-Time)	(440,000)		(440,000)	
13	Judgments/Legal Settlements (One-Time)	(1,025,050)		(320,050)	
14	Debt Service (One-Time)	(54,681,024)		(55,015,146)	
15	Step 2 Total	(56,146,074)		(55,775,196)	
16					
17	Tax Limit Base (before Adjustment for Population and CPI)	257,033,251		274,362,396	
18					
19	<u>Step 3: Adjust for Population, Inflation</u>				
20	Population 5 Year Average	0.50%	1,285,170	0.10%	274,360
21	Change in Consumer Price Index 5 Year Average	2.10%	5,397,700	1.50%	4,115,440
22	Step 3 Total	2.60%	6,682,870	1.60%	4,389,800
23					
24	The Base for Calculating Following Year's Tax Limit	263,716,121		278,752,196	
25					
26	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>				
27	New Construction	3,161,970		5,194,081	
28	Taxes Authorized by Voter-Approved Ballot - O&M	1,678,350		821,250	
29	Taxes Authorized by Voter-Approved Ballot - O&M Reserves (One-Time)	440,000		440,000	
30	Judgments/Legal Settlements (One-Time)	320,050		25,050	
31	Debt Service (One-Time)	55,015,146		54,879,097	
32	Step 4 Total	60,615,516		61,359,478	
33					
34	Limit on ALL Taxes that can be collected	324,331,637		340,111,674	
35					
36	<u>Step 5: To determine limit on property taxes, back out other taxes</u>				
37	Payment in Lieu of Taxes (State & Federal)	(824,275)		(836,275)	
38	Automobile Tax	(12,090,673)		(11,801,691)	
39	Tobacco Tax	(22,401,673)		(22,121,673)	
40	Aircraft Tax	(210,000)		(210,000)	
41	Motor Vehicle Rental Tax	(5,920,407)		(6,360,500)	
42	MUSA/MESA	(22,195,957)		(27,712,122)	
43	Step 5 Total	(63,642,985)		(69,042,261)	
44					
45	Limit on PROPERTY Taxes that can be collected	260,688,652		271,069,413	
46					
47	Add General Government use of ASD Unusable Tax Capacity	5,805,955		-	
48					
49	Limit on PROPERTY Taxes that can be collected (with ASD capacity)	266,494,607		271,069,413	
50					
51	<u>Step 6: Determine property taxes to be collected if different than Limit on Property Taxes that can be collected</u>				
52	Property taxes to be collected based on spending decisions minus other available revenue.				
53					
54	Property taxes TO BE COLLECTED	266,494,607		271,069,413	
55					
56	Amount below limit on property taxes that can be collected ("under the cap")	-		-	

There also are service areas with boards that set their maximum mill levies. The property taxes in these service areas are not subject to the Tax Limit Calculation ("outside the cap"). The 2017 total property taxes "outside the cap" is **\$18,371,671**, making the total of all property taxes to be collected for General Government **\$289,441,084**.

Position Summary by Department

Department	2015 Revised Budget					2016 Revised Budget					2017 Proposed Budget				
	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total
Assembly	23	5	-	-	28	25	3	-	-	28	26	2	-	-	28
Chief Fiscal Officer	3	-	-	-	3	2	-	-	-	2	2	-	-	-	2
Community Development	97	-	-	-	97										
Development Services						74	-	-	-	74	73	-	-	-	73
Economic & Community Development						6	-	-	-	6	7	-	-	-	7
Employee Relations	36	-	-	-	36	34	-	-	-	34	30	-	-	-	30
Equal Rights Commission	5	1	-	-	6	5	1	-	-	6	6	-	-	-	6
Finance	113	2	-	-	115	104	1	-	-	105	100	1	-	-	101
Fire	378	-	-	-	378	383	-	-	-	383	382	-	-	-	382
Health & Human Services	53	2	1	-	56	54	1	2	-	57	53	1	1	-	55
Information Technology	76	-	-	-	76	73	-	-	-	73	74	-	-	-	74
Internal Audit	5	1	-	-	6	5	1	-	-	6	5	1	-	-	6
Library	59	35	-	-	94	60	34	-	-	94	61	30	-	-	91
Maintenance & Operations						155	-	14	-	169	153	-	7	-	160
Management & Budget	8	-	-	-	8	7	-	-	-	7	6	-	-	-	6
Mayor	9	-	-	-	9	9	-	-	-	9	9	-	-	-	9
Municipal Attorney	53	-	-	-	53	51	-	-	-	51	50	-	-	-	50
Municipal Manager	21	1	-	-	22	20	2	-	-	22	20	2	-	-	22
Parks & Recreation	65	46	187	30	328	65	38	187	30	320	69	31	184	30	314
Planning						25	-	-	-	25	25	-	-	-	25
Police	523	1	-	-	524	544	-	-	-	544	599	-	-	-	599
Project Management & Engineering						38	1	2	1	42	37	1	2	1	41
Public Transportation	145	-	-	-	145	147	-	-	-	147	147	-	-	-	147
Public Works	237	2	20	2	261										
Public Works Administration						17	-	-	-	17	18	-	-	-	18
Purchasing	15	-	-	-	15	15	-	-	-	15	14	-	-	-	14
Real Estate	6	-	-	-	6	5	1	-	-	6	5	1	-	-	6
Traffic						26	-	3	1	30	26	-	3	1	30
Position Total	1,930	96	208	32	2,266	1,949	83	208	32	2,272	1,997	70	197	32	2,296

This summary shows budgeted staffing levels at end of year. Reports generated from TeamBudget (Department Summary and Division Summary), included in department sections of 2017 Proposed Budget show staffing levels at beginning of year. Notable position changes are listed below:

2016 Revised Budget adjustments:

Parks & Recreation - 4 part time positions were re-categorized to seasonal. This was done to correct categorization of positions, and did not impact budget.

2017 Proposed Budget Changes from 2016 Revised Budget:

Assembly - Adjust Administrative Assistant position from 1 PT to 1 FT funded with non-labor.

Development Services - Eliminate 1 FT Civil Engineer I in Private Development.

Economic & Community Development - Transfer one (1) FT Chief Innovation Officer position from Municipal Manager Department

Employee Relations - Eliminate 1 FT Personnel Technician II in Benefits Division. Eliminate 3 FT positions after July 1, 2017 due to SAP going live: 2 FTs from Benefits, 1 FT from Employment Division. Eliminate 1 FT full-year position from Benefits.

Finance - Eliminate 3 FT positions after July 1, 2017 due to SAP going live: 1 FT from Central Accounting, 2 FT from Payroll. Eliminate 1 FT full-year position from Central

Fire - Eliminate one (1) FT Fire Payroll Specialist position after July 1, 2017 from AFD Finance due to SAP going live.

Health & Human Services - Reduce one (1) FT position allocated to grants, eliminate one (1) Seasonal Environmental Health Specialist position.

Information Technology - Eliminate 2 FT Reprographics Technicians III in Reprographics. Create 4 new FT Analysts each working 1/2 of year in 2017 in Application Services. Eliminate 3 FT PCNs after July 1, 2017 due to SAP going live: 1 FT from Network Services, 1 FT from ERP Services, 1 FT from ERP Implementation.

Library - Changed 3 PT positions to 3 FT positions in Adult Services. Eliminate 1 PT Library Assistant II in Circulation, 1 FT Library Assistant II in Technical Services, 1 FT Library Assistant II in Circulation.

Maintenance & Operations - Eliminate six (6) winter seasonal Light Equipment Operator positions, two (2) FT regular Medium Equipment Operator positions and one (1) FT regular Administrative Officer position.

Municipal Attorney - Eliminate one (1) vacant FT Legal Secretary position.

Office of Management & Budget - Eliminate 1 FT position after July 1, 2017 due to SAP going live.

Parks & Recreation - created 2 new FT Recreation Supervisors in Aquatics and increased 2 Recreation Specialist I from part time to full time in Recreation Facilities. In order to absorb this change department eliminated 4 PT Lifeguard I & II positions in Aquatics, 1 FT Recreational Specialist I, 1 PT Recreational Specialist I and 1 Seasonal Recreational Specialist I all three in Recreation Facilities. Eliminated 5 PT Lifeguards I positions in Aquatics. Eliminated 1 FT Community Work Service Assistant in Community Work Service. Eliminated 1 FT Recreation Superintendent in Aquatics. Created 1 new FT Park Foreman in Parks & Recs Administration. Created 1 new FT Landscape Architect II 50% in Park Property Management and 50% Eagle River/Chugiak Parks. Created 1 FT new Recreation Supervisor in Recreation Facilities. Created 1 new Seasonal PT Assistant Recreation Center Manager in Recreation Facilities. Created 2 new Seasonal PT Recreation Specialist II in Recreation

Planning - Eliminate 1 FT Office Associate in Zoning & Platting.

Police - created 1 new FT Police Captain position, eliminated 1 FT Crime Prevention Specialist and 1 FT Patrol Officer. Add 56 new Police Officer positions in two academies (up-to 28 recruits in June 2017 academy and up-to 28 recruits in December 2017 academy).

Project Management & Engineering - created 1 new FT Engineering Technician III position in Watershed Management and eliminated 1 FT Civil Engineer II position in Project Technical Support and 1 FT administrative Officer in Roads and Drainage Project Management.

Public Works Administration - creating 1 new FT Administrative Officer position.

Purchasing - Eliminate 1 FT position after July 1, 2017 due to SAP going live.

2016 Revised to 2017 Proposed Direct Cost Budget Reconciliation by Department

Department	2016 Revised	Continuation Level Adjustments					Changes from 2017 Continuation to 2017 Proposed							2017 Proposed	Less Depreciation	2017 Proposed Appropriation
		Personnel	Misc & Contracts ¹	Debt Service	P & F Retirement	Subtotal	2017 Continuation	O&M	SAP Costs ²	Ongoing Public Safety	One Time Police Academy ³	One Time Fleet Rental Rates ⁴	One Time Subtotal	Dept Reductions Efficiencies Subtotal ⁵	2017 Proposed Subtotal	
Assembly	4,458,823	66,764	(1,136,764)	-	-	(1,070,000)	3,388,823	-	-	-	-	-	-	(8,838)	-	3,388,823
Chief Fiscal Officer	476,240	1,505	(0)	(0)	-	1,504	477,744	-	-	-	-	-	(41,470)	(209,555)	(8,838)	488,906
Development Services	11,223,405	153,080	(0)	(0)	-	153,080	11,376,485	-	-	-	-	(41,470)	(41,470)	(209,555)	(251,025)	11,125,460
Economic & Community Development	11,365,368	62,402	(310,950)	30,589	-	(217,959)	11,147,409	-	-	-	-	-	-	167,722	11,315,131	11,125,460
Employee Relations	3,811,287	74,311	(0)	(2)	-	74,309	3,885,596	-	(142,347)	-	-	-	-	(110,730)	(253,077)	3,632,519
Equal Rights Commission	775,779	28,929	(0)	-	-	28,929	804,708	-	-	-	-	-	-	-	-	804,708
Finance	14,364,540	260,994	(283,198)	-	-	(22,304)	14,342,236	-	(572,510)	-	-	(10,767)	(10,767)	(106,214)	(689,491)	13,652,745
Fire	93,871,863	3,093,073	(648,814)	537,584	174,984	3,156,827	97,028,690	-	(56,577)	1,833,432	-	-	-	(875,003)	899,852	97,928,642
Health & Human Services	11,583,366	114,755	(112,749)	(35,373)	-	(33,367)	11,549,989	-	-	-	-	(9,308)	(9,308)	(51,252)	(60,560)	11,489,439
Information Technology	18,089,255	287,857	(75,000)	-	-	212,857	18,282,112	-	6,459,636	-	-	(5,277)	(5,277)	35,322	6,489,861	24,771,793
Internal Audit	734,921	(7,386)	(0)	-	-	(7,386)	727,535	-	-	-	-	(923)	(923)	(48)	(871)	726,564
Library	8,273,329	114,782	10,160	-	-	124,942	8,398,271	-	-	-	-	(812)	(812)	(150,183)	(150,995)	8,247,276
Maintenance & Operations	89,064,961	484,194	(379,926)	(1,102,936)	-	(998,668)	88,066,293	-	(56,111)	-	-	(1,035,037)	(1,035,037)	(1,035,220)	(1,108,007)	86,958,286
Management & Budget	1,249,866	26,791	(150,000)	-	-	(123,209)	1,126,657	-	-	-	-	-	-	(20,782)	(76,893)	1,049,764
Municipal Attorney	2,520,527	41,955	(493,582)	-	-	(451,627)	2,068,900	-	-	-	-	2,917	2,917	(248,114)	(245,197)	1,823,703
Municipal Manager	7,462,462	49,198	(0)	-	-	49,198	7,511,660	-	-	-	-	(672)	(672)	(138,453)	(139,125)	7,372,535
Non-Departmental	13,136,457	21,841	(0)	170,624	-	192,465	13,328,922	-	-	-	-	(3,720)	(3,720)	(124,156)	(127,876)	13,201,046
Parks & Recreation	283,013	-	(48,965)	-	-	(48,965)	214,048	-	-	-	-	-	-	-	-	214,048
Planning	21,567,667	65,456	(20,791)	387,994	-	432,659	22,000,326	259,000	-	-	-	(178,236)	(178,236)	(121,397)	(40,633)	21,959,693
Police	3,443,739	20,453	(5,017)	-	-	15,436	3,459,175	-	-	-	-	(1,342)	(1,342)	(113,641)	(114,983)	3,344,192
Project Management & Engineering	101,684,222	4,156,967	(1,579,427)	(1,048)	50,192	2,626,684	104,310,906	-	4,634,199	-	1,024,470	(699,178)	325,292	(346,092)	4,613,399	108,924,305
Public Transportation	6,641,519	17,474	(0)	-	-	17,474	6,658,993	-	-	-	-	(7,038)	(7,038)	(83,124)	(90,162)	6,568,831
Public Works Administration	23,362,097	255,717	(8,593)	(40,699)	-	206,425	23,568,522	-	-	-	-	-	-	(583,319)	(583,319)	22,985,203
Purchasing	11,734,254	130,438	(0)	-	-	130,438	11,864,692	-	-	-	-	(6,052)	(6,052)	(2,653)	(8,705)	11,855,987
Real Estate	1,811,040	37,785	(0)	-	-	37,785	1,848,825	-	(53,664)	-	-	-	-	-	(53,664)	1,795,161
Taxes & Reserve	7,914,001	(27,033)	(16,543)	-	-	(43,576)	7,870,425	-	-	-	-	-	-	-	-	7,870,425
Traffic	13,336,918	94,034	-	-	-	94,034	13,430,952	-	-	-	-	-	-	(36,846)	(36,846)	13,394,106
	5,554,373	23,954	-	-	-	23,954	5,578,327	40,000	-	-	-	(21,473)	(21,473)	(63,259)	(64,732)	5,513,595
Direct Cost Total	489,755,292	9,556,156	(5,117,163)	(102,230)	225,176	4,561,939	494,317,231	1,261,250	5,576,427	6,467,631	1,024,470	(2,018,388)	(933,918)	(4,245,835)	8,065,555	502,382,786

Notes:

¹ **One-time Items - Police:** \$1,579,427 is reduction of 2016 one-time requirements for police. \$250,000 is for legal funds to cover on-going civil trials. \$139,387 is for course material and officer overtime. \$1,080,040 is for various 2016 academy expenses. \$80,000 for point-of-sale system per recommendation from auditors. \$30,000 for marijuana software programming. University of Anchorage, Alaska (UAA) data collection and study.

² **Ongoing - Various:** SAP includes creating 4 new FT SAP Analysts that will start July 1, 2017 when SAP is going live. \$1,329,742 budgeted for SAP Go-Live Stabilization efforts for 4 weeks. \$1,000,000 is budgeted for SAP Application Management Services (AMS) to assist, troubleshoot, and work to resolve IT issues related to the SAP software system. \$331,936 is budgeted for HEC maintenance. SAP related depreciation is budgeted at \$3,557,670 in 2017. Offset is in reduction of 12 SAP backfill positions after July 1, 2017 - total of \$667,841 in IT, Employee Relations, Finance, Fire, OMB and Purchasing departments.

³ **One-time - Police:** \$1,024,470 is one-time police academy expenses. \$171,700 is for funding for recruiting and backgrounds of new sworn officers. \$387,004 is for training supplies for two academies: June (up-to 28 recruits) & December (up-to 6 recruits). \$465,766 is for outfitting supplies (uniforms, body armor, radio, etc) for a second academy up-to 28 recruits and a lateral academy up-to 6 recruits.

⁴ **One-time - Various:** as cost reductions measure Fleet rental rates where reduced in all relevant departments, total of \$2,018,388.

⁵ **Ongoing - Various:** as cost reductions measure fuel costs where reduced in all relevant departments based on next year projections, total of \$1,100,114.

Relationship between Departments and Funds of 2017 Proposed Budget (Direct Cost in \$ Thousands)

Fund #		101000	104000	106000	119000	131000	141000	151000	161000	162000	SAL/LRSA	163000	164000	2020X0	221000	301000	602000	607000		
Department	Areawide	Eagle River / Chugiak																	% of Total	
		Chugiak Fire Service Area	Girdwood Valley Service Area	Chugiak/Birchwd/ER RR SA	Anch Fire Service Area	Anch Roads / Drainage Service Area	Anch Police Service Area	Anch Parks & Rec Service Area	Parks & Rec Service Area	Chugiak & Parks & Rec Service Area	Multiple SAs and LRSAs	Bld Safety Service Area	Public Fin Invest	Cnvntn Ctr Ops Reserve	Heritage Land Bank	Rev Bond-PAC	Self-Ins	Mgmtnt Info Systems		TOTAL
Assembly	3,389	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,389	0.7%
Chief Fiscal Officer	469	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	469	0.1%
Development Services	5,189	-	-	-	-	-	-	-	-	-	-	5,937	-	-	-	-	-	-	11,125	2.2%
Economic & Community Dev	11,018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	297	-	-	11,315	2.3%
Employee Relations	3,633	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,633	0.7%
Equal Rights Commission	805	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	805	0.2%
Finance	11,923	-	-	-	-	-	-	-	-	-	-	-	1,730	-	-	-	-	-	13,653	2.7%
Fire	24,927	1,007	727	-	71,267	-	-	-	-	-	-	-	-	-	-	-	-	-	97,929	19.5%
Health & Human Services	11,489	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,489	2.3%
Information Technology	952	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	952	0.2%
Internal Audit	727	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,783	4.9%	
Library	8,247	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	727	0.1%
Maintenance & Operations	14,640	-	-	-	-	-	70,992	-	-	-	-	-	-	-	-	-	-	-	8,247	1.6%
Management & Budget	1,050	-	1,006	-	-	-	-	-	-	-	321	-	-	-	-	-	-	-	86,958	17.3%
Mayor	1,824	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,050	0.2%
Municipal Attorney	7,373	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,824	0.4%
Municipal Manager	3,235	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,966	-	7,373	1.5%
Parks & Recreation	-	-	254	-	-	-	-	-	17,362	4,344	-	-	-	-	-	-	-	-	13,201	2.6%
Planning	3,344	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,960	4.4%
Police	50	-	319	-	-	-	-	108,555	-	-	-	-	-	-	-	-	-	-	3,344	0.7%
Project Management & Engin	6,569	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	108,924	21.7%
Public Transportation	22,985	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,569	1.3%
Public Works Administration	1,840	-	-	-	6,973	-	-	-	-	-	3,043	-	-	-	-	-	-	-	22,985	4.6%
Purchasing	1,795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,856	2.4%
Real Estate	7,167	-	-	-	-	-	-	-	-	-	-	-	-	-	667	-	-	-	1,795	0.4%
Traffic	5,514	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,834	1.6%
TANs Expense	214	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,514	1.1%
Convention Center Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	13,431	-	-	-	-	214	0.0%
Total General Government		160,367	1,007	2,305	6,973	71,267	70,992	108,555	17,362	4,344	3,363	5,937	1,730	13,431	667	297	9,966	23,783	502,347	100.0%
Percent of Total		31.9%	0.2%	0.5%	1.4%	14.2%	14.1%	21.6%	3.5%	0.9%	0.7%	1.2%	0.3%	2.7%	0.1%	0.1%	2.0%	4.7%	100.0%	

Direct Cost includes debt service and depreciation / amortization.

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2017 Proposed Budget Revenues, Direct Costs and other Funding Source

(\$ Thousands)

Fund #	101000	104000	106000	119000	131000	141000	151000
Revenue Type	Areawide	Chugiak Fire Service Area	Girdwood Valley Service Area	Chugiak/Birch wd/ER RR SA	Anchorage Fire Service Area	Anchorage Roads / Drainage Service Area	Anchorage Police Service Area
Contributions & Transfers from Other Funds	8,313	-	-	97	-	-	-
Federal Revenues	115	-	-	-	39	634	-
Fees & Charges for Services	17,994	-	7	-	430	-	823
Fines & Forfeitures	422	-	-	-	-	-	4,882
Investment Income	1,195	20	20	35	182	207	426
Licenses, Permits, Certifications	3,196	-	-	-	475	6	-
Other Revenues	1,942	-	8	25	-	70	927
Payments in Lieu of Taxes (PILT)	1,843	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	220	-
State Revenues	6,401	2	2	-	83	548	510
Taxes - Other - Outside Tax Limit Calculation	12,407	8	12	38	363	594	514
Taxes - Other/PILT - In Tax Limit Calculation	67,094	21	31	153	1,186	1,574	1,571
Taxes - Property	(4,398)	1,254	2,585	6,772	79,276	67,030	111,417
Revenues Total	116,523	1,305	2,664	7,119	82,035	70,883	121,069
Department							
Assembly	3,389	-	-	-	-	-	-
Chief Fiscal Officer	469	-	-	-	-	-	-
Development Services	5,189	-	-	-	-	-	-
Economic & Community Development	11,018	-	-	-	-	-	-
Employee Relations	3,633	-	-	-	-	-	-
Equal Rights Commission	805	-	-	-	-	-	-
Finance	11,923	-	-	-	-	-	-
Fire	24,927	1,007	727	-	71,267	-	-
Health & Human Services	11,489	-	-	-	-	-	-
Information Technology	952	-	-	-	-	-	-
Internal Audit	727	-	-	-	-	-	-
Library	8,247	-	-	-	-	-	-
Maintenance & Operations	14,640	-	1,006	-	-	70,992	-
Management & Budget	1,050	-	-	-	-	-	-
Mayor	1,824	-	-	-	-	-	-
Municipal Attorney	7,373	-	-	-	-	-	-
Municipal Manager	3,235	-	-	-	-	-	-
Parks & Recreation	-	-	254	-	-	-	-
Planning	3,344	-	-	-	-	-	-
Police	50	-	319	-	-	-	108,555
Project Management & Engineering	6,569	-	-	-	-	-	-
Public Transportation	22,985	-	-	-	-	-	-
Public Works Administration	1,840	-	-	6,973	-	-	-
Purchasing	1,795	-	-	-	-	-	-
Real Estate	7,167	-	-	-	-	-	-
Traffic	5,514	-	-	-	-	-	-
TANs Expense	214	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-
Direct Cost Total	160,367	1,007	2,305	6,973	71,267	70,992	108,555
Charges by/to Departments	(34,899)	299	359	146	10,768	(109)	12,514
Charges by/to Total	(34,899)	299	359	146	10,768	(109)	12,514
Net Increase (Decrease / Use) in Fund Balance	(8,945)	-	(0)	-	(0)	0	0

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

161000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000	
Anchorage Parks & Recreation Service Area	Eagle River / Chugiak Parks & Rec Service Area	Multiple SAs and LRSAs	Building Safety Service Area	Public Finance Investment	Convention Center Operations Reserve	Heritage Land Bank	Revenue Bond Payment- Performing Arts Center	Self- Insurance	Management Information Systems	Total Budget
-	-	-	-	-	604	-	-	-	-	9,013
41	-	-	-	-	-	-	-	-	-	829
1,935	436	-	10	416	-	149	-	-	5	22,204
-	-	-	-	-	-	-	-	-	-	5,304
54	66	74	(22)	1,192	1	181	-	269	-	3,899
-	-	-	5,421	-	-	133	-	-	-	9,230
-	48	-	0	285	-	-	297	-	-	3,601
-	-	-	-	-	-	-	-	-	-	1,843
-	-	-	-	-	-	-	-	-	-	220
28	-	11	-	-	-	-	-	-	-	7,586
263	20	15	-	-	15,714	-	-	-	-	29,947
409	-	6	-	-	-	-	-	-	-	72,045
17,745	4,190	3,570	-	-	-	-	-	-	-	289,441
20,475	4,759	3,676	5,409	1,893	16,320	462	297	269	5	455,164
-	-	-	-	-	-	-	-	-	-	3,389
-	-	-	-	-	-	-	-	-	-	469
-	-	-	5,937	-	-	-	-	-	-	11,125
-	-	-	-	-	-	-	297	-	-	11,315
-	-	-	-	-	-	-	-	-	-	3,633
-	-	-	-	-	-	-	-	-	-	805
-	-	-	-	1,730	-	-	-	-	-	13,653
-	-	-	-	-	-	-	-	-	-	97,929
-	-	-	-	-	-	-	-	-	-	11,489
-	-	-	-	-	-	-	-	-	23,783	24,736
-	-	-	-	-	-	-	-	-	-	727
-	-	-	-	-	-	-	-	-	-	8,247
-	-	321	-	-	-	-	-	-	-	86,958
-	-	-	-	-	-	-	-	-	-	1,050
-	-	-	-	-	-	-	-	-	-	1,824
-	-	-	-	-	-	-	-	-	-	7,373
-	-	-	-	-	-	-	-	9,966	-	13,201
17,362	4,344	-	-	-	-	-	-	-	-	21,960
-	-	-	-	-	-	-	-	-	-	3,344
-	-	-	-	-	-	-	-	-	-	108,924
-	-	-	-	-	-	-	-	-	-	6,569
-	-	-	-	-	-	-	-	-	-	22,985
-	-	3,043	-	-	-	-	-	-	-	11,856
-	-	-	-	-	-	-	-	-	-	1,795
-	-	-	-	-	-	667	-	-	-	7,834
-	-	-	-	-	-	-	-	-	-	5,514
-	-	-	-	-	-	-	-	-	-	214
-	-	-	-	-	13,431	-	-	-	-	13,431
17,362	4,344	3,363	5,937	1,730	13,431	667	297	9,966	23,783	502,347
3,113	416	312	1,591	118	-	503	-	(8,793)	(23,777)	(37,440)
3,113	416	312	1,591	118	-	503	-	(8,793)	(23,777)	(37,440)
(0)	-	-	(2,119)	45	2,889	(708)	-	(904)	(1)	(9,743)

2015 Actuals, 2016 Revised Budget, and 2017 Proposed Budget Funding Sources and Uses (\$ Thousands)

	101000 Areawide Service Area			104000 Chugiak Fire Service Area			106000 Girdwood Valley Service Area		
Revenue Type	2015 Actuals	2016 Revised	2017 Proposed	2015 Actuals	2016 Revised	2017 Proposed	2015 Actuals	2016 Revised	2017 Proposed
Contributions & Transfers from	14,799	6,000	8,313	-	-	-	-	-	-
Federal Revenues	128	115	115	-	-	-	-	-	-
Fees & Charges for Services	18,975	18,716	17,994	-	-	-	19	7	7
Fines & Forfeitures	464	469	422	-	-	-	-	-	-
Investment Income	433	921	1,195	32	10	20	35	12	20
Licenses, Permits, Certification	3,453	3,306	3,196	-	-	-	-	-	-
Other Revenues	2,340	2,162	1,942	95	-	-	50	8	8
Payments in Lieu of Taxes (PILT)	1,820	1,820	1,843	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	16,252	11,131	6,401	2	2	2	2	2	2
Taxes - Other - Outside Tax Limit	11,958	12,392	12,407	8	7	8	11	11	12
Taxes - Other/PILT - In Tax Limit	61,221	59,271	67,094	21	22	21	31	32	31
Taxes - Property	(4,262)	5,451	(4,398)	1,185	1,238	1,254	2,126	2,541	2,585
Revenues Total	127,582	121,755	116,523	1,342	1,279	1,305	2,275	2,612	2,664
Department									
Assembly	3,821	4,459	3,389	-	-	-	-	-	-
Chief Fiscal Officer	607	476	469	-	-	-	-	-	-
Community Development	8,635	-	-	-	-	-	-	-	-
Development Services	-	5,318	5,189	-	-	-	-	-	-
Economic & Community Development	-	11,072	11,018	-	-	-	-	-	-
Employee Relations	3,460	3,811	3,633	-	-	-	-	-	-
Equal Rights Commission	624	776	805	-	-	-	-	-	-
Finance	12,021	12,661	11,923	-	-	-	-	-	-
Fire	25,155	23,725	24,927	1,040	1,007	1,007	725	722	727
Health & Human Services	12,076	11,583	11,489	-	-	-	-	-	-
Information Technology	1,169	1,196	952	-	-	-	-	-	-
Internal Audit	750	735	727	-	-	-	-	-	-
Library	8,178	8,273	8,247	-	-	-	-	-	-
Maintenance & Operations	-	14,694	14,640	-	-	-	-	975	1,006
Management & Budget	975	1,250	1,050	-	-	-	-	-	-
Mayor	2,436	2,521	1,824	-	-	-	-	-	-
Municipal Attorney	7,315	7,462	7,373	-	-	-	-	-	-
Municipal Manager	17,807	3,188	3,235	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	237	254	254
Planning	-	3,444	3,344	-	-	-	-	-	-
Police	41	50	50	-	-	-	-	319	319
Project Management & Engineering	-	6,642	6,569	-	-	-	-	-	-
Public Transportation	24,492	23,362	22,985	-	-	-	-	-	-
Public Works	27,867	-	-	-	-	-	960	-	-
Public Works Administration	-	1,693	1,840	-	-	-	-	-	-
Purchasing	1,551	1,811	1,795	-	-	-	-	-	-
Real Estate	7,582	7,252	7,167	-	-	-	-	-	-
Traffic	-	5,554	5,514	-	-	-	-	-	-
TANs Expense	60	263	214	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	166,623	163,272	160,367	1,040	1,007	1,007	1,922	2,270	2,305
Charges by/to Departments	(22,798)	(37,422)	(34,899)	170	272	299	168	343	359
Charges by/to Total	(22,798)	(37,422)	(34,899)	170	272	299	168	343	359
Net Increase (Decrease) in Fund Balance	(16,243)	(4,095)	(8,945)	133	-	-	185	-	(0)

2017 Proposed General Government Operating Budget

2015 Actuals, 2016 Revised Budget, and 2017 Proposed Budget Funding Sources and Uses (\$ Thousands)

	119000 Chugiak, Birchwood, Eagle River Rural Road Service Area			131000 Anchorage Fire Service Area			141000 Anchorage Roads & Drainage Service Area		
Revenue Type	2015 Actuals	2016 Revised	2017 Proposed	2015 Actuals	2016 Revised	2017 Proposed	2015 Actuals	2016 Revised	2017 Proposed
Contributions & Transfers from	107	97	97	0	-	-	2	-	-
Federal Revenues	-	-	-	32	39	39	626	635	634
Fees & Charges for Services	0	-	-	472	437	430	5	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	21	26	35	64	91	182	(522)	130	207
Licenses, Permits, Certification	-	-	-	760	590	475	-	6	6
Other Revenues	9	25	25	121	-	-	299	70	70
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	788	220	220
State Revenues	-	-	-	85	83	83	616	548	548
Taxes - Other - Outside Tax Limit	35	32	38	339	344	363	562	581	594
Taxes - Other/PILT - In Tax Limit	152	157	153	1,177	1,215	1,186	1,562	1,612	1,574
Taxes - Property	6,790	6,779	6,772	73,195	74,976	79,276	63,957	68,964	67,030
Revenues Total	7,115	7,115	7,119	76,245	77,775	82,035	67,895	72,768	70,883
Department									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Economic & Community Development	-	-	-	-	-	-	-	-	-
Employee Relations	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	78,856	68,418	71,267	-	-	-
Health & Human Services	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	-	73,075	70,992
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	6,486	-	-	-	-	-	173,621	-	-
Public Works Administration	-	6,998	6,973	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	6,486	6,998	6,973	78,856	68,418	71,267	173,621	73,075	70,992
Charges by/to Departments	81	116	146	7,607	9,426	10,768	(240)	(307)	(109)
Charges by/to Total	81	116	146	7,607	9,426	10,768	(240)	(307)	(109)
Net Increase (Decrease) in Fund Balance	548	(0)	-	(10,218)	(68)	(0)	(105,485)	-	0

2015 Actuals, 2016 Revised Budget, and 2017 Proposed Budget Funding Sources and Uses (\$ Thousands)

Revenue Type	151000 Anchorage Police Service Area			161000 Anchorage Parks & Recreation Service Area			162000 Eagle River / Chugiak Parks & Recreation Service Area		
	2015 Actuals	2016 Revised	2017 Proposed	2015 Actuals	2016 Revised	2017 Proposed	2015 Actuals	2016 Revised	2017 Proposed
Contributions & Transfers from	-	-	-	0	-	-	-	-	-
Federal Revenues	-	-	-	34	41	41	-	-	-
Fees & Charges for Services	887	959	823	2,472	1,935	1,935	480	436	436
Fines & Forfeitures	5,766	6,723	4,882	-	-	-	-	-	-
Investment Income	205	287	426	11	32	54	82	31	66
Licenses, Permits, Certification	-	-	-	-	-	-	-	-	-
Other Revenues	724	1,001	927	136	-	-	28	48	48
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	482	510	510	29	28	28	-	-	-
Taxes - Other - Outside Tax Limit	479	504	514	251	263	263	19	18	20
Taxes - Other/PILT - In Tax Limit	1,559	1,609	1,571	406	419	409	-	-	-
Taxes - Property	100,895	99,801	111,417	16,424	17,302	17,745	3,978	3,930	4,190
Revenues Total	110,997	111,393	121,069	19,763	20,021	20,475	4,588	4,462	4,759
Department									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Economic & Community Development	-	-	-	-	-	-	-	-	-
Employee Relations	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Health & Human Services	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	24,315	17,165	17,362	4,463	4,149	4,344
Planning	-	-	-	-	-	-	-	-	-
Police	99,166	101,315	108,555	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Public Works Administration	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	99,166	101,315	108,555	24,315	17,165	17,362	4,463	4,149	4,344
Charges by/to Departments	8,787	10,078	12,514	884	2,856	3,113	171	312	416
Charges by/to Total	8,787	10,078	12,514	884	2,856	3,113	171	312	416
Net Increase (Decrease) in Fund Balance	3,044	0	0	(5,436)	(0)	(0)	(47)	(0)	-

2017 Proposed General Government Operating Budget

2015 Actuals, 2016 Revised Budget, and 2017 Proposed Budget Funding Sources and Uses (\$ Thousands)

Revenue Type	SA/LRSA Multiple Service Areas and Limited Road Service Areas			163000 Building Safety Service Area			164000 Public Finance Investment Fund		
	2015 Actuals	2016 Revised	2017 Proposed	2015 Actuals	2016 Revised	2017 Proposed	2015 Actuals	2016 Revised	2017 Proposed
Contributions & Transfers from	-	-	-	-	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	-	-	-	9	10	10	401	416	416
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	26	41	74	(18)	(24)	(22)	1,159	1,175	1,192
Licenses, Permits, Certification	-	-	-	6,782	6,876	5,421	-	-	-
Other Revenues	-	-	-	2	0	0	674	285	285
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	12	11	11	-	-	-	-	-	-
Taxes - Other - Outside Tax Limit	14	11	15	-	-	-	-	-	-
Taxes - Other/PILT - In Tax Limit	6	6	6	-	-	-	-	-	-
Taxes - Property	3,456	3,600	3,570	-	-	-	-	-	-
Revenues Total	3,515	3,668	3,676	6,775	6,862	5,409	2,234	1,876	1,893
Department									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	5,503	-	-	-	-	-
Development Services	-	-	-	-	5,906	5,937	-	-	-
Economic & Community Development	-	-	-	-	-	-	-	-	-
Employee Relations	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	1,680	1,703	1,730
Fire	-	-	-	-	-	-	-	-	-
Health & Human Services	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	321	321	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	2,548	-	-	-	-	-	-	-	-
Public Works Administration	-	3,043	3,043	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	2,548	3,363	3,363	5,503	5,906	5,937	1,680	1,703	1,730
Charges by/to Departments	325	305	312	1,612	1,472	1,591	45	109	118
Charges by/to Total	325	305	312	1,612	1,472	1,591	45	109	118
Net Increase (Decrease) in Fund Balance	642	-	-	(340)	(516)	(2,119)	509	63	45

2017 Proposed General Government Operating Budget

2015 Actuals, 2016 Revised Budget, and 2017 Proposed Budget Funding Sources and Uses (\$ Thousands)

Revenue Type	2020X0 Convention Center Operations Reserve			221000 Heritage Land Bank			301000 Revenue Bond Payment-Performing Arts Center		
	2015 Actuals	2016 Revised	2017 Proposed	2015 Actuals	2016 Revised	2017 Proposed	2015 Actuals	2016 Revised	2017 Proposed
Contributions & Transfers from	567	586	604	-	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	-	-	-	249	165	149	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	117	-	1	103	102	181	4	-	-
Licenses, Permits, Certification	-	-	-	16	139	133	-	-	-
Other Revenues	272	-	-	50	-	-	384	294	297
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-	-
Taxes - Other - Outside Tax Limit	15,144	15,664	15,714	-	-	-	-	-	-
Taxes - Other/PILT - In Tax Limit	-	-	-	-	-	-	-	-	-
Taxes - Property	-	-	-	-	-	-	-	-	-
Revenues Total	16,100	16,250	16,320	419	406	462	388	294	297
Department									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Economic & Community Development	-	-	-	-	-	-	-	294	297
Employee Relations	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Health & Human Services	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	282	-	-
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Public Works Administration	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	1,006	662	667	-	-	-
Traffic	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	13,248	13,337	13,431	-	-	-	-	-	-
Direct Cost Total	13,248	13,337	13,431	1,006	662	667	282	294	297
Charges by/to Departments	-	-	-	315	521	503	-	-	-
Charges by/to Total	-	-	-	315	521	503	-	-	-
Net Increase (Decrease) in Fund Balance	2,852	2,914	2,889	(903)	(777)	(708)	106	-	-

2017 Proposed General Government Operating Budget

2015 Actuals, 2016 Revised Budget, and 2017 Proposed Budget Funding Sources and Uses (\$ Thousands)

Revenue Type	602000 Self Insurance			607000 Management Information Systems			Total		
	2015 Actuals	2016 Revised	2017 Proposed	2015 Actuals	2016 Revised	2017 Proposed	2015 Actuals	2016 Revised	2017 Proposed
Contributions & Transfers from	-	-	-	(4,984)	-	-	10,492	6,683	9,013
Federal Revenues	-	-	-	-	-	-	820	830	829
Fees & Charges for Services	-	-	-	-	5	5	23,970	23,085	22,204
Fines & Forfeitures	-	-	-	-	-	-	6,230	7,191	5,304
Investment Income	184	135	269	(108)	-	-	1,828	2,969	3,899
Licenses, Permits, Certification	-	-	-	-	-	-	11,011	10,917	9,230
Other Revenues	538	-	-	2	-	-	5,724	3,892	3,601
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	1,820	1,820	1,843
Special Assessments	-	-	-	-	-	-	788	220	220
State Revenues	-	-	-	-	-	-	17,481	12,316	7,586
Taxes - Other - Outside Tax Limit	-	-	-	-	-	-	28,820	29,828	29,947
Taxes - Other/PILT - In Tax Limit	-	-	-	-	-	-	66,135	64,344	72,045
Taxes - Property	-	-	-	-	-	-	267,745	284,581	289,441
Revenues Total	723	135	269	(5,090)	5	5	442,864	448,677	455,164
Department									
Assembly	-	-	-	-	-	-	3,821	4,459	3,389
Chief Fiscal Officer	-	-	-	-	-	-	607	476	469
Community Development	-	-	-	-	-	-	14,138	-	-
Development Services	-	-	-	-	-	-	-	11,223	11,125
Economic & Community Development	-	-	-	-	-	-	-	11,365	11,315
Employee Relations	-	-	-	-	-	-	3,460	3,811	3,633
Equal Rights Commission	-	-	-	-	-	-	624	776	805
Finance	-	-	-	-	-	-	13,701	14,365	13,653
Fire	-	-	-	-	-	-	105,776	93,872	97,929
Health & Human Services	-	-	-	-	-	-	12,076	11,583	11,489
Information Technology	-	-	-	13,544	16,873	23,783	14,713	18,069	24,736
Internal Audit	-	-	-	-	-	-	750	735	727
Library	-	-	-	-	-	-	8,178	8,273	8,247
Maintenance & Operations	-	-	-	-	-	-	-	89,065	86,958
Management & Budget	-	-	-	-	-	-	975	1,250	1,050
Mayor	-	-	-	-	-	-	2,436	2,521	1,824
Municipal Attorney	-	-	-	-	-	-	7,315	7,462	7,373
Municipal Manager	16,546	9,949	9,966	-	-	-	34,634	13,136	13,201
Parks & Recreation	-	-	-	-	-	-	29,015	21,568	21,960
Planning	-	-	-	-	-	-	-	3,444	3,344
Police	-	-	-	-	-	-	99,207	101,684	108,924
Project Management & Engineering	-	-	-	-	-	-	-	6,642	6,569
Public Transportation	-	-	-	-	-	-	24,492	23,362	22,985
Public Works	-	-	-	-	-	-	211,480	-	-
Public Works Administration	-	-	-	-	-	-	-	11,734	11,856
Purchasing	-	-	-	-	-	-	1,551	1,811	1,795
Real Estate	-	-	-	-	-	-	8,588	7,914	7,834
Traffic	-	-	-	-	-	-	-	5,554	5,514
TANs Expense	-	-	-	-	-	-	60	263	214
Convention Center Reserve	-	-	-	-	-	-	13,248	13,337	13,431
Direct Cost Total	16,546	9,949	9,966	13,544	16,873	23,783	610,847	489,755	502,347
Charges by/to Departments	(9,360)	(8,445)	(8,793)	(9,088)	(16,368)	(23,777)	(21,321)	(36,731)	(37,440)
Charges by/to Total	(9,360)	(8,445)	(8,793)	(9,088)	(16,368)	(23,777)	(21,321)	(36,731)	(37,440)
Net Increase (Decrease) in Fund Balance	(6,463)	(1,369)	(904)	(9,546)	(501)	(1)	(146,662)	(4,348)	(9,743)

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