

## Mayor's Budget

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The 2018 Proposed Budget reduces property taxes, continues to prioritize public safety, and provides for Anchorage's continued stability, even in the face of the state's economic and budgetary challenges. The State's continued inability to resolve its fiscal crisis highlights the Municipality's need to be more independent and self-sufficient. Historically, the State and Municipality have operated as two meshed systems, developing and supporting infrastructure and services together. Anchorage is adapting to the new paradigm of declining state participation. For 2018, we have continued with additional cuts and changes to revenue sources, but have also incorporated opportunities to lower property taxes for homeowners. These changes maintain our fiscal stability and ensure we have the means to continue our investment 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 Municipal Light & Power (ML&P), we began the 2018 budget process in a \$20 million dollar hole. Through a combination of cuts and cost saving measures, we decreased costs and restrained growth. We will also continue to aggressively pursue shared services opportunities with the State, Anchorage School District (ASD), and Joint Base Elmendorf Richardson (JBER) to further reduce costs and retain the quality levels of service.

The 2018 Proposed Budget continues to prioritize public safety and first responder departments, which is especially critical given the state cuts to state troopers, state prosecutors, and state corrections, as well the consequences of the opioid epidemic.

## 2018 Continuation Budget

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The continuation budget illustrates how much it would cost to provide current (2017) levels of services in the next budget (2018) year.

Starting with the 2017 Revised budget, spending changes are projected for personnel and other ongoing costs. Next, 2017 non-recurring (one-time) spending is removed from the budget. The 2018 continuation level spending plan result is about \$13.0 million higher than 2017 Revised budget, before consideration of SAP ongoing costs.

Projected funding source changes are then identified. Property taxes, the largest source of local funding, are established based on the projected taxing capacity for 2018, 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 2018 continuation level non-property tax funding change is \$0.7 million lower than 2017.

After known program changes are netted with estimated funding source changes, the 2018 continuation budget indicates a funding gap.

The 2018 continuation spending change of about \$13.0 million, resulted from:

- Wages projected to increase for most unions by 1.5% in 2018 over 2017
- Health benefit costs increasing

- Opt-out reductions for medical and social security
- Debt service, primarily general obligation (GO) bonds are expected to increase according to debt schedule and Tax Anticipation Notices (TANS) are also anticipated to increase.

Net spending reductions resulted from removing non-recurring personnel and non-labor activities funded in 2017, including spending for:

- SAP go-live
- Police academies
- Litigation
- One-time projects including: Storm Water Utility Implementation Plan, Socrata Open Data, Windows Server Upgrade, and ADA Compliance Tool & Services

The spending reductions were partially offset with continuation increases for reinstating contribution to Fleet for capital program and reinstating some partial-year SAP ongoing costs that were reduced in 2017 due to SAP go-live being moved from July 1 to October 1.

2018 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, highlights include:
  - Removal of one-time revenues for land sale, contributions, Build America Bonds (BABs) Subsidy recovery, and special collections effort
  - Net decrease in program revenues for Development Services, Fire Department, Police Department, and Public Transportation
  - Increase in non-property tax, tax revenues of MUSA/MESA primarily due to projected changes in the utilities' net book values and tax district mill rates, Tobacco Tax, and Motor Vehicle Rental Tax. Although these represent funding source increases, they are included in the tax cap calculation – non-property tax increases are offset with property tax decreases
  - Increase in Marijuana Tax and MOA Trust Fund Contribution
- Fund balance adjustments for 2017 activity was removed.

The 2018 budget could be balanced by any combination of reducing services or increasing funding sources.

## **2018 Proposed Budget**

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The 2018 Proposed General Government Operating Budget (GGOB) is a balanced budget at \$519,560,007.

The 2018 Proposed budget is balanced by adjusting spending to match available and proposed funding including some proposed fee changes, while achieving the goals of the community. The spending adjustments include ongoing programs and miscellaneous cost savings and reductions identified by departments; significant adjustments are:

- Public Safety has been increased for one-time Police academy and vehicle purchases, Fire academies, and Housing and Homelessness initiative and for ongoing growth in ambulance service. The Mayor is proposing to restructure the payments to the Police & Fire Retirement Trust by using Certificates of Participation (COPs) that will give the municipality a pause in payments until 2019

- SAP ongoing support and depreciation increase
- One-time spending, including: pedestrian safety sidewalk snow clearing contingency for State and Municipal sidewalks within the municipality; code abatements and deteriorated property clean-up; write-off of Kronos time clocks; and anticipated operating losses for George M. Sullivan Arena, Ben Boeke Ice Arena, and Dempsey Anderson Ice Arena.
- Ongoing efficiencies and adjustments provided by departments.

## 2018 Approved Budget

The 2018 Approved General Government Operating Budget (GGOB) is a balanced budget at \$520,481,490, an increase of \$921,483 from the 2018 Proposed Budget and is comprised of:

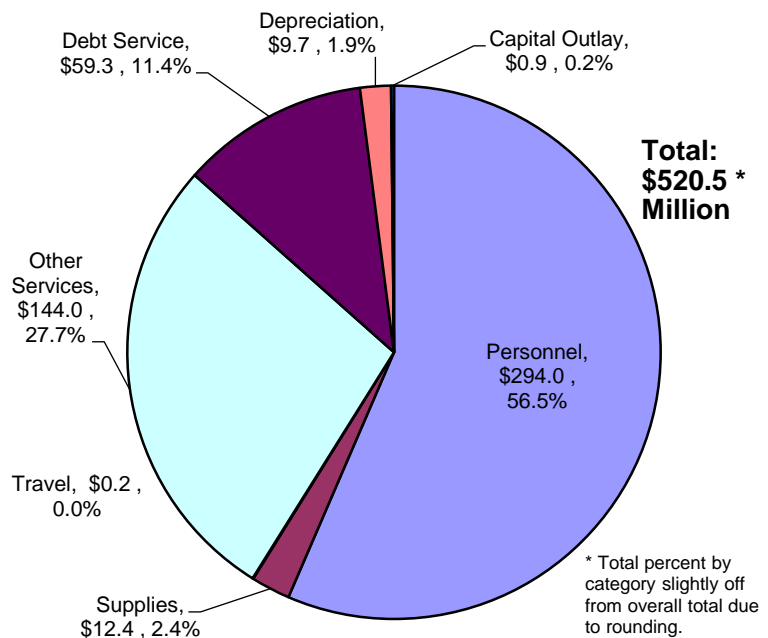
- \$497,407 S-Version changes that take into consideration Assembly member recommendations funded with anticipated fund balance; and
- \$424,979 Assembly amendments funded with anticipated fund balance.

The 2018 Approved budget is \$11,557,495 higher than the 2017 Revised budget.

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 including increase in police officers' costs due to 2018 full year funding of new positions starting mid-2017. There is a mid-year increase of 12 firefighters for increase in ambulance service included in this category. Other departments' personnel may contain continuation reductions due to SAP and other positions going away mid-2017 and cost savings including pausing the cost-of-living increase for Executive employees.

**Chart 1.**  
**2018 Approved Budget Categories**  
**(\$ millions)**



Other Services includes discretionary and non-discretionary spending, non-labor expenses, and contracts. Contributions, including one-time expenses and contributions to Fleet for capital program and Police & Fire Retirement programs are in this category. The continuation add-back of contribution to the Fleet for capital program increased this category for many departments but primarily for Maintenance & Operations Department and Police Department. The restructure of the payments to the Police & Fire Retirement Trust by using COPs reduced this category for the Police and Fire Departments.

Debt Service is primarily comprised of repayment of voter approved 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.

Depreciation increased to reflect full-year effect of SAP depreciation.

The following Table 1 reflects the 2018 Approved budget by department:

Police	\$ 111,482	21.4%	Library	\$ 8,762	1.7%
Fire	\$ 92,976	17.9%	Real Estate	\$ 7,832	1.5%
<b>Debt Service</b>	<b>\$ 59,295</b>	<b>11.4%</b>	Municipal Attorney	\$ 7,453	1.4%
Maintenance & Operations	\$ 44,172	8.5%	Project Management & Engineering	\$ 6,645	1.3%
Public Transportation	\$ 22,540	4.3%	Traffic	\$ 5,713	1.1%
Information Technology	\$ 21,275	4.1%	Assembly	\$ 3,807	0.7%
Parks & Recreation	\$ 19,647	3.8%	Employee Relations	\$ 3,366	0.6%
Finance	\$ 14,019	2.7%	Planning	\$ 3,114	0.6%
Convention Center Reserve	\$ 13,478	2.6%	Mayor	\$ 1,800	0.3%
Municipal Manager	\$ 12,112	2.3%	Purchasing	\$ 1,717	0.3%
Public Works Administration	\$ 12,027	2.3%	Management & Budget	\$ 1,077	0.2%
Health & Human Services	\$ 11,992	2.3%	Equal Rights Commission	\$ 756	0.1%
Development Services	\$ 11,479	2.2%	Internal Audit	\$ 734	0.1%
Economic & Community Developmer	\$ 11,031	2.1%	Chief Fiscal Officer	\$ 458	0.1%
<b>Depreciation</b>	<b>\$ 9,724</b>	<b>1.9%</b>	<b>TOTAL</b>	<b>\$ 520,481</b>	<b>100.0%</b>

Depreciation of \$9,723,777, for IT and primarily SAP, although budgeted, is not appropriated in the operating budget, since the appropriation / authority to spend for the assets being depreciated occurred either in previous GGOBs or capital requests, making the 2018 Approved budget appropriation \$510,757,713.

**2018 Approved Revenue and Funding Sources Highlights**

Annually, the municipality is required to have a balanced budget. Since the Approved budget identifies \$520.5 million in spending / funding uses, it also provides \$520.5 million in revenues / funding sources.

As exhibited in Chart 2, the funding sources are comprised of \$295.4 million of property tax revenue, and \$182.4 million of non-property tax revenue, \$40.6 million of intra-governmental charge (IGC) revenue and \$2.2 million of fund balance.

**Taxes-Property - \$295.4 million**

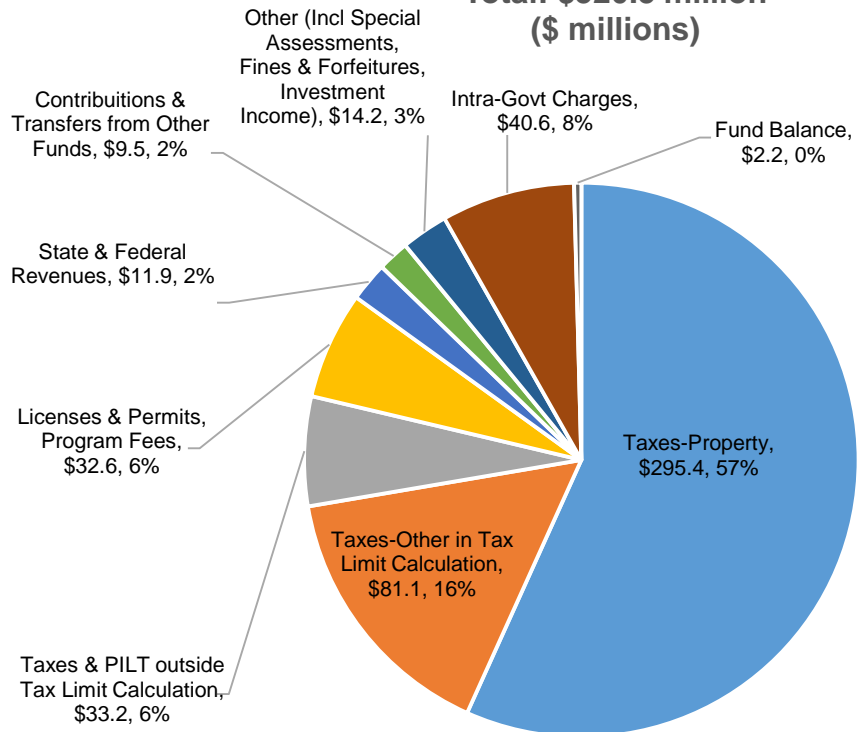
The amount of taxes the Municipality collects is governed by a Tax Limit (also known as the tax cap) that calculates two numbers important to the budget and taxpayers:

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

The 2018 preliminary tax cap calculation uses 2017 property taxes to be collected as the 2018 base, which, after taking out one-time settlements and debt service and adjusting for population and inflation, adds over \$13.3 million in taxing capacity to 2018.

As shown in Table 2, the preliminary (the final limit is calculated in April) 2018 Tax Limit calculation indicates that \$355.6 million in all taxes can be collected (not subject to the Tax Limit is another \$19.0 million limited by mill levies set by service area boards). This is a \$6.8 million increase above the same limit that could have been collected in 2017. At the same time, there is a \$7.5 million decrease in the maximum amount of *property taxes* that can be collected in 2018.

**Chart 2.**  
**2018 Approved Funding Sources**  
**Total: \$520.5 million**  
**(\$ millions)**



**Table 2.**  
**Tax Limit Calculation**  
**(\$ millions)**

	2017	2018	Difference
Maximum Amount ALL Taxes	\$ 348.8	\$ 355.6	\$ 6.8
(Less) Non-property Taxes	\$ (66.8)	\$ (81.1)	\$ (14.3)
Maximum Amount PROPERTY Taxes	\$ 282.0	\$ 274.5	\$ (7.5)
Inclusion of Unused Capacity	\$ 3.3	\$ 1.9	\$ (1.4)
Amount "under the cap"	\$ -	\$ -	\$ -
Property taxes to be collected	\$ 285.3	\$ 276.4	\$ (8.9)

The reason for a decrease 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 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 increase in Automobile Tax
- \$0.1 million decrease in Tobacco Tax
- \$0.3 million increase in Motor Vehicle Rental Tax
- \$2.5 million increase in MESA/MUSA
- \$11.7 million inclusion of Gas Tax, pending Assembly approval.

The 2018 Approved budget relies on \$276.4 million in property taxes, which is at the maximum allowed under the preliminary 2018 tax limit. It is an \$8.9 million (3.1%) decrease from the amount of property taxes collected in 2017 for general government.

The total property taxes supporting the 2018 Approved budget, inclusive of service areas (\$19.0 million), is \$295.4 million. Table 3 illustrates the property tax impact per \$100,000 of property value, with 2018 based on the current assessed value and average mill rate. The average property tax decreased 2.9% from 2017 due to the 2018 property taxes to be collected going down and the preliminary assessed value increasing slightly over the amounts for 2017.

<b>Table 3. Property Tax Impact</b>				
	<b>2017</b>	<b>2018</b>	<b>Change</b>	
			<b>\$</b>	<b>%</b>
Tax Per \$100,000 Assessed Value	\$851	\$827	-\$25	-2.9%
<i>(Excludes Anchorage School District)</i>				

**Non-Property Tax Revenue – \$182.4 million**

In 2018 there is a \$14.8 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 \$0.1 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.

Contributions from Other Funds – Reversal of one-time contribution in 2017 of \$0.4 million from Public Finance & Investment Fund (191000) for first half year SAP and CAFR support in the Finance and Information Technology departments.

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 trust’s portfolio value. 2018 MOA Trust Fund dividend is anticipated to be \$6.3 million, which is \$0.2 million more than 2017.

Utility Revenue Distribution – The Utility Revenue Distribution (AMC 26.10.065) is anticipated to be a total of \$2.5 million, comprised of \$1.3 million from Solid Waste Services Collection, \$0.8 million from Solid Waste Services Disposal, and \$0.5 million from Port of Anchorage and a total of \$0.3 million more than 2017.

**Federal Revenues; State Revenues – Increase of \$2.8 million**

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

Build America Bonds (BABs) Subsidy – A total of \$0.8 million is expected from BABs in 2018 which is down \$0.5 million from 2017 due to the removal of one-time recovery in 2017 of amounts shorted by the Internal Revenue Service (IRS) in 2015 and 2016.

State Revenues (General Assistance) – A total of \$7.8 million is expected from revenue sharing from the State of Alaska (SOA), which is flat from the amount received in 2017 and an increase of \$3.4 million in the amount budgeted in 2017.

**Fees & Charges for Services; Licenses, Permits, Certifications – Decrease of \$1.1 million**

This category includes fees paid for services, such as land use permits and bus fares. Changes in 2018 include, but are not limited to:

Fees & Charges for Services – Included in this category are changes reflecting: decrease in Lease & Rental Revenue-HLB due to a reclassification of \$0.5 million to Lease & Rental Revenue in the Other Revenues category, decrease in Transit fares and advertising fees of \$1.0 million, increase in Ambulance Service Fees of \$0.6 million, and decrease in DWI Impound/Admin Fees of \$0.4 million based on trends in activity and collections.

Licenses, Permits, Certifications – the significant changes in this category are increases in Plmb/Gs/Sht Mtl Cert of \$0.1 million and Local Business Licenses of \$0.3 million due to biennial renewal process (all due in February of each even year) and Bldg/Grde/Clrng Permits down \$0.2 million due to anticipated timing of payment of permit fees.

**Fines & Forfeitures – Decrease of \$1.4 million**

SOA Traffic Court Fines, SOA Trial Court Fines, APD Counter Fines, and Other Fines and Forfeitures – A decrease of \$0.2 million is anticipated for SOA Traffic Court Fines due to projected Permanent Fund Dividend (PFD) cap of \$1,100 limiting collections and reduced non-PFD collections due to the special collections effort in 2017 that will not be repeated in 2018. Additionally, a decrease of \$1.1 million is anticipated for SOA Trial Court Fines because the special collections effort in 2017 will not be repeated in 2018.

**Investment Income; Other Revenues; Special Assessments – Decrease of \$0.4 million**

Investment Income – The combined 2018 budget for this revenue category is increasing \$0.1 million from 2017 due to relatively flat \$0.1 million reduction in CIP Cash Pools Short-Term Interest and \$0.2 million increase in Other Short-Term Interest for Tax Anticipation Notes (TANs) revenue that is offset by a TANs expense – note that starting in 2018, the TANS Interest Earnings is identified separately from Other Short-Term Interest.

Other Revenues – The combined 2018 budget for this revenue category is decreasing by \$0.5 million from the 2017 budget mainly due to Land Sales-Cash showing a reduction of \$1.2 million due to removal of one-time 2017 proceeds for sale of Fire Station 9, also, the

\$0.5 million increase in Lease & Rental Revenue is due to a reclassification from Lease & Rental Revenue-HLB in the Fees & Charges for Services category,.

### **Taxes-Other – Increase of \$14.7 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 2018. Taxes that are within the Tax Limit Calculation will offset property taxes dollar-for-dollar. Representative examples of other taxes include:

Marijuana Sales Tax (outside Tax Limit Calculation until 2019) – The 2018 budget is anticipated to be \$3.5 million, a \$0.5 million increase from 2017. The increase is based on a comparison to the growth of taxable sales in Washington and Colorado during their second year of legal recreational sales compared to their first year of legal recreational sales.

Room Tax (outside Tax Limit Calculation) – The 2018 budget is anticipated to be 3.8% higher than actual year-end revenues received in 2017 but \$0.1 million lower than the 2017 budget.

Auto Tax (within Tax Limit Calculation) – The 2018 budget is \$11.4 million, a \$0.3 million reduction from 2017. 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 in revenues is based on a comparison to revenues in 2016, due to the biennial nature of auto registration (fewer cars are registered in odd-numbered years), and assumes continued decline in population and in personal income, continued increase car owners claiming senior exemptions, and more old cars assessed a lower tax rate.

Motor Vehicle Rental Tax (within Tax Limit Calculation) – A total of \$6.5 million is expected, which is an increase of \$0.3 million compared to 2017. This increase is reflective of the projected continued long-term growth in vehicle rental tax revenues.

Fuel Excise Tax (within Tax Limit Calculation) – A total of \$11.7 million is \$0.10 a gallon, passed with Assembly approval in November 2017, the tax will be effective March 2018 with a full-year estimate of \$14.0 million.

MUSA/MESA (within Tax Limit Calculation) – A total of \$27.8 million is expected for MUSA/MESA, which is an increase of \$2.5 million from the 2017 budgeted amount, primarily due to projected changes in the utilities' net book values and tax district mill rates. These revenues will be updated in the spring during the Revised budget process to include most recent millage and plant values.

### **Intra-Governmental Charges (IGCs) - \$40.6 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 2018, IGCs are anticipated to generate \$40.6 million in funding source “revenue” which is \$3.1 million more than 2017 which is reflective of the changes in the approved budget. As part of the annual budget process, IGCs will be updated during 2018 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. The 2018 Approved budget uses \$0.9 million of fund balance in the taxed service area funds and does increase fund balance by \$0.8 million in the Anchorage Fire Service Area (131000) and \$1.9 million in the Anchorage Police Service Area Fund (151000) for recovery of legal settlements paid in 2017. 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 \$3.9 million of fund balance in these funds is projected to be used (decreased) based on the 2018 Proposed budget and is comprised as follows:

- \$1.9 million use – Anchorage Building Safety Service Area Fund (163000)
- \$0.4 million creation – Public Finance and Investment Fund (164000)
- \$2.8 million creation – Convention Center Operating Reserve Fund (2020X0) to be used only for convention center costs
- \$0.5 million use – Heritage Land Bank Fund (221000)
- \$1.1 million use – Self-Insurance Fund (602000)
- \$3.6 million use – Management Information Systems Fund (607000)

Anchorage Building Safety Service Area Fund (163000), Heritage Land Bank Fund (221000), Self-Insurance Fund (602000), and Management Information Systems Fund (607000) 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 2018 budget approval.
- Self-Insurance Fund (602000) and Management Information Systems Fund (607000) are internal service funds used to accumulate and allocate costs for services to other Municipal departments and agencies on a cost-reimbursement basis. The 2018 Approved budget IGC revenue is based on 2017 reimbursement rates. As part of the annual budget process, the IGCs may be updated during first quarter budget revisions to reimburse this fund without the use of fund balance.

**Tax Limit Calculation**  
**Anchorage Municipal Charter 14.03 and Anchorage Municipal Code 12.25.040**

Line	2017	2018
	at Revised	at Approved
1	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>	
2	Real/Personal Property Taxes to be Collected	285,275,759
3	Payment in Lieu of Taxes (State & Federal)	870,687
4	Automobile Tax	11,680,447
5	Tobacco Tax	22,011,899
6	Aircraft Tax	210,000
7	Motor Vehicles Rental Tax	6,189,722
8	MUSA/MESA	25,815,620
9	Step 1 Total	352,054,134
10	<hr/>	
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)	-
13	Judgments/Legal Settlements (One-Time)	(6,918,820)
14	Debt Service (One-Time)	(55,685,511)
15	Step 2 Total	(62,604,331)
16	<hr/>	
17	Tax Limit Base (before Adjustment for Population and CPI)	289,449,803
18	<hr/>	
19	<u>Step 3: Adjust for Population, Inflation</u>	
20	Population 5 Year Average	(289,450)
21	Change in Consumer Price Index 5 Year Average	3,473,400
22	Step 3 Total	3,183,950
23	<hr/>	
24	<b>The Base for Calculating Following Year's Tax Limit</b>	<b>292,633,753</b>
25	<hr/>	
26	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>	
27	New Construction	2,751,263
28	Taxes Authorized by Voter-Approved Ballot - O&M	485,000
29	Judgments/Legal Settlements (One-Time)	2,706,897
30	Debt Service (One-Time)	56,988,171
31	Step 4 Total	62,931,331
32	<hr/>	
33	<b>Limit on ALL Taxes that can be collected</b>	<b>355,565,084</b>
34	<hr/>	
35	<u>Step 5: To determine limit on property taxes, back out other taxes</u>	
36	Payment in Lieu of Taxes (State & Federal)	(902,682)
37	Automobile Tax	(11,405,565)
38	Tobacco Tax	(22,104,828)
39	Aircraft Tax	(210,000)
40	Motor Vehicle Rental Tax	(6,496,327)
41	MUSA/MESA	(28,274,956)
42	Gas Tax	(11,666,667)
43	Step 5 Total	(81,061,025)
44	<hr/>	
45	<b>Limit on PROPERTY Taxes that can be collected</b>	<b>274,504,060</b>
46	<hr/>	
47	Add General Government use of tax capacity within the Tax Cap	1,869,518
48	<hr/>	
49	<b>Limit on PROPERTY Taxes that can be collected within tax cap</b>	<b>276,373,578</b>
50	<hr/>	
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	<hr/>	
54	<b>Property taxes TO BE COLLECTED</b>	<b>276,373,578</b>
55	<hr/>	
56	<b>Amount below limit on property taxes that can be collected ("under the cap")</b>	

There also are service areas with boards that set their maximum mill levies. The property taxes in these service areas are not subject to the Tax Limit Calculation ("outside the cap"). The 2018 total property taxes "outside the cap" is **\$19,008,122**, making the total of all property taxes to be collected for General Government **\$295,381,700**.

## Position Summary by Department

Department	2016 Revised Budget					2017 Revised Budget					2018 Approved Budget					18 v 17 Chg	
	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	#	%
Assembly	25	3	-	-	28	26	1	-	-	27	25	1	-	-	26	(1)	-3.6%
Chief Fiscal Officer	2	-	-	-	2	2	-	-	-	2	2	-	-	-	2	-	0.0%
Development Services	74	-	-	-	74	73	-	-	-	73	72	-	-	-	72	(1)	-1.4%
Economic & Community Development	6	-	-	-	6	6	-	-	-	6	7	-	-	-	7	1	16.7%
Employee Relations	34	-	-	-	34	30	-	-	-	30	27	-	-	-	27	(3)	-8.8%
Equal Rights Commission	5	1	-	-	6	6	-	-	-	6	6	-	-	-	6	-	0.0%
Finance	104	1	-	-	105	102	1	-	-	103	102	1	-	-	103	-	0.0%
Fire	383	-	-	-	383	382	-	-	-	382	394	-	-	-	394	12	3.1%
Health & Human Services	54	1	2	-	57	53	1	1	-	55	47	1	2	-	50	(5)	-8.8%
Information Technology	73	-	-	-	73	74	-	-	-	74	68	-	-	-	68	(6)	-8.2%
Internal Audit	5	1	-	-	6	5	1	-	-	6	5	1	-	-	6	-	0.0%
Library	60	34	-	-	94	61	30	-	-	91	60	25	-	-	85	(6)	-6.4%
Maintenance & Operations	155	-	14	-	169	153	-	7	-	160	150	-	7	-	157	(3)	-1.8%
Management & Budget	7	-	-	-	7	6	-	-	-	6	5	-	-	-	5	(1)	-14.3%
Mayor	9	-	-	-	9	9	-	-	-	9	8	-	-	-	8	(1)	-11.1%
Municipal Attorney	50	1	-	-	51	49	1	-	-	50	48	-	-	-	48	(2)	-3.9%
Municipal Manager	20	2	-	-	22	20	2	-	-	22	18	3	-	-	21	(1)	-4.5%
Parks & Recreation	65	42	183	30	320	69	25	199	31	324	69	25	210	31	335	11	3.4%
Planning	25	-	-	-	25	24	-	-	-	24	21	-	-	-	21	(3)	-12.0%
Police	544	-	-	-	544	599	-	-	-	599	599	-	-	-	599	-	0.0%
Project Management & Engineering	38	1	2	1	42	37	1	2	1	41	38	1	2	-	41	-	0.0%
Public Transportation	147	-	-	-	147	147	-	-	-	147	148	-	-	-	148	1	0.7%
Public Works Administration	17	-	-	-	17	18	-	-	-	18	17	-	-	-	17	(1)	-5.9%
Purchasing	15	-	-	-	15	14	-	-	-	14	13	-	-	-	13	(1)	-6.7%
Real Estate	5	1	-	-	6	5	1	-	-	6	5	1	-	-	6	-	0.0%
Traffic	26	-	3	1	30	26	-	3	1	30	27	-	3	1	31	1	3.3%
<b>Position Total</b>	<b>1,948</b>	<b>88</b>	<b>204</b>	<b>32</b>	<b>2,272</b>	<b>1,996</b>	<b>64</b>	<b>212</b>	<b>33</b>	<b>2,305</b>	<b>1,981</b>	<b>59</b>	<b>224</b>	<b>32</b>	<b>2,296</b>	<b>(9)</b>	<b>-0.4%</b>

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

**2018 Continuation adjustments from 2017 Revised (net-zero changes detailed in department reconciliations).**

- Economic & Community Development - addition of one GIS Technician III offset with reduction of non-labor.
- Health & Human Services - reduce six (6) FT positions and adding one (1) seasonal position, aligning with grant funding and non-labor adjustment to cover addition of Air Quality position
- Information Technology - reduction of one (1) FT position to increase grades on other positions.
- Library - adjust a position from PT to FT reducing PT count by 1 and adding 1 to FT.
- Parks & Recreation - alignment of position type to actuals, eliminate one (1) FT position, add six (6) seasonal positions.
- Project Management & Engineering - align position types to actuals adjust one (1) temp and (1) seasonal position to FT positions.
- Public Transportation - add one (1) FT position to be offset with grant funding.
- Traffic - add one (1) Assistant Traffic Engineer offset with non-labor reductions.

**2018 Proposed Budget Changes from 2018 Continuation:**

- Assembly - eliminate 1 vacant FT Administrative Assistant position.
- Development Services - eliminate 1 FT Engineering Technician III position.
- Employee Relations - transfer 1 FT Personnel Analyst I position to Finance Department, Payroll Division due to nature of work performed by position; eliminate 1 FT Personnel Analyst I position, as of 6/30/18, offset with Family and Medical Leave Act (FMLA) contractual support to ensure consistent federal and state compliance; eliminate 1 FT Special Administrative Assistant II position as of 6/30/18.
- Finance - net-zero to total count: transfer 1 FT Personnel Analyst I position to Payroll Division from Employee Relations Department due to nature of work performed, eliminate 1 FT Administrative Officer position and add 1 FT Senior Staff Accountant position in Controller Division, Eliminate 1 FT Junior Accountant position in Payroll Division.
- Fire - add twelve (12) new FT Firefighter (EMT) positions in September, 2018 with September academy in anticipation of new ambulances.
- Information Technology - eliminate two (2) FT Helpdesk positions, eliminate one (1) FT IT Procurement Specialist position, eliminate two (2) FT Systems Analyst positions that provided Computerized Assisted Mass Appraisal (CAMA) support and PeopleSoft support.
- Library - eliminate two (2) PT call-in Librarian I positions at Loussac that work 4 hrs/week with minimal impact on service, eliminate two (2) FT Library Assistant III positions at Loussac and use a staff member from Youth Services to fill the gap, eliminate one (1) PT Library Assistant II and one (1) PT Library Clerk due to anticipated Loussac hours reduced from 64 hrs/week to 46 hrs/week.
- Maintenance & Operations - eliminate one (1) FT Senior Electronic Tech position, eliminate one (1) FT Special Admin Assistant I position and one (1) FT Superintendent position.
- Management & Budget - eliminate 1 FT Budget Analyst position partially offset with overtime and non-labor adjustments.
- Mayor - eliminate one (1) FT Special Administrative Assistant position.
- Municipal Attorney - eliminate one (1) FT Legal Secretary position, eliminate one (1) FT Special Administrative Assistant position.
- Municipal Manager - reduce one (1) Senior Code Enforcement Officer position from FT to PT, eliminate one (1) FT Senior Office Associate position.
- Planning - eliminate two (2) FT Planner positions, eliminate one (1) FT Principal Admin Officer position.
- Project Management & Engineering - convert one (1) FT Engineering Tech III position to a seasonal position.
- Public Works Administration - eliminate one (1) FT Accountant position with work to be distributed amongst remaining staff.
- Purchasing - eliminate one (1) FT Office Associate position.

**2018 Proposed Assembly Amendments:**

- Municipal Attorney - adjust Hearing Officer from one (1) PT to one (1) FT.
- Parks & Recreation - add one (1) FT Park Foremen and five (5) seasonal Parks Caretakers for homeless camp cleanup.

2017 Revised to 2018 Approved Direct Cost Budget Reconciliation by Department

Department	2017 Revised	Continuation Level Adjustments					2018 Continuation	Proposed Adjustments					2018 Proposed Budget	S Version Changes <sup>5</sup>	Assembly Amend-ments <sup>6</sup>	2018 Approved		
		Personnel	Misc & Contracts <sup>1</sup>	Debt Service	P&F Retrmt	Subtotal		Bond O&M	SAP Ongoing <sup>2</sup>	One-Time Dept <sup>3</sup>	Dept Adjtmnts Reductions Efficiencies <sup>4</sup>	Subtotal				Budget	Less Depreciation	Appropriation
Assembly	3,624,538	27,628	(48,000)	-	-	(20,372)	3,604,166	-	-	-	(170,457)	(170,457)	3,433,709	373,000	-	3,806,709	-	3,806,709
Chief Fiscal Officer	468,858	16,812	-	-	-	16,812	485,670	-	-	-	(27,384)	(27,384)	458,286	-	-	458,286	-	458,286
Development Services	11,129,890	179,959	77,172	-	-	257,131	11,387,021	-	-	200,000	(108,259)	91,741	11,478,762	-	-	11,478,762	-	11,478,762
Economic & Community Development	11,823,978	81,879	(121,460)	85,915	-	46,334	11,870,312	-	-	242,581	(88,641)	153,940	12,024,252	-	-	12,024,252	-	12,024,252
Employee Relations	3,632,382	(113,161)	-	-	-	(113,161)	3,519,221	-	-	-	(153,385)	(153,385)	3,365,836	-	-	3,365,836	-	3,365,836
Equal Rights Commission	766,494	25,671	-	-	-	25,671	792,165	-	-	-	(36,126)	(36,126)	756,039	-	-	756,039	-	756,039
Finance	14,583,800	317,203	(576,854)	-	-	(259,651)	14,324,149	-	-	-	(304,688)	(304,688)	14,019,461	-	-	14,019,461	-	14,019,461
Fire	98,463,574	2,004,109	230,809	(197,372)	78,028	2,115,574	100,579,148	-	-	1,751,670	(4,671,153)	(2,919,483)	97,659,665	-	-	97,659,665	-	97,659,665
Health & Human Services	11,565,040	255,289	(74,248)	44,916	-	225,957	11,790,997	-	-	500,000	(12,273)	487,727	12,278,724	-	50,000	12,328,724	-	12,328,724
Information Technology	24,942,568	371,905	(403,111)	-	-	(31,206)	24,911,362	-	7,557,907	262,430	(834,328)	6,986,009	31,897,371	-	-	31,897,371	(9,723,777)	22,173,594
Internal Audit	719,957	44,877	864	-	-	45,741	765,698	-	-	-	(32,100)	(32,100)	733,598	-	-	733,598	-	733,598
Library	8,367,254	556,625	848	-	-	557,473	8,924,727	-	-	(75,000)	(212,477)	(287,477)	8,637,250	-	125,000	8,762,250	-	8,762,250
Maintenance & Operations	88,173,168	435,838	1,105,948	1,900,102	-	3,441,888	91,615,056	85,000	-	500,000	(786,166)	(201,166)	91,413,890	-	-	91,413,890	-	91,413,890
Management & Budgeting	1,089,720	(15,958)	(40,000)	-	-	(55,958)	1,033,762	-	-	100,000	(56,958)	43,042	1,076,804	-	-	1,076,804	-	1,076,804
Mayor	1,897,839	52,113	2,144	-	-	54,257	1,952,096	-	-	-	(151,683)	(151,683)	1,800,413	-	-	1,800,413	-	1,800,413
Municipal Attorney	7,372,054	274,353	2,144	-	-	276,497	7,648,551	-	-	-	(320,051)	(320,051)	7,328,500	124,407	-	7,452,907	-	7,452,907
Municipal Manager	13,497,343	163,458	(293,383)	(18,453)	-	(148,378)	13,348,965	-	-	-	(205,462)	(205,462)	13,143,503	-	-	13,143,503	-	13,143,503
Parks & Recreation	21,812,387	461,087	311,043	(694,259)	-	77,871	21,890,258	245,000	-	178,665	(228,962)	194,703	22,084,961	-	-	22,254,961	-	22,254,961
Planning	3,343,861	100,677	4,288	-	-	104,965	3,448,826	-	-	-	(335,300)	(335,300)	3,113,527	-	-	3,113,527	-	3,113,527
Police	111,272,947	5,866,781	(783,085)	40,206	(64,778)	5,059,124	116,332,071	-	-	648,368	(5,133,602)	(4,485,234)	111,846,837	-	-	111,846,837	-	111,846,837
Project Management & Construction	6,600,036	52,250	29,587	-	-	81,837	6,681,873	75,000	-	-	(111,809)	(36,809)	6,645,064	-	-	6,645,064	-	6,645,064
Public Transportation	22,587,523	356,403	-	63,535	-	419,938	23,007,461	-	-	-	(2,399)	(2,399)	23,005,062	-	79,076	23,084,138	-	23,084,138
Public Works Administration	12,099,683	78,410	(15,523)	-	-	62,887	12,162,570	30,000	-	-	(165,670)	(135,670)	12,026,900	-	-	12,026,900	-	12,026,900
Purchasing	1,795,065	6,728	-	-	-	6,728	1,801,793	-	-	-	(84,457)	(84,457)	1,717,336	-	-	1,717,336	-	1,717,336
Real Estate	7,913,487	66,896	23,046	-	-	89,942	8,003,429	-	-	-	(171,894)	(171,894)	7,831,535	-	-	7,831,535	-	7,831,535
Traffic	5,509,354	326,155	(120,351)	-	-	205,804	5,715,158	50,000	-	-	(52,398)	(52,398)	5,712,760	-	-	5,712,760	-	5,712,760
Non-Departmental	440,242	-	-	151,794	-	151,794	592,036	-	-	-	-	-	592,036	-	-	592,036	-	592,036
Taxes & Reserve	13,430,952	-	46,975	-	-	46,975	13,477,927	-	-	-	-	-	13,477,927	-	-	13,477,927	-	13,477,927
<b>Direct Cost Total</b>	<b>508,923,994</b>	<b>11,993,986</b>	<b>(641,147)</b>	<b>1,376,384</b>	<b>13,250</b>	<b>12,742,473</b>	<b>521,666,467</b>	<b>485,000</b>	<b>7,557,907</b>	<b>4,308,714</b>	<b>(14,458,081)</b>	<b>(2,106,460)</b>	<b>519,560,007</b>	<b>497,407</b>	<b>424,076</b>	<b>520,481,490</b>	<b>(9,723,777)</b>	<b>510,757,713</b>

Notes (additional details provided in department reconciliations):

<sup>1</sup> **Misc & Contracts:** Fleet Rental Rates - includes adding back \$2,018,388 of ONE-TIME fleet reductions from 2017 and additional \$266,795 for current year costs in various departments, Prior Year ONE-TIME Items - removal of prior year ONE-TIME items of (\$3,000,722) to multiple departments, Economic & Community Development - \$67,529 for ACPA and Anchorage museum contracts and (\$70,506) reduction of hotel/motel tax, Fire - increase of \$230,809 for AWWU 4.7% rate change for fire hydrant usage, Maintenance & Operations - reduce (\$143) for hotel/motel tax, Parks & Recreation - reduce (\$96) for hotel/motel tax, Real Estate - increase \$23,046 for contractual lease rate adjustments, Taxes & Reserves - add \$46,975 for hotel/motel tax.

<sup>2</sup> **SAP Ongoing:** Information Technology - \$3,000,000 for SAP ongoing support and \$4,557,907 for SAP capital project depreciation

<sup>3</sup> **One-Time Dept:** Development Services - \$200,000 for code abatements and deteriorated property clean-up, Economic & Community Development - \$242,581 of funding for George M. Sullivan Arena anticipated operating loss based on 2018 budget, Fire - \$540,670 added for academy 2018 costs for November 2017 academy start, \$756,000 increase overtime to keep ambulances 81 & 82 in service, and \$455,000 for September academy in anticipation of new ambulances, Health & Human Services - \$500,000 for housing and homelessness initiative includes matching funds and support to infrastructure needs and outreach coordinator, Information Technology - \$262,430 to write-off Kronos time clocks after 9/30/18, Library - (\$75,000) reduction to materials purchases, Maintenance & Operations - added \$500,000 for snow clearing contingency for State and Municipal assets within the municipality, priority to transit and pedestrian access, Management & Budget - \$100,000 to contract for evaluation of departments' operations and costs, Parks & Recreation - \$188,665 for Ben Boeke and Dempsey Anderson Ice Arenas potential net operating loss and reduce (\$10,000) from grants to outside organizations, Police - \$348,368 of funding for academy 2018 costs for supplies and outfitting for attrition academy and \$300,000 in fleet rental rates to reflect one-time increase to fleet capital purchase.

<sup>4</sup> **Dept Adjustments, Reductions, Efficiencies:** Fire - the reduction of (\$4,671,153) is a combination of (\$5,173,991) removing contribution to Police & Fire Retirement trust, offset with Certificate of Participation (COP), repayment starting in 2019, (\$5,891) pause cost-of-living increase for Executive employees, adding \$498,384 to add twelve (12) new FT Firefighter (EMT) positions in September with September academy in anticipation of new ambulances and adding \$10,345 to the Girdwood Valley Volunteer Fire for personnel, training and communications, Information Technology - reduction of (\$834,328) is eliminating five (5) FT positions for (\$710,533), reducing (\$26,795) for pause cost-of-living increase for Executive positions and (\$97,000) eliminating Kronos maintenance and canceling Rimini Street software subscription, Maintenance & Operations - total reduction of (\$786,166) includes reducing three (3) FT positions for (\$469,177), pause cost-of-living increase for Executive positions for (\$7,797), and non-labor reductions of (\$309,192), Police - the reduction of (\$5,133,602) is attributed to (\$5,137,309) removal of contribution to Police & Fire Retirement Trust, offset with Certificate of Participation (COP), repayment starting in 2019, (\$13,293) for pause cost-of-living increase for Executive employees and adding \$17,000 for Girdwood Valley Police for ACS building rental and misc. police items.

<sup>5</sup> **S Version Changes:** Assembly - the increase of \$373,000 is a combination of \$300,000 increase for Vote-by-Mail printing and mailing of ballots, \$28,000 increase for municipal audit 5% annual increase, and \$45,000 increase for sign language interpreter for Assembly Counsel; Municipal Attorney - the \$124,407 increase is a combination of \$24,407 for adjusting Hearing Officer from .8 FTE to 1 FTE, and \$100,000 for Prosecutor's Office pay increase for staff attorneys and training to develop and improve skills, all of which are funded with fund balance.

<sup>6</sup> **Assembly Amendments:** Health & Human Services - the increase of \$50,000 is for one-time funding for Four A's (Alaska AIDS Assistance Association) mobile syringe access program as a grant from HHS, additionally, an amendment was approved to dedicate \$75,000 of the proposed \$500,000 of homelessness to matching fund for cold-weather sheltering; Library - the \$125,000 is to restore Loussac Library hours; Parks & Recreation - the \$170,000 is to add 1 Park Foreman and 5 Parks Caretakers for homeless camps cleanup; Public Transportation - the \$79,076 is to reverse 2017 reduction for fuel, all of which are funded with fund balance.

**2018 Approved Direct Cost Budget Use of Funds by Departments  
(Direct Cost in \$ Thousands)**

Fund #	101000	104000	106000	119000	131000	141000	151000	161000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000	TOTAL	% of Total
Department	Areawide	Chugiak Fire Service Area	Girdwood Valley Service Area	Chugiak/Birchwd/ER RR SA	Anch Fire Service Area	Anch Roads / Drainage Service Area	Anch Police Service Area	Anch Parks & Rec Service Area	Eagle River / Chugiak Parks & Rec Service Area	Multiple SAs and LRSAs	Bid Safety Service Area	Public Fin Invest	Cnvtn Ctr Ops Reserve	Heritage Land Bank	Rev Bond-PAC	Self-Ins	Mgmt Info Systems	TOTAL	% of Total
Assembly	3,807	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,807	0.7%
Chief Fiscal Officer	458	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	458	0.1%
Development Services	5,212	-	-	-	-	-	-	-	-	-	6,266	-	-	-	-	-	-	11,479	2.2%
Economic & Community Deve	11,727	-	-	-	-	-	-	-	-	-	-	-	-	-	297	-	-	12,024	2.3%
Employee Relations	3,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,366	0.6%
Equal Rights Commission	756	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	756	0.1%
Finance	12,128	-	-	-	-	-	-	-	-	-	-	1,891	-	-	-	-	-	14,019	2.7%
Fire	27,900	1,006	837	-	67,916	-	-	-	-	-	-	-	-	-	-	-	-	97,660	18.8%
Health & Human Services	12,329	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,329	2.4%
Information Technology	1,231	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,666	31,897	6.1%
Internal Audit	734	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	734	0.1%
Library	8,762	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,762	1.7%
Maintenance & Operations	14,460	-	981	-	-	75,767	-	-	-	207	-	-	-	-	-	-	-	91,414	17.6%
Management & Budget	1,077	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,077	0.2%
Mayor	1,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,800	0.3%
Municipal Attorney	7,453	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,453	1.4%
Municipal Manager	3,098	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,046	-	13,144	2.5%
Parks & Recreation	-	-	237	-	-	-	-	17,915	4,103	-	-	-	-	-	-	-	-	22,255	4.3%
Planning	3,114	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,114	0.6%
Police	50	-	635	-	-	-	111,111	-	-	50	-	-	-	-	-	-	-	111,847	21.5%
Project Management & Engin	6,645	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,645	1.3%
Public Transportation	23,084	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,084	4.4%
Public Works Administration	1,749	-	-	7,286	-	-	-	-	-	2,992	-	-	-	-	-	-	-	12,027	2.3%
Purchasing	1,717	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,717	0.3%
Real Estate	7,222	-	-	-	-	-	-	-	-	-	-	-	-	609	-	-	-	7,832	1.5%
Traffic	5,713	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,713	1.1%
TANs Expense	592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	592	0.1%
Convention Center Reserve	-	-	-	-	-	-	-	-	-	-	-	-	13,478	-	-	-	-	13,478	2.6%
<b>Total General Government</b>	<b>166,185</b>	<b>1,006</b>	<b>2,690</b>	<b>7,286</b>	<b>67,916</b>	<b>75,767</b>	<b>111,111</b>	<b>17,915</b>	<b>4,103</b>	<b>3,250</b>	<b>6,266</b>	<b>1,891</b>	<b>13,478</b>	<b>609</b>	<b>297</b>	<b>10,046</b>	<b>30,666</b>	<b>520,481</b>	<b>100.0%</b>
Percent of Total	31.9%	0.2%	0.5%	1.4%	13.0%	14.6%	21.3%	3.4%	0.8%	0.6%	1.2%	0.4%	2.6%	0.1%	0.1%	1.9%	5.9%	100.0%	

Direct Cost includes debt service and depreciation / amortization.

## 2018 Approved Budget Revenues, Direct Costs, and other Funding Sources

(\$ 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	8,820	-	-	97	-	-	-
Federal Revenues	249	-	-	-	39	634	-
Fees & Charges for Services	18,533	-	7	25	375	6	1,070
Fines & Forfeitures	422	-	-	-	-	-	4,587
Investment Income	1,504	26	21	37	334	347	415
Licenses, Permits, Certifications	2,588	-	-	-	475	-	-
Other Revenues	1,188	-	9	2	55	70	557
Payments in Lieu of Taxes (PILT)	1,853	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	220	-
State Revenues	9,687	2	2	-	85	580	512
Taxes - Other - Outside Tax Limit Calculation	15,717	9	12	34	341	589	471
Taxes - Other/PILT - In Tax Limit Calculation	76,276	21	30	148	1,147	1,521	1,518
Taxes - Property	(5,402)	1,243	2,985	7,115	75,699	71,901	115,386
<b>Revenues Total</b>	<b>131,436</b>	<b>1,300</b>	<b>3,066</b>	<b>7,457</b>	<b>78,550</b>	<b>75,868</b>	<b>124,517</b>
<b>Department</b>							
Assembly	3,807	-	-	-	-	-	-
Chief Fiscal Officer	458	-	-	-	-	-	-
Development Services	5,212	-	-	-	-	-	-
Economic & Community Development	11,727	-	-	-	-	-	-
Employee Relations	3,366	-	-	-	-	-	-
Equal Rights Commission	756	-	-	-	-	-	-
Finance	12,128	-	-	-	-	-	-
Fire	27,900	1,006	837	-	67,916	-	-
Health & Human Services	12,329	-	-	-	-	-	-
Information Technology	1,231	-	-	-	-	-	-
Internal Audit	734	-	-	-	-	-	-
Library	8,762	-	-	-	-	-	-
Maintenance & Operations	14,460	-	981	-	-	75,767	-
Management & Budget	1,077	-	-	-	-	-	-
Mayor	1,800	-	-	-	-	-	-
Municipal Attorney	7,453	-	-	-	-	-	-
Municipal Manager	3,098	-	-	-	-	-	-
Parks & Recreation	-	-	237	-	-	-	-
Planning	3,114	-	-	-	-	-	-
Police	50	-	635	-	-	-	111,111
Project Management & Engineering	6,645	-	-	-	-	-	-
Public Transportation	23,084	-	-	-	-	-	-
Public Works Administration	1,749	-	-	7,286	-	-	-
Purchasing	1,717	-	-	-	-	-	-
Real Estate	7,222	-	-	-	-	-	-
Traffic	5,713	-	-	-	-	-	-
TANs Expense	592	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>166,185</b>	<b>1,006</b>	<b>2,690</b>	<b>7,286</b>	<b>67,916</b>	<b>75,767</b>	<b>111,111</b>
Charges by/to Departments	(33,997)	294	376	171	9,868	102	11,489
<b>Charges by/to Total</b>	<b>(33,997)</b>	<b>294</b>	<b>376</b>	<b>171</b>	<b>9,868</b>	<b>102</b>	<b>11,489</b>
Net Increase (Decrease / Use) in Fund Balance	(751)	-	(0)	-	765	0	1,917
Estimated Fund Balance-Beginning	4,772	1,999	1,273	(847)	14,794	11,053	10,587
Estimated Fund Balance-Ending	4,021	1,999	1,273	(847)	15,559	11,053	12,504
Y/Y Fund Balance % Change	-16%	0%	0%	0%	5%	0%	18%

The 2018 Estimated Beginning Fund Balance for funds 602 and 607 is based on **VERY PRELIMINARY AND SUBJECT TO CHANGE** trial balance at 02/21/18; all other Estimated Fund Balance is inclusive of Nonspendable, Restricted, Committed, Assigned, and Unassigned and is expected to change as closure of 2017 fiscal year prog

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

161000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000	Total Budget
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	
-	-	-	-	-	599	-	-	-	-	9,516
41	-	-	-	-	-	-	-	-	-	963
2,119	462	-	10	818	-	282	-	-	-	23,706
-	-	-	-	-	-	-	-	-	-	5,010
93	77	89	(43)	41	-	131	-	255	-	3,327
-	-	-	5,803	-	-	-	-	-	-	8,866
-	22	-	0	1,570	-	-	297	-	-	3,769
-	-	-	-	-	-	-	-	-	-	1,853
-	-	-	-	-	-	-	-	-	-	220
29	-	11	-	-	-	-	-	-	-	10,908
258	18	13	-	-	15,711	-	-	-	-	33,174
395	-	6	-	-	-	-	-	-	-	81,061
18,788	4,203	3,462	-	-	-	-	-	-	-	295,382
<b>21,724</b>	<b>4,781</b>	<b>3,582</b>	<b>5,770</b>	<b>2,429</b>	<b>16,310</b>	<b>413</b>	<b>297</b>	<b>255</b>	<b>-</b>	<b>477,755</b>
-	-	-	-	-	-	-	-	-	-	3,807
-	-	-	-	-	-	-	-	-	-	458
-	-	-	6,266	-	-	-	-	-	-	11,479
-	-	-	-	-	-	-	297	-	-	12,024
-	-	-	-	-	-	-	-	-	-	3,366
-	-	-	-	-	-	-	-	-	-	756
-	-	-	-	1,891	-	-	-	-	-	14,019
-	-	-	-	-	-	-	-	-	-	97,660
-	-	-	-	-	-	-	-	-	-	12,329
-	-	-	-	-	-	-	-	-	30,666	31,897
-	-	-	-	-	-	-	-	-	-	734
-	-	-	-	-	-	-	-	-	-	8,762
-	-	207	-	-	-	-	-	-	-	91,414
-	-	-	-	-	-	-	-	-	-	1,077
-	-	-	-	-	-	-	-	-	-	1,800
-	-	-	-	-	-	-	-	-	-	7,453
-	-	-	-	-	-	-	-	10,046	-	13,144
17,915	4,103	-	-	-	-	-	-	-	-	22,255
-	-	-	-	-	-	-	-	-	-	3,114
-	-	50	-	-	-	-	-	-	-	111,847
-	-	-	-	-	-	-	-	-	-	6,645
-	-	-	-	-	-	-	-	-	-	23,084
-	-	2,992	-	-	-	-	-	-	-	12,027
-	-	-	-	-	-	-	-	-	-	1,717
-	-	-	-	-	-	609	-	-	-	7,832
-	-	-	-	-	-	-	-	-	-	5,713
-	-	-	-	-	-	-	-	-	-	592
-	-	-	-	-	13,478	-	-	-	-	13,478
<b>17,915</b>	<b>4,103</b>	<b>3,250</b>	<b>6,266</b>	<b>1,891</b>	<b>13,478</b>	<b>609</b>	<b>297</b>	<b>10,046</b>	<b>30,666</b>	<b>520,481</b>
3,979	678	332	1,420	152	-	327	-	(8,706)	(27,044)	(40,559)
<b>3,979</b>	<b>678</b>	<b>332</b>	<b>1,420</b>	<b>152</b>	<b>-</b>	<b>327</b>	<b>-</b>	<b>(8,706)</b>	<b>(27,044)</b>	<b>(40,559)</b>
(170)	-	-	(1,916)	386	2,832	(523)	-	(1,084)	(3,622)	(2,167)
3,729	4,736	7,735	(4,686)	2,098	18,974	5,336	762	20,560	(6,208)	96,667
3,559	4,736	7,735	(6,602)	2,484	21,806	4,813	762	19,475	(9,830)	94,500
-5%	0%	0%	-41%	18%	15%	-10%	0%	-5%	-58%	-2%

r funds are based on 12/31/16 reported fund balance plus **VERY PRELIMINARY AND SUBJECT TO CHANGE** FY 2017 projections at 02/21/2018. resses.

**2016 Actuals, 2017 Revised Budget, and 2018 Approved Budget Funding Sources and Uses (\$ Thousands)**

Revenue Type	101000 Areawide Service Area			104000 Chugiak Fire Service Area			106000 Girdwood Valley Service Area		
	2016 Actuals	2017 Revised	2018 Approved	2016 Actuals	2017 Revised	2018 Approved	2016 Actuals	2017 Revised	2018 Approved
Contributions & Transfers from	6,182	8,700	8,820	-	-	-	-	-	-
Federal Revenues	235	296	249	-	-	-	-	-	-
Fees & Charges for Services	19,339	19,788	18,533	-	-	-	19	7	7
Fines & Forfeitures	353	422	422	-	-	-	-	-	-
Investment Income	267	1,401	1,504	30	20	26	31	20	21
Licenses, Permits, Certification	2,396	2,781	2,588	-	-	-	-	-	-
Other Revenues	2,362	544	1,188	258	-	-	-	9	9
Payments in Lieu of Taxes (PILT)	1,837	1,837	1,853	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	11,240	6,306	9,687	2	2	2	2	2	2
Taxes - Other - Outside Tax Limit	11,440	15,316	15,717	9	9	9	11	12	12
Taxes - Other/PILT - In Tax Limit	59,539	61,878	76,276	21	21	21	30	31	30
Taxes - Property	3,941	14,206	(5,402)	1,223	1,251	1,243	2,513	2,795	2,985
<b>Revenues Total</b>	<b>119,130</b>	<b>133,476</b>	<b>131,436</b>	<b>1,542</b>	<b>1,303</b>	<b>1,300</b>	<b>2,606</b>	<b>2,875</b>	<b>3,066</b>
<b>Department</b>									
Assembly	4,665	3,625	3,807	-	-	-	-	-	-
Chief Fiscal Officer	397	469	458	-	-	-	-	-	-
Community Development	8,491	-	-	-	-	-	-	-	-
Development Services	-	5,187	5,212	-	-	-	-	-	-
Economic & Community Development	-	11,527	11,727	-	-	-	-	-	-
Employee Relations	3,454	3,632	3,366	-	-	-	-	-	-
Equal Rights Commission	694	766	756	-	-	-	-	-	-
Finance	12,496	12,133	12,128	-	-	-	-	-	-
Fire	23,791	25,245	27,900	947	1,006	1,006	1,147	837	837
Health & Human Services	11,745	11,565	12,329	-	-	-	-	-	-
Information Technology	1,154	1,217	1,231	-	-	-	-	-	-
Internal Audit	569	720	734	-	-	-	-	-	-
Library	7,990	8,367	8,762	-	-	-	-	-	-
Maintenance & Operations	-	14,892	14,460	-	-	-	-	976	981
Management & Budget	1,138	1,090	1,077	-	-	-	-	-	-
Mayor	2,476	1,898	1,800	-	-	-	-	-	-
Municipal Attorney	7,490	7,372	7,453	-	-	-	-	-	-
Municipal Manager	13,468	3,531	3,098	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	247	237	237
Planning	-	3,344	3,114	-	-	-	-	-	-
Police	34	50	50	-	-	-	-	618	635
Project Management & Engineering	-	6,600	6,645	-	-	-	-	-	-
Public Transportation	23,182	22,588	23,084	-	-	-	-	-	-
Public Works	28,785	-	-	-	-	-	891	-	-
Public Works Administration	-	1,837	1,749	-	-	-	-	-	-
Purchasing	1,713	1,795	1,717	-	-	-	-	-	-
Real Estate	8,765	7,246	7,222	-	-	-	-	-	-
Traffic	-	5,509	5,713	-	-	-	-	-	-
TANs Expense	210	440	592	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>162,708</b>	<b>162,645</b>	<b>166,185</b>	<b>947</b>	<b>1,006</b>	<b>1,006</b>	<b>2,285</b>	<b>2,668</b>	<b>2,690</b>
Charges by/to Departments	(32,164)	(35,138)	(33,997)	265	297	294	322	357	376
<b>Charges by/to Total</b>	<b>(32,164)</b>	<b>(35,138)</b>	<b>(33,997)</b>	<b>265</b>	<b>297</b>	<b>294</b>	<b>322</b>	<b>357</b>	<b>376</b>



2018 Approved General Government Operating Budget

2016 Actuals, 2017 Revised Budget, and 2018 Approved Budget Funding Sources and Uses (\$ Thousands)

Revenue Type	119000 Chugiak, Birchwood, Eagle River Rural Road Service Area			131000 Anchorage Fire Service Area			141000 Anchorage Roads & Drainage Service Area		
	2016 Actuals	2017 Revised	2018 Approved	2016 Actuals	2017 Revised	2018 Approved	2016 Actuals	2017 Revised	2018 Approved
Contributions & Transfers from	107	97	97	2	-	-	6	-	-
Federal Revenues	-	-	-	17	67	39	228	1,061	634
Fees & Charges for Services	24	25	25	486	430	375	(2)	6	6
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	57	33	37	(6)	269	334	(162)	356	347
Licenses, Permits, Certification	-	-	-	626	475	475	-	-	-
Other Revenues	2	2	2	422	1,200	55	342	70	70
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	639	220	220
State Revenues	-	-	-	85	85	85	598	580	580
Taxes - Other - Outside Tax Limit	32	34	34	328	341	341	556	590	589
Taxes - Other/PILT - In Tax Limit	149	152	148	1,155	1,174	1,147	1,532	1,558	1,521
Taxes - Property	6,734	7,069	7,115	74,586	79,896	75,699	68,607	62,459	71,901
<b>Revenues Total</b>	<b>7,106</b>	<b>7,410</b>	<b>7,457</b>	<b>77,700</b>	<b>83,937</b>	<b>78,550</b>	<b>72,346</b>	<b>66,899</b>	<b>75,868</b>
<b>Department</b>									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Economic & Community Development	-	-	-	-	-	-	-	-	-
Employee Relations	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	69,806	71,375	67,916	-	-	-
Health & Human Services	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	-	72,099	75,767
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	7,175	-	-	-	-	-	70,933	-	-
Public Works Administration	-	7,270	7,286	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>7,175</b>	<b>7,270</b>	<b>7,286</b>	<b>69,806</b>	<b>71,375</b>	<b>67,916</b>	<b>70,933</b>	<b>72,099</b>	<b>75,767</b>
Charges by/to Departments	97	140	171	9,337	10,196	9,868	3	(139)	102
<b>Charges by/to Total</b>	<b>97</b>	<b>140</b>	<b>171</b>	<b>9,337</b>	<b>10,196</b>	<b>9,868</b>	<b>3</b>	<b>(139)</b>	<b>102</b>

**2016 Actuals, 2017 Revised Budget, and 2018 Approved 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		
	2016 Actuals	2017 Revised	2018 Approved	2016 Actuals	2017 Revised	2018 Approved	2016 Actuals	2017 Revised	2018 Approved
Contributions & Transfers from	0	-	-	1	-	-	-	-	-
Federal Revenues	-	-	-	18	71	41	-	-	-
Fees & Charges for Services	1,065	1,142	1,070	2,269	2,035	2,119	500	462	462
Fines & Forfeitures	4,348	5,942	4,587	-	-	-	1	-	-
Investment Income	179	418	415	(0)	86	93	205	66	77
Licenses, Permits, Certification	-	-	-	-	-	-	-	-	-
Other Revenues	227	550	557	29	-	-	12	22	22
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	202	512	512	29	29	29	-	-	-
Taxes - Other - Outside Tax Limit	453	471	471	242	259	258	17	18	18
Taxes - Other/PILT - In Tax Limit	1,529	1,554	1,518	398	404	395	-	-	-
Taxes - Property	99,373	112,526	115,386	17,054	16,189	18,788	3,896	4,053	4,203
<b>Revenues Total</b>	<b>107,376</b>	<b>123,116</b>	<b>124,517</b>	<b>20,039</b>	<b>19,075</b>	<b>21,724</b>	<b>4,631</b>	<b>4,620</b>	<b>4,781</b>
<b>Department</b>									
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	-	-	-	16,686	17,513	17,915	4,346	4,062	4,103
Planning	-	-	-	-	-	-	-	-	-
Police	101,577	110,554	111,111	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Public Works Administration	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>101,577</b>	<b>110,554</b>	<b>111,111</b>	<b>16,686</b>	<b>17,513</b>	<b>17,915</b>	<b>4,346</b>	<b>4,062</b>	<b>4,103</b>
Charges by/to Departments	10,727	11,535	11,489	2,808	3,513	3,979	276	557	678
<b>Charges by/to Total</b>	<b>10,727</b>	<b>11,535</b>	<b>11,489</b>	<b>2,808</b>	<b>3,513</b>	<b>3,979</b>	<b>276</b>	<b>557</b>	<b>678</b>

**2016 Actuals, 2017 Revised Budget, and 2018 Approved 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		
	2016 Actuals	2017 Revised	2018 Approved	2016 Actuals	2017 Revised	2018 Approved	2016 Actuals	2017 Revised	2018 Approved
Contributions & Transfers from	-	-	-	-	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	-	-	-	10	10	10	626	818	818
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	71	74	89	(52)	(22)	(43)	1,209	38	41
Licenses, Permits, Certification	-	-	-	5,489	5,421	5,803	-	-	-
Other Revenues	-	-	-	1	0	0	-	1,570	1,570
Payments in Lieu of Taxes (PIL)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	12	11	11	-	-	-	-	-	-
Taxes - Other - Outside Tax Lim	13	13	13	-	-	-	-	-	-
Taxes - Other/PILT - In Tax Lim	6	6	6	-	-	-	-	-	-
Taxes - Property	3,595	3,413	3,462	-	-	-	-	-	-
<b>Revenues Total</b>	<b>3,696</b>	<b>3,517</b>	<b>3,582</b>	<b>5,448</b>	<b>5,409</b>	<b>5,770</b>	<b>1,835</b>	<b>2,426</b>	<b>2,429</b>
<b>Department</b>									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	5,644	-	-	-	-	-
Development Services	-	-	-	-	5,943	6,266	-	-	-
Economic & Community Devel	-	-	-	-	-	-	-	-	-
Employee Relations	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	1,810	2,450	1,891
Fire	-	-	-	-	-	-	-	-	-
Health & Human Services	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	207	207	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	50	50	-	-	-	-	-	-
Project Management & Engine	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	2,858	-	-	-	-	-	-	-	-
Public Works Administration	-	2,992	2,992	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>2,858</b>	<b>3,250</b>	<b>3,250</b>	<b>5,644</b>	<b>5,943</b>	<b>6,266</b>	<b>1,810</b>	<b>2,450</b>	<b>1,891</b>
Charges by/to Departments	306	318	332	1,281	1,422	1,420	105	205	152
<b>Charges by/to Total</b>	<b>306</b>	<b>318</b>	<b>332</b>	<b>1,281</b>	<b>1,422</b>	<b>1,420</b>	<b>105</b>	<b>205</b>	<b>152</b>

2018 Approved General Government Operating Budget

2016 Actuals, 2017 Revised Budget, and 2018 Approved Budget Funding Sources and Uses (\$ Thousands)

Revenue Type	2020X0 Convention Center Operations Reserve			221000 Heritage Land Bank			301000 Revenue Bond Payment-Performing Arts Center		
	2016 Actuals	2017 Revised	2018 Approved	2016 Actuals	2017 Revised	2018 Approved	2016 Actuals	2017 Revised	2018 Approved
Contributions & Transfers from	604	604	599	95	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	-	-	-	881	282	282	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	241	1	-	193	181	131	11	-	-
Licenses, Permits, Certification	-	-	-	-	-	-	-	-	-
Other Revenues	294	-	-	49	-	-	379	297	297
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-	-
Taxes - Other - Outside Tax Limit	14,414	15,714	15,711	-	-	-	-	-	-
Taxes - Other/PILT - In Tax Limit	-	-	-	-	-	-	-	-	-
Taxes - Property	-	-	-	-	-	-	-	-	-
<b>Revenues Total</b>	<b>15,553</b>	<b>16,320</b>	<b>16,310</b>	<b>1,217</b>	<b>462</b>	<b>413</b>	<b>390</b>	<b>297</b>	<b>297</b>
<b>Department</b>									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Economic & Community Development	-	-	-	-	-	-	-	297	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	-	-	-	-	-	-	294	-	-
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Public Works Administration	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	1,660	667	609	-	-	-
Traffic	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	14,356	13,431	13,478	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>14,356</b>	<b>13,431</b>	<b>13,478</b>	<b>1,660</b>	<b>667</b>	<b>609</b>	<b>294</b>	<b>297</b>	<b>297</b>
Charges by/to Departments	-	-	-	471	308	327	-	-	-
<b>Charges by/to Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>471</b>	<b>308</b>	<b>327</b>	<b>-</b>	<b>-</b>	<b>-</b>

2018 Approved General Government Operating Budget

2016 Actuals, 2017 Revised Budget, and 2018 Approved Budget Funding Sources and Uses (\$ Thousands)

Revenue Type	602000 Self Insurance			607000 Management Information Systems			Total		
	2016 Actuals	2017 Revised	2018 Approved	2016 Actuals	2017 Revised	2018 Approved	2016 Actuals	2017 Revised	2018 Approved
Contributions & Transfers from	-	-	-	-	-	-	6,996	9,401	9,516
Federal Revenues	-	-	-	-	-	-	497	1,496	963
Fees & Charges for Services	506	-	-	0	5	-	25,722	25,009	23,706
Fines & Forfeitures	-	-	-	-	-	-	4,702	6,365	5,010
Investment Income	386	269	255	(369)	-	-	2,291	3,209	3,327
Licenses, Permits, Certification	-	-	-	-	-	-	8,512	8,677	8,866
Other Revenues	183	-	-	(12)	-	-	4,548	4,264	3,769
Payments in Lieu of Taxes (PLI)	-	-	-	-	-	-	1,837	1,837	1,853
Special Assessments	-	-	-	-	-	-	639	220	220
State Revenues	-	-	-	-	-	-	12,170	7,527	10,908
Taxes - Other - Outside Tax Lim	-	-	-	-	-	-	27,515	32,777	33,174
Taxes - Other/PILT - In Tax Lim	-	-	-	-	-	-	64,358	66,778	81,061
Taxes - Property	-	-	-	-	-	-	281,521	303,856	295,382
<b>Revenues Total</b>	<b>1,075</b>	<b>269</b>	<b>255</b>	<b>(381)</b>	<b>5</b>	<b>-</b>	<b>441,309</b>	<b>471,416</b>	<b>477,755</b>
<b>Department</b>									
Assembly	-	-	-	-	-	-	4,665	3,625	3,807
Chief Fiscal Officer	-	-	-	-	-	-	397	469	458
Community Development	-	-	-	-	-	-	14,136	-	-
Development Services	-	-	-	-	-	-	-	11,130	11,479
Economic & Community Devel	-	-	-	-	-	-	-	11,824	12,024
Employee Relations	-	-	-	-	-	-	3,454	3,632	3,366
Equal Rights Commission	-	-	-	-	-	-	694	766	756
Finance	-	-	-	-	-	-	14,307	14,584	14,019
Fire	-	-	-	-	-	-	95,691	98,464	97,660
Health & Human Services	-	-	-	-	-	-	11,745	11,565	12,329
Information Technology	-	-	-	15,441	23,726	30,666	16,595	24,943	31,897
Internal Audit	-	-	-	-	-	-	569	720	734
Library	-	-	-	-	-	-	7,990	8,367	8,762
Maintenance & Operations	-	-	-	-	-	-	-	88,173	91,414
Management & Budget	-	-	-	-	-	-	1,138	1,090	1,077
Mayor	-	-	-	-	-	-	2,476	1,898	1,800
Municipal Attorney	-	-	-	-	-	-	7,490	7,372	7,453
Municipal Manager	12,069	9,966	10,046	-	-	-	25,831	13,497	13,144
Parks & Recreation	-	-	-	-	-	-	21,279	21,812	22,255
Planning	-	-	-	-	-	-	-	3,344	3,114
Police	-	-	-	-	-	-	101,610	111,273	111,847
Project Management & Engine	-	-	-	-	-	-	-	6,600	6,645
Public Transportation	-	-	-	-	-	-	23,182	22,588	23,084
Public Works	-	-	-	-	-	-	110,643	-	-
Public Works Administration	-	-	-	-	-	-	-	12,100	12,027
Purchasing	-	-	-	-	-	-	1,713	1,795	1,717
Real Estate	-	-	-	-	-	-	10,425	7,913	7,832
Traffic	-	-	-	-	-	-	-	5,509	5,713
TANs Expense	-	-	-	-	-	-	210	440	592
Convention Center Reserve	-	-	-	-	-	-	14,356	13,431	13,478
<b>Direct Cost Total</b>	<b>12,069</b>	<b>9,966</b>	<b>10,046</b>	<b>15,441</b>	<b>23,726</b>	<b>30,666</b>	<b>490,595</b>	<b>508,924</b>	<b>520,481</b>
Charges by/to Departments	(9,084)	(9,258)	(8,706)	(15,397)	(21,740)	(27,044)	(30,647)	(37,427)	(40,559)
<b>Charges by/to Total</b>	<b>(9,084)</b>	<b>(9,258)</b>	<b>(8,706)</b>	<b>(15,397)</b>	<b>(21,740)</b>	<b>(27,044)</b>	<b>(30,647)</b>	<b>(37,427)</b>	<b>(40,559)</b>