

Mayor's Budget

The 2020 Proposed Budget prioritizes public safety and community well-being. As the State of Alaska shifts costs to local government, the Municipality of Anchorage (MOA) has stepped in to address and mitigate the impacts of the State's retreat from its historical funding commitments. The MOA continues to maintain a AAA bond rating, which has helped stabilize Anchorage's economy, even in the face of the State's economic and fiscal challenges and downgrade in its bond rating.

In 2020, residential property taxes, for general government, remain virtually unchanged. Budget highlights include the deposit of proceeds from the sale of ML&P into the municipal trust, as well as continued efficiency in local services: aside from public safety, over the past 4 years, departmental budgets have been reduced by approximately 4%, in addition to absorbing the costs of inflation.

The continued focus on public safety in 2020 includes: annual academies for Police and Fire; increasing the capacity of dispatch; and new officers for trail safety. Other increases in the 2020 Proposed Budget are primarily due to rising labor and medical costs and the need for MOA to cover costs traditionally handled by the State.

In short, the 2020 Proposed Budget addresses high-priority community needs and paves the way to a strong, sustainable fiscal future for the MOA.

2020 Continuation Budget

The MOA budget is based on a continuation budget; a continuation budget illustrates how much it would cost to provide current (2019) levels of services in the next budget (2020) year.

Starting with the 2019 Revised budget, spending changes are projected for personnel and other ongoing costs. Next, 2019 non-recurring (one-time) spending is removed from the budget. The 2020 continuation level spending plan result is about flat compared to the 2019 Revised budget.

The continuation spending increase of about \$5.9 million, resulted from:

- Personnel – \$6.6 million increase (not including reversal of One-Time Items from 2019)
 - Wage increases based on existing collective bargaining agreements (CBAs), ranging from 0% to 1.5%
 - Health benefit costs increasing
 - Opt-out reductions for medical and social security
- Debt Service – \$3.1 million decrease
 - General obligation (GO) bond debt service is expected to decrease according to debt schedules
 - Tax Anticipation Notices (TANs) debt service is anticipated to decrease. Although there is a reduction in anticipated debt service, there is also an equivalent reduction in anticipated revenues for these notes.
- Hotel/Motel Tax – \$1.1 million increase in line with required allocation and use of Room Tax revenues
- Reversal of One-Time Items from 2019 - \$1.7 million decrease of non-recurring personnel and non-labor activities in multiple departments

- Police & Fire Retirement - \$1.4 million increase for retiree insurance and contributions to the Certificates of Participation (COPs) Fund that was used to pay the Police & Fire Retirement Trust Fund
- Contracts, Other, and Fleet Adjustments - \$1.6 million increase, to include:
 - Assembly Vote-by-Mail facilities lease and annual financial audit contract increase
 - George M. Sullivan Arena net operating deficit
 - Depreciation for hardware / software
 - Leases and utilities
 - Towing contracts
 - Ammunition increases
 - Fleet maintenance and operations

Projected continuation funding source changes are next identified. Property taxes, the largest source of local funding, are established based on the projected taxing capacity for 2020, using preliminary numbers to calculate the Tax Cap. Non-property tax revenues are then projected based on recent economic trends. The resulting continuation level non-property tax revenue funding change is \$0.4 million higher than 2019.

Continuation funding source changes include:

- Property tax revenue increase to the cap
- Non-property tax revenues highlights include:
 - Dividend from Anchorage Water Utility
 - Removal of Build America Bonds (BABs) Subsidy
 - Reduction in revenues derived from Permanent Fund Dividend (PFD) garnishments
 - Reduction in investment income
 - Reduction in State Revenue Sharing / Community Assistance Program
 - Room Tax increase
 - MUSA/MESA increase
- Fund balance adjustments for 2019 activity were removed

2020 Proposed Budget

The 2020 Proposed General Government Operating Budget (GGOB) is a balanced budget at \$539,175,580.

The 2020 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 proposals include ongoing support for Homelessness programs, Public Safety, and other adjustments, to include:

- Annual academies for Police and Fire Departments
- New Dispatchers / non-sworn positions
- New Patrol Officers ~~for trail safety, etc.~~ (strikethrough indicates S version change)
- New Homeless and Behavioral Health Systems Coordinator (strikethrough indicates S version change)
- Homeless program support to include Mobile Intervention Team (MIT), matching housing and homelessness ongoing services support to ~~Stolt Building and Mid-Town Day Shelter private investment~~, homeless camp cleanup/abatement (underline and strikethrough indicates S version change)

- Assembly interpreter services
- Inclusion of i-team Special Administrative Assistants
- Exemption review project
- Inclusion of Women, Infants, Children (WIC) Program Manager

2020 Approved Budget

The 2020 Approved General Government Operating Budget (GGOB) is a balanced budget at \$540,246,879, an increase of \$1,071,299 from the 2020 Proposed budget. The increase from the Proposed budget is comprised of S Version changes that take into consideration Assembly member recommendations and Assembly amendments that were approved by majority Assembly vote on November 19, 2019, as follows:

S Version changes include language changes and department direct cost adjustments totaling \$521,192 funded with projected increases in the MOA Trust Fund Contribution, revenue recovery from the Property Appraisal – Exemption Review Project, and Room Tax revenue and department reductions, and include:

- Contractual increases related to Room Tax revenue increase
- Assembly increase for departmental labor and non-labor adjustments
- New Behavioral Health Analyst position with July 1 start
- Community grant to Coalition to End Homelessness for data/outcomes coordination
- New bus route to provide service to Old Seward Highway and 36th Avenue (Loussac Library)
- Reductions for ML&P Restricted Rate Reduction (RRR) and energy-efficiency study

Assembly amendments include department direct cost adjustments totaling \$550,107 funded with projected increase in the MOA Trust Fund Contribution and department reductions, and include:

- Land use study for selecting a site for the Chugiak Eagle River Cemetery
- Grant to assist students with high Adverse Childhood Experience (ACE) scores
- Operationalize homeless shelter capacity
- Reductions to Payroll Audit position, i-team position, Library cleaning, and travel budget in Information Technology and Public Transportation

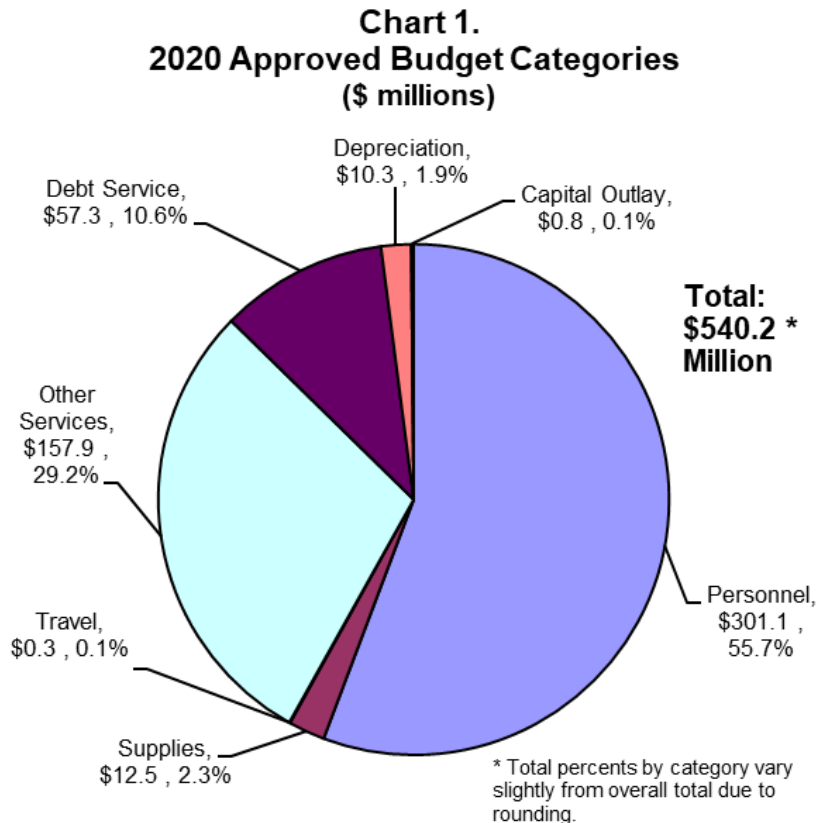
The 2020 Approved budget is \$13,403,583 higher than the 2019 Revised budget.

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

Personnel, or total compensation, is the largest spending category, including wages, wage adjustments (performance incentive program (PIP) pay, 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; included in this category is an increase of six months for 16 Bus Operators and 1 Dispatcher that were budgeted to start July 2019.

Other Services includes non-labor discretionary and non-discretionary spending, including contracts and utilities. Contributions, including one-time expenses and contributions to programs, such as Fleet capital program and Police & Fire Retirement programs are in this category. The Continuation realignment of the Fleet rates for maintenance, operations, and capital program is in this category and moved a portion of the contribution budget from the Police Department to the Maintenance & Operations Department to reflect proposed vehicle purchases in 2020. This category also includes management of municipal-owned facilities including convention and performing arts centers; sports and ice arenas; the Anchorage Golf Course; and the Anchorage Museum, all within the Office of Economic & Community Development. The majority of the costs for the Limited Road Service Areas (LRSA) are also included in this category in the Public Works Administration Department.

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 any related debt service increase results in the same amount of tax dollar increase. Other debt service included in this category is for Lease/Purchase Agreements that may be used for financing capital projects that are not bondable, such as software and many Information Technology projects.



The following Table 1 reflects the 2020 Approved direct cost budget by department, with debt service and depreciation presented separately:

Table 1. 2020 Approved Budget by Department with Debt Service and Depreciation Noted Separately Ranked by Percentage of Budget (\$ thousands)					
Police	\$ 121,039	22.4%	Library	\$ 9,244	1.7%
Fire	\$ 98,873	18.3%	Real Estate	\$ 8,184	1.5%
Debt Service	\$ 57,338	10.6%	Municipal Attorney	\$ 8,010	1.5%
Maintenance & Operations	\$ 43,625	8.1%	Traffic	\$ 5,967	1.1%
Public Transportation	\$ 25,214	4.7%	Human Resources	\$ 4,923	0.9%
Information Technology	\$ 22,423	4.2%	Assembly	\$ 4,546	0.8%
Parks & Recreation	\$ 20,326	3.8%	Planning	\$ 3,182	0.6%
Convention Center Reserve	\$ 14,899	2.8%	Purchasing	\$ 2,107	0.4%
Finance	\$ 12,967	2.4%	Mayor	\$ 2,069	0.4%
Health	\$ 12,896	2.4%	Project Management & Engineering	\$ 1,449	0.3%
Economic & Community Developmer	\$ 12,010	2.2%	Management & Budget	\$ 1,099	0.2%
Municipal Manager	\$ 11,949	2.2%	Equal Rights Commission	\$ 775	0.1%
Public Works Administration	\$ 11,912	2.2%	Internal Audit	\$ 768	0.1%
Development Services	\$ 11,695	2.2%	Chief Fiscal Officer	\$ 467	0.1%
Depreciation	\$ 10,288	1.9%	TOTAL	\$ 540,247	100.0%

Depreciation of \$10,288,409, for the Information Technology Department, 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 2020 Approved budget appropriation \$529,958,470.

2020 Approved Revenue and Funding Sources Highlights

Annually, the municipality is required to have a balanced budget. Since the Approved budget identifies \$540.2 million in spending / funding uses, it also provides \$540.2 million in revenues / funding sources.

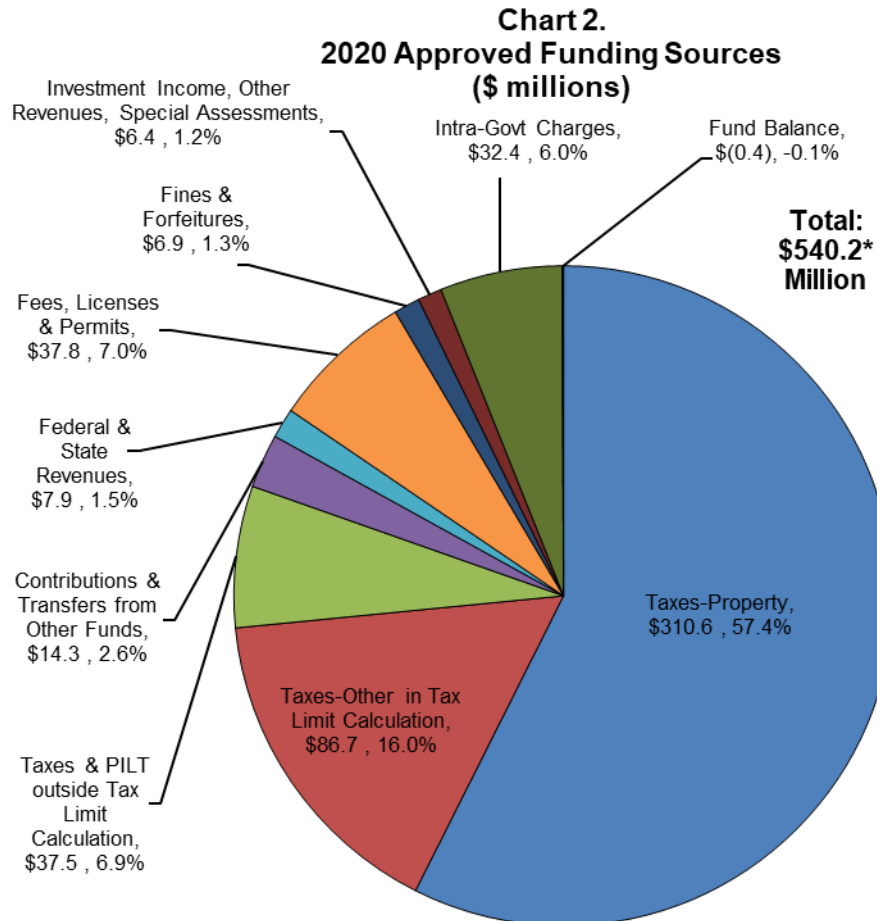
As exhibited in Chart 2, the funding sources are comprised of \$310.6 million of property tax revenue, and \$197.6 million of non-property tax revenue, \$32.4 million of intra-governmental charge (IGC) revenue and net \$0 of fund balance.

Taxes – Property - \$310.6 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 2020 preliminary tax cap calculation uses 2019 property taxes to be collected and budgeted non-property taxes as the 2020 base. One-time settlements and debt service from 2019 are taken out then the remaining amount is adjusted for 2020 population and inflation, and 2020 new construction for growth is added. Next, 2020 one-time settlements and debt service are added, with the result being the maximum amount of all taxes that can be collected.



* Total amounts and percents by category are slightly off from overall total due to rounding.

As shown in Table 2, the preliminary (the final limit is calculated in April) 2020 Tax Limit calculation indicates that a maximum of \$377.4 million in all taxes can be collected (not subject to the Tax Limit is another \$19.2 million limited by mill levies set by service

Table 2. Tax Limit Calculation (\$ millions)				
	2019	2020	Difference	
Maximum Amount ALL Taxes	\$ 370.1	\$ 377.4	\$	7.4
(Less) Non-property Taxes	\$ (86.1)	\$ (86.7)	\$	(0.7)
Maximum Amount PROPERTY Taxes	\$ 284.0	\$ 290.7	\$	6.7
Inclusion of Unused Capacity	\$ 3.8	\$ 0.7	\$	(3.1)
Amount "under the cap"	\$ -	\$ -	\$	-
Property taxes to be collected	\$ 287.8	\$ 291.4	\$	3.6

area boards). The calculation shows that the maximum amount of *property taxes* that can be collected is \$291.4 million, which is calculated by reducing the limit on all taxes that can be collected by the non-property taxes and then adding general government use of tax capacity within the Tax Cap. Note that the core of the tax cap's design is that when non-property taxes increase, property taxes to be collected decreases by the same amount – every dollar in non-property tax replaces a dollar in property tax. The following non-property taxes are included in the 2020 Approved budget and automatically reduce the same amount in property taxes:

- \$10.6 million – Automobile tax
- \$20.7 million – Tobacco Tax
- \$0.2 million – Aircraft Tax
- \$4.0 million – Marijuana Sales Tax
- \$7.5 million – Motor Vehicle Rental Tax
- \$13.7 million – Fuel Excise Tax
- \$0.9 million – Payment in Lieu of Taxes (State & Federal)
- \$29.2 million – MUSA/MESA

The 2020 Approved budget relies on \$291.4 million in property taxes, which is at the maximum allowed under the preliminary 2020 tax limit. It is a \$3.6 million (1.3%) increase from the amount of property taxes collected in 2019 for general government.

The total property taxes supporting the 2020 Approved budget, inclusive of service areas (\$19.2 million), is \$310.6 million. Table 3 illustrates the property tax impact per \$100,000 of property value, with 2020 based on the current assessed value and average mill rate. The average property tax bill is projected to increase 0.6% from 2019 due to the 2020 property taxes to be collected going up 1.3% and the preliminary assessed value also increasing 0.6% from the amounts for 2019. These amounts will be updated in the spring during the Revised budget process to include most recent millage and property values.

Table 3. Property Tax Impact			
	2019	2020	Change
Tax Per \$100,000 Assessed Value	\$888	\$894	\$6
<i>(Excludes Anchorage School District)</i>			

Non-Property Tax Revenue – \$197.6 million

In 2020 there is a \$10.6 million overall increase in the revenue categories that include:

- Taxes – Non-Property: Taxes – Other/PILT in Tax Limit Calculation; Taxes – Other/PILT outside Tax Limit Calculation; Payments in Lieu of Taxes (PILT)
- 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 – Non-Property – Increase of \$4.6 million

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

Property Tax Exemption Recoveries (outside Tax Limit Calculation) – The 2020 budget proposes funding three new positions to review property tax exemptions. This review is anticipated to bring in about \$1.4 million (an S Version increase of \$0.3 million from 2020 Proposed projection of \$1.1 million) of recoveries from non-qualified exemption applicants from tax years 2015-2019 and to provide increased equity for all taxpayers in the Municipality.

Room Tax (outside Tax Limit Calculation) – The 2020 budget is anticipated to be \$30.9 million (an S Version increase of \$0.2 million from 2020 Proposed projection of \$30.7 million), which is \$2.6 million higher than the 2019 budget and about \$1.0 million higher than the revenues anticipated to be received in 2019 and in line with a projected average annual growth rate of 4% over the last five years.

Tobacco Tax (within Tax Limit Calculation) – The 2020 budget is \$20.7 million, a \$0.5 million reduction from 2019 primarily due to anticipated continued decline in population, decline in the number of people who use tobacco products, and small increases in the cigarette tax mill rate due to low inflation.

Motor Vehicle Rental Tax (within Tax Limit Calculation) – The 2020 budget is \$7.5 million and reflects an increase of \$0.4 million more than the 2019 budget of \$7.1 million. This increase is aligned with a 5% growth trend.

MUSA/MESA (within Tax Limit Calculation) – A total of \$28.2 million is expected for MUSA/MESA, which is an increase of \$1.3 million from the 2019 budgeted amount of \$26.9 million, due to projected changes in the utilities' and enterprises' net book values and tax district mill rates. These revenues will be updated in the spring during the first quarter budget revisions to include most recent millage and plant values.

Contributions & Transfers from Other Funds – Increase of \$6.2 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 (dividends from municipal utility and enterprise departments).

Contribution from MOA Trust Fund – The MOA Trust Contribution (AMC 6.50.060) is set at 4.25% of the average asset balance of the projected overall pooled trust's portfolio value and the 2020 MOA Trust Fund dividend is anticipated to be \$6.6 million, which is \$0.1 million more than 2019. The deposit of the Municipal Light & Power sale proceeds of \$225 million mid-2020 is projected to increase the dividend by another \$2.9 million. The S Version

updated the estimate of the ML&P sale proceeds deposit to be \$234 million, resulting in an additional \$0.1 million dividend and an Assembly amendment increased the contribution to 5%, resulting in another \$0.6 million and bringing the total projected 2020 dividend to \$10.2 million.

Utility Revenue Distribution – Per AMC 26.10.065, a portion of a utility net income may be pledged to the general government. The 2020 budget includes \$3.3 million of Utility Revenue Distribution, an increase of \$2.4 million from 2019 budget of \$0.8 million. The \$3.3 million includes:

- \$1.6 million from Anchorage Water Utility (\$0 was budgeted in 2019)
- \$0.3 million from Solid Waste Services – Refuse Collection (\$0 was budgeted in 2019)
- \$0.8 million from Solid Waste Services – Disposal (\$0.2 million was budgeted in 2019)
- \$0.6 million from Port of Alaska (\$0.6 million was budgeted in 2019)

Federal Revenues; State Revenues – Decrease of \$0.6 million

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

Build America Bonds (BABs) Subsidy – The 2020 budget is \$0, a reduction of \$0.6 million. Due to the refunding of the 2010 Series A-2 (BABs) bonds, the Federal reimbursement for BABs no longer applies as of October 1, 2019.

State Revenues (General Assistance) – A total of \$4.6 million is expected from the State of Alaska (SOA) Community Assistance Program, which a reduction of \$1.5 million from the amount budgeted in 2019 but in line with the actual amount anticipated to be received in 2019.

Fees & Charges for Services; Licenses, Permits, Certifications – Increase of \$4.5 million

This category includes fees paid for services, such as land use permits and bus fares. Changes projected in 2020 include, but are not limited to:

Fees & Charges for Services

Ambulance Service Fees – An increase of \$3.3 million is projected from \$9.3 million in 2019 to \$12.6 million in 2020 to reflect the anticipated ambulance transports reimbursements related to the Supplemental Emergency Medical Transportation (SEMT) Medicaid reimbursement program based on an August 30, 2019 notification posting at <https://aws.state.ak.us/OnlinePublicNotices/Notices/View.aspx?id=195325>.

Reimbursed Cost-NonGrant Funded – The 2020 budget is reduced by \$0.5 million from \$2.7 million in 2019 to \$2.2 million in 2020 primarily related to the removal of the one-time recovery from Hotel/Motel Tax for the Harris Govern project and reduction of revenues related to the Criminal Defense Fees due to anticipated lower PFD than budgeted in 2019, thus lower PFD garnishments in 2020.

Licenses, Permits, Certifications – The \$1.9 million of changes in this category include about \$0.5 million in anticipated biennial fee payments for Plumber/Gas/Sheet Metal Certification and Local Business Licenses; about \$1.7 million of recently approved modified revenues related to the Building Safety Fund; offset with about \$0.3 million anticipated continuation decreases.

Fines & Forfeitures – Decrease of \$0.6 million

SOA Traffic Court Fines, SOA Trial Court Fines, – A net decrease of \$0.9 million is budgeted for these revenues based on anticipated lower PFD than budgeted in 2019 and thus lower PFD garnishments in 2020.

Library Fines – The 2020 budget is \$0, a reduction of \$0.1 million due to elimination of all fines on library cards. The elimination of these fines is expected to save on staff time and is considered an equity issue because fines are a deterrent for people in using the library because there are many families that cannot afford fines.

APD Counter Fines – Adjusted up \$0.5 million to \$1.9 million, assuming the level of traffic enforcement carried out in 2019 continues into 2020.

Investment Income; Other Revenues; Special Assessments – Decrease of \$1.7 million

GCP Cash Pool Short Term Investment Income – General Cash Pools (GCP) Short-Term Interest is projected to be \$1.1 million lower in 2020 based on projected cash pool balances and interest rates.

TANS Interest Earnings – Tax Anticipation Notes (TANs) are short term notes issued by the Municipality for the purpose of raising funds to pay ongoing operating expenses. They are issued in anticipation of receiving property taxes and other revenues scheduled to be collected during the year. Although there is a \$0.6 million reduction in anticipated revenue, there is also a \$0.6 million reduction in anticipated debt service for these notes.

Intra-Governmental Charges (IGCs) - \$32.4 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 Department 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 2020, IGCs are anticipated to generate \$32.4 million in funding source “revenue” which is \$1.1 million more than 2019 which is reflective of the changes in the 2020 budget and allocation methodologies. As part of the annual budget process, IGCs will be updated during 2020 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 2020 Approved budget includes an allowable tax increase recovery of \$1.9 million for a settlement that was paid in 2019 with fund balance.

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

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 Room Tax revenue to pay its debt service. A net of \$1.5 million of fund balance in these funds is projected to be used (decreased) based on the 2020 Approved budget and is comprised as follows:

- \$1.4 million use – Anchorage Building Safety Service Area Fund (163000)
- \$0.3 million creation – Public Finance and Investment Fund (164000)
- \$3.9 million creation – Convention Center Operating Reserve Fund (2020X0) to be used only for convention center costs
- \$0.4 million use – Heritage Land Bank Fund (221000)
- \$0.2 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 during the first quarter budget revisions.

- 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. The 2020 budget does include projected impacts of fee structure modifications that were approved by the Assembly.
- 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 2020 budget approval.
- Self-Insurance Fund (602000) is an internal service fund used to accumulate workers' compensation and general liability services and claims costs and allocate those costs based on an annualized reimbursement formula that establishes a rate for each Municipal department and agency. The 2020 Approved budget IGC revenue is based on 2019 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.
- Management Information Systems Fund (607000) is an internal service fund used to accumulate and allocate costs for Information Technology services to other Municipal departments and agencies on a cost-reimbursement basis. In addition to ongoing operating costs, this fund recovers, usually based on depreciation, the costs of Information Technology capital projects that were funded with Lease/Purchase Agreements. 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

		2019	2020	
		at Revised	at Approved	
Line				
	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>			
1	Real/Personal Property Taxes to be Collected	283,527,018	287,778,391	1
2	Auto Tax	11,097,356	10,606,323	2
3	Tobacco Tax	22,000,000	21,200,000	3
4	Aircraft Tax	202,000	194,000	4
5	Marijuana Sales Tax	3,057,876	4,000,000	5
6	Motor Vehicle Rental Tax	6,500,000	7,100,000	6
7	Fuel Excise Tax	11,600,000	13,900,000	7
8	Payment in Lieu of Taxes (State & Federal)	900,000	986,000	8
9	MUSA/MESA	26,698,096	28,110,234	9
10	Step 1 Total	365,582,346	373,874,948	10
11				11
12	<u>Step 2: Back out Prior Year's Exclusions Not Subject to Tax Limit</u>			12
13	Judgments/Legal Settlements (One-Time)	(4,717,407)	(2,739,051)	13
14	Debt Service (One-Time)	(56,988,171)	(56,473,813)	14
15	Step 2 Total	(61,705,578)	(59,212,864)	15
16				16
17	Tax Limit Base (before Adjustment for Population and CPI)	303,876,768	314,662,084	17
18				18
19	<u>Step 3: Adjust for Population, Inflation</u>			19
20	Population 5 Year Average	-0.40% (1,215,510)	-0.40% (1,258,650)	20
21	Change in Consumer Price Index 5 Year Average	1.20% 3,646,520	1.40% 4,405,270	21
22	Step 3 Total	0.80% 2,431,010	1.00% 3,146,620	22
23				23
24	The Base for Calculating Following Year's Tax Limit	306,307,778	317,808,704	24
25				25
26	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>			26
27	New Construction	3,647,965	3,491,441	27
28	Taxes Authorized by Voter-Approved Ballot - O&M	896,000	148,000	28
29	Judgments/Legal Settlements (One-Time)	2,739,051	1,904,050	29
30	Debt Service (One-Time)	56,473,813	54,087,843	30
31	Step 4 Total	63,756,829	59,631,334	31
32				32
33	Limit on ALL Taxes that can be collected	370,064,607	377,440,038	33
34				34
35	<u>Step 5: To determine limit on property taxes, back out other taxes</u>			35
36	Automobile Tax	(10,606,323)	(10,557,220)	36
37	Tobacco Tax	(21,200,000)	(20,700,000)	37
38	Aircraft Tax	(194,000)	(185,000)	38
39	Marijuana Sales Tax	(4,000,000)	(3,980,000)	39
40	Motor Vehicle Rental Tax	(7,100,000)	(7,500,000)	40
41	Fuel Excise Tax	(13,900,000)	(13,730,000)	41
42	Payment in Lieu of Taxes (State & Federal)	(986,000)	(936,000)	42
43	MUSA/MESA	(28,110,234)	(29,159,203)	43
44	Step 5 Total	(86,096,557)	(86,747,423)	44
45				45
46	Limit on PROPERTY Taxes that can be collected	283,968,050	290,692,615	46
47				47
48	Add General Government use of tax capacity within the Tax Cap	3,810,341	726,395	48
49				49
50	Limit on PROPERTY Taxes that can be collected within tax cap	287,778,391	291,419,010	50
51				51
52	<u>Step 6: Determine property taxes to be collected if different than Limit on Property Taxes that can be collected</u>			52
53	Property taxes to be collected based on spending decisions minus other available revenue.			53
54				54
55	Property taxes TO BE COLLECTED	287,778,391	291,419,010	55
56				56
57	Amount below limit on property taxes that can be collected ("under the cap")	-	-	57

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 total 2020 property taxes "outside the cap" is **\$19,180,197**, making the total of all property taxes to be collected for General Government **\$310,599,207**.

Position Summary by Department

Department	2018 Revised Budget					2019 Revised Budget					2020 Approved Budget					20 v 19 Chg	
	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	#	%
Assembly	25	1	-	-	26	25	1	-	-	26	25	1	-	-	26	-	0.0%
Chief Fiscal Officer	2	-	-	-	2	2	-	-	-	2	2	-	-	-	2	-	0.0%
Development Services	72	-	-	-	72	72	-	-	-	72	72	-	-	-	72	-	0.0%
Economic & Community Development	7	-	-	-	7	6	-	-	-	6	7	-	-	-	7	1	14.3%
Equal Rights Commission	6	-	-	-	6	6	-	-	-	6	6	-	-	-	6	-	0.0%
Finance	104	1	-	-	105	90	1	-	-	91	93	1	-	-	94	3	2.9%
Fire	394	-	-	-	394	394	-	-	-	394	394	-	-	-	394	-	0.0%
Health	47	1	2	-	50	47	2	1	-	50	49	3	1	-	53	3	6.0%
Human Resources	27	-	-	-	27	41	-	-	-	41	43	-	-	-	43	2	7.4%
Information Technology	68	-	-	-	68	75	-	-	-	75	76	-	-	-	76	1	1.5%
Internal Audit	5	1	-	-	6	5	1	-	-	6	5	1	-	-	6	-	0.0%
Library	60	25	-	-	85	61	28	-	-	89	62	28	-	-	90	1	1.2%
Maintenance & Operations	150	-	7	-	157	148	-	7	-	155	148	-	7	-	155	-	0.0%
Management & Budget	5	-	-	-	5	5	-	-	-	5	5	-	-	-	5	-	0.0%
Mayor	8	-	-	-	8	10	-	-	-	10	9	-	-	-	9	(1)	-12.5%
Municipal Attorney	48	-	-	-	48	48	-	-	-	48	48	-	-	-	48	-	0.0%
Municipal Manager	17	4	-	-	21	16	3	-	-	19	16	3	-	-	19	-	0.0%
Parks & Recreation	69	25	210	31	335	77	23	205	25	330	78	23	225	25	351	21	6.3%
Planning	21	-	-	-	21	22	-	-	-	22	22	-	-	-	22	-	0.0%
Police	599	-	-	-	599	602	-	-	-	602	611	-	-	-	611	9	1.5%
Project Management & Engineering	8	-	1	-	9	8	-	1	-	9	8	-	1	-	9	-	0.0%
Public Transportation	148	-	-	-	148	165	-	-	-	165	165	-	-	-	165	-	0.0%
Public Works Administration	17	-	-	-	17	17	-	-	-	17	17	-	-	-	17	-	0.0%
Purchasing	13	-	-	-	13	15	-	-	-	15	15	-	-	-	15	-	0.0%
Real Estate	5	1	-	-	6	5	1	-	-	6	5	1	-	-	6	-	0.0%
Traffic	27	-	3	1	31	27	-	3	1	31	28	-	3	1	32	1	3.2%
Position Total	1,952	59	223	32	2,266	1,989	60	217	26	2,292	2,009	61	237	26	2,333	41	1.8%

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

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

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

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

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

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

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

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

2020 Proposed Budget Changes from 2020 Continuation:

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

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

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

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

Library - reinstatement of one (1) Library Assistant position

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

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

2020 S Version Changes:

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

2020 Assembly Amendments:

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

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

2019 Revised to 2020 Approved Direct Cost Budget Reconciliation by Department (Direct Cost in \$ Thousands)

		Continuation Level Adjustments									Proposed Adjustments						2020	\$		2020 Approved		
Department	2019 Revised	Person-nel	Debt Service	Hotel Motel Tax	Reverse One-Time ¹	P&F Ret ²	Con-tracts, Other ³	Fleet Align ⁴	Subtotal	2020 Continuation	Bond O&M	Public Safety ⁵	Home-less-ness ⁶	Ops Contin-uity ⁷	Service Area	Subtotal	Proposed Budget	Version Changes ⁸	Assembly Amends ⁹	Budget	Less Depr.	Approp.
Assembly	4,222.463	98.797	-	-	(45.000)	-	25.769	-	79.566	4,302.029	-	-	-	15.000	-	15.000	4,317.029	229.172	-	4,546.201	-	4,546.201
Chief Fiscal Officer	462.203	5.188	-	-	-	-	-	-	5.188	467.391	-	-	-	-	-	-	467.391	-	-	467.391	-	467.391
Development Services	11,536.796	265.850	-	-	(170.000)	-	-	62.594	158.444	11,695.240	-	-	-	-	-	-	11,695.240	-	-	11,695.240	-	11,695.240
Economic & Community Development	12,342.678	26.713	(14.490)	246.955	-	-	239.976	-	499.154	12,841.832	-	-	-	246.021	-	246.021	13,087.853	22.500	(75.216)	13,035.137	-	13,035.137
Equal Rights Commission	747.736	27.740	-	-	-	-	-	-	27.740	775.476	-	-	-	-	-	-	775.476	-	-	775.476	-	775.476
Finance	12,306.235	141.046	-	-	-	-	-	13.685	154.731	12,460.966	-	-	-	809.372	-	809.372	13,270.338	-	-	13,270.338	-	13,270.338
Fire	101,158.902	1,036.593	(267.181)	-	(296.433)	742.199	-	-	1,215.178	102,374.080	-	1,200.000	-	-	-	1,200.000	103,574.080	-	-	103,574.080	-	103,574.080
Health	12,432.150	11.260	(32.242)	-	(685.000)	-	48.441	14.954	(642.587)	11,789.563	-	-	852.520	109.890	-	962.410	12,751.973	(452.480)	735.000	13,034.493	-	13,034.493
Human Resources	4,856.520	(43.663)	-	-	-	-	-	-	(43.663)	4,812.857	-	-	-	165.336	-	165.336	4,978.193	-	(55.112)	4,923.081	-	4,923.081
Information Technology	33,032.380	232.811	-	-	548.086	-	352.848	6.418	1,140.163	34,172.543	-	-	-	-	-	-	34,173.978	-	(58.565)	34,113.978	(10,288.409)	23,825.569
Internal Audit	775.646	(4.712)	-	-	-	-	-	(2.853)	(7.565)	768.081	-	-	-	-	-	-	768.081	-	-	768.081	-	768.081
Library	9,031.936	159.680	-	-	(35.000)	-	-	1.163	125.843	9,157.779	-	-	-	108.471	-	108.471	9,266.250	-	(10.000)	9,256.250	-	9,256.250
Maintenance & Operations	88,021.192	237.789	(2,264.149)	2.077	-	-	300.000	930.501	(793.782)	87,227.410	108.000	-	-	434.000	-	542.000	87,769.410	(122.000)	-	87,647.410	-	87,647.410
Management & Budget	1,076.969	22.191	-	-	(30.000)	-	-	-	(7.809)	1,069.160	-	-	-	30.000	-	30.000	1,099.160	-	-	1,099.160	-	1,099.160
Mayor	1,846.673	221.397	-	-	-	-	-	1.055	222.452	2,069.125	-	-	-	-	-	-	2,069.125	-	-	2,069.125	-	2,069.125
Municipal Attorney	7,655.889	352.685	-	-	-	-	-	1.055	353.740	8,009.629	-	-	-	-	-	-	8,009.629	-	-	8,009.629	-	8,009.629
Municipal Manager	12,926.393	(13.869)	(133.458)	-	(20.000)	-	-	4.999	(162.328)	12,764.065	-	-	-	-	-	-	12,764.065	-	-	12,764.065	-	12,764.065
Parks & Recreation	22,840.544	245.351	(31.447)	1.384	(389.371)	-	-	229.840	55.757	22,896.301	40.000	348.844	80.019	-	-	468.863	23,365.164	-	-	23,365.164	-	23,365.164
Planning	2,971.876	208.271	-	-	-	-	-	2.110	210.381	3,182.257	-	-	-	-	-	-	3,182.257	-	-	3,182.257	-	3,182.257
Police	118,681.270	1,785.656	(134.079)	-	(550.868)	642.550	390.000	(1,206.005)	927.254	119,608.524	-	1,493.822	-	-	36.000	1,529.822	121,138.346	550.000	-	121,688.346	-	121,688.346
Project Management & Engineering	1,406.928	36.122	-	-	-	-	-	5.718	41.840	1,448.768	-	-	-	-	-	-	1,448.768	-	-	1,448.768	-	1,448.768
Public Transportation	23,948.458	1,348.951	(19.418)	-	-	-	40.000	-	1,369.533	25,317.991	-	-	-	185.000	-	185.000	25,502.991	250.000	(1.000)	25,751.991	-	25,751.991
Public Works Administration	11,793.415	53.005	-	-	-	-	-	8.052	61.057	11,854.472	-	-	-	57.830	-	57.830	11,912.302	-	-	11,912.302	-	11,912.302
Purchasing	2,119.928	13.616	-	-	(40.000)	-	-	-	(26.384)	2,093.544	-	-	-	13.016	-	13.016	2,106.560	-	-	2,106.560	-	2,106.560
Real Estate	7,989.462	21.825	-	-	-	-	81.662	-	103.487	8,092.949	-	-	-	76.475	-	76.475	8,169.424	-	15.000	8,184.424	-	8,184.424
Traffic	5,806.152	102.644	-	-	-	-	-	58.400	161.044	5,967.196	-	-	-	-	-	-	5,967.196	-	-	5,967.196	-	5,967.196
TANs Expense	848.001	-	(156.000)	-	-	-	-	-	(156.000)	692.001	-	-	-	-	-	-	692.001	-	-	692.001	-	692.001
Convention Center Reserve	14,004.502	-	-	850.233	-	-	-	-	850.233	14,854.735	-	-	-	-	-	-	14,854.735	44.000	-	14,898.735	-	14,898.735
Direct Cost Total	526,843.297	6,592.937	(3,052.464)	1,100.649	(1,713.586)	1,384.749	1,478.696	131.686	5,922.667	532,765.964	148.000	2,693.822	1,201.364	2,330.430	36.000	6,409.616	539,175.580	521.192	550.107	540,246.879	(10,288.409)	529,958.470

Notes (additional details provided in department reconciliations):

¹ Continuation Removal of Prior Year ONE-TIME Items: includes labor and non-labor adjustments in multiple departments.

² Continuation Police & Fire Retirement: includes adjustment to contributions to Certificates of Participation (COPS) fund and Police and Fire retiree insurance.

³ Continuation Contract and Other Ongoing Adjustments: Assembly - \$12,263 for Vote-by-Mail facilities lease, \$13,506 for annual financial audit increase; Economic & Community Development - \$239,976 for George M. Sullivan Sports Arena net operating deficit; Health - \$42,316 for Animal Care & Control contract escalator, \$6,125 for Environmental Health Services database; Information Technology - \$352,848 for depreciation; Maintenance & Operations - \$300,000 for general government facilities' utility costs increases; Police - \$160,000 for DUI/evidence tow contract, \$120,000 for ammunition cost increase, \$110,000 for junk/abandoned vehicle towing contract; Public Transportation - \$40,000 for software maintenance; Real Estate - \$81,662 for multiple lease adjustments.

⁴ Continuation Fleet Rental Rates Alignment: adjusts fleet rental rates for continuation costs to Fleet Fund (601000), Maintenance & Operations Department, allocated across multiple departments based on vehicle usage.

⁵ Proposed Public Safety Ongoing Changes: Fire - \$1,200,000 for annual attrition academy; Police - \$350,868 for annual attrition academy, \$606,042 for addition of 6 new dispatchers / non-sworn, \$536,912 for addition of 4 new Patrol Officers.

⁶ Proposed Homelessness Ongoing Changes: Health - \$52,520 for Homeless and Behavioral Health Systems Coordinator, \$550,000 for Mobile Intervention Team, \$250,000 for homeless matching support; Parks & Recreation - \$348,844 for homeless camp cleanup/abatement.

⁷ Proposed Operations Continuity Changes: Assembly - \$15,000 for interpreter services; Economic & Community Development - \$145,043 for funding of 2 i-team positions, \$100,978 for AWWU GIS licensing; Finance - \$534,932 for CAMA debt service and maintenance, \$274,440 for 3 new Exemption Review positions; Health - \$109,890 for WIC Program Manager; Human Resources - \$165,336 for 3 Payroll Auditor positions; Library - \$87,991 for 1 Library Assistant position reinstatement, \$10,480 for labor adjustments, \$10,000 for facility cleaning at all locations; Maintenance & Operations - \$92,000 for Energy-Efficiency Feasibility Studies, \$12,000 for small cell equipment installations on street lighting system, \$200,000 for increase funding for MOA general government fleet repair and maintenance supplies, \$130,000 for road survey; Management & Budget - \$30,000 for AWWU rate case work; Parks & Recreation - \$80,019 for Ben Boeke and Dempsey Anderson Ice Arenas net operating deficits; Public Transportation - \$185,000 for operations and grant match in lieu of Alaska Mental Health Trust grant; Public Works Administration - \$50,000 for 1% for Art maintenance, \$7,830 for special assessment interfund loan repayment; Purchasing - \$13,016 for labor adjustments; Real Estate - \$63,147 for Real Estate Director funding not funded by grant, \$13,326 for labor adjustments.

⁸ S Version Changes: Assembly - \$229,172 for departmental labor and non-labor adjustments; Economic & Community Development - \$22,500 for contractual costs related to Room Tax projection increase; Health - \$52,520 for Behavioral Health Analyst with July 1 start, \$45,000 for Community Grant to Coalition to End Homelessness for data/outcomes coordination, (\$550,000) for Contribution to Housing and Homelessness ongoing services to include support to Mobile Intervention Team (MIT) transferring to Police; Police - \$550,000 for Housing and Homelessness ongoing services to include support to Mobile Intervention Team (MIT) transferred from Health; Maintenance & Operations - (\$60,000) for ML&P Restricted Rate Reduction (RRR) and (\$62,000) for Energy-efficiency feasibility studies, analysis for financing mechanisms, and an optimization pilot project pursuant to recommendations included in the MOA Climate Action Plan reduced from \$92K to \$30K; Public Transportation - \$250,000 for New bus route to provide service to Old Seward Highway and 36th Avenue (Loussac Library) for 3 years, matched with anticipated AMATS grant funding to start no earlier than August 2020; and Convention Center Reserve - \$44,000 for contractual costs related to Room Tax projection increase. All funded with \$117,692 MOA Trust Fund Contribution for partial year of deposit of ML&P sale proceeds (assumes deposit from \$225M to \$234M mid-2020), \$270,000 Property Appraisal - Exemption Review Project revenue recovery from \$1.13M to \$1.4M due to updated projection, and Room Tax projection increase.

⁹ Assembly Amendments: Amendment #10: Real Estate - \$15,000 for a land use study or selecting a site for the Chugiak Eagle River (CER) Cemetery funded with (\$15,000) from the Information Technology travel budget; Amendment #21A: Health - \$250,000 for providing a competitive grant, which identifies students who have high Adverse Childhood Experience (ACE) scores to assist them to be successful in school funded with increase in the MOA Trust Fund payout from 4.25% to 5% following the ML&P sale; and Amendment #15D: Health - \$735,000 - Operationalizes shelter capacity (150 individuals) currently funded during winter months using overflow emergency shelter contracts funded with Health - (\$250,000) reduction of existing day shelter funding, Human Resources - (\$55,112) removal of one proposed payroll audit position, Economic & Community Development - (\$75,216) removal of one proposed i-team position, Library - (\$10,000) removal of proposed additional Library cleaning, Information Technology - (\$43,565) removal of travel, Public Transportation - (\$1,000) removal of travel, with the balance funded with increase in the MOA Trust Fund payout from 4.25% to 5% following the ML&P sale.

2020 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		
									Eagle River / Chugiak Parks & Rec										
		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	Multiple SAs and LRsAs	Bld Safety Service Area	Public Fin Invest	Cnvntn Ctr Ops Reserve	Heritage Land Bank	Rev Bond- PAC	Self-Ins	Mgmnt Info Systems	TOTAL	% of Total
Department	Areawide																		
Assembly	4,546	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,546	0.8%
Chief Fiscal Officer	467	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	467	0.1%
Development Services	5,236	-	-	-	-	-	-	-	-	-	6,459	-	-	-	-	-	-	11,695	2.2%
Economic & Community Development	12,735	-	-	-	-	-	-	-	-	-	-	-	-	-	300	-	-	13,035	2.4%
Equal Rights Commission	775	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	775	0.1%
Finance	11,386	-	-	-	-	-	-	-	-	-	-	1,884	-	-	-	-	-	13,270	2.5%
Fire	30,463	1,030	897	-	71,184	-	-	-	-	-	-	-	-	-	-	-	-	103,574	19.2%
Health	13,034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,034	2.4%
Human Resources	4,923	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,923	0.9%
Information Technology	1,203	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,911	34,114	6.3%
Internal Audit	768	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	768	0.1%
Library	9,256	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,256	1.7%
Maintenance & Operations	13,991	-	1,015	-	-	72,361	-	-	-	280	-	-	-	-	-	-	-	87,647	16.2%
Management & Budget	1,099	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,099	0.2%
Mayor	2,069	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,069	0.4%
Municipal Attorney	8,010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,010	1.5%
Municipal Manager	2,623	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,141	-	12,764	2.4%
Parks & Recreation	-	-	316	-	-	-	-	19,076	3,974	-	-	-	-	-	-	-	-	23,365	4.3%
Planning	3,182	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,182	0.6%
Police	50	-	686	-	-	-	120,952	-	-	-	-	-	-	-	-	-	-	121,688	22.5%
Project Management & Engineering	1,449	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,449	0.3%
Public Transportation	25,752	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,752	4.8%
Public Works Administration	1,818	-	-	7,164	-	-	-	-	-	2,930	-	-	-	-	-	-	-	11,912	2.2%
Purchasing	2,107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,107	0.4%
Real Estate	7,487	-	-	-	-	-	-	-	-	-	-	-	-	697	-	-	-	8,184	1.5%
Traffic	5,967	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,967	1.1%
TANs Expense	692	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	692	0.1%
Convention Center Reserve	-	-	-	-	-	-	-	-	-	-	-	-	14,899	-	-	-	-	14,899	2.8%
Total General Government	171,091	1,030	2,913	7,164	71,184	72,361	120,952	19,076	3,974	3,210	6,459	1,884	14,899	697	300	10,141	32,911	540,247	100.0%
Percent of Total	31.7%	0.2%	0.5%	1.3%	13.2%	13.4%	22.4%	3.5%	0.7%	0.6%	1.2%	0.3%	2.8%	0.1%	0.1%	1.9%	6.1%	100.0%	

Direct Cost includes debt service and depreciation / amortization.

2020 Approved Budget Revenues, Direct Costs, and other Funding Sources

	Fund #	101000	104000	106000	119000	131000	141000	151000
Revenue Type		Araswide	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		13,506	-	-	97	-	-	-
Federal Revenues		186	-	-	-	-	66	-
Fees & Charges for Services		22,200	-	7	25	418	8	1,112
Fines & Forfeitures		494	-	-	-	-	-	6,412
Investment Income		1,283	35	21	1	219	248	341
Licenses, Permits, Certifications		2,722	-	-	-	646	12	-
Other Revenues		1,002	-	6	2	40	68	635
Payments in Lieu of Taxes (PILT)		2,100	-	-	-	-	-	-
Special Assessments		8	-	-	-	-	220	-
State Revenues		6,479	1	2	-	81	574	507
Taxes - Other - Outside Tax Limit Calculation		15,288	27	39	172	367	649	537
Taxes - Other/PILT - In Tax Limit Calculation		82,430	-	-	-	1,081	1,434	1,431
Taxes - Property		(795)	1,298	3,233	6,986	78,847	71,710	120,514
Revenues Total		146,904	1,362	3,308	7,282	81,697	74,989	131,488
Department								
Assembly		4,546	-	-	-	-	-	-
Chief Fiscal Officer		467	-	-	-	-	-	-
Development Services		5,236	-	-	-	-	-	-
Economic & Community Development		12,735	-	-	-	-	-	-
Equal Rights Commission		775	-	-	-	-	-	-
Finance		11,386	-	-	-	-	-	-
Fire		30,463	1,030	897	-	71,184	-	-
Health		13,034	-	-	-	-	-	-
Human Resources		4,923	-	-	-	-	-	-
Information Technology		1,203	-	-	-	-	-	-
Internal Audit		768	-	-	-	-	-	-
Library		9,256	-	-	-	-	-	-
Maintenance & Operations		13,991	-	1,015	-	-	72,361	-
Management & Budget		1,099	-	-	-	-	-	-
Mayor		2,069	-	-	-	-	-	-
Municipal Attorney		8,010	-	-	-	-	-	-
Municipal Manager		2,623	-	-	-	-	-	-
Parks & Recreation		-	-	316	-	-	-	-
Planning		3,182	-	-	-	-	-	-
Police		50	-	686	-	-	-	120,952
Project Management & Engineering		1,449	-	-	-	-	-	-
Public Transportation		25,752	-	-	-	-	-	-
Public Works Administration		1,818	-	-	7,164	-	-	-
Purchasing		2,107	-	-	-	-	-	-
Real Estate		7,487	-	-	-	-	-	-
Traffic		5,967	-	-	-	-	-	-
TANs Expense		692	-	-	-	-	-	-
Convention Center Reserve		-	-	-	-	-	-	-
Direct Cost Total		171,091	1,030	2,913	7,164	71,184	72,361	120,952
Charges by/to Departments		(24,187)	331	395	118	10,513	2,627	8,657
Charges by/to Total		(24,187)	331	395	118	10,513	2,627	8,657
Net Increase (Decrease / Use) in Fund Balance		0	-	-	-	-	-	1,879
Estimated Fund Balance-Beginning *		200,307	2,054	1,120	(31)	5,005	11,038	13,300
Estimated Fund Balance-Ending *		200,307	2,054	1,120	(31)	5,005	11,038	15,185
Estimated Fund Balance-Y/Y % Change *		0%	0%	0%	0%	0%	0%	14%

* The Estimated Fund Balance numbers are based on 12/31/18 reported fund balances and net positions plus VERY PRELIMINARY AND SUBJECT TO CHANGE FY closure of 2019 fiscal year progresses. These numbers do not indicate required reserve amounts - the required reserve amounts will be calculated based on more con

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

	161000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000	
Revenue Type	Anchorage Parks & Recreation Service Area	Eagle River / Chugiak Parks & Rec Service Area	Multiple SAs and LRSA	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
Contributions & Transfers from Other Funds	-	-	-	-	-	694	-	-	-	-	14,297
Federal Revenues	-	-	-	-	-	-	-	-	-	-	252
Fees & Charges for Services	2,119	462	-	9	873	-	422	-	-	-	27,655
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	6,906
Investment Income	95	87	82	(109)	38	157	92	14	324	(363)	2,565
Licenses, Permits, Certifications	-	-	-	6,766	-	-	-	-	-	-	10,146
Other Revenues	10	22	-	0	1,515	-	-	286	-	-	3,584
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-	-	2,100
Special Assessments	-	-	-	-	-	-	-	-	-	-	228
State Revenues	28	-	11	-	-	-	-	-	-	-	7,683
Taxes - Other - Outside Tax Limit Calculation	293	17	18	0	-	18,026	-	-	-	-	35,433
Taxes - Other/PILT - In Tax Limit Calculation	372	-	-	-	-	-	-	-	-	-	86,747
Taxes - Property	21,144	4,216	3,449	-	-	-	-	-	-	-	310,599
Revenues Total	24,061	4,803	3,560	6,666	2,426	18,877	514	300	324	(363)	508,197
Department											
Assembly	-	-	-	-	-	-	-	-	-	-	4,546
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-	-	467
Development Services	-	-	-	6,459	-	-	-	-	-	-	11,695
Economic & Community Development	-	-	-	-	-	-	-	300	-	-	13,035
Equal Rights Commission	-	-	-	-	-	-	-	-	-	-	775
Finance	-	-	-	-	1,884	-	-	-	-	-	13,270
Fire	-	-	-	-	-	-	-	-	-	-	103,574
Health	-	-	-	-	-	-	-	-	-	-	13,034
Human Resources	-	-	-	-	-	-	-	-	-	-	4,923
Information Technology	-	-	-	-	-	-	-	-	-	32,911	34,114
Internal Audit	-	-	-	-	-	-	-	-	-	-	768
Library	-	-	-	-	-	-	-	-	-	-	9,256
Maintenance & Operations	-	-	280	-	-	-	-	-	-	-	87,647
Management & Budget	-	-	-	-	-	-	-	-	-	-	1,099
Mayor	-	-	-	-	-	-	-	-	-	-	2,069
Municipal Attorney	-	-	-	-	-	-	-	-	-	-	8,010
Municipal Manager	-	-	-	-	-	-	-	-	10,141	-	12,764
Parks & Recreation	19,076	3,974	-	-	-	-	-	-	-	-	23,365
Planning	-	-	-	-	-	-	-	-	-	-	3,182
Police	-	-	-	-	-	-	-	-	-	-	121,688
Project Management & Engineering	-	-	-	-	-	-	-	-	-	-	1,449
Public Transportation	-	-	-	-	-	-	-	-	-	-	25,752
Public Works Administration	-	-	2,930	-	-	-	-	-	-	-	11,912
Purchasing	-	-	-	-	-	-	-	-	-	-	2,107
Real Estate	-	-	-	-	-	-	697	-	-	-	8,184
Traffic	-	-	-	-	-	-	-	-	-	-	5,967
TANs Expense	-	-	-	-	-	-	-	-	-	-	692
Convention Center Reserve	-	-	-	-	-	14,899	-	-	-	-	14,899
Direct Cost Total	19,076	3,974	3,210	6,459	1,884	14,899	697	300	10,141	32,911	540,247
Charges by/to Departments	4,985	829	379	1,563	267	-	338	-	(9,595)	(29,652)	(32,431)
Charges by/to Total	4,985	829	379	1,563	267	-	338	-	(9,595)	(29,652)	(32,431)
Net Increase (Decrease / Use) in Fund Balance	-	-	(29)	(1,355)	275	3,979	(521)	-	(223)	(3,622)	381
Estimated Fund Balance-Beginning *	4,720	0,023	0,000	(9,414)	1,751	25,008	0,433	005	12,820	3,820	300,754
Estimated Fund Balance-Ending *	4,720	0,023	0,037	(10,700)	2,026	29,580	5,012	005	12,597	204	301,136
Estimated Fund Balance-Y/Y % Change *	0%	0%	0%	-14%	16%	10%	-8%	0%	-2%	95%	0%

* 2019 projections as of 01/26/2020. Estimated Fund Balance is inclusive of Nonspendable, Restricted, Committed, Assigned, and Unassigned and will change as complete 2019 numbers and will be set during the 2020 first quarter budget revision process.

2018 Actuals, 2019 Revised Budget, and 2020 Approved Budget Funding Sources and Uses (\$ Thousands)

	101000 Areawide Service Area			104000 Chugiak Fire Service Area			106000 Girdwood Valley Service Area		
Revenue Type	2018 Actuals	2019 Revised	2020 Approved	2018 Actuals	2019 Revised	2020 Approved	2018 Actuals	2019 Revised	2020 Approved
Contributions & Transfers from	9,228	7,344	13,506	-	-	-	-	-	-
Federal Revenues	210	241	186	-	-	-	-	-	-
Fees & Charges for Services	18,686	19,474	22,200	-	-	-	46	7	7
Fines & Forfeitures	217	662	494	-	-	-	-	-	-
Investment Income	922	2,229	1,283	22	59	35	13	37	21
Licenses, Permits, Certification	2,865	2,568	2,722	-	-	-	-	-	-
Other Revenues	1,658	1,190	1,002	244	-	-	5	6	6
Payments in Lieu of Taxes (PIL)	1,913	2,100	2,100	-	-	-	-	-	-
Special Assessments	-	-	8	-	-	-	-	-	-
State Revenues	8,012	7,999	6,479	2	2	1	2	2	2
Taxes - Other - Outside Tax Lin	15,689	12,915	15,288	28	27	27	39	39	39
Taxes - Other/PILT - In Tax Lin	72,834	81,759	82,430	-	-	-	-	-	-
Taxes - Property	2,848	6,050	(795)	1,223	1,267	1,298	3,010	3,141	3,233
Var. Other Financial Sources	4,043	-	-	-	-	-	-	-	-
Revenues Total	139,125	144,531	146,904	1,519	1,355	1,362	3,116	3,232	3,308
Department									
Assembly	3,930	4,222	4,546	-	-	-	-	-	-
Chief Fiscal Officer	1,713	462	467	-	-	-	-	-	-
Development Services	4,995	5,248	5,236	-	-	-	-	-	-
Economic & Community Devel	11,007	12,041	12,735	-	-	-	-	-	-
Equal Rights Commission	700	748	775	-	-	-	-	-	-
Finance	11,014	10,403	11,386	-	-	-	-	-	-
Fire	25,242	30,466	30,463	888	1,030	1,030	833	897	897
Health	11,977	12,432	13,034	-	-	-	-	-	-
Human Resources	5,118	4,857	4,923	-	-	-	-	-	-
Information Technology	1,094	1,197	1,203	-	-	-	-	-	-
Internal Audit	679	776	768	-	-	-	-	-	-
Library	8,056	9,032	9,256	-	-	-	-	-	-
Maintenance & Operations	13,979	13,641	13,991	-	-	-	979	984	1,015
Management & Budget	963	1,077	1,099	-	-	-	-	-	-
Mayor	1,796	1,847	2,069	-	-	-	-	-	-
Municipal Attorney	7,319	7,656	8,010	-	-	-	-	-	-
Municipal Manager	3,070	2,791	2,623	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	233	316	316
Planning	2,827	2,972	3,182	-	-	-	-	-	-
Police	19	50	50	-	-	-	588	650	686
Project Management & Engine	1,005	1,407	1,449	-	-	-	-	-	-
Public Transportation	23,871	23,948	25,752	-	-	-	-	-	-
Public Works Administration	1,837	1,745	1,818	-	-	-	-	-	-
Purchasing	1,717	2,120	2,107	-	-	-	-	-	-
Real Estate	7,571	7,371	7,487	-	-	-	-	-	-
Traffic	5,314	5,806	5,967	-	-	-	-	-	-
TANs Expense	510	848	692	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	157,324	165,162	171,091	888	1,030	1,030	2,632	2,846	2,913
Charges by/to Departments	(24,619)	(20,912)	(24,187)	336	324	331	354	386	395
Charges by/to Total	(24,619)	(20,912)	(24,187)	336	324	331	354	386	395
Net Increase (Decrease) in Fund Balance	6,420	281	-	295	-	-	131	-	-

2018 Actuals, 2019 Revised Budget, and 2020 Approved 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	2018 Actuals	2019 Revised	2020 Approved	2018 Actuals	2019 Revised	2020 Approved	2018 Actuals	2019 Revised	2020 Approved
Contributions & Transfers from	103	97	97	0	-	-	25	-	-
Federal Revenues	-	-	-	36	34	-	598	573	66
Fees & Charges for Services	33	25	25	396	523	418	3	8	8
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	(13)	7	1	244	527	219	133	487	248
Licenses, Permits, Certification	-	-	-	574	525	646	-	-	12
Other Revenues	25	2	2	70	25	40	38	68	68
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	330	220	220
State Revenues	-	-	-	84	84	81	585	579	574
Taxes - Other - Outside Tax Limit	172	172	172	411	360	367	654	617	649
Taxes - Other/PILT - In Tax Limit	-	-	-	1,031	1,086	1,081	1,368	1,440	1,434
Taxes - Property	7,092	6,932	6,986	76,266	74,867	78,847	71,434	70,906	71,710
Var. Other Financial Sources	-	-	-	383	-	-	1,590	-	-
Revenues Total	7,412	7,234	7,282	79,494	78,031	81,697	76,758	74,898	74,989
Department									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Economic & Community Development	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	70,259	68,766	71,184	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	71,507	73,117	72,361
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works Administration	7,221	7,118	7,164	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	7,221	7,118	7,164	70,259	68,766	71,184	71,507	73,117	72,361
Charges by/to Departments	112	116	118	10,413	10,078	10,513	2,330	2,617	2,627
Charges by/to Total	112	116	118	10,413	10,078	10,513	2,330	2,617	2,627
Net Increase (Decrease) in Fund Balance	79	-	-	(1,178)	(813)	-	2,921	(835)	-

2018 Actuals, 2019 Revised Budget, and 2020 Approved Budget Funding Sources and Uses (\$ Thousands)

	151000 Anchorage Police Service Area			161000 Anchorage Parks & Recreation Service Area			162000 Eagle River / Chugiak Parks & Recreation Service Area		
Revenue Type	2018 Actuals	2019 Revised	2020 Approved	2018 Actuals	2019 Revised	2020 Approved	2018 Actuals	2019 Revised	2020 Approved
Contributions & Transfers from	0	-	-	0	-	-	-	-	-
Federal Revenues	-	-	-	38	36	-	-	-	-
Fees & Charges for Services	1,028	1,222	1,112	2,028	2,119	2,119	412	462	462
Fines & Forfeitures	6,156	6,882	6,412	-	-	-	0	-	-
Investment Income	268	670	341	45	122	95	60	152	87
Licenses, Permits, Certification	-	-	-	-	-	-	-	-	-
Other Revenues	429	705	635	50	-	10	26	22	22
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	485	511	507	29	29	28	-	-	-
Taxes - Other - Outside Tax Limit	602	527	537	275	275	293	20	16	17
Taxes - Other/PILT - In Tax Limit	1,365	1,437	1,431	355	374	372	-	-	-
Taxes - Property	112,407	116,212	120,514	19,094	19,744	21,144	3,709	4,090	4,216
Var. Other Financial Sources	-	-	-	133	-	-	44	-	-
Revenues Total	122,740	128,167	131,488	22,047	22,699	24,061	4,271	4,742	4,803
Department									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Economic & Community Development	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	16,858	18,596	19,076	3,218	3,929	3,974
Planning	-	-	-	-	-	-	-	-	-
Police	112,423	117,981	120,952	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works Administration	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	112,423	117,981	120,952	16,858	18,596	19,076	3,218	3,929	3,974
Charges by/to Departments	8,131	8,227	8,657	4,090	5,313	4,985	663	813	829
Charges by/to Total	8,131	8,227	8,657	4,090	5,313	4,985	663	813	829
Net Increase (Decrease) in Fund Balance	2,186	1,959	1,879	1,099	(1,210)	-	391	-	-

2018 Actuals, 2019 Revised Budget, and 2020 Approved Budget Funding Sources and Uses (\$ Thousands)

	SA/LRSA Multiple Service Areas and Limited Road Service Areas			163000 Building Safety Service Area			164000 Public Finance Investment Fund		
Revenue Type	2018 Actuals	2019 Revised	2020 Approved	2018 Actuals	2019 Revised	2020 Approved	2018 Actuals	2019 Revised	2020 Approved
Contributions & Transfers from	-	-	-	-	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	-	-	-	13	9	9	782	873	873
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	63	159	82	(108)	(155)	(109)	24	75	38
Licenses, Permits, Certification	-	-	-	5,229	5,170	6,766	-	-	-
Other Revenues	6	-	-	-	0	0	1,082	1,515	1,515
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	12	11	11	-	-	-	-	-	-
Taxes - Other - Outside Tax Limit	19	18	18	-	0	0	-	-	-
Taxes - Other/PILT - In Tax Limit	-	-	-	-	-	-	-	-	-
Taxes - Property	3,109	3,367	3,449	-	-	-	-	-	-
Var. Other Financial Sources	-	-	-	-	-	-	-	-	-
Revenues Total	3,209	3,555	3,560	5,134	5,024	6,666	1,888	2,463	2,426
Department									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	5,944	6,289	6,459	-	-	-
Economic & Community Development	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	2,098	1,903	1,884
Fire	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	210	280	280	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	14	-	-	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works Administration	2,849	2,930	2,930	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	3,072	3,210	3,210	5,944	6,289	6,459	2,098	1,903	1,884
Charges by/to Departments	177	388	379	1,425	1,555	1,563	240	263	267
Charges by/to Total	177	388	379	1,425	1,555	1,563	240	263	267
Net Increase (Decrease) in Fund Balance	(41)	(43)	(29)	(2,234)	(2,821)	(1,355)	(449)	297	275

2020 Approved General Government Operating Budget

2018 Actuals, 2019 Revised Budget, and 2020 Approved Budget Funding Sources and Uses (\$ Thousands)

	2020X0 Convention Center Operations Reserve			221000 Heritage Land Bank			301000 Revenue Bond Payment-Performing Arts Center		
Revenue Type	2018 Actuals	2019 Revised	2020 Approved	2018 Actuals	2019 Revised	2020 Approved	2018 Actuals	2019 Revised	2020 Approved
Contributions & Transfers from	595	625	694	-	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	-	-	-	685	282	422	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	144	144	157	79	62	92	9	-	14
Licenses, Permits, Certification	-	-	-	-	-	-	-	-	-
Other Revenues	168	-	-	-	-	-	403	302	286
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-	-
Taxes - Other - Outside Tax Limit	16,066	16,513	18,026	-	-	-	-	-	-
Taxes - Other/PILT - In Tax Limit	-	-	-	-	-	-	-	-	-
Taxes - Property	-	-	-	-	-	-	-	-	-
Var. Other Financial Sources	-	-	-	-	-	-	-	-	-
Revenues Total	16,972	17,282	18,877	764	344	514	412	302	300
Department									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Economic & Community Development	-	-	-	-	-	-	297	302	300
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works Administration	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	624	619	697	-	-	-
Traffic	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	12,523	14,005	14,899	-	-	-	-	-	-
Direct Cost Total	12,523	14,005	14,899	624	619	697	297	302	300
Charges by/to Departments	-	-	-	368	329	338	-	-	-
Charges by/to Total	-	-	-	368	329	338	-	-	-
Net Increase (Decrease) in Fund Balance	4,449	3,278	3,979	(228)	(604)	(521)	115	-	-

2020 Approved General Government Operating Budget

2018 Actuals, 2019 Revised Budget, and 2020 Approved Budget Funding Sources and Uses (\$ Thousands)

	602000 Self Insurance			607000 Management Information Systems			Total		
Revenue Type	2018 Actuals	2019 Revised	2020 Approved	2018 Actuals	2019 Revised	2020 Approved	2018 Actuals	2019 Revised	2020 Approved
Contributions & Transfers from	-	-	-	-	-	-	9,951	8,066	14,297
Federal Revenues	-	-	-	-	-	-	882	884	252
Fees & Charges for Services	214	-	-	-	-	-	24,325	25,003	27,655
Fines & Forfeitures	-	-	-	-	-	-	6,373	7,544	6,906
Investment Income	247	240	324	(511)	(500)	(363)	1,642	4,315	2,565
Licenses, Permits, Certification	-	-	-	-	-	-	8,668	8,263	10,146
Other Revenues	198	-	-	-	-	-	4,402	3,834	3,584
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	1,913	2,100	2,100
Special Assessments	-	-	-	-	-	-	330	220	228
State Revenues	-	-	-	-	-	-	9,210	9,217	7,683
Taxes - Other - Outside Tax Limit	-	-	-	-	-	-	33,976	31,480	35,433
Taxes - Other/PILT - In Tax Limit	-	-	-	-	-	-	76,953	86,097	86,747
Taxes - Property	-	-	-	-	-	-	300,191	306,576	310,599
Var. Other Financial Sources	-	-	-	-	-	-	6,193	-	-
Revenues Total	659	240	324	(511)	(500)	(363)	485,009	493,598	508,197
Department									
Assembly	-	-	-	-	-	-	3,930	4,222	4,546
Chief Fiscal Officer	-	-	-	-	-	-	1,713	462	467
Development Services	-	-	-	-	-	-	10,938	11,537	11,695
Economic & Community Development	-	-	-	-	-	-	11,304	12,343	13,035
Equal Rights Commission	-	-	-	-	-	-	700	748	775
Finance	-	-	-	-	-	-	13,112	12,306	13,270
Fire	-	-	-	-	-	-	97,222	101,159	103,574
Health	-	-	-	-	-	-	11,977	12,432	13,034
Human Resources	-	-	-	-	-	-	5,118	4,857	4,923
Information Technology	-	-	-	34,148	31,836	32,911	35,241	33,032	34,114
Internal Audit	-	-	-	-	-	-	679	776	768
Library	-	-	-	-	-	-	8,056	9,032	9,256
Maintenance & Operations	-	-	-	-	-	-	86,674	88,021	87,647
Management & Budget	-	-	-	-	-	-	963	1,077	1,099
Mayor	-	-	-	-	-	-	1,796	1,847	2,069
Municipal Attorney	-	-	-	-	-	-	7,319	7,656	8,010
Municipal Manager	8,383	10,135	10,141	-	-	-	11,453	12,926	12,764
Parks & Recreation	-	-	-	-	-	-	20,308	22,841	23,365
Planning	-	-	-	-	-	-	2,827	2,972	3,182
Police	-	-	-	-	-	-	113,044	118,681	121,688
Project Management & Engineering	-	-	-	-	-	-	1,005	1,407	1,449
Public Transportation	-	-	-	-	-	-	23,871	23,948	25,752
Public Works Administration	-	-	-	-	-	-	11,907	11,793	11,912
Purchasing	-	-	-	-	-	-	1,717	2,120	2,107
Real Estate	-	-	-	-	-	-	8,195	7,989	8,184
Traffic	-	-	-	-	-	-	5,314	5,806	5,967
TANs Expense	-	-	-	-	-	-	510	848	692
Convention Center Reserve	-	-	-	-	-	-	12,523	14,005	14,899
Direct Cost Total	8,383	10,135	10,141	34,148	31,836	32,911	509,418	526,843	540,247
Charges by/to Departments	(9,285)	(12,085)	(9,595)	(25,988)	(28,714)	(29,652)	(31,254)	(31,302)	(32,431)
Charges by/to Total	(9,285)	(12,085)	(9,595)	(25,988)	(28,714)	(29,652)	(31,254)	(31,302)	(32,431)
Net Increase (Decrease) in Fund Balance	1,561	2,190	(223)	(8,670)	(3,622)	(3,622)	6,845	(1,943)	381