

Mayor's Budget

The 2021 Approved Budget prioritizes public safety, public health, and community well-being. As the State of Alaska (State) continues to shift 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 and capital bonding commitments. The MOA has had our AAA bond rating reaffirmed, which has helped stabilize Anchorage's economy, even in the face of the State's economic and fiscal challenges and downgrade in the state's bond rating.

Budget highlights include additional yearly deposits from the sale of ML&P into the municipal trust, as well as continued efficiency in municipal services. The Municipality's workforce continues to perform at high standards, even under these challenging times.

The 2021 budget focus on public safety and public health includes: annual academies for Police and Fire; increasing the capacity of the Anchorage Health Department to respond to the COVID-19 pandemic; and providing for year-round camp abatement. Other increases in the 2021 Approved 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 2021 Approved Budget addresses high-priority community needs to keep Anchorage safe, secure, and strong while also working to attract new investment so that Anchorage can be resilient and have a strong, sustainable fiscal future.

2021 Continuation Budget

The MOA operating budget is based on a continuation budget; a continuation budget illustrates how much it would cost to provide current (2020) levels of services in the next budget (2021) year.

Starting with the 2020 Revised Budget of \$542,200,553, 2020 non-recurring (one-time) spending is removed from the budget. Next, spending changes are projected for personnel and other ongoing costs. The 2021 continuation level spending plan result is about flat, at a 0.8% change, compared to the 2020 Revised Budget.

The continuation spending increase of about \$4.2 million, resulting from:

- Reversal of One-Time Items from 2020 – \$0.9 million increase, including
 - Adding back \$0.9 million for fuel and \$0.3 million for travel that was reduced as part of the 2021 Revised budget process
 - Adding back \$1.4 million for keeping positions vacant in 2020
 - Reducing \$1.8 million for contributions of tax collections for settlement recoveries
- Salaries and Benefits – \$4.5 million increase
 - Full Time Equivalent (FTE) paid hours decrease from 2,112 in 2020 to 2,088 in 2021 for most positions. The 2,112 paid hours in 2020 included the last days of 2019 that were included in the first payroll of 2020.
 - Wage increases and step progressions based on existing collective bargaining agreements (CBAs), ranging from 0% to 1.2%, including increasing Executive salaries and Non-represented pay scales 1.2% (note that the Proposed budget does not include the increases to the Executive salaries and Non-represented pay scales).
 - Health benefit costs increasing

- Opt-out reductions for medical and social security
- Positions budgeted to start mid-year 2020 become full year budgeted in 2021
- Overtime alignment of a net 0 adjustment of the overtime budget into the accounts that the costs will post to
- Debt Service – \$0.2 million increase
 - General obligation (GO) bond debt service is expected to decrease according to debt schedules
 - Debt service increase for the computer assisted mass appraisal (CAMA) project and decrease for Information Technology master lease
 - Tax Anticipation Notes (TANs) expense is anticipated to decrease \$0.5 million and Bond Refunding is anticipated to increase \$0.2 million. Although there is a net \$0.3 million reduction in anticipated expense, there is also a net \$0.3 million reduction in anticipated revenue related to these notes.
- Room Tax – \$3.0 million decrease in line with required allocation and use of projected Room Tax revenues.
- Police & Fire Retirement – \$0.3 decrease for retiree insurance, offset with a slight increase in contributions to the Certificates of Participation (COPs) Fund that was used to pay the Police & Fire Retirement Trust Fund
- Contracts and Other Adjustments – \$1.8 million increase, including:
 - Homeless sheltering
 - Insurance increases
 - Software licenses
 - Facilities and leases

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 2021, using preliminary numbers to calculate the Tax Cap. The projected property tax increase for 2021 is \$12.7 million. Non-property tax revenues are then projected based on recent economic trends. The resulting continuation level non-property tax revenue funding change is \$23.4 million lower than 2020.

Continuation funding source changes include:

- Property tax revenue increase to the cap
- Non-property tax revenues highlights include:
 - Increase in contribution from the MOA Trust Fund
 - Removal of one-time contributions of tax collections for settlement recoveries
 - Removal of dividend from Anchorage Water Utility
 - Reduction of Ambulance Service fees
 - Reduction in revenues derived from Permanent Fund Dividend (PFD) garnishments
 - Reduction in building related certifications, licenses, and permits
 - Reduction in investment income
 - Reduction in State Revenue Sharing / Community Assistance Program
 - Reduction of Room Taxes
 - Reduction of Motor Vehicle Rental Taxes
- Fund balance adjustments for 2020 activity were removed
- Intragovernmental Charges (IGCs) were calculated based on 2021 Proposed Budget and 2020 factors. Factors will be updated during the Revised process and IGCs will then be calculated based on the 2021 Revised Budget.

2021 Proposed Budget

The 2021 Proposed General Government Operating Budget (GGOB) is a balanced budget at \$547,970,672, an increase of \$5,770,119 from the 2020 Revised Budget of \$542,200,553.

The 2021 Proposed Budget is balanced by adjusting spending to match available and proposed funding, while achieving the goals of the community. The ongoing spending proposals include:

- Plan Review position in the Anchorage Building Safety Service area, with February start, to improve customer service
- Classification position to work on backlog and vacancy factor reduction in Human Resources
- Chief Equity Officer and non-labor operating budget in the Office of Equity & Justice
- Language access program to go muni-wide
- Voter approved operations and maintenance

The one-time spending proposals include

- CAMA system go-live support plus ongoing operating costs
- Municipal Attorney efficiency project plus ongoing operating costs
- Contaminated soils remediation project

To meet the spending goals, and with thoughtful consideration of other non-economic influences, Executive salaries and Non-Represented wage scales remain flat from 2020. Additional savings were achieved with the HEC hosting reduction and back-up capability.

The following transfers are also included in the Proposed Budget

- Transfer postage meter from Information Technology to Library
- Transfer Payroll Division from Human Resources to Information Technology
- Transfer contracted municipal ice rink facilities from Parks & Recreation to Economic & Community Development
- Transfer Anchorage Memorial Cemetery from Health to Parks & Recreation
- Adjust overtime budget by transferring a portion of the existing overtime budget to benefits related to overtime

2021 Approved Budget

The 2021 Approved General Government Operating Budget (GGOB) is a balanced budget at \$550,015,808, an increase of \$2,045,136 from the 2021 Proposed Budget and an increase of \$7,815,255 from the 2020 Revised Budget of \$542,200,553.

The increase from the 2021 Proposed Budget is comprised of S Version changes that take into consideration Assembly member recommendations and an Assembly amendment that were all approved by majority Assembly vote on November 17, 2020, as follows:

Funded with additional anticipated fund balance availability and increased anticipated Trust Fund contribution:

- ML&P PERS liability increase
 - Office of Equal Opportunity zero cost transfer from Municipal Manager to Equity & Justice
- Now funded with fund balance instead of Alcoholic Beverages Retail Sales Tax:
- Community Resource Coordinators and Peer Navigators

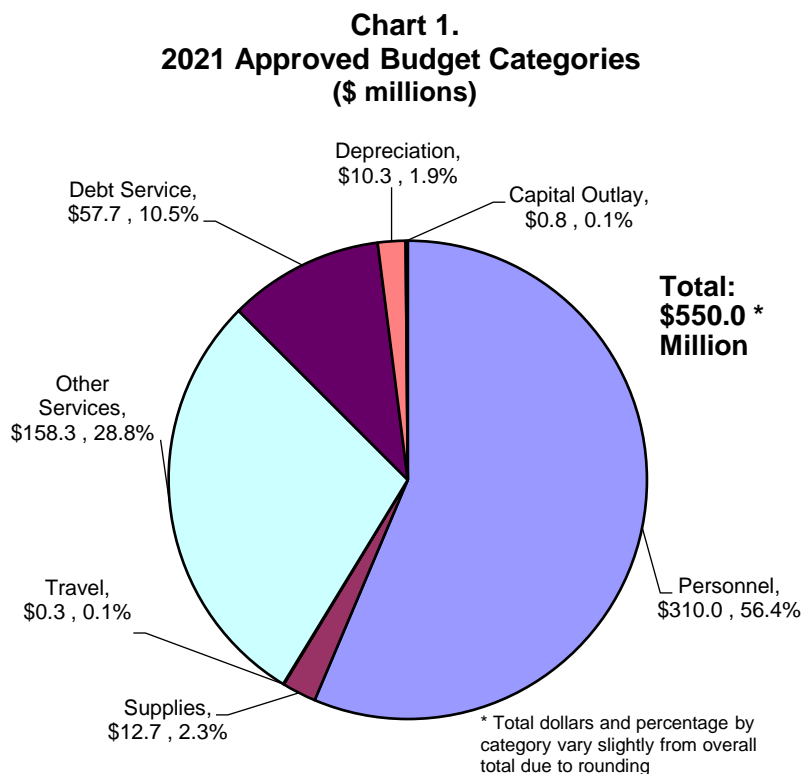
- Public Health Nursing Supervisor, Public Health Nurses, Senior Family Service Aides, Epidemiologist, Homelessness Program Manager, and Operations Coordinator
- IT Assistant in the Library funded with Equity & Justice funding change to Alcohol Tax (see Appendix R for the 2021 Approved Budget of the Alcoholic Beverages Retail Sales Tax Programs).

Chart 1 reflects the main budget categories as a percent of the total 2021 Approved Budget.

Salaries and benefits, or total compensation for personnel, is the largest spending category that includes wages, wage adjustments (performance incentive program (PIP) pay, education, etc.), medical benefits, retirement, social security, vacancy factor, etc. Most of the budget increases are in this category because of increased continuation personnel costs.

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 operating and capital programs and Police & Fire Retirement programs are in this category. This category also includes management of municipal-owned facilities including convention and performing arts centers; sports and ice arenas; the Anchorage Golf Course; and the Anchorage Museum, all within the Office of Economic & Community Development. Most 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 general obligation (GO) bond debt for capital projects and other principal and interest payments; voter approved GO debt service is included in the tax cap, and thus any related debt service increase results in the same amount of tax dollar increase. Other debt service included in this category is for Lease/Purchase Agreements that may be used for financing capital projects that are not bondable, such as software and many Information Technology projects.



The following Table 1 reflects the 2021 Approved direct cost budget of \$550,015,808 by department / agency, with debt service and depreciation presented separately:

Table 1. 2021 Approved Budget by Department / Agency with Debt Service and Depreciation Noted Separately Ranked by Percentage of Budget (\$ thousands)					
Police	\$122,348	22.2%	Library	\$ 9,220	1.7%
Fire	\$100,913	18.3%	Real Estate	\$ 8,252	1.5%
Debt Service	\$ 57,680	10.5%	Municipal Attorney	\$ 8,073	1.5%
Maintenance & Operations	\$ 44,669	8.1%	Traffic Engineering	\$ 6,042	1.1%
Public Transportation	\$ 25,550	4.6%	Human Resources	\$ 5,108	0.9%
Information Technology	\$ 23,555	4.3%	Assembly	\$ 4,778	0.9%
Parks & Recreation	\$ 20,654	3.8%	Planning	\$ 3,502	0.6%
Health	\$ 14,566	2.6%	Mayor	\$ 2,148	0.4%
Municipal Manager	\$ 13,892	2.5%	Purchasing	\$ 2,143	0.4%
Finance	\$ 13,387	2.4%	Project Management & Engineering	\$ 1,473	0.3%
Convention Center Reserve	\$ 12,821	2.3%	Management & Budget	\$ 1,105	0.2%
Public Works Administration	\$ 11,965	2.2%	Internal Audit	\$ 785	0.1%
Economic & Community Development	\$ 11,817	2.1%	Equal Rights Commission	\$ 763	0.1%
Development Services	\$ 11,585	2.1%	Chief Fiscal Officer	\$ 593	0.1%
Depreciation	\$ 10,288	1.9%	Equity & Justice	\$ 339	0.1%
TOTAL				\$550,016	100.0%

Depreciation of \$10,288,409, from Information Technology assets, 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 2021 Approved budget appropriation \$539,727,399.

2021 Approved Revenue and Financing Sources Highlights

Annually, the municipality is required to have a balanced budget. Since the Approved budget identifies \$550.0 million in spending / financing uses, it also provides \$550.0 million in revenues / financing sources.

As exhibited in Chart 2, the financing sources are comprised of \$319.9 million of property tax revenue, and \$181.9 million of non-property tax revenue, \$28.7 million of intra-governmental charge (IGC) revenue and \$19.5 million of fund balance.

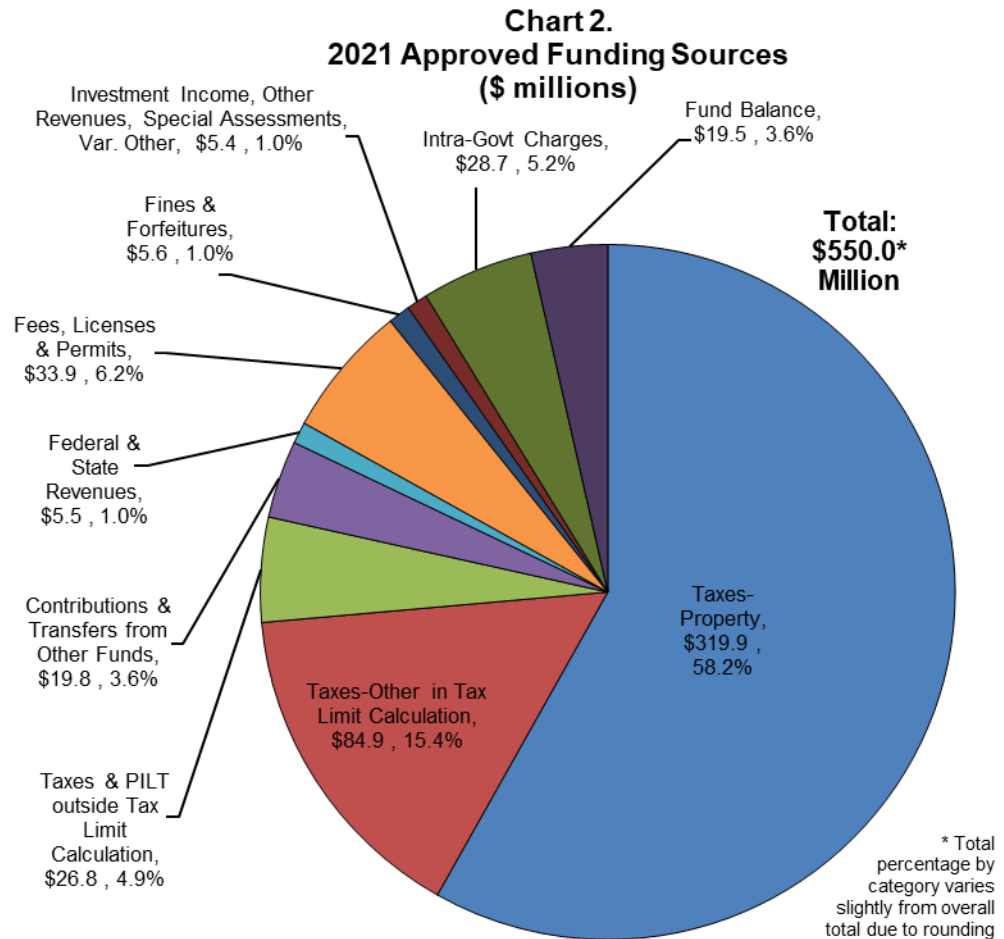
Taxes – Property - \$319.9 million

The amount of taxes the Municipality collects is primarily 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 that can be collected; and
- The maximum amount of *property* taxes that can be collected.

The 2021 preliminary tax cap calculation uses 2020 property taxes to be collected and budgeted non-property taxes as the 2021 base. One-time settlements and debt service from 2020 are taken out then the remaining amount is adjusted for 2021 population and inflation, and 2021 new construction for growth is added. Next, 2021 one-time settlements and debt service are added, with the result being the maximum amount of all taxes that can be collected.



As shown in Table 2, the preliminary (the final limit is calculated in April) 2021 Tax Limit calculation indicates that a maximum of \$383.4 million in *all* taxes can be collected (not subject to the Tax Limit is another \$20.3 million limited by mill levies set by service area boards).

Table 2. Tax Limit Calculation (\$ millions)				
	2020	2021	Difference	
Maximum Amount ALL Taxes	\$ 377.4	\$ 383.4	\$	6.0
(Less) Non-property Taxes	\$ (86.6)	\$ (84.9)	\$	1.7
Maximum Amount PROPERTY Taxes	\$ 290.8	\$ 298.5	\$	7.7
Inclusion of Unused Capacity	\$ 1.8	\$ 1.0	\$	(0.7)
Amount "under the cap"	\$ -	\$ -	\$	-
Property taxes to be collected	\$ 292.6	\$ 299.6	\$	7.0

Table 2 then shows that the maximum amount of *property* taxes that can be collected is \$298.5 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, and conversely, when non-property taxes decrease, property taxes to be collected increase by the same amount – every dollar of non-property tax replaces a dollar of property tax. The following non-property taxes are included in the 2021 Approved budget and automatically reduce the same amount in property taxes:

- \$10.5 million – Automobile tax
- \$20.8 million – Tobacco Tax – up \$0.8 million from 2020 due to the inclusion of eCigarettes and vaping products
- \$0.2 million – Aircraft Tax
- \$5.2 million – Marijuana Sales Tax. – up \$1.1 million from 2020 due to upward trending consumption
- \$4.7 million – Motor Vehicle Rental Tax – down \$2.6 million from 2020 due to diminished tourism and recession resulting from the COVID-19 pandemic
- \$13.3 million – Fuel Excise Tax
- \$10.7 million – Payment in Lieu of Taxes (PILT) (Utility, State, and Federal) – up \$9.7 million from \$1.0 million in 2020 to reflect the payment from Chugach Electric Association Inc. (CEA) as a result of purchasing Municipal Light & Power (ML&P) in 2020
- \$19.6 million – Municipal Utility Service Assessments (MUSA) / Municipal Enterprise Service Assessments (MESA) – down \$10.5 million from \$30.1 million in 2020 primarily since there is no MUSA from ML&P due to it being sold to CEA - note that CEA will pay a PILT starting in 2021, projected to be \$9.7 million.

The projected net decrease of \$1.7 million of non-property taxes will be offset with an increase in property taxes that can be collected in 2021.

The 2021 Approved budget relies on \$299.6 million in property taxes, which is at the maximum allowed under the preliminary 2021 tax limit. It is a \$7.0 million (2.4%) increase from the amount of property taxes collected in 2020 for general government.

The total property taxes supporting the 2021 Approved budget, inclusive of service areas (\$20.3 million, an increase of \$0.6 million from 2020), is \$319.9 million.

Table 3 illustrates the property tax impact per \$100,000 of property value, with 2021 based on the current assessed value and average mill rate. The average property tax bill is projected to increase 2.9% from 2020 due to the 2021 property taxes to be collected going up 2.4% and the preliminary assessed value going down 0.5% from the amounts for 2020. 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			Change
	2020	2021	(rounded)
Tax Per \$100,000 Assessed Value	\$900	\$926	\$26
<i>(Excludes Anchorage School District)</i>			

Non-Property Tax Revenue – \$181.9 million

In 2021 there is a \$22.4 million overall decrease 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

Note that the 2020 actuals may be impacted by: a downturn in activity due to the COVID-19 pandemic impacts on the economy; Assembly approved discounts enacted to lessen the COVID-19 pandemic impacts on the community; and multiple significant revisions to building related fees that took effect on January 1, 2020. Some of these impacts, along with other variables, were taken into consideration when developing the 2021 revenue budgets. These impacts and other unknowns may carry forward to 2021; as part of the annual budget process, the revenues will be reevaluated and updated during 2021 first quarter budget revisions.

Taxes – Non-Property – Decrease of \$12.1 million

This category includes non-property taxes and penalties and interest related to non-payment of taxes. Payments in lieu of taxes (PILTs) made by municipal utilities, municipal enterprises, and private companies instead of taxes to the local, state, and federal governments are also included in this category. Non-property taxes that are 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 included funding for three new positions to review property tax exemptions. The main goal of the review is to provide increased compliance and equity within the Municipality. The exemption review effort was anticipated to generate approximately \$1.4 million in recovered taxable value from non-qualified exemption applicants spanning tax years 2015-2019. However, the COVID-19 pandemic impacted the exemption review effort. The biggest impact was that potential recoveries were identified but not pursued until late in the year. The exemption review effort will continue into 2021 with a projected recovery of \$0.6 million

Room Tax (outside Tax Limit Calculation) – The 2021 budget is anticipated to be \$21.1 million, which is \$9.6 million lower than the 2020 budget of \$30.7 million but about \$9.3 million higher than the revenues anticipated to be received in 2020 of \$11.8 million; this

\$18.9 million variance from budget is due to the significant reduction in travel and global recession caused by the COVID-19 pandemic.

The 2021 Approved projection assumes that there will be a three-year recovery period for the Alaska tourism industry, and that by 2023, the industry will have recovered to the same level as 2019

Tobacco Tax (within Tax Limit Calculation) – The 2021 budget is \$20.8 million, a \$0.8 million increase from 2020 due to the inclusion of eCigarettes and vaping products as taxable products, starting January 1, 2021.

Marijuana Sales Tax (within Tax Limit Calculation) – The 2021 budget is \$5.2 million, a \$1.1 million increase from 2020 due to the projected ongoing growth in the local cannabis market.

Motor Vehicle Rental Tax (within Tax Limit Calculation) – The 2021 budget is anticipated to be \$4.7 million, which is \$2.6 million lower than the 2020 budget of \$7.3 million but about \$2.4 million higher than the revenues anticipated to be received in 2020 of \$2.3 million; this \$5.0 million variance from budget is due to the significant reduction in travel and global recession caused by the COVID-19 pandemic.

Payment in Lieu of Tax Utility (within Tax Limit Calculation) – The 2021 budget is anticipated to be \$9.7 million. This is a new revenue source from CEA, due to its purchase of ML&P in 2020.

MUSA/MESA (within Tax Limit Calculation) – A total of \$18.8 million is expected for MUSA/MESA, which is a decrease of \$10.6 million from the 2020 budgeted amount of \$29.4 million. The primary reason for this decrease is that the Municipality will no longer receive a MUSA from ML&P (due to it being purchased by CEA in 2020). There is also an anticipated net decrease of \$0.8 million from 2020 to 2021 primarily due to the remaining utilities' projected net book values being down slightly from 2020.

Contributions & Transfers from Other Funds – Decrease of \$2.2 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 Other Funds – The 2021 budget is \$0.4 million, a decrease of \$4.9 million from the 2020 budget of \$5.3 million. This decrease is because the 2020 activity was one-time contributions to the General Liability/Workers' Compensation Fund (602000) of the tax collections for the recovery of workers' compensation and general liability settlement payments.

Contribution from MOA Trust Fund – The MOA Trust Contribution (AMC 6.50.060) is an annual dividend based on a set percentage of the average asset balance of the projected overall pooled trust's portfolio value. The 2021 dividend is anticipated to be \$17.8 million, which is \$4.4 million more than 2020 budget of \$13.4 million due to the deposit of the ML&P sale proceeds.

Utility Revenue Distribution – Per AMC 26.10.065, a portion of a utility net income may be pledged to the general government. The 2021 budget of \$1.7 million is a decrease of \$1.6 million from the 2020 budget of \$3.3 million. The \$1.7 million 2021 budget includes:

- \$0.0 from Anchorage Water Utility (\$1.6 million was budgeted in 2020)
- \$0.3 million from Solid Waste Services – Refuse Collection (flat from 2020)
- \$0.8 million from Solid Waste Services – Disposal (flat from 2020)
- \$0.6 million from Port of Alaska (flat from 2020)

Federal Revenues; State Revenues – Decrease of \$2.5 million

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

State Revenues (General Assistance) – A total of \$1.9 million is expected from the State of Alaska (SOA) Community Assistance Program, which is a reduction of \$2.7 million from the amount budgeted in 2020.

Electric Co-op Allocation – An increase of \$0.2 million is expected in 2021 due to the CEA purchase of ML&P, this will bring the budget from \$0.8 million in 2020 to \$1.0 million in 2021.

Fees & Charges for Services; Licenses, Permits, Certifications – Decrease of \$4.2 million

This category includes fees paid for services, such as land use permits and bus fares. Changes projected in 2021 include, but are not limited to:

Fees & Charges for Services

Ambulance Service Fees – A decrease of \$2.2 million is projected from the 2020 budget of \$12.6 million to a budget of \$10.3 million in 2021. This decrease is a combination of a \$0.6 million reduction to align with expected actuals based on transport volume and a \$1.6 million reduction to reflect the uncertainty of the timing of the collection of the ambulance transports reimbursements related to the Supplemental Emergency Medical Transportation (SEMT) Medicaid reimbursement program. The comment period for the new State regulations of the SEMT program has been extended to October 23, 2020. Additional SEMT program details can be found at: <https://aws.state.ak.us/OnlinePublicNotices/Notices/View.aspx?id=199424>

Reimbursed Cost-Non Grant Funded – The 2021 budget is a reduction of about \$0.2 million from \$2.4 million in 2020 to \$2.1 million in 2021, primarily related to the removal of the one-time recovery from Room Tax for the Harris Govern Tax Database Implementation project.

Licenses, Permits, Certifications – The \$1.7 million of net reductions in this category are primarily in the Building Safety Service Area Fund (163000) and include about \$0.5 million reduction in anticipated biennial fee payments for Plumber/Gas/Sheet Metal Certification and Local Business Licenses; an \$0.8 million reduction in anticipated Building/Grade/Clearing permits; about \$0.2 million reduction of anticipated Electrical Permits; a \$0.1 million reduction in anticipated Mech/Gas/Plumbing permits; and a \$0.1 million increase in Construction and Right-of-Way permits.

Fines & Forfeitures – Decrease of \$0.4 million

SOA Traffic Court Fines, SOA Trial Court Fines, – A net decrease of \$0.4 million is budgeted for these revenues based on anticipated Permanent Fund Dividend (PFD) of \$1,000 in 2021, that is lower than the PFD budgeted in 2020 and thus results in lower projected PFD garnishments in 2021.

Investment Income; Other Revenues; Special Assessments; Various Other Financial Sources – Decrease of \$1.1 million

GCP Cash Pool Short Term Investment Income – General Cash Pools (GCP) Short-Term Interest is projected to be \$0.9 million lower in 2021 based on projected cash pool balances and interest rates.

TANs Interest Earnings – Tax Anticipation Notes (TANs) are short term notes issued by the MOA for the purpose of raising funds to pay ongoing operating expenses. They are issued in anticipation of receiving property taxes and other revenues scheduled to be collected during the year. Although there is a \$0.5 million reduction in anticipated revenue, there is also a \$0.5 million reduction in anticipated debt service for these notes.

Premium on Bond Sales – Although there is a \$0.3 million increase in anticipated revenue, there is also a \$0.3 million increase in anticipated cost of issuance expense.

Intra-Governmental Charges (IGCs) - \$28.7 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 and agencies as IGCs. This system also allows departments and agencies to charge municipal utilities/enterprise, grants, capital projects, and other special revenue funds for services.

In 2021, IGCs are anticipated to generate \$28.7 million in funding source “revenue” which is \$1.2 million less than 2020 which is reflective of the changes in the 2021 budget. As part of the annual budget process, IGC factors will be updated during 2021 first quarter budget revisions.

Fund Balance

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

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.

The 2021 Approved budget includes \$10.3 million of fund balance to support the 5 Major Funds (101000-Areawide, 131000-Fire, 141000-Roads & Drainage, 151000-Police, and 161000-Parks & Recreation). This fund balance is anticipated to be available from ML&P cash and the use of CARES Act funds covering first responder payroll in 2020. This fund balance will be used to offset projected COVID-19 pandemic related revenue deficits and support 2021 operations, with the expectation that operations revenues will recover in following years.

Additionally, several programs generate revenue that is placed in self-sustaining funds to pay operating costs. For example, the Anchorage Building Safety Service Area 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 \$9.2 million of fund balance in these funds is projected to be used (decreased) based on the 2021 Approved budget and is comprised as follows:

- \$3.3 million use – Anchorage Building Safety Service Area Fund (163000)
- \$0.3 million creation – Public Finance and Investment Fund (164000) – this is based on anticipated Public Finance Investment Management Fee revenue being higher than anticipated 2021 costs and may be used in following years if such revenues are lower than costs
- \$0.5 million use – Convention Center Operating Reserve Fund (2020X0) to be used only for convention center costs
- \$0.4 million use – Heritage Land Bank Fund (221000)
- \$1.3 million use – Self-Insurance Fund (602000)
- \$4.1 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.

- Fund balance use in the Anchorage Building Safety Service Area Fund (163000) may require a policy decision if the permit revenue continues to be less than the cost of the programs it is meant to support. This fund has been running at a deficit for many years.
- 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 recovery rate for each municipal department and agency. The recovery rate is applied as a percentage of payroll during each payroll run. As part of the annual budget process, the IGCs may be updated during first quarter budget revisions to reimburse this fund without the use of fund balance and, where allowable, settlements may be recovered in the Tax Cap
- Management Information Systems Fund (607000) is an internal service fund used to accumulate and allocate costs for Information Technology services to other municipal departments and agencies on a cost-reimbursement basis. In addition to ongoing operating costs, this fund recovers, usually based on depreciation, the costs of Information Technology capital projects that were funded with Lease/Purchase Agreements, thus it will continue to run at a deficit until the debt funded projects are fully depreciated. As part of the annual budget process, the IGCs may be updated during first quarter budget revisions to reimburse this fund without the use of fund balance.

Tax Limit Calculation

Anchorage Municipal Charter 14.03 and Anchorage Municipal Code 12.25.040

Line		2020 at Revised	2021 at Approved	
	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>			
1	Real/Personal Property Taxes to be Collected	287,778,391	292,591,547	1
2	Auto Tax	10,606,323	10,508,117	2
3	Tobacco Tax	21,200,000	20,000,000	3
4	Aircraft Tax	194,000	182,000	4
5	Marijuana Sales Tax	4,000,000	4,100,000	5
6	Motor Vehicle Rental Tax	7,100,000	7,300,000	6
7	Fuel Excise Tax	13,900,000	13,440,000	7
8	Payment in Lieu of Taxes (State & Federal)	986,000	973,000	8
9	MUSA/MESA	28,110,234	30,093,992	9
10	Step 1 Total	373,874,948	379,188,656	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)	(2,739,051)	(1,981,050)	13
14	Debt Service (One-Time)	(56,473,813)	(54,091,332)	14
15	Step 2 Total	(59,212,864)	(56,072,382)	15
16				16
17	Tax Limit Base (before Adjustment for Population and CPI)	314,662,084	323,116,274	17
18				18
19	<u>Step 3: Adjust for Population, Inflation</u>			19
20	Population 5 Year Average	-0.60% (1,887,970)	-0.50% (1,615,580)	20
21	Change in Consumer Price Index 5 Year Average	1.20% 3,775,950	0.80% 2,584,930	21
22	Step 3 Total	0.60% 1,887,980	0.30% 969,350	22
23				23
24	The Base for Calculating Following Year's Tax Limit	316,550,064	324,085,624	24
25				25
26	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>			26
27	New Construction	4,493,027	4,389,358	27
28	Taxes Authorized by Voter-Approved Ballot - O&M	299,500	403,500	28
29	Judgments/Legal Settlements (One-Time)	1,981,050	25,050	29
30	Debt Service (One-Time)	54,091,332	54,545,777	30
31	Step 4 Total	60,864,909	59,363,685	31
32				32
33	Limit on ALL Taxes that can be collected	377,414,973	383,449,309	33
34				34
35	<u>Step 5: To determine limit on property taxes, back out other taxes</u>			35
36	Automobile Tax	(10,508,117)	(10,508,117)	36
37	Tobacco Tax	(20,000,000)	(20,800,000)	37
38	Aircraft Tax	(182,000)	(182,000)	38
39	Marijuana Sales Tax	(4,100,000)	(5,200,000)	39
40	Motor Vehicle Rental Tax	(7,300,000)	(4,700,000)	40
41	Fuel Excise Tax	(13,440,000)	(13,300,000)	41
42	Payment in Lieu of Taxes (Utility, State, and Federal)	(973,000)	(10,653,561)	42
43	MUSA/MESA	(30,093,992)	(19,579,388)	43
44	Step 5 Total	(86,597,109)	(84,923,066)	44
45				45
46	Limit on PROPERTY Taxes that can be collected	290,817,864	298,526,243	46
47				47
48	Add General Government use of tax capacity within the Tax Cap	1,773,683	1,047,288	48
49				49
50	Limit on PROPERTY Taxes that can be collected within tax cap	292,591,547	299,573,531	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	292,591,547	299,573,531	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 2021 total property taxes "outside the cap" is **\$20,318,704**, making the total of all preliminary property taxes to be collected for General Government **\$319,892,235**.

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Position Summary by Department / Agency

Department / Agency	2019 Revised Budget					2020 Revised Budget					2021 Approved Budget					21 v 20 Chg	
	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	#	%
Assembly	25	1	-	-	26	27	1	-	-	28	27	1	-	-	28	-	0.0%
Chief Fiscal Officer	2	-	-	-	2	2	-	-	-	2	2	-	-	-	2	-	0.0%
Development Services	72	-	-	-	72	70	-	-	-	70	71	-	-	-	71	1	1.4%
Economic & Community Development	6	-	-	-	6	9	-	-	-	9	9	-	-	-	9	-	0.0%
Equal Rights Commission	6	-	-	-	6	6	-	-	-	6	6	-	-	-	6	-	0.0%
Equity & Justice	-	-	-	-	-	-	-	-	-	-	3	-	-	-	3	3	0.0%
Finance	90	1	-	-	91	92	1	-	-	93	92	1	-	-	93	-	0.0%
Fire	394	-	-	-	394	394	-	-	-	394	394	-	-	-	394	-	0.0%
Health	47	2	1	-	50	50	3	1	-	54	63	3	-	-	66	12	24.0%
Human Resources	41	-	-	-	41	44	-	-	-	44	29	-	-	-	29	(15)	-36.6%
Information Technology	75	-	-	-	75	81	-	-	-	81	97	-	-	-	97	16	21.3%
Internal Audit	5	1	-	-	6	5	1	-	-	6	5	1	-	-	6	-	0.0%
Library	61	28	-	-	89	62	28	-	-	90	65	33	-	-	98	8	9.0%
Maintenance & Operations	148	-	7	-	155	148	-	7	-	155	148	-	7	-	155	-	0.0%
Management & Budget	5	-	-	-	5	5	-	-	-	5	5	-	-	-	5	-	0.0%
Mayor	10	-	-	-	10	9	-	-	-	9	9	-	-	-	9	-	0.0%
Municipal Attorney	48	-	-	-	48	48	-	-	-	48	48	-	-	-	48	-	0.0%
Municipal Manager	16	3	-	-	19	16	3	-	-	19	14	3	-	-	17	(2)	-10.5%
Parks & Recreation	77	23	205	25	330	80	23	222	25	350	80	23	223	25	351	1	0.3%
Planning	22	-	-	-	22	24	-	-	-	24	24	-	-	-	24	-	0.0%
Police	602	-	-	-	602	611	-	-	-	611	611	-	-	-	611	-	0.0%
Project Management & Engineering	8	-	1	-	9	8	-	1	-	9	8	-	1	-	9	-	0.0%
Public Transportation	165	-	-	-	165	165	-	-	-	165	165	-	-	-	165	-	0.0%
Public Works Administration	17	-	-	-	17	17	-	-	-	17	17	-	-	-	17	-	0.0%
Purchasing	15	-	-	-	15	15	-	-	-	15	15	-	-	-	15	-	0.0%
Real Estate	5	1	-	-	6	5	1	-	-	6	5	1	-	-	6	-	0.0%
Traffic	27	-	3	1	31	28	-	3	1	32	28	-	3	1	32	-	0.0%
Position Total	1,989	60	217	26	2,292	2,021	61	234	26	2,342	2,040	66	234	26	2,366	24	1.0%

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

2021 Continuation Adjustments from 2020 Revised (net-zero changes detailed in department reconciliations).

Parks & Recreation - net-zero cost changes within department - reduction of one (1) Engineering Tech III and one (1) Landscape Architect II, and add one (1) Landscape Architect I

2021 Proposed Budget Changes from 2021 Continuation:

Development Services - add one (1) Plan Reviewer, with February 2021 start

Equity & Justice - add one (1) Chief Equity Officer

Health - transfer to Parks & Recreation two (2) cemetery positions - one (1) FT Special Admin Assistant II and one (1) Seasonal Senior Office Assistant

Human Resources - transfer to Information Technology sixteen (16) payroll positions, add one (1) new Classification Analyst

Information Technology - transfer from Human Resources sixteen (16) payroll positions

Parks & Recreation - transfer from Health two (2) cemetery positions - one (1) FT Special Admin Assistant II and one (1) Seasonal Senior Office Assistant

2021 S Version Changes:

Equity & Justice - transfer from Municipal Manager the Office of Equal Opportunity as one (1) Executive Director and one (1) Special Admin Assistant I

Health - add one (1) FT Public Health Nursing Supervisor; add seven (7) FT Public Health Nurses; add three (3) FT Senior Family Service Aides; add one (1) FT Epidemiologist; add one (1) FT Homelessness Program Manager; and add one (1) Operations Coordinator (Treatment Center and Related Activities)

Library - add one (1) FT Community Resource Coordinator, two (2) FT Family Service Specialists, and four (4) PT Public Service Intern I

Municipal Manager - transfer to Equity & Justice the Office of Equal Opportunity as one (1) Executive Director and one (1) Special Admin Assistant I

2021 Assembly Amendments:

Library - add one (1) PT Library Public Computer Technician

2020 Revised to 2021 Approved Direct Cost Budget Reconciliation by Department / Agency (Direct Cost in \$ Thousands)

Department / Agency	2020 Revised	Continuation Level Adjustments										2021 Cont	Proposed Adjustments										2021 Proposed Budget	S Version Changes ⁸	Assembly Amends ⁹	2021 Approved		
		Personnel ¹	OT Adj. to OT Benefits Accts	Reverse One-Time Fuel	Reverse One-Time Travel	Reverse One-Time ²	Debt Service	Room Tax	P&F Ret	Con-tracts, Other ³	Subtotal		Bond O&M	Trans-fers ⁴	Equity & Justice	ML&P ⁵ Sale Impacts	One-time ⁶	EXE Flat	NON Flat	Ops Contin-uity ⁷	Subtotal	2021 Approved Budget				Less Depr.	Approp.	
Assembly	4,628	122	(4)	4	-	28	-	-	-	17	167	4,795	-	-	-	-	(16)	(1)	-	(17)	4,778	-	-	4,778	-	4,778		
Chief Fiscal Officer	464	1	-	-	-	5	-	-	-	44	50	514	-	-	-	125	-	(3)	-	-	122	636	-	-	636	-	636	
Development Services	11,434	45	(67)	67	22	-	-	-	-	-	67	11,501	-	-	-	-	-	(2)	(13)	100	85	11,585	-	-	11,585	-	11,585	
Economic & Community Development	12,810	210	-	-	-	-	(161)	(950)	-	133	(767)	12,043	-	80	-	-	-	(7)	(2)	-	71	12,115	-	-	12,115	-	12,115	
Equal Rights Commission	748	14	(0)	0	-	10	-	-	-	-	23	771	-	-	-	-	-	(2)	(6)	-	(8)	763	-	-	763	-	763	
Equity & Justice	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	191	191	244	(95)	339	-	339	
Finance	13,225	161	(26)	26	3	44	-	300	-	52	561	13,785	-	-	-	-	160	(9)	(42)	96	205	13,991	-	-	13,991	-	13,991	
Fire	103,628	1,061	(1,340)	1,340	95	50	(15)	296	-	(109)	364	1,741	105,369	-	-	-	-	(5)	(50)	-	(56)	105,314	-	-	105,314	-	105,314	
Health	13,142	194	(3)	3	3	10	(40)	6	-	301	474	13,615	-	(514)	-	-	-	(11)	(9)	-	(534)	13,082	1,501	-	14,583	-	14,583	
Human Resources	6,686	297	(19)	19	-	10	(1,700)	-	-	-	(1,393)	5,293	-	(1,759)	-	1,200	-	(4)	(46)	181	(428)	4,864	244	-	5,108	-	5,108	
Information Technology	33,687	110	(49)	49	2	20	443	(386)	-	-	190	33,877	-	1,727	-	-	-	(13)	(105)	(626)	983	34,860	-	-	34,860	(10,288)	24,572	
Internal Audit	776	13	-	-	0	2	-	-	-	2	17	793	-	-	-	-	-	(2)	(6)	-	(8)	785	-	-	785	-	785	
Library	8,754	75	(5)	5	0	8	-	-	-	-	83	8,837	-	32	-	-	-	(3)	(30)	-	(1)	8,836	300	95	9,232	-	9,232	
Maintenance & Operations	88,515	126	(263)	263	-	5	152	399	(13)	350	1,019	89,534	196	-	-	-	300	(6)	(23)	-	467	90,001	-	-	90,001	-	90,001	
Management & Budget	1,104	8	(3)	3	-	-	-	-	-	-	8	1,113	-	-	-	-	-	(2)	(6)	-	(8)	1,105	-	-	1,105	-	1,105	
Mayor	2,102	17	-	-	1	17	-	-	-	-	35	2,137	-	-	-	-	-	(13)	-	25	12	2,148	-	-	2,148	-	2,148	
Municipal Attorney	7,948	13	-	-	-	10	60	-	-	-	83	8,031	-	-	-	-	99	(43)	(19)	6	42	8,073	-	-	8,073	-	8,073	
Municipal Manager	14,441	6	-	-	2	18	-	(190)	-	427	263	14,704	-	-	-	-	-	(34)	(3)	-	(36)	14,668	(244)	-	14,424	-	14,424	
Parks & Recreation	22,625	191	(78)	78	8	-	412	112	(9)	-	714	23,339	160	434	-	-	-	(2)	(28)	-	564	23,903	-	-	23,903	-	23,903	
Planning	3,490	4	(16)	16	0	15	-	-	-	-	20	3,509	-	-	-	-	-	(1)	(6)	-	(7)	3,502	-	-	3,502	-	3,502	
Police	121,562	1,535	(891)	891	349	30	-	46	-	(163)	90	1,886	123,448	30	-	-	-	(11)	(56)	-	(37)	123,411	-	-	123,411	-	123,411	
Project Management & Engineering	1,466	6	-	-	3	-	-	-	-	-	9	1,475	-	-	-	-	-	(2)	-	-	(2)	1,473	-	-	1,473	-	1,473	
Public Transportation	25,462	250	(146)	146	395	3	-	70	-	-	718	26,179	-	-	-	-	-	(2)	(21)	-	(23)	26,157	-	-	26,157	-	26,157	
Public Works Administration	11,944	27	(13)	13	-	-	-	-	-	-	27	11,971	-	-	-	-	-	-	(6)	-	(6)	11,965	-	-	11,965	-	11,965	
Purchasing	1,922	23	-	-	-	-	207,345	-	-	-	230	2,152	-	-	-	-	-	(2)	(7)	-	(9)	2,143	-	-	2,143	-	2,143	
Real Estate	8,190	8	-	-	-	1	-	-	-	60	69	8,259	-	-	-	-	-	(4)	(3)	-	(7)	8,252	-	-	8,252	-	8,252	
Traffic Engineering	5,907	27	(74)	74	14	5	171	69	-	-	288	6,194	18	-	-	-	-	-	(6)	-	12	6,206	-	-	6,206	-	6,206	
TANs Expense	692	-	-	-	-	-	-	(350)	-	-	(350)	342	-	-	-	-	-	-	-	-	-	342	-	-	342	-	342	
Convention Center Reserve	14,850	-	-	-	-	-	-	-	(2,028)	-	(2,028)	12,821	-	-	-	-	-	-	-	-	-	12,821	-	-	12,821	-	12,821	
Direct Cost Total	542,201	4,544	(2,998)	2,998	898	291	(309)	211	(2,999)	(272)	1,840	4,204	546,404	404	-	191	1,325	559	(198)	(496)	(218)	1,566	547,971	2,045	-	550,016	(10,288)	539,727
												% Change from 2020 Revised	0.8%									% Change from 2020 Revised	0.3%		% Change from 2020 Revised	1.4%		

Notes (additional details provided in department reconciliations):

¹ **Continuation Personnel:** includes: Full Time Equivalent (FTE) work hour decrease from 2,112 in 2020 to 2,088, for most positions; wage increases and step progressions based on existing collective bargaining agreements (CBAs), ranging from 0% to 1.2%, including increasing Executive salaries and Non-represented pay scales 1.2% (note that the Proposed budget does not include the increases to the Executive salaries and Non-represented pay scales); health benefit cost increases; and positions budgeted to start mid-year 2020 become full-year budgeted in 2021.

² **Continuation Removal of Prior Year One-Time Items:** Fire - (\$15,000) for contribution for settlement recovery; Health - (\$17,000) for contribution for settlement recovery, (\$23,000) for 2020 1Q Amendment #3 transfer from Maintenance & Operations to cover Chugiak-Eagle River Senior Center deficit; Human Resources - (\$1,700,000) for contribution for settlement recovery; Information Technology - \$274,000 to keep two positions vacant, \$169,498 for contract savings; Maintenance & Operations - (\$130,000) for road survey due every three years, (\$45,000) for contribution for settlement recovery, \$303,777 to keep three positions vacant, \$23,000 for 2020 1Q Amendment #3 transfer to Health to cover Chugiak Eagle River Senior Center deficit; Municipal Attorney - \$60,000 for movement of time to ML&P Sale Admin; Parks & Recreation - \$412,282 to keep positions vacant; Purchasing - \$207,345 to keep two positions vacant; and Traffic Engineering - \$171,248 to keep two positions vacant.

³ **Continuation Contracts and Other Ongoing Adjustments:** Assembly - \$16,917 for software and municipal audit contractual increases; Chief Fiscal Officer - \$43,500 for Stormwater Utility start-up projects debt service; Economic Community Development - \$63,000 for GIS software licensing and infrastructure, \$70,000 for i-team non-labor for software, equipment, and training; Finance - \$52,435 for Public Finance contractual increases; Fire - \$364,000 for physicals contractual increase; Health - \$85,436 for Animal Care and Control contractual increase, \$15,400 for cemetery maintenance contractual increase, \$200,000 for homeless sheltering; Internal Audit - \$2,380 for non-labor; Maintenance & Operations - \$200,000 for facility operating contracts, \$50,000 for small cell equipment installations funded by resulting fees, \$100,000 for Girdwood Board of Supervisors (GBOS) recommendation; Municipal Manager - \$426,955 for insurance cost increases; Police - \$89,864 for police headquarters building operating costs; and Real Estate - \$60,021 for lease and facilities contractual increases.

⁴ **Proposed Transfers:** Information Technology to Library - \$32,000 for postage meter; Human Resources to Information Technology - \$1,758,747 and 16 positions for Payroll Division; Parks & Recreation to Economic & Community Development - \$80,019 for contracted municipal ice rink facilities; Health to Parks & Recreation - \$513,784 and 2 positions for Anchorage Memorial Cemetery.

⁵ **Proposed ML&P Sale Impacts:** Chief Fiscal Officer - \$125,000 for contributed support of AEDC, Environmental Services Manager, and Lobbyist paid with ML&P cash deposited in 2020 to fund balance; and Human Resources - \$1,200,000 for ML&P PERS liability.

⁶ **Proposed One-Time Requirements:** Finance - \$160,255 for CAMA project cutover, go-live support, documentation, and training; Maintenance & Operations - \$300,000 for contaminated soils remediation at MOA Brother Francis Shelter property site (former Municipal maintenance shop/2nd Ave. easement); and Municipal Attorney - \$98,600 for Efficiency/Modernization Project.

⁷ **Proposed Operations Continuity Changes:** Development Services - \$99,911 to add 1 Plan Review position in the Anchorage Building Safety Service Area, with February 2021 start, to improve customer service; Finance - \$86,143 add CAMA labor back to operating from capital project, \$10,140 for ongoing Oracle licensing; Human Resources - \$105,908 to add 1 Classification Analyst position to work on backlog and \$75,000 to reduce vacancy factor; Information Technology - (\$626,000) for HEC hosting reduction and back-up capability add; Mayor - \$25,000 for language access program to go multi-wide; Municipal Attorney - \$5,800 for Efficiency/Modernization Project ongoing mi-fi service.

⁸ **S Version Changes:** Equity & Justice - \$243,995 as transfer of Office of Equal Opportunity from Municipal Manager; Health - \$1,501,091 as: 1 Public Health Nursing Supervisor, 7 Public Health Nurses, 3 Senior Family Service Aides, 1 Epidemiologist, 1 Homelessness Program Manager, and 1 Operations Coordinator (Treatment Center and Related Activities); Human Resources - \$243,598 as ML&P PERS liability to total \$1,443,598 (\$1.2M already included in Proposed); Library - \$300,447 as: 1 Community Resource Coordinator, 2 Assistant Community Resource Coordinators, and 4 Peer Navigators; and Municipal Manager - (\$243,995) as transfer Office of Equal Opportunity to Equity & Justice.

⁹ **Assembly Amendment:** Amendment Weddleton #1 and #2 - Equity & Justice - (\$95,488) reduction to fund half of the amount budgeted with Alcohol Tax and use the resulting Areawide balance for a .75 FTE IT Assistant as increase of \$95,488 in the Library.

2021 Approved Direct Cost Budget Use of Funds by Department / Agency
(Direct Cost in \$ Thousands)

Fund #	101000	131000	141000	151000	161000	104000	106000	119000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000		
Department / Agency	Areawide	Anch Fire	Anch Roads / Drainage	Anch Police	Anch Parks & Rec	Chugiak Fire	Girdwood Valley	Chugiak/ Birchwd/ ER RR	Eagle River / Chugiak P&R	Multiple: Special Assmt, SAs, and LRSAs	Bld Safety	Public Fin Invest	Cnvtn Ctr Ops Reserve	Heritage Land Bank	Rev Bond-PAC	Self-Ins	Mgmt Info Systems	TOTAL	% of Total
Assembly	4,778	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,778	0.9%
Chief Fiscal Officer	636	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	636	0.1%
Development Services	4,984	-	-	-	-	-	-	-	-	-	6,601	-	-	-	-	-	-	11,585	2.1%
Economic & Community Development	11,737	-	-	-	80	-	-	-	-	-	-	-	-	-	298	-	-	12,115	2.2%
Equal Rights Commission	763	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	763	0.1%
Equity & Justice	339	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	339	0.1%
Finance	12,042	-	-	-	-	-	-	-	-	-	-	1,949	-	-	-	-	-	13,991	2.5%
Fire	30,151	72,443	-	-	-	994	897	-	-	829	-	-	-	-	-	-	-	105,314	19.1%
Health	14,583	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,583	2.7%
Human Resources	5,108	-	-	-	-	-	-	-	-	-	-	-	5,108	-	-	-	-	5,108	0.9%
Information Technology	2,961	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,899	34,860	6.3%
Internal Audit	785	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	785	0.1%
Library	9,232	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,232	1.7%
Maintenance & Operations	16,468	-	72,139	-	-	-	1,120	-	-	274	-	-	-	-	-	-	-	90,001	16.4%
Management & Budget	1,105	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,105	0.2%
Mayor	2,148	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,148	0.4%
Municipal Attorney	8,073	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,073	1.5%
Municipal Manager	2,090	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,333	-	14,424	2.6%
Parks & Recreation	514	-	-	-	19,124	-	342	-	3,923	-	-	-	-	-	-	-	-	23,903	4.3%
Planning	3,502	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,502	0.6%
Police	479	-	-	122,217	-	-	691	-	-	24	-	-	-	-	-	-	-	123,411	22.4%
Project Management & Engineering	1,473	-	-	-	-	-	-	-	-	-	-	-	1,473	-	-	-	-	1,473	0.3%
Public Transportation	26,157	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,157	4.8%
Public Works Administration	1,855	-	-	-	-	-	-	7,176	-	2,934	-	-	-	-	-	-	-	11,965	2.2%
Purchasing	2,143	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,143	0.4%
Real Estate	7,552	-	-	-	-	-	-	-	-	-	-	-	-	700	-	-	-	8,252	1.5%
Traffic Engineering	6,206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,206	1.1%
TANs Expense	342	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	342	0.1%
Convention Center Reserve	-	-	-	-	-	-	-	-	-	-	-	-	12,821	-	-	-	-	12,821	2.3%
Total General Government	178,206	72,443	72,139	122,217	19,204	994	3,051	7,176	3,923	4,061	6,601	1,949	12,821	700	298	12,333	31,899	550,016	100.0%
Percent of Total	32.4%	13.2%	13.1%	22.2%	3.5%	0.2%	0.6%	1.3%	0.7%	0.7%	1.2%	0.4%	2.3%	0.1%	0.1%	2.2%	5.8%	100.0%	

Direct Cost includes debt service and depreciation / amortization.

2021 Approved Budget Revenues, Direct Costs, and Other Financing Sources

Revenue Type	Fund #	101000	131000	141000	151000	161000	(\$ Thousands)	
							104000	106000
		Areawide	Anchorage Fire	Anchorage Roads / Drainage	Anchorage Police	Anchorage Parks & Recreation	Chuglak Fire	Girdwood Valley
Contributions & Transfers from Other Funds		19,472	-	-	-	-	-	-
Federal Revenues		203	-	66	-	-	-	-
Fees & Charges for Services		19,703	420	2	1,143	2,119	-	21
Fines & Forfeitures		496	-	-	5,115	-	-	-
Investment Income		765	95	111	183	34	16	10
Licenses, Permits, Certifications		2,801	646	62	-	-	-	-
Other Revenues		1,076	62	68	448	11	1	6
Payments in Lieu of Taxes (PILT)		1,930	-	-	-	-	-	-
Special Assessments		8	-	220	-	-	-	-
State Revenues		3,928	102	603	535	35	2	3
Taxes - Other - Outside Tax Limit Calculation		10,820	367	551	537	228	27	39
Taxes - Other/PILT - In Tax Limit Calculation		80,626	1,076	1,427	1,424	371	-	-
Taxes - Property		470	80,804	70,796	123,551	23,952	1,308	3,407
Var. Other Financial Sources		15	11	304	4	6	-	-
Revenues Total		142,313	83,584	74,209	132,940	26,756	1,355	3,486
Department / Agency								
Assembly		4,778	-	-	-	-	-	-
Chief Fiscal Officer		636	-	-	-	-	-	-
Development Services		4,984	-	-	-	-	-	-
Economic & Community Development		11,737	-	-	-	80	-	-
Equal Rights Commission		763	-	-	-	-	-	-
Equity & Justice		339	-	-	-	-	-	-
Finance		12,042	-	-	-	-	-	-
Fire		30,151	72,443	-	-	-	994	897
Health		14,583	-	-	-	-	-	-
Human Resources		5,108	-	-	-	-	-	-
Information Technology		2,961	-	-	-	-	-	-
Internal Audit		785	-	-	-	-	-	-
Library		9,232	-	-	-	-	-	-
Maintenance & Operations		16,468	-	72,139	-	-	-	1,120
Management & Budget		1,105	-	-	-	-	-	-
Mayor		2,148	-	-	-	-	-	-
Municipal Attorney		8,073	-	-	-	-	-	-
Municipal Manager		2,090	-	-	-	-	-	-
Parks & Recreation		514	-	-	-	19,124	-	342
Planning		3,502	-	-	-	-	-	-
Police		479	-	-	122,217	-	-	691
Project Management & Engineering		1,473	-	-	-	-	-	-
Public Transportation		26,157	-	-	-	-	-	-
Public Works Administration		1,855	-	-	-	-	-	-
Purchasing		2,143	-	-	-	-	-	-
Real Estate		7,552	-	-	-	-	-	-
Traffic Engineering		6,206	-	-	-	-	-	-
TANs Expense		342	-	-	-	-	-	-
Convention Center Reserve		-	-	-	-	-	-	-
Direct Cost Total		178,206	72,443	72,139	122,217	19,204	994	3,051
Charges by/to Department / Agency		(24,720)	11,141	2,796	11,222	5,452	360	435
Charges by/to Total		(24,720)	11,141	2,796	11,222	5,452	360	435
Net Increase (Decrease / Use) in Fund Balance		(11,173)	-	(726)	(500)	2,100	-	-
Estimated Fund Balance-Beginning *		(31,287)	38,530	14,118	65,056	2,112	2,384	1,157
Estimated Fund Balance-Ending *		(42,460)	38,530	13,392	64,556	4,212	2,384	1,157
Estimated Fund Balance-Y/Y % Change *		30%	0%	-5%	-1%	99%	0%	0%

* The Estimated Fund Balance numbers are based on 12/31/19 reported fund balances and net positions plus VERY PRELIMINARY AND SUBJECT TO CHANGE FY closure of 2020 fiscal year progresses. These numbers do not indicate required reserve amounts - the required reserve amounts will be calculated based on more con

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

119000	162000	SALRSA Multiple: Special Assmt, SAs, and LRSAs	163000	164000	2020X0	221000	301000	602000	607000	
Chuglak/Birch wd/ER RR	Eagle River / Chuglak Parks & Rec		Building Safety	Public Finance Investment	Convention Center Operations Reserve	Heritage Land Bank	Revenue Bond Payment- Performing Arts Center	Self-Insurance	Management Information Systems	Total Budget
97	-	-	-	-	266	-	-	-	-	19,835
-	-	-	-	-	-	-	-	-	-	269
25	462	-	15	932	-	518	-	20	-	25,379
-	-	-	12	-	-	-	-	-	-	5,623
10	45	32	(75)	13	18	69	9	224	(318)	1,241
-	-	-	4,990	-	-	-	-	-	-	8,499
2	22	-	0	1,567	-	-	286	-	-	3,548
-	-	-	-	-	-	-	-	-	-	1,930
-	-	-	-	-	-	-	-	-	-	228
-	-	12	-	-	-	-	-	-	-	5,219
172	17	18	0	-	12,078	-	-	-	-	24,853
-	-	-	-	-	-	-	-	-	-	84,923
6,995	4,260	4,349	-	-	-	-	-	-	-	319,892
-	-	-	-	-	-	-	-	-	-	340
7,300	4,805	4,410	4,942	2,512	12,362	587	295	244	(318)	501,780
-	-	-	-	-	-	-	-	-	-	4,778
-	-	-	-	-	-	-	-	-	-	636
-	-	-	6,601	-	-	-	-	-	-	11,585
-	-	-	-	-	-	-	298	-	-	12,115
-	-	-	-	-	-	-	-	-	-	763
-	-	-	-	-	-	-	-	-	-	339
-	-	-	-	1,949	-	-	-	-	-	13,991
-	-	829	-	-	-	-	-	-	-	105,314
-	-	-	-	-	-	-	-	-	-	14,583
-	-	-	-	-	-	-	-	-	-	5,108
-	-	-	-	-	-	-	-	-	31,899	34,860
-	-	-	-	-	-	-	-	-	-	785
-	-	-	-	-	-	-	-	-	-	9,232
-	-	274	-	-	-	-	-	-	-	90,001
-	-	-	-	-	-	-	-	-	-	1,105
-	-	-	-	-	-	-	-	-	-	2,148
-	-	-	-	-	-	-	-	-	-	8,073
-	-	-	-	-	-	-	-	12,333	-	14,424
-	3,923	-	-	-	-	-	-	-	-	23,903
-	-	-	-	-	-	-	-	-	-	3,502
-	-	24	-	-	-	-	-	-	-	123,411
-	-	-	-	-	-	-	-	-	-	1,473
7,176	-	2,934	-	-	-	-	-	-	-	26,157
-	-	-	-	-	-	-	-	-	-	11,965
-	-	-	-	-	-	-	-	-	-	2,143
-	-	-	-	-	-	700	-	-	-	8,252
-	-	-	-	-	-	-	-	-	-	6,206
-	-	-	-	-	-	-	-	-	-	342
-	-	-	-	-	12,821	-	-	-	-	12,821
7,176	3,923	4,061	6,601	1,949	12,821	700	298	12,333	31,899	550,016
124	882	349	1,590	239	-	320	-	(10,752)	(28,129)	(28,691)
124	882	349	1,590	239	-	320	-	(10,752)	(28,129)	(28,691)
-	-	-	(3,250)	325	(459)	(434)	(3)	(1,337)	(4,088)	(19,546)
(110)	5,108	6,874	(11,000)	2,189	24,142	7,330	940	10,550	10,907	155,074
(110)	5,108	6,874	(14,250)	2,514	23,682	6,896	940	15,219	6,879	135,528
0%	0%	0%	-30%	15%	-2%	-0%	0%	-8%	37%	-13%

2020 projections at 04/25/2021. Estimated Fund Balance is inclusive of Nonspendable, Restricted, Committed, Assigned, and Unassigned and will change as complete 2020 numbers and will be set during the 2021 first quarter budget revision process.

2019 Actuals, 2020 Revised Budget, and 2021 Approved Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	101000 Areawide Service Area			131000 Anchorage Fire Service Area			141000 Anchorage Roads & Drainage Service Area		
	2019 Actuals	2020 Revised	2021 Approved	2019 Actuals	2020 Revised	2021 Approved	2019 Actuals	2020 Revised	2021 Approved
Contributions & Transfers from	12,338	19,440	19,472	0	-	-	3	-	-
Federal Revenues	262	203	203	20	-	-	369	66	66
Fees & Charges for Services	18,293	22,350	19,703	366	420	420	10	2	2
Fines & Forfeitures	330	494	496	-	-	-	-	-	-
Investment Income	2,329	1,283	765	446	219	95	452	248	111
Licenses, Permits, Certification	2,967	2,729	2,801	611	646	646	2	12	62
Other Revenues	2,559	1,102	1,076	314	59	62	63	68	68
Payments in Lieu of Taxes (PIL)	1,787	1,930	1,930	-	-	-	-	-	-
Special Assessments	95	8	8	-	-	-	245	220	220
State Revenues	6,468	6,483	3,928	81	81	102	584	575	603
Taxes - Other - Outside Tax Lim	13,931	15,219	10,820	382	367	367	668	647	551
Taxes - Other/PILT - In Tax Lim	79,483	82,300	80,626	1,088	1,076	1,076	1,444	1,427	1,427
Taxes - Property	7,246	(4,856)	470	75,240	81,577	80,804	71,091	68,967	70,796
Var. Other Financial Sources	6,630	6	15	341	1	11	4,619	93	304
Revenues Total	154,718	148,690	142,313	78,891	84,447	83,584	79,551	72,325	74,209
Department / Agency (prior year activity is presented in budget year organization structure)									
Assembly	4,192	4,628	4,778	-	-	-	-	-	-
Chief Fiscal Officer	4,015	464	636	-	-	-	-	-	-
Development Services	4,825	4,955	4,984	-	-	-	-	-	-
Economic & Community Devel	13,072	12,510	11,737	-	-	-	-	-	-
Equal Rights Commission	727	748	763	-	-	-	-	-	-
Equity & Justice	217	243	339	-	-	-	-	-	-
Finance	12,082	11,387	12,042	-	-	-	-	-	-
Fire	28,168	29,549	30,151	73,135	71,358	72,443	-	-	-
Health	12,067	12,650	14,583	-	-	-	-	-	-
Human Resources	3,214	5,107	5,108	-	-	-	-	-	-
Information Technology	2,674	2,805	2,961	-	-	-	-	-	-
Internal Audit	734	776	785	-	-	-	-	-	-
Library	8,653	8,754	9,232	-	-	-	-	-	-
Maintenance & Operations	13,465	14,734	16,468	-	-	-	70,974	72,491	72,139
Management & Budget	919	1,104	1,105	-	-	-	-	-	-
Mayor	1,797	2,102	2,148	-	-	-	-	-	-
Municipal Attorney	7,167	7,948	8,073	-	-	-	-	-	-
Municipal Manager	2,444	2,286	2,090	-	-	-	-	-	-
Parks & Recreation	516	491	514	-	-	-	-	-	-
Planning	3,255	3,490	3,502	-	-	-	-	-	-
Police	17	425	479	-	-	-	-	-	-
Project Management & Engine	1,407	1,466	1,473	-	-	-	-	-	-
Public Transportation	24,207	25,462	26,157	-	-	-	-	-	-
Public Works Administration	1,513	1,839	1,855	-	-	-	-	-	-
Purchasing	1,950	1,922	2,143	-	-	-	-	-	-
Real Estate	7,561	7,490	7,552	-	-	-	-	-	-
Traffic Engineering	5,576	5,907	6,206	-	-	-	-	-	-
TANs Expense	716	692	342	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	167,150	171,934	178,206	73,135	71,358	72,443	70,974	72,491	72,139
Charges by/to Dept / Agency	(20,078)	(22,375)	(24,720)	9,556	9,956	11,141	2,304	2,520	2,796
Charges by/to Total	(20,078)	(22,375)	(24,720)	9,556	9,956	11,141	2,304	2,520	2,796
Net Increase (Decrease / Use) in Fund Balance	7,646	(870)	(11,173)	(3,799)	3,132	-	6,273	(2,686)	(726)

2021 Approved General Government Operating Budget

2019 Actuals, 2020 Revised Budget, and 2021 Approved Budget Financing Sources and Uses (\$ Thousands)

	151000 Anchorage Police Service Area			161000 Anchorage Parks & Recreation Service Area			SUBTOTAL Five Major Funds (101, 131, 141, 151, 161)		
Revenue Type	2019 Actuals	2020 Revised	2021 Approved	2019 Actuals	2020 Revised	2021 Approved	2019 Actuals	2020 Revised	2021 Approved
Contributions & Transfers from	0	-	-	1	-	-	12,343	19,440	19,472
Federal Revenues	-	-	-	22	-	-	672	269	269
Fees & Charges for Services	983	1,131	1,143	1,982	2,119	2,119	21,635	26,022	23,387
Fines & Forfeitures	6,912	5,543	5,115	-	-	-	7,242	6,037	5,611
Investment Income	746	341	183	129	95	34	4,102	2,186	1,188
Licenses, Permits, Certification	-	-	-	-	-	-	3,580	3,387	3,509
Other Revenues	888	476	448	298	10	11	4,122	1,715	1,664
Payments in Lieu of Taxes (PIL)	-	-	-	-	-	-	1,787	1,930	1,930
Special Assessments	-	-	-	-	-	-	340	228	228
State Revenues	491	507	535	28	28	35	7,653	7,674	5,203
Taxes - Other - Outside Tax Lim	588	537	537	301	292	228	15,870	17,061	12,503
Taxes - Other/PILT - In Tax Lim	1,441	1,424	1,424	375	371	371	83,830	86,597	84,923
Taxes - Property	116,500	126,690	123,551	19,674	20,213	23,952	289,753	292,592	299,574
Var. Other Financial Sources	71	1	4	333	1	6	11,994	102	340
Revenues Total	128,621	136,649	132,940	23,142	23,128	26,756	464,923	465,240	459,801
Department / Agency (prior year activity is presented in budget year organization structure)									
Assembly	-	-	-	-	-	-	4,192	4,628	4,778
Chief Fiscal Officer	-	-	-	-	-	-	4,015	464	636
Development Services	-	-	-	-	-	-	4,825	4,955	4,984
Economic & Community Devel	-	-	-	241	169	80	13,312	12,679	11,817
Equal Rights Commission	-	-	-	-	-	-	727	748	763
Equity & Justice	-	-	-	-	-	-	217	243	339
Finance	-	-	-	-	-	-	12,082	11,387	12,042
Fire	-	-	-	-	-	-	101,303	100,908	102,593
Health	-	-	-	-	-	-	12,067	12,650	14,583
Human Resources	-	-	-	-	-	-	3,214	5,107	5,108
Information Technology	-	-	-	-	-	-	2,674	2,805	2,961
Internal Audit	-	-	-	-	-	-	734	776	785
Library	-	-	-	-	-	-	8,653	8,754	9,232
Maintenance & Operations	-	-	-	-	-	-	84,439	87,226	88,607
Management & Budget	-	-	-	-	-	-	919	1,104	1,105
Mayor	-	-	-	-	-	-	1,797	2,102	2,148
Municipal Attorney	-	-	-	-	-	-	7,167	7,948	8,073
Municipal Manager	-	-	-	-	-	-	2,444	2,286	2,090
Parks & Recreation	-	-	-	18,475	18,335	19,124	18,991	18,826	19,638
Planning	-	-	-	-	-	-	3,255	3,490	3,502
Police	123,753	120,422	122,217	-	-	-	123,770	120,847	122,696
Project Management & Engine	-	-	-	-	-	-	1,407	1,466	1,473
Public Transportation	-	-	-	-	-	-	24,207	25,462	26,157
Public Works Administration	-	-	-	-	-	-	1,513	1,839	1,855
Purchasing	-	-	-	-	-	-	1,950	1,922	2,143
Real Estate	-	-	-	-	-	-	7,561	7,490	7,552
Traffic Engineering	-	-	-	-	-	-	5,576	5,907	6,206
TANs Expense	-	-	-	-	-	-	716	692	342
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	123,753	120,422	122,217	18,716	18,504	19,204	453,728	454,709	464,209
Charges by/to Dept / Agency	6,769	9,554	11,222	4,594	5,127	5,452	3,144	4,783	5,891
Charges by/to Total	6,769	9,554	11,222	4,594	5,127	5,452	3,144	4,783	5,891
Net Increase (Decrease / Use) in Fund Balance	(1,901)	6,674	(500)	(168)	(502)	2,100	8,051	5,747	(10,299)

2021 Approved General Government Operating Budget

2019 Actuals, 2020 Revised Budget, and 2021 Approved Budget Financing Sources and Uses (\$ Thousands)

	104000 Chugiak Fire Service Area			106000 Girdwood Valley Service Area			119000 Chugiak, Birchwood, Eagle River Rural Road Service Area		
Revenue Type	2019 Actuals	2020 Revised	2021 Approved	2019 Actuals	2020 Revised	2021 Approved	2019 Actuals	2020 Revised	2021 Approved
Contributions & Transfers from	-	-	-	-	-	-	99	97	97
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	-	-	-	41	27	21	13	25	25
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	128	35	16	62	21	10	(27)	1	10
Licenses, Permits, Certification	-	-	-	-	-	-	-	-	-
Other Revenues	242	-	1	8	6	6	76	2	2
Payments in Lieu of Taxes (PIL)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	1	1	2	2	2	3	-	-	-
Taxes - Other - Outside Tax Lim	31	27	27	46	39	39	179	172	172
Taxes - Other/PILT - In Tax Lim	-	-	-	-	-	-	-	-	-
Taxes - Property	1,264	1,271	1,308	3,165	3,263	3,407	6,920	6,994	6,995
Var. Other Financial Sources	-	-	-	-	-	-	-	-	-
Revenues Total	1,666	1,335	1,355	3,324	3,358	3,486	7,260	7,289	7,300
Department / Agency (prior year activity is presented in budget year organization structure)									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Economic & Community Devel	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	1,604	994	994	1,137	897	897	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	932	1,016	1,120	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	277	339	342	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	647	691	691	-	-	-
Project Management & Engine	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works Administration	-	-	-	-	-	-	7,029	7,171	7,176
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	1,604	994	994	2,993	2,943	3,051	7,029	7,171	7,176
Charges by/to Dept / Agency	327	341	360	397	414	435	109	119	124
Charges by/to Total	327	341	360	397	414	435	109	119	124
Net Increase (Decrease / Use) in Fund Balance	(265)	-	-	(66)	-	-	122	-	-

2021 Approved General Government Operating Budget

2019 Actuals, 2020 Revised Budget, and 2021 Approved Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	162000 Eagle River / Chugiak Parks & Recreation Service Area			SA/LRSA Multiple: Special Assessment, Service Areas, and Limited Road Service Areas			SUBTOTAL Service Areas Funded with Prop. Taxes		
	2019 Actuals	2020 Revised	2021 Approved	2019 Actuals	2020 Revised	2021 Approved	2019 Actuals	2020 Revised	2021 Approved
Contributions & Transfers from	-	-	-	-	-	-	99	97	97
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	487	462	462	-	-	-	540	514	508
Fines & Forfeitures	1	-	-	-	-	-	1	-	-
Investment Income	301	87	45	326	82	32	791	226	113
Licenses, Permits, Certification	-	-	-	-	-	-	-	-	-
Other Revenues	57	22	22	2	-	-	385	29	30
Payments in Lieu of Taxes (PIL)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	12	11	12	15	15	16
Taxes - Other - Outside Tax Lim	22	17	17	21	18	18	300	272	272
Taxes - Other/PILT - In Tax Lim	-	-	-	-	-	-	-	-	-
Taxes - Property	4,085	4,069	4,260	3,386	4,088	4,349	18,820	19,685	20,319
Var. Other Financial Sources	-	-	-	-	-	-	-	-	-
Revenues Total	4,952	4,656	4,805	3,747	4,200	4,410	20,950	20,837	21,355
Department / Agency (prior year activity is presented in budget year organization structure)									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Economic & Community Devel	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	829	829	2,741	2,720	2,720
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	324	274	274	1,256	1,290	1,394
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	4,732	3,804	3,923	-	-	-	5,009	4,144	4,265
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	19	24	24	666	715	715
Project Management & Engine	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works Administration	-	-	-	2,489	2,934	2,934	9,518	10,105	10,110
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	4,732	3,804	3,923	2,831	4,061	4,061	19,190	18,974	19,205
Charges by/to Dept / Agency	779	851	882	356	346	349	1,969	2,072	2,150
Charges by/to Total	779	851	882	356	346	349	1,969	2,072	2,150
Net Increase (Decrease / Use) in Fund Balance	(558)	-	-	559	(208)	-	(208)	(208)	-

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2019 Actuals, 2020 Revised Budget, and 2021 Approved Budget Financing Sources and Uses (\$ Thousands)

	163000 Building Safety Service Area			164000 Public Finance Investment Fund			2020X0 Convention Center Operations Reserve		
Revenue Type	2019 Actuals	2020 Revised	2021 Approved	2019 Actuals	2020 Revised	2021 Approved	2019 Actuals	2020 Revised	2021 Approved
Contributions & Transfers from	-	-	-	-	-	-	625	694	266
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	9	9	15	1,299	932	932	-	-	-
Fines & Forfeitures	25	-	12	-	-	-	-	-	-
Investment Income	(357)	(109)	(75)	128	38	13	507	157	18
Licenses, Permits, Certification	5,342	6,766	4,990	-	-	-	-	-	-
Other Revenues	26	0	0	823	1,515	1,567	84	-	-
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-	-
Taxes - Other - Outside Tax Limit	-	0	0	-	-	-	17,882	17,903	12,078
Taxes - Other/PILT - In Tax Limit	-	-	-	-	-	-	-	-	-
Taxes - Property	-	-	-	-	-	-	-	-	-
Var. Other Financial Sources	-	-	-	-	-	-	-	-	-
Revenues Total	5,045	6,666	4,942	2,250	2,485	2,512	19,098	18,754	12,362
Department / Agency (prior year activity is presented in budget year organization structure)									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Development Services	6,135	6,479	6,601	-	-	-	-	-	-
Economic & Community Development	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	1,987	1,838	1,949	-	-	-
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	-	-	-	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	14,929	14,850	12,821
Direct Cost Total	6,135	6,479	6,601	1,987	1,838	1,949	14,929	14,850	12,821
Charges by/to Dept / Agency	1,442	1,601	1,590	256	229	239	-	-	-
Charges by/to Total	1,442	1,601	1,590	256	229	239	-	-	-
Net Increase (Decrease / Use) in Fund Balance	(2,532)	(1,414)	(3,250)	6	418	325	4,169	3,905	(459)

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2019 Actuals, 2020 Revised Budget, and 2021 Approved Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	221000 Heritage Land Bank			301000 Revenue Bond Payment-Performing Arts Center			602000 Self Insurance		
	2019 Actuals	2020 Revised	2021 Approved	2019 Actuals	2020 Revised	2021 Approved	2019 Actuals	2020 Revised	2021 Approved
Contributions & Transfers from	655	-	-	-	-	-	952	1,777	-
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	1,105	422	518	-	-	-	21	20	20
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	405	92	69	56	14	9	703	324	224
Licenses, Permits, Certification	-	-	-	-	-	-	-	-	-
Other Revenues	262	-	-	365	286	286	385	-	-
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-	-
Taxes - Other - Outside Tax Limit	-	-	-	-	-	-	-	-	-
Taxes - Other/PILT - In Tax Limit	-	-	-	-	-	-	-	-	-
Taxes - Property	-	-	-	-	-	-	-	-	-
Var. Other Financial Sources	-	-	-	-	-	-	-	-	-
Revenues Total	2,427	514	587	421	300	295	2,061	2,121	244
Department / Agency (prior year activity is presented in budget year organization structure)									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Economic & Community Development	-	-	-	302	300	298	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	13,824	11,912	12,333
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works Administration	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	860	700	700	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	860	700	700	302	300	298	13,824	11,912	12,333
Charges by/to Dept / Agency	316	327	320	-	-	-	(9,202)	(9,750)	(10,752)
Charges by/to Total	316	327	320	-	-	-	(9,202)	(9,750)	(10,752)
Net Increase (Decrease / Use) in Fund Balance	1,252	(514)	(434)	119	-	(3)	(2,562)	(41)	(1,337)

2021 Approved General Government Operating Budget

2019 Actuals, 2020 Revised Budget, and 2021 Approved Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	607000 Management Information Systems			SUBTOTAL Other Funds, non Prop. Tax Supported			GRAND TOTAL All General Government Funds		
	2019 Actuals	2020 Revised	2021 Approved	2019 Actuals	2020 Revised	2021 Approved	2019 Actuals	2020 Revised	2021 Approved
Contributions & Transfers from	-	-	-	2,232	2,471	266	14,674	22,008	19,835
Federal Revenues	-	-	-	-	-	-	672	269	269
Fees & Charges for Services	-	-	-	2,434	1,382	1,484	24,609	27,918	25,379
Fines & Forfeitures	-	-	-	25	-	12	7,268	6,037	5,623
Investment Income	(978)	(363)	(318)	464	153	(60)	5,357	2,565	1,241
Licenses, Permits, Certification	-	-	-	5,342	6,766	4,990	8,921	10,153	8,499
Other Revenues	93	-	-	2,038	1,801	1,854	6,545	3,546	3,548
Payments in Lieu of Taxes (PIL)	-	-	-	-	-	-	1,787	1,930	1,930
Special Assessments	-	-	-	-	-	-	340	228	228
State Revenues	-	-	-	-	-	-	7,668	7,689	5,219
Taxes - Other - Outside Tax Lim	-	-	-	17,882	17,903	12,078	34,052	35,237	24,853
Taxes - Other/PILT - In Tax Lim	-	-	-	-	-	-	83,830	86,597	84,923
Taxes - Property	-	-	-	-	-	-	308,572	312,276	319,892
Var. Other Financial Sources	-	-	-	-	-	-	11,994	102	340
Revenues Total	(885)	(363)	(318)	30,418	30,477	20,624	516,291	516,554	501,780
Department / Agency (prior year activity is presented in budget year organization structure)									
Assembly	-	-	-	-	-	-	4,192	4,628	4,778
Chief Fiscal Officer	-	-	-	-	-	-	4,015	464	636
Development Services	-	-	-	6,135	6,479	6,601	10,960	11,434	11,585
Economic & Community Devel	-	-	-	302	300	298	13,614	12,979	12,115
Equal Rights Commission	-	-	-	-	-	-	727	748	763
Equity & Justice	-	-	-	-	-	-	217	243	339
Finance	-	-	-	1,987	1,838	1,949	14,069	13,225	13,991
Fire	-	-	-	-	-	-	104,043	103,628	105,314
Health	-	-	-	-	-	-	12,067	12,650	14,583
Human Resources	-	-	-	-	-	-	3,214	5,107	5,108
Information Technology	30,605	32,461	31,899	30,605	32,461	31,899	33,279	35,266	34,860
Internal Audit	-	-	-	-	-	-	734	776	785
Library	-	-	-	-	-	-	8,653	8,754	9,232
Maintenance & Operations	-	-	-	-	-	-	85,695	88,515	90,001
Management & Budget	-	-	-	-	-	-	919	1,104	1,105
Mayor	-	-	-	-	-	-	1,797	2,102	2,148
Municipal Attorney	-	-	-	-	-	-	7,167	7,948	8,073
Municipal Manager	-	-	-	13,824	11,912	12,333	16,268	14,198	14,424
Parks & Recreation	-	-	-	-	-	-	24,000	22,970	23,903
Planning	-	-	-	-	-	-	3,255	3,490	3,502
Police	-	-	-	-	-	-	124,436	121,562	123,411
Project Management & Engine	-	-	-	-	-	-	1,407	1,466	1,473
Public Transportation	-	-	-	-	-	-	24,207	25,462	26,157
Public Works Administration	-	-	-	-	-	-	11,031	11,944	11,965
Purchasing	-	-	-	-	-	-	1,950	1,922	2,143
Real Estate	-	-	-	860	700	700	8,421	8,190	8,252
Traffic Engineering	-	-	-	-	-	-	5,576	5,907	6,206
TANs Expense	-	-	-	-	-	-	716	692	342
Convention Center Reserve	-	-	-	14,929	14,850	12,821	14,929	14,850	12,821
Direct Cost Total	30,605	32,461	31,899	68,643	68,540	66,602	541,560	542,223	550,016
Charges by/to Dept / Agency	(27,960)	(29,202)	(28,129)	(35,147)	(36,795)	(36,732)	(30,034)	(29,940)	(28,691)
Charges by/to Total	(27,960)	(29,202)	(28,129)	(35,147)	(36,795)	(36,732)	(30,034)	(29,940)	(28,691)
Net Increase (Decrease / Use) in Fund Balance	(3,530)	(3,622)	(4,088)	(3,078)	(1,268)	(9,247)	4,765	4,271	(19,546)