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2021 Proposed Budget Direct Cost by Department and Category of Expenditure

Department	Salaries and Benefits	Supplies	Travel	Other Services	Debt Service	Depreciation Amortization	Capital Outlay	Total Direct Cost	Less Depreciation Amortization	Total Appropriation
Assembly	2,712,795	12,722	28,040	2,024,472	-	-	-	4,778,029	-	4,778,029
Chief Fiscal Officer	321,426	2,952	5,000	263,265	43,500	-	-	636,143	-	636,143
Development Services	10,980,701	116,825	-	462,651	-	-	25,107	11,585,284	-	11,585,284
Economic & Community Development	1,443,149	44,525	-	10,329,301	297,750	-	-	12,114,725	-	12,114,725
Equal Rights Commission	735,580	1,886	9,600	16,110	-	-	-	763,176	-	763,176
Equity & Justice	180,976	10,000	-	-	-	-	-	190,976	-	190,976
Finance	11,574,744	60,042	43,680	1,685,697	603,393	-	23,000	13,990,556	-	13,990,556
Fire	78,689,513	2,879,393	50,000	10,742,952	4,400,043	-	283,684	97,045,585	-	97,045,585
<i>Fire - Police/Fire Retirement</i>	-	-	-	8,267,944	-	-	-	8,267,944	-	8,267,944
Health	5,254,856	164,394	10,450	7,612,018	17,047	-	22,938	13,081,703	-	13,081,703
Human Resources	4,577,204	25,950	10,000	234,039	-	-	17,240	4,864,433	-	4,864,433
Information Technology	13,956,927	85,823	15,615	9,492,628	1,016,906	10,288,409	4,000	34,860,308	(10,288,409)	24,571,899
Internal Audit	773,618	1,331	1,500	8,729	-	-	-	785,178	-	785,178
Library	7,040,890	62,086	8,000	1,642,120	12,000	-	70,745	8,835,841	-	8,835,841
Maintenance & Operations	16,915,403	2,293,479	4,810	25,421,469	45,331,877	-	33,700	90,000,738	-	90,000,738
Management & Budget	830,501	3,190	-	270,824	-	-	-	1,104,515	-	1,104,515
Mayor	1,436,583	5,872	17,000	689,039	-	-	-	2,148,494	-	2,148,494
Municipal Attorney	6,294,380	27,034	10,000	1,741,825	-	-	-	8,073,239	-	8,073,239
Municipal Manager	2,207,119	71,301	18,262	11,837,707	531,650	-	1,500	14,667,539	-	14,667,539
Parks & Recreation	13,102,920	837,633	-	6,508,357	3,249,160	-	205,106	23,903,176	-	23,903,176
Planning	3,278,163	14,984	15,306	184,244	-	-	9,450	3,502,147	-	3,502,147
Police	96,417,448	2,434,058	29,500	13,242,071	1,063,793	-	59,000	113,245,870	-	113,245,870
<i>Police - Police/Fire Retirement</i>	-	-	-	10,165,621	-	-	-	10,165,621	-	10,165,621
Project Management & Engineering	1,196,772	8,784	-	267,089	-	-	-	1,472,645	-	1,472,645
Public Transportation	18,173,470	2,569,955	3,000	4,803,561	606,541	-	-	26,156,527	-	26,156,527
Public Works Administration	2,307,351	169,759	-	9,482,261	-	-	6,000	11,965,371	-	11,965,371
Purchasing	2,001,558	5,964	-	135,603	-	-	-	2,143,125	-	2,143,125
Real Estate	704,623	5,708	1,000	7,532,544	-	-	8,300	8,252,175	-	8,252,175
Traffic Engineering	4,866,044	774,389	5,360	371,543	163,914	-	25,080	6,206,330	-	6,206,330
TANS Expense	-	-	-	-	342,001	-	-	342,001	-	342,001
Convention Center Reserve	-	-	-	12,821,278	-	-	-	12,821,278	-	12,821,278
Direct Cost Total	307,974,714	12,690,039	286,123	158,256,962	57,679,575	10,288,409	794,850	547,970,672	(10,288,409)	537,682,263
% of Total	56.20%	2.32%	0.05%	28.88%	10.53%	1.88%	0.15%	100.00%		

Appendix A

Appendix B - 1

Function Cost by Fund

Fund	Title	2020 Revised Budget	2021 Proposed Budget	Less Depreciation Amortization	2021 Proposed Appropriation
101000	Areawide General Fund	149,559,488	151,440,598	-	151,440,598
103000	Areawide EMS Lease	829,029	829,029	-	829,029
104000	Chugiak Fire Service Area	1,335,149	1,354,509	-	1,354,509
105000	Glen Alps Service Area	323,139	323,139	-	323,139
106000	Girdwood Valley Service Area	3,357,861	3,485,716	-	3,485,716
111000	Birchtree/Elmore LRSA	290,427	290,427	-	290,427
112000	Section 6/Campbell Airstrip LRSA	153,696	153,696	-	153,696
113000	Valli Vue Estates LRSA	114,614	114,614	-	114,614
114000	Skyranch Estates LRSA	33,614	33,614	-	33,614
115000	Upper Grover LRSA	17,379	17,379	-	17,379
116000	Raven Woods/Bubbling Brook LRSA	18,597	18,597	-	18,597
117000	Mt. Park Estates LRSA	33,916	33,916	-	33,916
118000	Mt. Park/Robin Hill LRSA	150,503	150,503	-	150,503
119000	Chugiak, Birchwood, ER Rural Road SA	7,289,271	7,299,645	-	7,299,645
121000	Eaglewood Contributing RSA	103,487	103,487	-	103,487
122000	Gateway Contributing RSA	2,228	2,228	-	2,228
123000	Lakehill LRSA	51,710	51,710	-	51,710
124000	Totem LRSA	27,577	27,577	-	27,577
125000	Paradise Valley South LRSA	15,518	15,518	-	15,518
126000	SRW Homeowners LRSA	58,872	58,872	-	58,872
129000	Eagle River Streetlight SA	346,058	348,204	-	348,204
131000	Anchorage Fire SA	81,314,192	83,583,544	-	83,583,544
141000	Anchorage Roads and Drainage SA	75,011,744	74,935,187	-	74,935,187
142000	Talus West LRSA	154,011	154,011	-	154,011
143000	Upper O'Malley LRSA	689,568	689,568	-	689,568
144000	Bear Valley LRSA	50,537	50,537	-	50,537
145000	Rabbit Creek View/Hts LRSA	114,388	114,388	-	114,388
146000	Villages Scenic Parkway LRSA	22,703	22,703	-	22,703
147000	Sequoia Estates LRSA	18,928	18,928	-	18,928
148000	Rockhill LRSA	50,943	50,943	-	50,943
149000	South Goldenview Area LRSA	687,710	687,710	-	687,710
150000	Homestead LRSA	23,592	23,592	-	23,592
151000	Anchorage Metropolitan Police SA	129,975,865	133,439,507	-	133,439,507
152000	Turnagain Arm Police SA	24,831	24,947	-	24,947
161000	Anchorage Parks & Recreation SA	23,608,551	24,656,011	-	24,656,011
162000	Eagle River-Chugiak Parks & Rec	4,655,561	4,804,900	-	4,804,900
163000	Anchorage Building Safety SA	8,080,290	8,191,796	-	8,191,796
164000	Public Finance and Investments	2,066,687	2,187,429	-	2,187,429
2020X0	Convention Center	14,849,679	12,821,278	-	12,821,278
221000	Heritage Land Bank	1,027,636	1,020,760	-	1,020,760
301000	PAC Surcharge Revenue Bond Fund	300,000	297,750	-	297,750
602000	Self Insurance ISF	2,162,099	1,581,483	-	1,581,483
607000	Information Technology ISF	3,258,871	3,770,167	(10,288,409)	(6,518,242)
Function Cost Total		512,260,519	519,280,117	(10,288,409)	508,991,708

Function Cost is the appropriation level for funds (or service areas) and is calculated as:

Function Cost = Direct Cost + Charges by Other Departments - Charges to Other Departments

2021 Proposed Budget Function Cost by Fund and Category of Expenditure

Fund	Description	Personnel Services	Supplies	Travel	Other Services	Debt Service	Depr / Amort	Capital Outlay	Direct Cost	IGCs by/to Others	Total Budget	Less Depr / Amort	Total Appropriation
101000	Areawide General Fund	110,404,459	4,909,555	171,838	55,059,170	5,356,457	-	259,203	176,160,682	(24,720,084)	151,440,598	-	151,440,598
103000	Areawide EMS Lease	-	-	-	829,029	-	-	-	829,029	-	829,029	-	829,029
104000	Chugiak Fire Service Area	-	-	-	994,224	-	-	-	994,224	360,285	1,354,509	-	1,354,509
105000	Glen Alps Service Area	-	-	-	293,139	-	-	-	293,139	30,000	323,139	-	323,139
106000	Girdwood Valley Service Area	286,471	138,200	-	2,625,897	-	-	-	3,050,568	435,148	3,485,716	-	3,485,716
111000	Birchtree/Elmore LRSA	-	-	-	263,427	-	-	-	263,427	27,000	290,427	-	290,427
112000	Section 6/Campbell Airstrip LRSA	-	-	-	165,646	-	-	-	165,646	(11,950)	153,696	-	153,696
113000	Valli Vue Estates LRSA	-	-	-	103,314	-	-	-	103,314	11,300	114,614	-	114,614
114000	Skyranch Estates LRSA	-	-	-	30,314	-	-	-	30,314	3,300	33,614	-	33,614
115000	Upper Grover LRSA	-	-	-	15,879	-	-	-	15,879	1,500	17,379	-	17,379
116000	Raven Woods/Bubbling Brook LRSA	-	-	-	16,797	-	-	-	16,797	1,800	18,597	-	18,597
117000	Mt. Park Estates LRSA	-	-	-	30,816	-	-	-	30,816	3,100	33,916	-	33,916
118000	Mt. Park/Robin Hill LRSA	-	-	-	135,903	-	-	-	135,903	14,600	150,503	-	150,503
119000	Chugiak, Birchwood, ER Rural Road SA	608,341	167,287	-	6,394,094	-	-	6,000	7,175,722	123,923	7,299,645	-	7,299,645
121000	Eaglewood Contributing RSA	-	-	-	96,587	-	-	-	96,587	6,900	103,487	-	103,487
122000	Gateway Contributing RSA	-	-	-	2,028	-	-	-	2,028	200	2,228	-	2,228
123000	Lakehill LRSA	-	-	-	46,810	-	-	-	46,810	4,900	51,710	-	51,710
124000	Totem LRSA	-	-	-	24,977	-	-	-	24,977	2,600	27,577	-	27,577
125000	Paradise Valley South LRSA	-	-	-	14,018	-	-	-	14,018	1,500	15,518	-	15,518
126000	SRW Homeowners LRSA	-	-	-	53,372	-	-	-	53,372	5,500	58,872	-	58,872
129000	Eagle River Streetlight SA	-	4,899	-	268,841	-	-	-	273,740	74,464	348,204	-	348,204
131000	Anchorage Fire SA	57,049,965	2,050,000	38,170	9,342,094	3,744,119	-	218,184	72,442,532	11,141,012	83,583,544	-	83,583,544
141000	Anchorage Roads and Drainage SA	10,504,680	2,119,402	-	16,004,004	43,493,074	-	18,000	72,139,160	2,796,027	74,935,187	-	74,935,187
142000	Talus West LRSA	-	-	-	139,311	-	-	-	139,311	14,700	154,011	-	154,011
143000	Upper O'Malley LRSA	-	-	-	624,568	-	-	-	624,568	65,000	689,568	-	689,568
144000	Bear Valley LRSA	-	-	-	45,737	-	-	-	45,737	4,800	50,537	-	50,537
145000	Rabbit Creek View/Hts LRSA	-	-	-	103,788	-	-	-	103,788	10,600	114,388	-	114,388
146000	Villages Scenic Parkway LRSA	-	-	-	20,403	-	-	-	20,403	2,300	22,703	-	22,703
147000	Sequoia Estates LRSA	-	-	-	17,128	-	-	-	17,128	1,800	18,928	-	18,928
148000	Rockhill LRSA	-	-	-	46,143	-	-	-	46,143	4,800	50,943	-	50,943
149000	South Goldenview Area LRSA	-	-	-	622,710	-	-	-	622,710	65,000	687,710	-	687,710
150000	Homestead LRSA	-	-	-	21,492	-	-	-	21,492	2,100	23,592	-	23,592
151000	Anchorage Metropolitan Police SA	96,393,301	2,434,058	29,500	22,666,292	635,249	-	59,000	122,217,400	11,222,107	133,439,507	-	133,439,507
152000	Turnagain Arm Police SA	24,147	-	-	-	-	-	-	24,147	800	24,947	-	24,947
161000	Anchorage Parks & Recreation SA	10,698,252	670,378	-	4,723,157	2,917,072	-	195,266	19,204,125	5,451,886	24,656,011	-	24,656,011
162000	Eagle River-Chugiak Parks & Rec	2,241,522	103,300	-	1,349,232	218,948	-	9,840	3,922,842	882,058	4,804,900	-	4,804,900
163000	Anchorage Building Safety SA	6,271,568	59,940	-	254,058	-	-	15,857	6,601,423	1,590,373	8,191,796	-	8,191,796
164000	Public Finance and Investments	999,212	2,100	30,000	915,553	-	-	2,000	1,948,865	238,564	2,187,429	-	2,187,429
2020X0	Convention Center Operating Reserve	-	-	-	12,821,278	-	-	-	12,821,278	-	12,821,278	-	12,821,278
221000	Heritage Land Bank	385,937	4,500	1,000	301,460	-	-	7,500	700,397	320,363	1,020,760	-	1,020,760
301000	PAC Surcharge Revenue Bond Fund	-	-	-	-	297,750	-	-	297,750	-	297,750	-	297,750
602000	Self Insurance ISF	539,644	4,500	-	11,789,151	-	-	-	12,333,295	(10,751,812)	1,581,483	-	1,581,483
607000	Information Technology ISF	11,567,215	21,920	15,615	8,985,121	1,016,906	10,288,409	4,000	31,899,186	(28,129,019)	3,770,167	(10,288,409)	(6,518,242)
Function Cost Total		307,974,714	12,690,039	286,123	158,256,962	57,679,575	10,288,409	794,850	547,970,672	(28,690,555)	519,280,117	(10,288,409)	508,991,708

2021 Personnel Benefit Assumptions

Total benefit costs include benefit percentage of salary plus fixed medical rate.

Employee Group	Contract End	FTE Definition Hours ⁷	Wage Increase	Monthly Premium		PERS/ Pension ³	Leave ⁶ Cashout	SS/Medicare ^{1,4} Unemp/et al.
				Premium ^{1,5}	Other ²			
AMEA	12/31/2021	2088	1.00%	\$2,107	\$8.68	22.00%	2.50%	8.01%
APDEA (Police) Sworn	12/31/2020	2088	1.20%	\$2,238	\$34.25	24.00%	1.50%	8.01%
APDEA (Police) Non-Sworn	12/31/2020	2088	1.20%	\$2,238	\$14.15	24.00%	1.50%	8.01%
Executives		2088	0.00%	\$2,141	\$8.68	22.00%	1.00%	8.01%
IAFF (Fire) F40	6/30/2021	2088	1.20%	\$2,590	\$34.25	22.00%	7.00%	8.01%
IAFF (Fire) F56	6/30/2021	3159	1.20%	\$2,590	\$34.25	22.00%	8.90%	8.01%
IAFF (Fire) Dispatch	6/30/2021	2400	1.20%	\$2,590	\$34.25	22.00%	6.00%	8.01%
IBEW/Electrical	12/31/2020	2088	1.20%	\$2,201 / \$2,289	\$52.03	\$1,401	1.60%	9.75%
IBEW/NECA Employees		2088	1.20%	\$2,020 / \$1,010	\$25.95	\$1,142	0.00%	10.85%
IBEW/Technicians	12/31/2020	2088	1.20%	\$2,112	\$8.68	22.00%	2.20%	8.01%
Local 71 (Laborers)	6/30/2021	2088	1.00%	\$1,723 / \$1,773	\$1.98	22.00%	3.00%	8.01%
Mayor		2088	0.00%	\$2,141	\$8.68	22.00%	0.00%	8.01%
Non-represented		2088	0.00%	\$2,141	\$8.68	22.00%	3.70%	8.01%
Operating Engineers	6/30/2022	2088	1.00%	\$1,618 / \$1,677	\$53.98	\$1,088	1.80%	7.85%
Plumbers	6/30/2022	2088	1.20%	\$2,000	\$8.68	22.00%	2.30%	8.01%
Teamsters	12/31/2022	2088	1.00%	\$2,141	\$8.68	22.00%	1.60%	8.01%
Assembly Members		2088	0.00%	\$542	\$1.98	22.00%	0.00%	7.85%

1 Medical, Long Term Disability (LTD), Life and retirement benefits only apply to employees who work greater than 20 hours per week or FTE>0.49 and are not temporary or seasonal with the exception of IBEW workers. Medical premium for Laborers L71 and IBEW is a blended rate because contract ends mid year.

2 Other includes EAP, Life, Administrative Fees, Legal Trust, and Apprentice Fund monthly premiums.

EAP: \$1.98/month all unions except APDEA and IAFF \$2.45/month and IBEW NECA employees who do not receive.

Life: \$6.70/month= AMEA, Non-Rep, Exec, IBEW-Mechanics, Plumbers, Teamsters, IBEW-Electrical workers and APDEA-Non-sworn; \$26.80/month IAFF and

APDEA-Sworn; Not applicable = Assembly, Local 71, IBEW-NECA and Operating Engineers

Administrative Fee: \$5/month APDEA & IAFF

Legal Trust: \$25.95/month IBEW Electrical and NECA employees

Apprentice Fund: \$17.40/month IBEW Electrical employees and \$52.00/month for Operating Engineer employees.

3 Police retirement includes 2% to represent the unions 401K matching program.

4 SS/Medicare/Unemp/et al. includes:

National Electric Benefit Fund 3% IBEW NECA employees

Money Purchase Plan 1.9% IBEW Electrical and NECA employees

LTD 0.156% all unions except Operating Engineers, IBEW/Electrical, IBEW/NECA and Assembly

Social Security 6.2% all unions, 2018 base wage assumption of \$128,400. Some police & fire employees are exempt

Medicare 1.45% all unions

Unemployment 0.2% all unions

5 National Electric Contractor Association (NECA) employees, contractors and subcontractors used by MLP, health premium includes monthly premium for full-time and part-time workers.

Operating Engineers (Article 6.1.C) Jan. 1 - June 30, 2021 contribution = \$1,618, July 1 contribution increases 90% of the increase to the fund (assmp 4%) = \$1,677

AMEA (Article 6.1.5.A) 2021 contribution = \$2,107 (Increase 60% of the difference between 2020 500 Plan \$2,281 and 2021 500 Plan \$2,339)

Non-Reps, EXE, Mayor, and Teamsters (Article 6.1.5) increase MOA Renewal Plan Rate of 2.5% (CPI-M 6.6%) = \$2,141

IBEW/Technicians (Article 6.1.4) 2021 contribution = \$2,112 (Increase 60% of the difference between 2020 500 Plan \$2,281 and 2021 500 Plan \$2,339)

Plumbers (Article 6.1.C) 2021 contribution = \$1,999.82 - Increase CPI-M (assmp 4.0%) or max \$70

IAFF (Article 15.2.C.1.) 2021 contribution = \$2,590

APDEA (Article XVII, Section 2.C) 2021 contribution = \$2,238 (90% of 2021 500 Plan premium of \$2,486)

IBEW (Article 6.1.C) - Jan 1 - March 30, 2021 = \$2,201 - April 1 increase by CPI-M (assumption 4.0%) = \$2,289

L71 (Article 6.1.C.1) - Jan 1 - June 30, 2021 = \$1,723 - July 1 increase by CPI-M (assumption 4.0%) or max of \$50 = \$1,773

6 For general government, compensated absences are based on modified accrual so that the leave cashout percentage represents the amount of leave expected to be cashed out during the budget year, as a percentage of salary. Utilities, enterprises, and internal service funds determine compensated absences by full accrual method so that the calculated leave cashout is performed external to the percentages used on this schedule. Except for the Mayor position, as approved on February 12, 2015 by the Commission on Salaries and Emoluments of Elected Officials, will not acquire and accumulate annual leave commencing on July 1, 2015.

7 AMEA, APDEA, EXE, F40, IBEW, IBEW/NECA, IBEW/Technicians, L71, Mayor, Non-Rep, Operating Engineers, Plumbers, Teamsters, Assembly Members - 2088 payable hours in the year

IAFF Dispatch - 2400 = 52 weeks * 40 hrs = 2088 + 104 Holiday Pay (Article 13.3 - 13 holidays * 8 hours - paid out first pay check of December) + 208 FLSA OT equivalent (4hrs * 1.5 additional OT pay * 26 PP) + (4hrs * .5 additional OT pay * 26 pay periods) the 4 regular is already included in the 2088 because the employees work weeks are staggered 36/48

F56 - 3159 = 52 weeks * 56 hours = 2912 + 169 Holiday pay (Article 13.2 - 13 holidays * 13 hours - paid out first pay check of December) + 78 FLSA OT equivalent (4 hrs * 1.5 to convert to OT = 6 * 13 pay cycles)

Non-F56 - 3133 = 52 weeks * 56 hours = 2912 + 143 Holiday pay (Non-Rep Section 3.30.146 - 11 holidays * 13 hours - paid out first pay check of December) + 78 FLSA OT equivalent (4 hrs * 1.5 to convert to OT = 6 * 13 pay cycles)

Appendix D

Overtime by Department

Department	2020		2021
	Revised Budget	Expended as of 8/31/20*	Proposed Budget**
Assembly	12,500	11,193	8,794
Chief Fiscal Officer	-	31,785	-
Development Services	210,500	129,221	160,078
Economic & Community Development	-	253	-
Equal Rights Commission	1,000	-	703
Finance	89,075	98,953	62,663
Fire	4,517,799	3,393,731	3,178,269
Health	10,570	34,409	7,434
Human Resources	74,049	54,084	44,925
Information Technology	156,568	103,813	117,313
Internal Audit	-	-	-
Library	15,485	7,178	10,890
Maintenance & Operations	887,620	856,800	624,439
Management & Budget	10,000	10,755	7,035
Mayor	-	-	-
Municipal Attorney	-	13,101	-
Municipal Manager	-	7,149	-
Parks & Recreation	156,292	119,042	185,455
Planning	52,990	21,807	37,278
Police	3,004,596	3,535,651	2,113,727
Project Management & Engineering	-	281	-
Public Transportation	492,818	452,221	346,696
Public Works Administration	43,000	16,918	30,250
Purchasing	-	14,994	-
Real Estate	-	39	-
Traffic Engineering	251,220	98,459	176,733
General Government Total	9,986,082	9,011,835	7,112,682

* Provided per AMC 6.10.036.11

** Decrease of \$2,997,776 attributed as net-zero movement to the benefit accounts associated with overtime. Previously all budget related to overtime (overtime & benefits) were budgeted in the same account; this movement aligns the budget into the accounts the costs will actually post.

Appendix E

Guideline for Budgeting for Vacancies

“Vacancy factor” is how the Municipality budgets for vacancy savings in department budgets. This is a savings that is taken up-front in the budget process and is based on the expectation that not all positions will be filled 100% of the time during the course of a fiscal year.

To budget for savings due to vacancy and turnover, the Municipality is using the following guidelines:

# FT Positions	Minimum Vacancy Factor	Maximum Vacancy Factor
10 or less	0%	3%
11 to 20	1%	4%
21 to 30	2%	5%
31 to 50	3%	6%
51 plus	4%	7%

For departments with a large number of seasonal or part-time positions, it may be appropriate to budget a vacancy factor above the maximum since the above percentages are based on full-time position counts only.

Conversely, if a department has experienced very low turnover, it may be appropriate to budget using a percentage less than the minimum.

The vacancy factor percentage should reflect a department’s past level of turnover as well as other issues that are likely to influence the turnover rate for the budget year.

Appendix F

Debt Service

Debt service is the cost of repayment of debt, including principal, interest, agent fees, and cost of issuance.

The debt service included in the General Government Operating Budget typically represents debt incurred in the following ways:

Voter Approval Required:

- General Obligation (GO) Bonds

Assembly Approval Required:

- Revenue Bonds
- Short Term Borrowing Programs (STBP)
- Intermediate Term Borrowing Programs (ITBP)
- Lease/Purchase Agreements
- Tax Anticipation Notes (TANs)

GO Bonds

A GO Bond is a municipal bond backed by the full faith, credit, and taxing power of the Municipality. GO bonds appear as a proposition on a general election ballot for covering the cost of capital expenditures. They require authorization by the Assembly and approval by a majority of Anchorage voters as well as a majority of voters in the respective service area. The debt is repaid by property tax payers in the respective service areas.

The Municipality generally issues 20 year bonds. However, the debt is structured to make sure that there is sufficient principal being paid off to cover the shorter useful life assets in the bond package.

The amount of GO bond debt that the Municipality can incur is limited only by GO bond amounts approved by voters. GO bond debt service is included in the Tax Cap Calculation for the 5 Major Funds - the mill rate for these funds is increased to accommodate the GO bond debt service. The mill rates for GO bond debt service in other service areas does not increase unless the mill rate increase is approved by voters (language for such mill rate increases are typically included in bond propositions).

The Municipality's GO Bond Ratings and Outlook are as follows:

Standard & Poor's	AAA	Outlook: Stable
Fitch Ratings	AA+	Outlook: Stable

Revenue Bonds

A Revenue Bond is a bond supported solely by the revenues generated from a specific project or enterprise. Revenue Bonds are not supported by the full taxing power of the Municipality. A good example of a revenue bond is the Alaska Center for the Performing Arts (ACPA); ticket surcharges pay for ACPA's debt service on the bonds issued to finance replacement of the roof in 2004.

Short Term Borrowing Programs (STBP)

Short Term Borrowing Programs are similar to a bank loan or credit line, used to offer interim financing under flexible terms until they are paid off, or refunded, generally with Revenue Bonds. These programs usually have a variable rate of interest.

Intermediate Term Borrowing Programs (ITBP)

Intermediate Term Borrowing Programs are similar to revenue bonds. They are used when we want to amortize principal faster, since they usually have a maturity in the five to ten year range. These programs may have an interest rate that is a fixed rate or a variable rate.

Appendix F

Debt Service

Lease/Purchase Agreements

Agreement between the Municipality and Key Government Finance, Inc. that provides market rate loans to the Municipality for the purchase and eventual ownership of specific assets. The Agreements are entered into on an as-needed basis and the loans are typically repaid over the useful life of the asset.

Tax Anticipation Notes (TANs)

Tax Anticipation Notes 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. TANs are retired prior to the current year end. The debt service related to TANs is not limited.

2021 Proposed Debt Service Budgeting Requirements

Fund	Description	Principal	Interest	Total P&I	Agent Fees	Total
Voter-Approved GO Bonds Inside Tax Limit Calculation (5 Major Funds)						
101000	Emergency Ops Ctr	427,120	102,890	530,010	100	530,110
101000	Senior Center	14,214	2,733	16,947	100	17,047
101000	Cemetery	93,160	19,880	113,040	100	113,140
101000	Emergency Medical Service	415,348	237,664	653,012	100	653,112
101000	E911 Areawide	227,888	200,556	428,444	100	428,544
101000	Transit	442,417	158,013	600,430	100	600,530
101000	Facilities Areawide	633,763	226,411	860,174	100	860,274
101000	AWARN Areawide	719,940	253,760	973,700	100	973,800
101000	Traffic Areawide	87,915	75,899	163,814	100	163,914
131000	Fire Service Area	2,604,118	1,065,358	3,669,476	200	3,669,676
141000	Anchorage Roads	29,134,556	13,999,850	43,134,406	2,010	43,136,416
151000	Police Service Area	286,231	214,251	500,482	100	500,582
161000	Anchorage Parks/Rec	1,823,107	1,075,333	2,898,440	190	2,898,630
GO Bonds Inside Tax Cap Total		36,909,777	17,632,598	54,542,375	3,400	54,545,775
Voter-Approved GO Bonds Outside Tax Limit Calculation						
162000	Eagle River Parks/Rec	180,838	38,010	218,848	100	218,948
GO Bonds Outside Tax Cap Total		180,838	38,010	218,848	100	218,948
Voter-Approved GO Bonds Costs of Issuances (COI) Offset with Bond Premium Revenue						
Multi	Costs of Issuances	-	-	-	340,298	340,298
GO Bonds COI Offset w/ Bond Premium Total		-	-	-	340,298	340,298
GO Bonds Subtotal		37,090,615	17,670,608	54,761,223	343,798	55,105,021
Revenue Bond						
301000	PAC Revenue Bond	150,000	147,750	297,750	-	297,750
ACPA Revenue Bond Total		150,000	147,750	297,750	-	297,750
Other Borrowing Programs or Lease/Purchase Agreements						
101000	Computer Aided Mass Appraisal (CAMA)	539,853	63,540	603,393	-	603,393
101000	Stormwater Utility	-	43,500	43,500	-	43,500
101000	Automated Handling System (AMHS)	12,000	-	12,000	-	12,000
607000	IT Capital Infrastructure	-	1,005,406	1,005,406	11,500	1,016,906
Lease/Purchase Agreements Total		551,853	1,112,446	1,664,299	11,500	1,675,799
Tax Anticipation Notes (TANs)						
101000	Public Finance and Investment	-	342,000	342,000	1	342,001
131000	Public Finance and Investment	-	63,000	63,000	1	63,001
141000	Public Finance and Investment	-	53,000	53,000	1	53,001
151000	Public Finance and Investment	-	131,000	131,000	1	131,001
161000	Public Finance and Investment	-	12,000	12,000	1	12,001
TANs Total		-	601,000	601,000	5	601,005
Grand Total Debt Service		37,792,468	19,531,804	57,324,272	355,303	57,679,575

Municipality of Anchorage

Summary of Bonds Authorized but Unissued at August 31, 2020

Voter Approved Year	Proposition Number	Project Description	Remaining Authorized But Unissued 8/31/2020
General Purpose - General Obligation			
2018	3	Anchorage Roads & Drainage Service Area	4,260,000
2019	4	Anchorage Roads & Drainage Service Area	33,240,000
2020	3	Anchorage Roads & Drainage Service Area	43,000,000
2020	4	Anchorage Fire	2,050,000
2019	5	Anchorage Parks & Recreation Service Area	2,850,000
2020	5	Anchorage Parks & Recreation Service Area	3,950,000
2016	7	Anchorage Police	495,000
2017	6	Anchorage Police	835,000
2018	5	Anchorage Police	1,050,000
2019	7	Anchorage Police	3,500,000
2020	6	Anchorage Police	2,400,000
2016	3	Public Safety-Areawide	940,000
2019	2	Public Safety-Areawide	3,450,000
2020	1	Public Safety-Areawide	1,110,000
2020	8	Public Safety-Areawide	2,700,000
2020	7	Public Facilities-Areawide	5,375,000
2014	2	Public Transportation-Areawide	273,000
2015	2	Public Transportation-Areawide	250,000
2018	8	Public Transportation-Areawide	1,188,000
2019	2	Public Transportation-Areawide	1,506,000
2020	8	Public Transportation-Areawide	1,995,000
Total General Purpose - General Obligation			116,417,000

Municipality of Anchorage
General Obligation, General Purpose Bonds
 Combined Annual Net Debt Service Requirements
 as of December 31, 2020

Fiscal Year	Principal Outstanding *	Principal Payment	Interest Payment	Gross Debt Service	US Treasury Reimbursed Interest **	Total Net Debt Service
2021	416,180,000	36,315,000	17,670,610	53,985,610	-	53,985,610
2022	379,865,000	37,860,000	15,927,545	53,787,545	-	53,787,545
2023	342,005,000	39,715,000	14,120,694	53,835,694	-	53,835,694
2024	302,290,000	34,085,000	12,257,185	46,342,185	-	46,342,185
2025	268,205,000	31,585,000	10,699,324	42,284,324	-	42,284,324
2026	236,620,000	25,835,000	9,236,401	35,071,401	-	35,071,401
2027	210,785,000	26,975,000	8,104,448	35,079,448	-	35,079,448
2028	183,810,000	23,645,000	6,914,424	30,559,424	-	30,559,424
2029	160,165,000	19,985,000	5,976,364	25,961,364	-	25,961,364
2030	140,180,000	20,825,000	5,144,757	25,969,757	-	25,969,757
2031	119,355,000	18,075,000	4,359,729	22,434,729	-	22,434,729
2032	101,280,000	17,010,000	3,663,190	20,673,190	-	20,673,190
2033	84,270,000	15,710,000	3,037,147	18,747,147	-	18,747,147
2034	68,560,000	16,275,000	2,466,601	18,741,601	-	18,741,601
2035	52,285,000	14,095,000	1,892,963	15,987,963	-	15,987,963
2036	38,190,000	10,835,000	1,374,469	12,209,469	-	12,209,469
2037	27,355,000	9,310,000	928,625	10,238,625	-	10,238,625
2038	18,045,000	9,695,000	546,425	10,241,425	-	10,241,425
2039	8,350,000	5,305,000	170,925	5,475,925	-	5,475,925
2040	3,045,000	3,045,000	45,675	3,090,675	-	3,090,675
2041	-	-	-	-	-	-
Totals		416,180,000	124,537,500	540,717,500	-	540,717,500

Notes:

* Principal Outstanding is as at the beginning of the calendar year. Debt service does not change during the year unless new debt is issued or existing debt is refinanced. The most recent refinancing of existing debt was on August 19, 2020.

** Federal reimbursement for Build America Bonds (BAB) no longer applied as of October 1, 2019 due to the refunding of the 2010 Series A-2 (BABS) Bonds in 2019.

Appendix G

General Government Tax Rate Trends

Tax District ¹	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 ²
School District	7.52	7.57	7.35	7.06	6.84	6.73	6.92	7.23	7.16	7.75	TBD in Srping
1	7.96	8.00	8.21	7.92	7.86	8.16	8.74	9.17	9.20	9.35	9.64
2, 19-21, 28, 32-37, 40-41, 44, 45, 48, 52-54	5.50	5.22	5.61	5.56	5.55	5.73	6.52	6.51	6.59	6.81	7.02
3, 8	7.96	8.00	8.21	7.92	7.86	8.16	8.74	9.17	9.20	9.35	9.64
4	3.77	3.85	3.86	3.49	3.94	4.85	5.40	5.50	5.51	5.18	5.55
5	5.54	5.22	5.55	5.28	5.54	5.72	6.36	6.22	6.36	6.36	6.18
9, 11, 23, 43	4.88	4.60	5.01	4.97	5.01	5.18	5.99	5.86	5.93	6.13	6.21
10, 50	7.78	7.60	7.76	7.73	7.94	7.99	8.90	8.84	8.90	9.09	9.23
12	8.25	7.97	8.36	8.31	8.30	8.48	9.27	9.26	9.34	9.56	9.49
15	0.09	(0.29)	(0.43)	(0.48)	(0.14)	0.15	0.40	0.10	0.18	0.05	0.32
16, 56	2.79	2.47	2.80	2.53	2.79	2.97	3.61	3.47	3.61	3.61	3.71
22, 51	6.66	6.47	6.55	6.24	6.72	6.78	7.52	7.45	7.58	7.57	7.77
30	5.69	5.47	5.55	5.29	5.72	5.78	6.52	6.45	6.58	6.57	6.73
31	5.50	7.02	7.41	7.36	7.35	7.53	8.32	8.31	8.39	8.61	8.84
42	5.25	5.25	5.40	4.89	5.10	5.40	5.83	6.13	6.22	6.15	6.33
46	6.18	6.00	6.36	6.30	6.42	6.53	7.38	7.21	7.36	7.55	7.68
47	3.99	3.77	4.05	3.77	4.11	4.22	4.91	4.73	4.95	4.94	5.10
55	2.79	4.27	4.60	4.33	4.59	4.77	5.41	5.27	5.41	5.41	5.53
57	-	-	-	5.56	5.55	5.73	6.52	6.51	6.59	6.81	7.02
58	-	-	-	-	-	5.78	6.52	6.45	6.58	6.57	6.73

¹ Tax rates for Old City Road Service, Limited Road Service Areas and Street Lighting Service Areas, where applicable, are not included. Other Road Service areas are included.

² 2021 tax rates in this appendix are based on preliminary assessed valuation. Assessed valuations and tax rates will be updated prior to April 2021 when the actual 2021 tax cost and tax rates will be set by the Assembly.

Appendix H

Preliminary General Government Property Tax per \$100,000 Assessed Valuation

NOTE: The tax rates in this appendix are based on preliminary assessed valuation and exclude 2021 taxes related to ASD. Assessed valuations and tax rates will be updated prior to April 2021 when the actual 2021 tax cost and tax rates will be set by the Assembly.

Tax District	Areawide¹	Fire	Police	Parks & Rec	Roads	MOA Total
1, 3, 8	6	250	365	81	262	964
¹ 2, 19-21, 28, 32-37, 40, 41, 44, 45, 48, 52-54, 57	6	250	365	81	-	702
4	6	-	-	-	549	555
5	6	-	365	-	247	618
¹ 9, 11, 23, 43	6	250	365	-	-	621
¹ 10, 50	6	250	365	109	193	923
12	6	250	365	81	247	949
15	6	-	26	-	-	32
¹ 16, 56	6	-	365	-	-	371
¹ 22, 51	6	104	365	109	193	777
¹ 30, 58	6	-	365	109	193	673
31	6	250	365	81	182	884
42	6	-	365	-	262	633
46	6	250	365	109	38	768
47	6	-	365	109	30	510
55	6	-	365	-	182	553

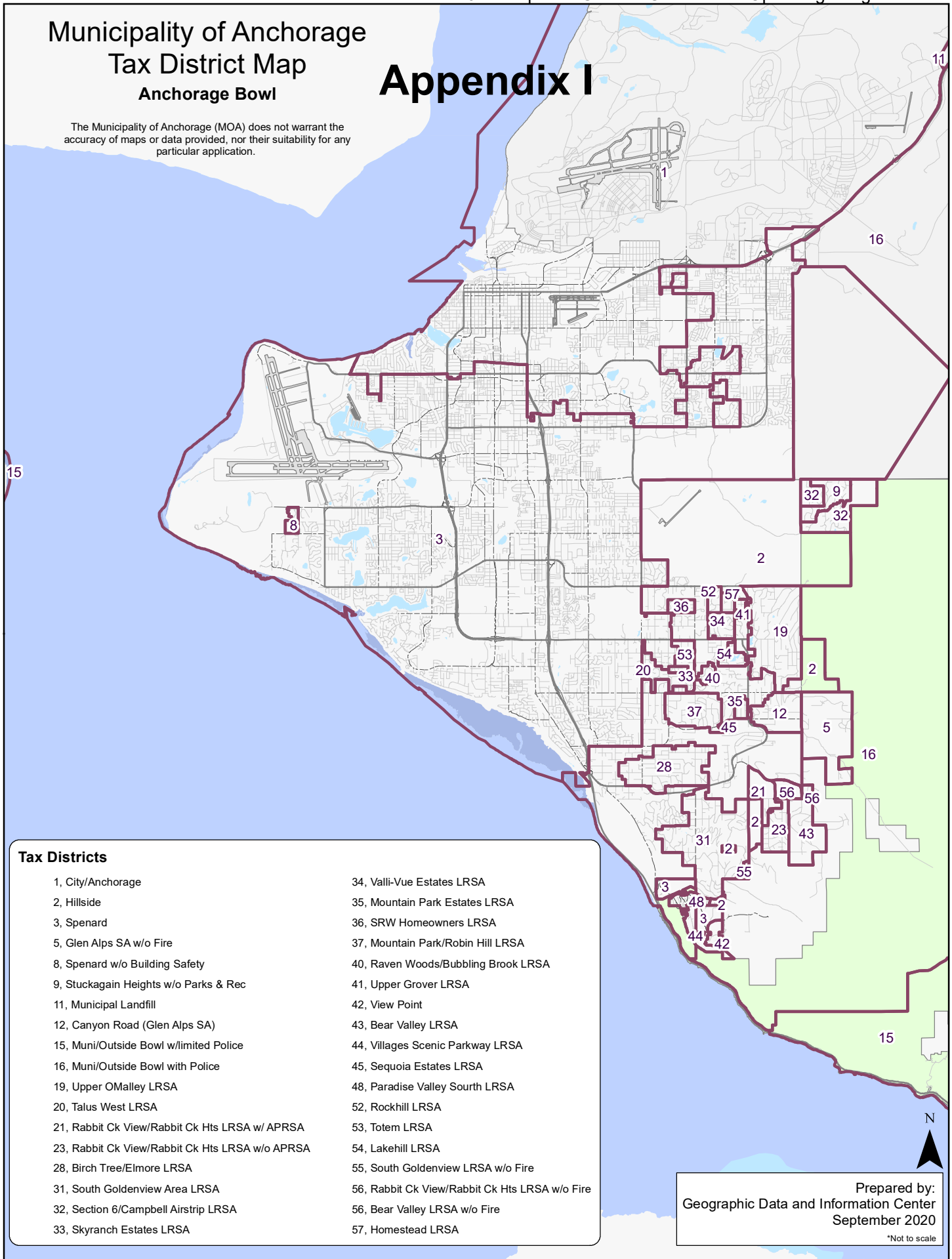
¹ Some services provided by the Municipality must be offered on an "areawide" basis under State law or as provided for in the Municipal Charter. These include services such as health and environmental protection, social services, animal control, library, museum, mass transit, emergency medical services, planning and zoning, property assessment, and tax collection.

* Tax rates for Old City Road Service, Limited Road Service Areas and Street Lighting Service Areas, where applicable, are not included. Other Road Service Areas are included.

Municipality of Anchorage Tax District Map Anchorage Bowl

The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.

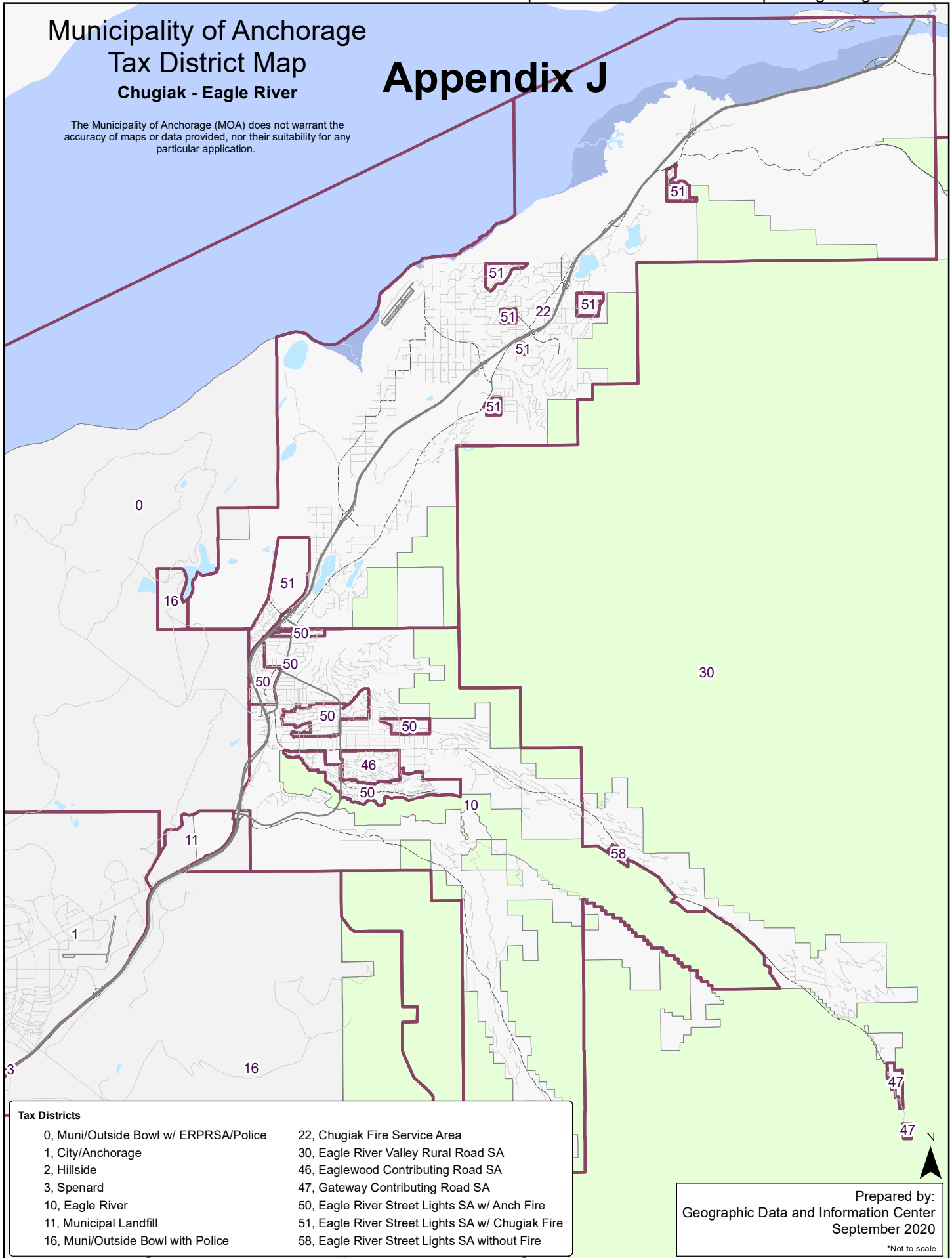
Appendix I



Municipality of Anchorage Tax District Map Chugiak - Eagle River

Appendix J

The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.



Municipality of Anchorage Tax District Map Girdwood

The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.

Appendix K

Chugach
National
Forest

15

4

4

Seward Highway

Chugach
National
Forest

N

Prepared by:
Geographic Data and Information Center
September 2020
*Not to scale

Appendix L

Chugiak Fire Service Area

(Fund 104000)

The Municipality's Charter requires that our local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Chugiak Fire Service Area was established for fire protection within the service area. The maximum mill rate for the service area shall not exceed 1.00 mill in any calendar year (AMC 27.30.060). The service area is included in Municipal Tax Districts 22 and 51.

The net cost total on the Fund Summary presented on the following page represents the tax cost for the Chugiak Fire Service Area, based on the 2021 Proposed budget. It includes \$46,189 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (P&I) on Delinquent Taxes, Auto Tax, Electric Co-Op Allocation and Cash Pools Short-term

The mill rate is calculated based on the taxes to be collected, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2021 mill rate, based on the 2021 Proposed budget taxes to be collected and the service area assessed value at 08/28/2020, is calculated as follows:

$$\frac{\$ 1,308,320}{\$ 1,263,858,586} \times 1,000 = 1.04$$

The actual 2021 taxes to be collected and the actual 2021 mill rate will be based on the 2021 Revised budget that will include updated/revised IGCs and will be recalculated with updated assessed values, all to be presented to the Assembly for approval in April.

The preliminary mill rate exceeds the maximum mill rate allowed. The actual 2021 mill rate will be based on the 2021 Revised budget and updated assessed values so that the final rate does not exceed the allowable 1.00 mill.

Fund 104000 Summary
Chugiak Fire Service Area
(Fund Center # 354000, 189120)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Fund Center				
Chugiak Fire and Rescue (354000) - Department: Fire	1,603,806	994,224	994,224	-
Direct Cost Total	1,603,806	994,224	994,224	-
Intragovernmental Charges				
Charges by/to Other Departments	327,264	340,925	360,285	5.68%
Function Cost Total	1,931,070	1,335,149	1,354,509	1.45%
Program Generated Revenue	(402,274)	(63,807)	(46,189)	-27.61%
Net Cost Total	1,528,796	1,271,342	1,308,320	2.91%
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	2,262	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,601,544	994,224	994,224	-
Debt Service	-	-	-	-
Equipment, Furnishings	-	-	-	-
Direct Cost Total	1,603,806	994,224	994,224	-
Position Summary as Budgeted				
Full-Time	-	-	-	-
Part-Time	-	-	-	-
Position Total	-	-	-	-

Chugiak Fire and Rescue
Department: Fire
Division: Emergency Operations
(Fund Center # 354000)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Cha
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	2,262	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,601,544	994,224	994,224	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	1,603,806	994,224	994,224	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	1,603,806	994,224	994,224	-
Intragovernmental Charges				
Charges by/to Other Departments	327,264	340,925	360,285	5.68%
Function Cost Total	1,931,070	1,335,149	1,354,509	1.45%
Net Cost				
Direct Cost Total	1,603,806	994,224	994,224	-
Charges by/to Other Departments Total	327,264	340,925	360,285	5.68%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	1,931,070	1,335,149	1,354,509	1.45%

Appendix M

Girdwood Valley Service Area

(Fund 106000)

The Municipality's Charter requires that our local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Girdwood Valley Service Area was established for street construction and maintenance, solid waste collection, fire protection, parks and recreation, operation and maintenance of a municipal cemetery, and police protection services, all at the sole expense of the Girdwood Valley Service Area. The maximum attainable mill rate for the service area shall not exceed 6.00 mills in any calendar year (AMC 27.30.020). The service area is included in Municipal Tax District 4.

The net cost total on the fund summary presented on the following page represents the tax cost for the Girdwood Valley Service Area, based on the 2021 Proposed budget. It includes \$51,802 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (P&I) on Delinquent Taxes, Auto Tax, Electric Co-Op Allocation and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2021 mill rate, based on the 2021 Proposed budget taxes to be collected and the service area assessed value at 08/28/2020, is calculated as follows:

$$\frac{\$ 3,406,914}{\$ 620,455,953} \times 1,000 = 5.49$$

The actual 2021 taxes to be collected and the actual 2021 mill rate will be based on the 2021 Revised budget that will include updated/revised IGCs and will be recalculated with updated assessed values, all to be presented to the Assembly for approval in April.

Fund 106000 Summary
Girdwood Valley Service Area
(Fund Center # 355000, 450000, 558000, 746000, 189130)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Fund Center				
Fire and Rescue (355000) - Department: Fire	1,137,049	897,121	897,121	-
Police (450000) - Department: Police	647,350	691,000	691,000	-
Parks & Recreation (558000) - Department: Parks & Recreation	276,963	339,266	342,444	0.94%
Street Maintenance (746000) - Department: Maintenance & Ops	931,940	1,016,016	1,120,003	10.23%
Direct Cost Total	2,993,302	2,943,403	3,050,568	3.64%
Intragovernmental Charges				
Charges by/to Other Departments	397,141	414,458	435,148	4.99%
Function Cost Total	3,390,444	3,357,861	3,485,716	3.81%
Program Generated Revenue	(159,740)	(95,260)	(78,802)	-17.28%
Net Cost Total	3,230,703	3,262,601	3,406,914	4.42%

Direct Cost by Category				
Salaries and Benefits	253,954	279,306	286,471	2.57%
Supplies	82,801	138,200	138,200	-
Travel	13	-	-	-
Contractual/Other Services	2,641,472	2,525,897	2,625,897	3.96%
Debt Service	0	-	-	-
Equipment, Furnishings	15,062	-	-	-
Direct Cost Total	2,993,302	2,943,403	3,050,568	3.64%

Position Summary as Budgeted

Full-Time	2	2	2	-
Part-Time	1	1	1	-
Position Total	3	3	3	-

Girdwood Valley Fire and Rescue
Department: Fire
Division: Emergency Operations
(Fund Center # 355000)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	3,557	30,000	30,000	-
Travel	-	-	-	-
Contractual/Other Services	1,133,492	867,121	867,121	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	1,137,049	897,121	897,121	-
Debt Service	0	-	-	-
Non-Manageable Direct Cost Total	0	-	-	-
Direct Cost Total	1,137,049	897,121	897,121	-
Intragovernmental Charges				
Charges by/to Other Departments	244,876	262,692	276,813	5.38%
Function Cost Total	1,381,925	1,159,813	1,173,934	1.22%
406370 - Fire Service Fees	(30,300)	(20,000)	(20,000)	-
Program Generated Revenue Total	(30,300)	(20,000)	(20,000)	-
Net Cost				
Direct Cost Total	1,137,049	897,121	897,121	-
Charges by/to Other Departments Total	244,876	262,692	276,813	5.38%
Program Generated Revenue Total	(30,300)	(20,000)	(20,000)	-
Net Cost Total	1,351,625	1,139,813	1,153,934	1.24%

Girdwood Valley Police Services**Department: Police****Division: Operations**

(Fund Center # 450000)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	275	-	-	-
Travel	13	-	-	-
Contractual/Other Services	647,062	691,000	691,000	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	647,350	691,000	691,000	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	647,350	691,000	691,000	-
Intragovernmental Charges				
Charges by/to Other Departments	246	297	423	42.42%
Function Cost Total	647,596	691,297	691,423	0.02%
Net Cost				
Direct Cost Total	647,350	691,000	691,000	-
Charges by/to Other Departments Total	246	297	423	42.42%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	647,596	691,297	691,423	0.02%

Girdwood Valley Parks & Recreation
Department: Parks & Recreation
Division: Girdwood Parks & Recreation
(Fund Center # 558000)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	10,857	17,766	20,944	17.89%
Supplies	18,237	38,000	38,000	-
Travel	-	-	-	-
Contractual/Other Services	232,807	283,500	283,500	-
Equipment, Furnishings	15,062	-	-	-
Manageable Direct Cost Total	276,963	339,266	342,444	0.94%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	276,963	339,266	342,444	0.94%
Intragovernmental Charges				
Charges by/to Other Departments	76,040	80,643	86,165	6.85%
Function Cost Total	353,003	419,909	428,609	2.07%
Program Generated Revenue				
406280 - Prgm, Lessons, & Camps	(1,684)	(3,500)	(500)	-85.71%
406290 - Rec Center Rentals & Activities	(6,171)	-	-	-
406310 - Camping Fees	(2,631)	(3,500)	(500)	-85.71%
Program Generated Revenue Total	(10,486)	(7,000)	(1,000)	-85.71%
Net Cost				
Direct Cost Total	276,963	339,266	342,444	0.94%
Charges by/to Other Departments Total	76,040	80,643	86,165	6.85%
Program Generated Revenue Total	(10,486)	(7,000)	(1,000)	-85.71%
Net Cost Total	342,517	412,909	427,609	3.56%

Girdwood Valley Street Maintenance
Department: Maintenance & Operations
Division: Street Maintenance
(Fund Center # 746000)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	243,097	261,540	265,527	1.52%
Supplies	60,732	70,200	70,200	-
Travel	-	-	-	-
Contractual/Other Services	628,111	684,276	784,276	14.61%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	931,940	1,016,016	1,120,003	10.23%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	931,940	1,016,016	1,120,003	10.23%
Intragovernmental Charges				
Charges by/to Other Departments	75,979	70,826	71,747	1.30%
Function Cost Total	1,007,919	1,086,842	1,191,750	9.65%
Program Generated Revenue				
408380 - Prior Year Expense Recovery	(1,759)	-	-	-
408405 - Lease & Rental Revenue	(6,543)	(6,000)	(6,000)	-
Program Generated Revenue Total	(8,301)	(6,000)	(6,000)	-
Net Cost				
Direct Cost Total	931,940	1,016,016	1,120,003	10.23%
Charges by/to Other Departments Total	75,979	70,826	71,747	1.30%
Program Generated Revenue Total	(8,301)	(6,000)	(6,000)	-
Net Cost Total	999,618	1,080,842	1,185,750	9.71%

Appendix N

Chugiak, Birchwood, Eagle River Rural Road Service Area (Fund 119000)

The Municipality's Charter requires that local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Chugiak, Birchwood, Eagle River Rural Road Service Area (CBERRRSA) was established for capital improvements for roads and drainage and the maintenance thereof within and over road rights-of-way in the service area including street light capital improvements and street light operation and maintenance at special sites outside the Eagle River Street Light Service Area which enhance public safety, but excluding capital improvements for and maintenance and operation of: 1) traffic engineering; 2) park and recreational services; 3) water, sewer, telephone, electric, gas and other utility improvements and services; 4) off-road mass transit facilities and signs; and 5) fire hydrants and parking meters within the service area. The service area also shall be authorized to operate and maintain street lights at special sites outside of the Eagle River Street Light Service Area for purposes of enhancing public safety.

The maximum attainable mill rate for services provided in the service area shall not exceed 2.10 mills in any calendar year. No more than 1.1 mills shall be for road and drainage maintenance and no more than 1.0 mill shall be for capital improvements (AMC 27.30.215). The service area is included in Municipal Tax Districts 10, 22, 30, 50, 51, and 58.

The net cost total on the fund summary presented on the following page represents the tax cost for the CBERRRSA, based on the 2021 Proposed budget. It includes \$278,111 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (P&I) on Delinquent Taxes and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2021 mill rate, based on the 2021 Proposed budget taxes to be collected and the service area assessed value at 08/28/2020, is calculated as follows:

$$\frac{\$ 6,994,934}{\$ 3,619,940,616} \times 1,000 = 1.93$$

The actual 2021 taxes to be collected and the actual 2021 mill rate will be based on the 2021 Revised budget that will include updated/revised IGCs and will be recalculated with updated assessed values, all to be presented to the Assembly for approval in April.

Fund 119000 Summary
Chugiak, Birchwood, Eagle River Rural Road Service Area
(Fund Center # 744900, 747300, 189180)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Fund Center				
Operations of CBERRRSA (744900) - Department: Public Works	3,491,020	3,632,525	3,637,648	0.14%
ER Contribution to CIP (747300) - Department: Public Works	3,538,074	3,538,074	3,538,074	-
Direct Cost Total	7,029,094	7,170,599	7,175,722	0.07%
Intragovernmental Charges				
Charges by/to Other Departments	109,004	118,672	123,923	4.42%
Function Cost Total	7,138,098	7,289,271	7,299,645	0.14%
Program Generated Revenue	(339,770)	(295,711)	(304,711)	3.04%
Net Cost Total	6,798,328	6,993,560	6,994,934	0.02%

Direct Cost by Category				
Salaries and Benefits	495,630	603,218	608,341	0.85%
Supplies	40,578	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	6,492,886	6,394,094	6,394,094	-
Debt Service	-	-	-	-
Equipment, Furnishings	-	6,000	6,000	-
Direct Cost Total	7,029,094	7,170,599	7,175,722	0.07%

Position Summary as Budgeted

Full-Time	4	4	4	-
Part-Time	-	-	-	-
Position Total	4	4	4	-

Operations of Chugiak, Birchwood, Eagle River RRSA
Department: Public Works Administration
Division: Other Service Areas
(Fund Center # 744900)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	495,630	603,218	608,341	0.85%
Supplies	40,578	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	2,954,812	2,856,020	2,856,020	-
Equipment, Furnishings	-	6,000	6,000	-
Manageable Direct Cost Total	3,491,020	3,632,525	3,637,648	0.14%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	3,491,020	3,632,525	3,637,648	0.14%
Intragovernmental Charges				
Charges by/to Other Departments	109,004	118,672	123,923	4.42%
Function Cost Total	3,600,024	3,751,197	3,761,571	0.28%
Program Generated Revenue				
406625 - Reimbursed Cost-NonGrant Funded	(12,916)	(25,000)	(25,000)	-
408380 - Prior Year Expense Recovery	(807)	-	-	-
408580 - Miscellaneous Revenues	(74,837)	(1,600)	(1,600)	-
Program Generated Revenue Total	(88,560)	(26,600)	(26,600)	-
Net Cost				
Direct Cost Total	3,491,020	3,632,525	3,637,648	0.14%
Charges by/to Other Departments Total	109,004	118,672	123,923	4.42%
Program Generated Revenue Total	(88,560)	(26,600)	(26,600)	-
Net Cost Total	3,511,464	3,724,597	3,734,971	0.28%

Eagle River Contribution to CIP
Department: Public Works Administration
Division: Other Service Areas
(Fund Center # 747300)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	3,538,074	3,538,074	3,538,074	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	3,538,074	3,538,074	3,538,074	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	3,538,074	3,538,074	3,538,074	-
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	3,538,074	3,538,074	3,538,074	-
Net Cost				
Direct Cost Total	3,538,074	3,538,074	3,538,074	-
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	3,538,074	3,538,074	3,538,074	-

Appendix O

Eagle River-Chugiak Park and Recreational Service Area

(Fund 162000)

The Municipality's Charter requires that local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Eagle River-Chugiak Park and Recreational Service Area (ERCPRSA) was established for parks and recreational services and capital improvements within the service area. The maximum attainable mill rate for the service area shall not exceed 1.00 mill in any calendar year (AMC 27.30.090). The service area is included Municipal Tax Districts 10, 22, 30, 46, 47, 50, 51, and 58.

The net cost total on the fund summary presented on the following page offset by represents the tax cost for the ERCPRSA, based on the 2021 Proposed budget. It includes \$61,864 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (P&I) on Delinquent Taxes, Auto Tax, Contributions from Other Funds and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2021 mill rate, based on the 2021 Proposed budget taxes to be collected and the service area assessed value at 08/28/2020, is calculated as follows:

$$\frac{\$ 4,259,934}{\$ 3,896,490,579} \times 1,000 = 1.09$$

The actual 2021 taxes to be collected and the actual 2021 mill rate will be based on the 2021 Revised budget that will include updated/revised IGCs and will be recalculated with updated assessed values, all to be presented to the Assembly for approval in April.

Fund 162 Summary
Eagle River-Chugiak Park and Recreational Service Area
(Fund Center # 555300, 555000, 555100, 555900, 555200, 555950, 189280)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Fund Center				
Fire Lake Rec Ctr (555300) - Department: Parks & Rec	21,267	50,000	50,000	-
ER Park Facilities (555000) - Department: Parks & Rec	19,648	39,440	40,604	2.95%
ER Chugiak Parks (555100) - Department: Parks & Rec	3,586,395	2,530,337	2,573,525	1.71%
ER Parks Debt (555900) - Department: Parks & Rec	200,241	146,032	218,948	49.93%
Chugiak Pool (555200) - Department: Parks & Rec	515,615	646,311	647,509	0.19%
Contrib for Cap Improvmnt (555950) - Department: Parks & Rec	388,721	392,256	392,256	-
Direct Cost Total	4,731,886	3,804,376	3,922,842	3.11%
Intragovernmental Charges				
Charges by/to Other Departments	778,917	851,185	882,058	3.63%
Function Cost Total	5,510,804	4,655,561	4,804,900	3.21%
Program Generated Revenue	(867,774)	(586,966)	(544,966)	-7.16%
Net Cost Total	4,643,030	4,068,595	4,259,934	4.70%

Direct Cost by Category				
Salaries and Benefits	1,530,786	2,195,972	2,241,522	2.07%
Supplies	264,437	103,300	103,300	-
Travel	9,472	-	-	-
Contractual/Other Services	2,716,950	1,349,232	1,349,232	-
Debt Service	200,241	146,032	218,948	49.93%
Equipment, Furnishings	10,000	9,840	9,840	-
Direct Cost Total	4,731,886	3,804,376	3,922,842	3.11%

Position Summary as Budgeted

Full-Time	14	17	17	-
Part-Time	37	36	36	-
Position Total	51	53	53	-

Position Summaries include:

- 1 FT Director position in 2019, 2020, and 2021;
 - 1 FT Engineering Technician position 2019 and 2020;
 - and 2 FT Landscape Architect II positions in 2021
- that are split between Anchorage and Eagle River

Fire Lake Recreation Center
Department: Parks & Recreation
Division: Eagle River/Chugiak Parks & Recreation
(Fund Center # 555300)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	5,676	-	-	-
Travel	-	-	-	-
Contractual/Other Services	15,591	50,000	50,000	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	21,267	50,000	50,000	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	21,267	50,000	50,000	-
Intragovernmental Charges				
Charges by/to Other Departments	21,680	26,664	26,020	-2.42%
Function Cost Total	42,947	76,664	76,020	-0.84%
Net Cost				
Direct Cost Total	21,267	50,000	50,000	-
Charges by/to Other Departments Total	21,680	26,664	26,020	-2.42%
Net Cost Total	42,947	76,664	76,020	-0.84%

Eagle River Park Facilities
Department: Parks & Recreation
Division: Eagle River/Chugiak Parks & Recreation
(Fund Center # 555000)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Cha
Direct Cost by Category				
Salaries and Benefits	6,697	24,340	25,504	4.78%
Supplies	1,287	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	11,664	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
Manageable Direct Cost Total	19,648	39,440	40,604	2.95%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	19,648	39,440	40,604	2.95%
Intragovernmental Charges				
Charges by/to Other Departments	7,667	10,812	11,224	3.81%
Function Cost Total	27,315	50,252	51,828	3.14%
Program Generated Revenue				
406290 - Rec Center Rentals & Activities	(4,215)	(8,000)	(8,000)	-
Program Generated Revenue Total	(4,215)	(8,000)	(8,000)	-
Net Cost				
Direct Cost Total	19,648	39,440	40,604	2.95%
Charges by/to Other Departments Total	7,667	10,812	11,224	3.81%
Program Generated Revenue Total	(4,215)	(8,000)	(8,000)	-
Net Cost Total	23,100	42,252	43,828	3.73%

Eagle River/Chugiak Parks
Department: Parks & Recreation
Division: Eagle River/Chugiak Parks & Recreation
(Fund Center # 555100)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	1,108,667	1,634,165	1,677,353	2.64%
Supplies	225,409	69,925	69,925	-
Travel	7,112	-	-	-
Contractual/Other Services	2,235,206	817,407	817,407	-
Equipment, Furnishings	10,000	8,840	8,840	-
Manageable Direct Cost Total	3,586,395	2,530,337	2,573,525	1.71%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	3,586,395	2,530,337	2,573,525	1.71%
Intragovernmental Charges				
Charges by/to Other Departments	664,841	724,826	750,389	3.53%
Function Cost Total	4,251,236	3,255,163	3,323,914	2.11%
Program Generated Revenue				
406280 - Prgm, Lessons, & Camps	(121,816)	(120,500)	(120,500)	-
406290 - Rec Center Rentals & Activities	(108,685)	(57,000)	(57,000)	-
406300 - Aquatics	(225)	-	-	-
406625 - Reimbursed Cost-NonGrant Funded	(29,884)	(26,002)	(26,002)	-
407050 - Other Fines and Forfeitures	(600)	-	-	-
408380 - Prior Year Expense Recovery	(8,334)	-	-	-
408405 - Lease & Rental Revenue	(19,200)	(21,600)	(21,600)	-
Program Generated Revenue Total	(288,744)	(225,102)	(225,102)	-
Net Cost				
Direct Cost Total	3,586,395	2,530,337	2,573,525	1.71%
Charges by/to Other Departments Total	664,841	724,826	750,389	3.53%
Program Generated Revenue Total	(288,744)	(225,102)	(225,102)	-
Net Cost Total	3,962,492	3,030,061	3,098,812	2.27%

Eagle River Parks Debt (162000)
Department: Parks & Recreation
Division: Eagle River/Chugiak Parks & Recreation
(Fund Center # 555900)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Cha
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
Debt Service	200,241	146,032	218,948	49.93%
Non-Manageable Direct Cost Total	200,241	146,032	218,948	49.93%
Direct Cost Total	200,241	146,032	218,948	49.93%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	200,241	146,032	218,948	49.93%
Net Cost				
Direct Cost Total	200,241	146,032	218,948	49.93%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	200,241	146,032	218,948	49.93%

Chugiak Pool
Department: Parks & Recreation
Division: Eagle River/Chugiak Parks & Recreation
(Fund Center # 555200)

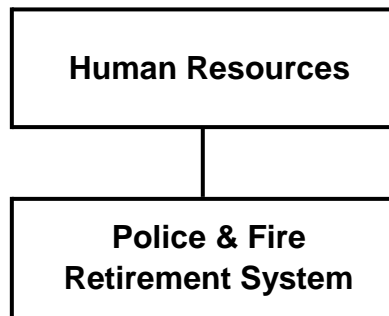
	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Cha
Direct Cost by Category				
Salaries and Benefits	415,422	537,467	538,665	0.22%
Supplies	32,065	30,375	30,375	-
Travel	2,360	-	-	-
Contractual/Other Services	65,768	78,469	78,469	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	515,615	646,311	647,509	0.19%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	515,615	646,311	647,509	0.19%
Intragovernmental Charges				
Charges by/to Other Departments	84,730	88,883	94,425	6.24%
Function Cost Total	600,345	735,194	741,934	0.92%
Program Generated Revenue				
406300 - Aquatics	(221,712)	(250,000)	(250,000)	-
408380 - Prior Year Expense Recovery	(29,749)	-	-	-
Program Generated Revenue Total	(251,462)	(250,000)	(250,000)	-
Net Cost				
Direct Cost Total	515,615	646,311	647,509	0.19%
Charges by/to Other Departments Total	84,730	88,883	94,425	6.24%
Program Generated Revenue Total	(251,462)	(250,000)	(250,000)	-
Net Cost Total	348,883	485,194	491,934	1.39%

Contribution for Capital Improvements
Department: Parks & Recreation
Division: Eagle River/Chugiak Parks & Recreation
(Fund Center # 555950)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	388,721	392,256	392,256	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	388,721	392,256	392,256	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	388,721	392,256	392,256	-
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	388,721	392,256	392,256	-
Net Cost				
Direct Cost Total	388,721	392,256	392,256	-
Net Cost Total	388,721	392,256	392,256	-

Appendix P

Police & Fire Retirement System



Police & Fire Retirement System

Purpose

Carry out administration of retirement benefits for current and future retirees and beneficiaries of the Police & Fire Retirement System, in accordance with provisions contained in AMC 3.85 for the exclusive benefit of the members by prudently managing and investing Plan assets.

Description of System

Police & Fire Retirement System is comprised of three retirement plans, all of which were created for the purpose of encouraging qualified personnel to enter and remain in the service of the Municipality of Anchorage as police officers and firefighters through the establishment of a system of retirement, disability and death benefits for members, participants and their beneficiaries. This system is intended to be a contractual relationship in accordance with the provisions of Article XII, Section 7, of the Constitution of Alaska.

The members are separated into three plans:

- Plan I for members employed on or before June 30, 1977
- Plan II for members employed on or after July 1, 1977, and before April 17, 1984
- Plan III for members employed on or after April 17, 1984 and prior to May 25, 1994

No other person is eligible to participate in the system. Re-employed or rehired members shall, at the time of employment, be required to participate in the State of Alaska Pension Plan (PERS) and are not eligible to again participate in the retirement system.

The system was set up to operate on the investment earnings of the Trust fund but, because of losses incurred due to market conditions in 2008, the Municipality has been making annual contributions from the Police and Fire departments to bring the fund back to fully funded/self-sustaining.

In 2017 the Municipality of Anchorage issued Certificates of Participation (COPS) to pay the full liability at the time of issuance to the Police & Fire Retirement Trust. The Municipal Assembly approved ordinance AO 2017-133 on November 03, 2017 accepting and approving the issuance of the COPS and incurring such debt. The Police and Fire departments now make annual contributions to the Certificates of Participation Debt Service Fund (330000).

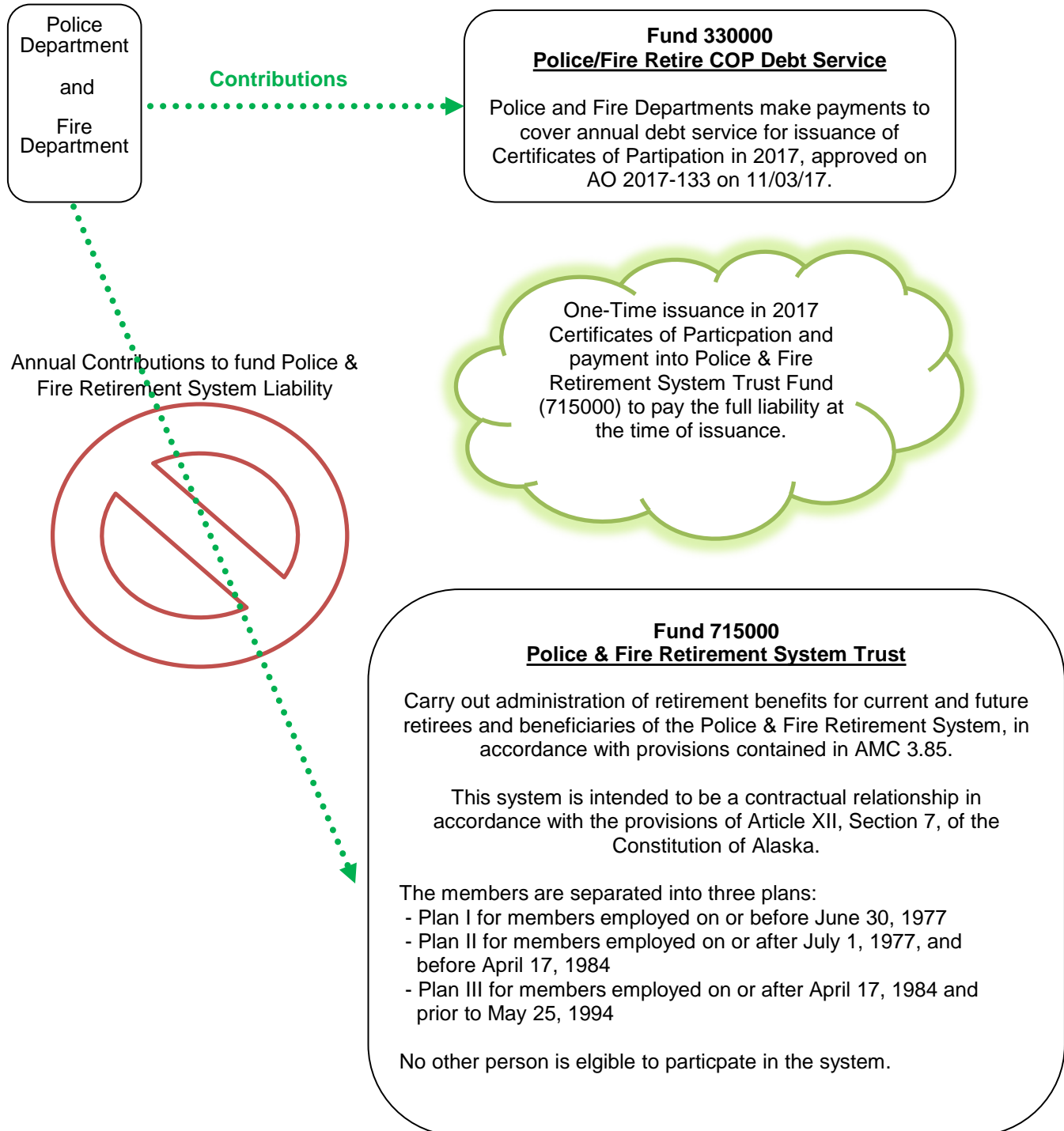
The Trust is administered by a nine-person board of trustees.

The accounting for the Trust Fund is in 715000; management of the Trust Fund and payment of retirement benefits are reported in Contractual/Other Services but are not budgeted or appropriated. The operating budget for the administration of the System is appropriated as a section with the GGOB.

Police & Fire Retirement System

Flow of Funds

AMC 3.85



Police & Fire Retirement System Department Summary

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Division				
Police & Fire Retirement System Administration	35,571,622	35,513,367	35,881,985	1.04%
Direct Cost Total	35,571,622	35,513,367	35,881,985	1.04%
Intragovernmental Charges				
Charges by/to Other Departments	58,563	58,910	59,563	1.11%
Function Cost Total	35,630,185	35,572,277	35,941,548	1.04%
Program Generated Revenue	(70,110,820)	(99,724)	(72,238)	(27.56%)
Net Cost Total	(34,480,635)	35,472,553	35,869,310	1.12%
Direct Cost by Category				
Salaries and Benefits	446,081	473,165	472,993	(0.04%)
Supplies	2,089	2,000	2,000	-
Travel	-	-	34,000	100.00%
Contractual/Other Services	35,120,426	35,031,202	35,365,992	0.96%
Debt Service	-	-	-	-
Depreciation/Amortization	539	-	-	-
Equipment, Furnishings	2,487	7,000	7,000	-
Direct Cost Total	35,571,622	35,513,367	35,881,985	1.04%
Position Summary as Budgeted				
Full-Time	3	3	3	-
Part-Time	-	-	-	-
Position Total	3	3	3	-

Police & Fire Retirement System
Division Summary
Police & Fire Retirement System Administration
(Fund Center # 172300, 172100, 172200, 171000)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	446,081	473,165	472,993	(0.04%)
Supplies	2,089	2,000	2,000	-
Travel	-	-	34,000	100.00%
Contractual/Other Services	35,120,426	35,031,202	35,365,992	0.96%
Equipment, Furnishings	2,487	7,000	7,000	-
Manageable Direct Cost Total	35,571,083	35,513,367	35,881,985	1.04%
Debt Service	-	-	-	-
Depreciation/Amortization	539	-	-	-
Non-Manageable Direct Cost Total	539	-	-	-
Direct Cost Total	35,571,622	35,513,367	35,881,985	-
Intragovernmental Charges				
Charges by/to Other Departments	58,563	58,910	59,563	1.11%
Function Cost Total	35,630,185	35,572,277	35,941,548	1.04%
Program Generated Revenue by Fund				
Fund 715000 - Police/Fire Retirement Trust	70,110,820	99,724	72,238	(27.56%)
Program Generated Revenue Total	70,110,820	99,724	72,238	(27.56%)
Net Cost Total	(34,480,635)	35,472,553	35,869,310	1.12%
Position Summary as Budgeted				
Full-Time	3	3	3	-
Position Total	3	3	3	-

Police & Fire Retirement System Division Detail

Police & Fire Retirement System Administration

(Fund Center # 172300, 172100, 172200, 171000)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	446,081	473,165	472,993	(0.04%)
Supplies	2,089	2,000	2,000	-
Travel	-	-	34,000	100.00%
Contractual/Other Services	35,120,426	35,031,202	35,365,992	0.96%
Equipment, Furnishings	2,487	7,000	7,000	-
Manageable Direct Cost Total	35,571,083	35,513,367	35,881,985	1.04%
Debt Service	-	-	-	-
Depreciation/Amortization	539	-	-	-
Non-Manageable Direct Cost Total	539	-	-	-
Direct Cost Total	35,571,622	35,513,367	35,881,985	1.04%
Intragovernmental Charges				
Charges by/to Other Departments	58,563	58,910	59,563	1.11%
Program Generated Revenue				
408380 - Prior Year Expense Recovery	908	-	-	-
408580 - Miscellaneous Revenues	698,361	-	-	-
430040 - Employee Contribution to PFRS	133,999	99,724	72,238	(27.56%)
440010 - GCP CshPool ST-Int(MOA/ML&P)	3,112	-	-	-
440050 - Other Int Income	2,064,398	-	-	-
440070 - Dividend Income	3,969,774	-	-	-
440080 - UnRlzd Gns&Lss Invs(MOA/AWWU)	49,769,470	-	-	-
440090 - RlzdGns&LsOnSleofInv	13,470,799	-	-	-
Program Generated Revenue Total	70,110,820	99,724	72,238	(27.56%)
Net Cost				
Direct Cost Total	35,571,622	35,513,367	35,881,985	1.04%
Charges by/to Other Departments Total	58,563	58,910	59,563	1.11%
Program Generated Revenue Total	(70,110,820)	(99,724)	(72,238)	(27.56%)
Net Cost Total	(34,480,635)	35,472,553	35,869,310	1.12%

Position Detail as Budgeted

	2019 Revised		2020 Revised		2021 Proposed	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Director Police & Fire Retire	1	-	1	-	1	-
Retirement Specialist III	1	-	1	-	1	-
Retirement Specialist IV	1	-	1	-	1	-
Position Detail as Budgeted Total	3	-	3	-	3	-

Police & Fire Retirement COP Debt Service Department Summary

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Division				
Police & Fire Retirement COP Debt Service	5,440,780	5,433,290	5,434,536	0.02%
Direct Cost Total	5,440,780	5,433,290	5,434,536	0.02%
Function Cost Total	5,440,780	5,433,290	5,434,536	0.02%
Program Generated Revenue	(3,499,227)	(5,411,041)	(5,402,041)	(0.17%)
Net Cost Total	1,941,553	22,249	32,495	46.05%
Direct Cost by Category				
Travel	-	-	-	-
Debt Service	5,440,780	5,433,290	5,434,536	0.02%
Direct Cost Total	5,440,780	5,433,290	5,434,536	0.02%
Position Summary as Budgeted				
Part-Time	-	-	-	-
Position Total	-	-	-	-

Police & Fire Retirement COP Debt Service Division Summary

Police & Fire Retirement COP Debt Service

(Fund Center # 177000)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Category				
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
Debt Service	5,440,780	5,433,290	5,434,536	0.02%
Non-Manageable Direct Cost Total	5,440,780	5,433,290	5,434,536	0.02%
Direct Cost Total	5,440,780	5,433,290	5,434,536	-
Function Cost Total	5,440,780	5,433,290	5,434,536	0.02%
Program Generated Revenue by Fund				
Fund 330000 - Police & Fire Retirement COP Debt Serv	3,499,227	5,411,041	5,402,041	(0.17%)
Program Generated Revenue Total	3,499,227	5,411,041	5,402,041	(0.17%)
Net Cost Total	1,941,553	22,249	32,495	46.05%

Position Summary as Budgeted

Position Total		-
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Police & Fire Retirement COP Debt Service

Division Detail

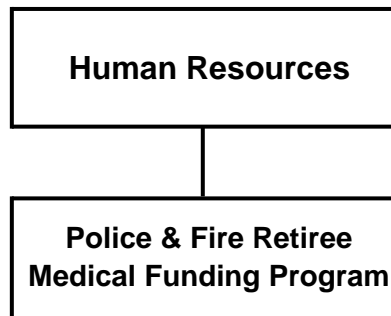
Police & Fire Retirement COP Debt Service

(Fund Center # 177000)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Category				
Travel	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
Debt Service	5,440,780	5,433,290	5,434,536	0.02%
Non-Manageable Direct Cost Total	5,440,780	5,433,290	5,434,536	0.02%
Direct Cost Total	5,440,780	5,433,290	5,434,536	0.02%
Program Generated Revenue				
439045 - Int Earned RstrFunds	662	-	-	-
440010 - GCP CshPool ST-Int(MOA/ML&P)	-	(21,000)	(30,000)	42.86%
450010 - Contributions from Other Funds	3,498,565	5,432,041	5,432,041	-
Program Generated Revenue Total	3,499,227	5,411,041	5,402,041	(0.17%)
Net Cost				
Direct Cost Total	5,440,780	5,433,290	5,434,536	0.02%
Program Generated Revenue Total	(3,499,227)	(5,411,041)	(5,402,041)	(0.17%)
Net Cost Total	1,941,553	22,249	32,495	46.05%

Appendix Q

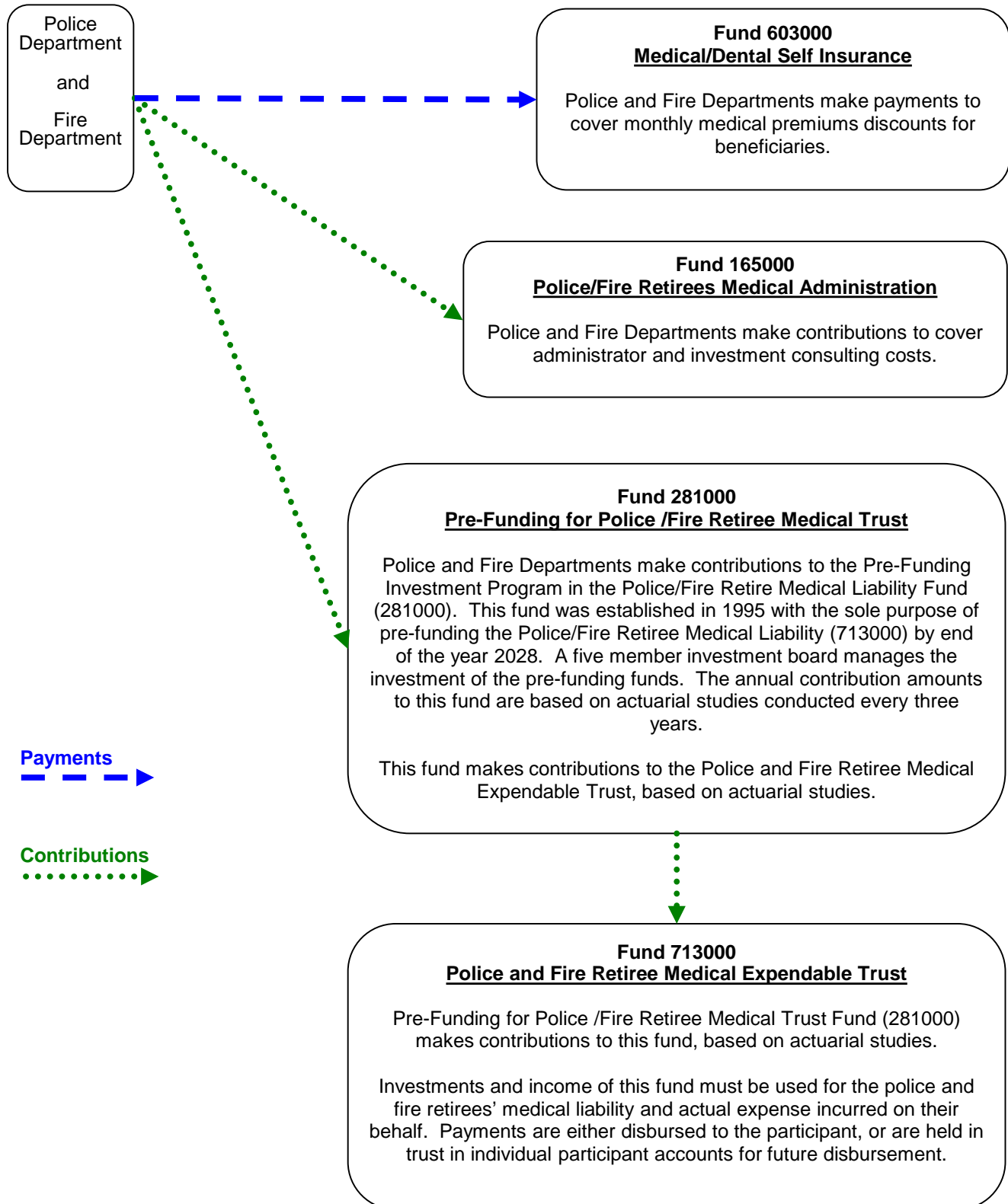
Police & Fire Retiree Medical Funding Program



Police & Fire Retiree Medical Funding Program

Flow of Funds

AMC 3.87 and AMC 3.88



Police & Fire Retiree Medical Funding Program

Purpose

Administer the health reimbursement arrangement (HRA) for those receiving retirement benefits under the Police and Fire Retirement System in accordance with provisions contained in AMC 3.87 and AMC 3.88.

Description

Police and Fire Retiree Medical system is a defined contribution plan. The Municipality will pay a predetermined amount to a Trust, for the employee's benefit. The employee will be able to choose from a variety of options as to how to spend the money in his or her account (they are not limited to the insurance provided by the Municipality).

The membership qualifications are:

- Must be beneficiary of the Police and Fire Retirement System
- Hired prior to January 1, 1995
- Retire on or after January 1, 1995.

The program also provides coverage to spouses and eligible dependents. The system is closed; no other person is eligible to participate in the system.

Police and Fire Departments make contributions to cover administrator and investment consulting costs in Police/Fire Retirees Medical Administration Fund (165000).

Police and Fire Departments also make contributions to the Pre-Funding Investment Program in the Police/Fire Retiree Medical Liability Fund (281000). This fund was established in 1995 with the sole purpose of pre-funding, via contributions, the Police/Fire Retiree Medical Liability (713000) by end of the year 2028. A five-member investment board manages the pre-funding investments. The contribution amounts to Fund 281000 are based on actuarial studies conducted every three years.

Additionally, the Police and Fire Departments pay premiums and provide monthly discounts from the stated premium to all members purchasing municipal health insurance. The Police and Fire Departments make these payments directly to the Municipal Self Insurance fund.

The Trust is administered by an eight-person board of trustees.

The operating budget for the administration of the Program and the contributions from the prefunding debt service fund to the Trust fund are appropriated as sections with the GGOB. The activity of the Trust Fund, management of the Trust and payment of medical benefits, are not budgeted or appropriated.

Police & Fire Retiree Medical Funding Program Department Summary

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Division				
Police & Fire Retiree Medical Funding Program	3,703,708	3,861,730	3,860,343	(0.04%)
Direct Cost Total	3,703,708	3,861,730	3,860,343	(0.04%)
Intragovernmental Charges				
Charges by/to Other Departments	35,278	33,848	34,143	0.87%
Function Cost Total	3,738,986	3,895,578	3,894,486	(0.03%)
Program Generated Revenue	(6,544,174)	(300,004)	(6,334,842)	2011.59%
Net Cost Total	(2,805,189)	3,595,574	(2,440,356)	(167.87%)
Direct Cost by Category				
Salaries and Benefits	128,533	126,349	124,962	(1.10%)
Supplies	147	1,280	1,280	-
Travel	-	-	-	-
Contractual/OtherServices	3,575,028	3,734,101	3,734,101	-
Debt Service	-	-	-	-
Direct Cost Total	3,703,708	3,861,730	3,860,343	(0.04%)
Position Summary as Budgeted				
Full-Time	1	1	1	-
Part-Time	1	-	-	-
Position Total	2	1	1	-

Police & Fire Retiree Medical Funding Program

Division Summary

Police & Fire Retiree Medical Funding Program

(Fund Center # 187600, 186000, 187601)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	128,533	126,349	124,962	(1.10%)
Supplies	147	1,280	1,280	-
Travel	-	-	-	-
Contractual/Other Services	3,575,028	3,734,101	3,734,101	-
Manageable Direct Cost Total	3,703,708	3,861,730	3,860,343	(0.04%)
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	3,703,708	3,861,730	3,860,343	-
Intragovernmental Charges				
Charges by/to Other Departments	35,278	33,848	34,143	0.87%
Function Cost Total	3,738,986	3,895,578	3,894,486	(0.03%)
Program Generated Revenue by Fund				
Fund 165000 - Police/Fire Retirees Med Admin (**Moved fr GG starting in 2011**)	248,201	210,004	209,014	(0.47%)
Fund 281000 - Police/Fire Ret Med Liability (**Moved fr GG starting in 2011**)	6,295,973	90,000	6,125,828	6706.48%
Program Generated Revenue Total	6,544,174	300,004	6,334,842	2011.59%
Net Cost Total	(2,805,189)	3,595,574	(2,440,356)	(167.87%)

Position Summary as Budgeted

Full-Time	1	1	1	-
Part-Time	1	-	-	-
Position Total	2	1	1	-

Police & Fire Retiree Medical Funding Program

Division Detail

Police & Fire Retiree Medical Funding Program

(Fund Center # 187600, 186000, 187601)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	128,533	126,349	124,962	(1.10%)
Supplies	147	1,280	1,280	-
Travel	-	-	-	-
Contractual/Other Services	3,575,028	3,734,101	3,734,101	-
Manageable Direct Cost Total	3,703,708	3,861,730	3,860,343	(0.04%)
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	3,703,708	3,861,730	3,860,343	(0.04%)
Intragovernmental Charges				
Charges by/to Other Departments	35,278	33,848	34,143	0.87%
Program Generated Revenue				
406625 - Reimbursed Cost-NonGrant Funded	41,540	11,410	11,410	-
408380 - Prior Year Expense Recovery	98	-	-	-
440010 - GCP CshPool ST-Int(MOA/ML&P)	8,970	1,000	10	(99.00%)
440050 - Other Int Income	171,436	90,000	253,139	181.27%
440070 - Dividend Income	714,582	-	665,577	100.00%
440080 - UnRlzd Gns&Lss Invs(MOA/AWWU)	4,707,423	-	4,460,268	100.00%
440090 - RlzdGns&LsOnSleofInv	702,532	-	746,844	100.00%
450010 - Contributions from Other Funds	197,594	197,594	197,594	-
Program Generated Revenue Total	6,544,174	300,004	6,334,842	2011.59%
Net Cost				
Direct Cost Total	3,703,708	3,861,730	3,860,343	(0.04%)
Charges by/to Other Departments Total	35,278	33,848	34,143	0.87%
Program Generated Revenue Total	(6,544,174)	(300,004)	(6,334,842)	2011.59%
Net Cost Total	(2,805,189)	3,595,574	(2,440,356)	(167.87%)

Position Detail as Budgeted

	2019 Revised		2020 Revised		2021 Proposed	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Special Admin Assistant I	-	1	-	-	-	-
Special Admin Assistant II	1	-	1	-	1	-
Position Detail as Budgeted Total	1	1	1	-	1	-

Appendix R

Alcoholic Beverages Retail Sales Tax Program

Purpose

The net receipts from the alcoholic beverages retail sales tax, after payment of the costs of administration, collection, and audit to the municipality, are dedicated and shall be available to use only for:

- Funding for police, related criminal justice personnel, and first responders
- Funding to combat and address child abuse, sexual assault, and domestic violence
- Funding for substance misuse treatment, prevention programs, detoxification or long-term addiction recovery facilities, mental and behavioral health programs, and resources to prevent and address Anchorage's homelessness crisis.

The dedicated net receipts shall only be used to provide additional service levels above the 2020 baseline. The net receipts described shall not be used to supplant funding for existing service levels contained in the actual operating budget for fiscal year 2020 and the funding to provide for and maintain that level of service in subsequent years.

Description

Ordinance AO 2019-148(S-1), As Amended submitted to the qualified voters of the Municipality of Anchorage at the regular municipal election on April 7, 2020 as Proposition 13 passed 51.24% yes to 48.76% no. Proposition 13 amends the Anchorage Municipal Charter by adding a new Section 14.07 Alcoholic beverages retail sales tax. The assembly is authorized to levy a five percent (5%) tax on all retail sales of alcoholic beverages. The tax levy shall be effective February 1, 2021.

No increase of the alcoholic beverages retail sales tax above five percent (5%) or change of the use of its proceeds may be made without approval of the majority of qualified voters voting on the question.

At least 120 days before the end of the fiscal year of the municipality and at such other times as the assembly directs, the mayor shall submit to the assembly a report of the tax revenues collected and expended. The report of expenses shall be itemized by each authorized use or purpose and presented to the public.

AO 2020-57(S), passed and approved by the Anchorage Assembly on June 23, 2020 added Anchorage Municipal Code (AMC) Chapter 12.65, Alcoholic Beverages Retail Sales Tax to establish the requirements and procedures for the administration, collection, and enforcement of the alcoholic beverages retail sales tax.

In accordance with AO 2019-148(S-1), As Amended, Section 3. the Municipality created fund 206000 Alcoholic Beverages Retail Sales Tax Fund to account for the revenues and expenditures of the tax proceeds.

The Municipal Treasury has projected the alcohol tax revenues to be approximately \$12M for 2021. The Administration is recommending to allocate \$9.3M of the projected revenues; until which time actual receipts allow for confirmed refined revenue projections.

Alcoholic Beverages Retail Sales Tax Program Reconciliation from 2020 Revised Budget to 2021 Proposed Budget

	Direct Costs	Positions		
		FT	PT	Seas/T
2020 Revised Budget	-	-	-	-
2021 Continuation Level	-	-	-	-
2021 One-Time Requirements				
- <u>Health</u> - Pay for success	1,800,000	-	-	-
2021 Proposed Budget Changes				
- <u>Finance</u> - add full year funding for two alcohol tax enforcement staff one (1) Tax Enforcement Officer I and one (1) Tax Enforcement Officer II	202,102	2	-	-
- <u>Finance</u> - add full year funding for non labor costs supporting new alcohol tax enforcement	4,000	-	-	-
- <u>Health</u> - add one (1) new Homelessness Program Coordinator	117,494	1	-	-
- <u>Health</u> - add one (1) new Principal Accountant	117,494	1	-	-
- <u>Health</u> - add one (1) new Grant Acquisition/Contracting Officer	100,551	1	-	-
- <u>Health</u> - add one (1) new Operations Coordinator (Treatment Center and Related Activities)	100,551	1	-	-
- <u>Health</u> - add one (1) new Senior Office Associate	75,762	1	-	-
- <u>Health</u> - add one (1) new Epidemiologist	149,019	1	-	-
- <u>Health</u> - add one (1) new Public Health Nursing Supervisor, seven (7) new Public Health Nurses and three (3) Senior Family Service Aides	1,134,029	11	-	-
- <u>Health</u> - add full year non labor funding for homelessness and housing administration for operational needs	30,000	-	-	-
- <u>Health</u> - Overnight shelter for 150 individuals	360,000	-	-	-
- <u>Health</u> - Early Education grants to providers	1,000,000	-	-	-
- <u>Health</u> - Evidence-based grants to providers	1,000,000	-	-	-
- <u>Health</u> - ADVSAIP - reinstate remainder of APD officer and DOL clerk to hold DVSA offenders accountable - grant funding lost mid-year 2019	44,620	-	-	-
- <u>Health</u> - Operational costs for shelter, day center and/or treatment center	2,000,000	-	-	-
- <u>Library</u> - add one (1) new Community Resource Coordinator	95,861	1	-	-
- <u>Library</u> - add two (2) new Assistant Community Resource Coordinators	173,966	2	-	-
- <u>Library</u> - add four (4) new Peer Navigators	30,620	-	-	4
- <u>Library</u> - add one (1) new Early Literacy Specialist	93,584	1	-	-
- <u>Parks & Recreation</u> - Healthy Spaces - expand camp abatement to year-round to include storage	700,000	-	-	-
2021 Proposed Budget	9,329,653	23	-	4

Finance Department Summary

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Division				
FIN Treasury	-	-	206,102	100.00%
Direct Cost Total	-	-	206,102	100.00%
Function Cost Total	-	-	206,102	100.00%
Net Cost Total	-	-	206,102	100.00%
Direct Cost by Category				
Salaries and Benefits	-	-	202,102	100.00%
Supplies	-	-	4,000	100.00%
Travel	-	-	-	-
Debt Service	-	-	-	-
Direct Cost Total	-	-	206,102	100.00%
Position Summary as Budgeted				
Full-Time	-	-	2	100.00%
Part-Time	-	-	-	-
Position Total	-	-	2	100.00%

Finance Division Summary

FIN Treasury

(Fund Center # 134800, 134300)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	202,102	100.00%
Supplies	-	-	4,000	100.00%
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Manageable Direct Cost Total	-	-	206,102	100.00%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	-	-	206,102	1
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	-	-	206,102	100.00%
Net Cost Total	-	-	206,102	100.00%
Position Summary as Budgeted				
Full-Time	-	-	2	100.00%
Position Total	-	-	2	100.00%

Finance Division Detail

FIN Treasury

(Fund Center # 134800, 134300)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	202,102	100.00%
Supplies	-	-	4,000	100.00%
Travel	-	-	-	-
Manageable Direct Cost Total	-	-	206,102	100.00%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	-	-	206,102	100.00%
Net Cost				
Direct Cost Total	-	-	206,102	100.00%
Net Cost Total	-	-	206,102	100.00%

Position Detail as Budgeted

	2019 Revised		2020 Revised		2021 Proposed	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Tax Enforcement Officer I	-	-	-	-	1	-
Tax Enforcement Officer II	-	-	-	-	1	-
Position Detail as Budgeted Total	-	-	-	-	2	-

Health Department Summary

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Division				
HD Human Services	-	-	8,029,520	100.00%
Direct Cost Total	-	-	8,029,520	100.00%
Function Cost Total	-	-	8,029,520	100.00%
Net Cost Total	-	-	8,029,520	100.00%
Direct Cost by Category				
Salaries and Benefits	-	-	1,839,520	100.00%
Supplies	-	-	30,000	100.00%
Travel	-	-	-	-
Contractual/OtherServices	-	-	6,160,000	100.00%
Debt Service	-	-	-	-
Direct Cost Total	-	-	8,029,520	100.00%
Position Summary as Budgeted				
Full-Time	-	-	17	100.00%
Part-Time	-	-	-	-
Position Total	-	-	17	100.00%

Health
Division Summary
HD Human Services
(Fund Center # 244500, 244600)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	1,839,520	100.00%
Supplies	-	-	30,000	100.00%
Travel	-	-	-	-
Contractual/Other Services	-	-	6,160,000	100.00%
Manageable Direct Cost Total	-	-	8,029,520	100.00%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	-	-	8,029,520	1
Function Cost Total	-	-	8,029,520	100.00%
Net Cost Total	-	-	8,029,520	100.00%
Position Summary as Budgeted				
Full-Time	-	-	17	100.00%
Position Total	-	-	17	100.00%

Health
Division Detail
HD Human Services

(Fund Center # 244500, 244600)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	1,839,520	100.00%
Supplies	-	-	30,000	100.00%
Travel	-	-	-	-
Contractual/Other Services	-	-	6,160,000	100.00%
Manageable Direct Cost Total	-	-	8,029,520	100.00%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	-	-	8,029,520	100.00%
Net Cost				
Direct Cost Total	-	-	8,029,520	100.00%
Net Cost Total	-	-	8,029,520	100.00%

Position Detail as Budgeted

	2019 Revised		2020 Revised		2021 Proposed	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Administrative Officer	-	-	-	-	2	-
Medical Officer	-	-	-	-	1	-
Nurse Supervisor I	-	-	-	-	1	-
Principal Accountant	-	-	-	-	1	-
Principal Administrative Officer	-	-	-	-	1	-
Public Health Nurse	-	-	-	-	7	-
Senior Family Service Aide	-	-	-	-	3	-
Senior Office Associate	-	-	-	-	1	-
Position Detail as Budgeted Total	-	-	-	-	17	-

Library Department Summary

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Division				
Library	-	-	394,031	100.00%
Direct Cost Total	-	-	394,031	100.00%
Function Cost Total	-	-	394,031	100.00%
Net Cost Total	-	-	394,031	100.00%
Direct Cost by Category				
Salaries and Benefits	-	-	394,031	100.00%
Travel	-	-	-	-
Debt Service	-	-	-	-
Direct Cost Total	-	-	394,031	100.00%
Position Summary as Budgeted				
Full-Time	-	-	4	100.00%
Part-Time	-	-	4	100.00%
Position Total	-	-	8	100.00%

Library

Division Summary

Library

(Fund Center # 536000, 536100)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	394,031	100.00%
Travel	-	-	-	-
Manageable Direct Cost Total	-	-	394,031	100.00%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	-	-	394,031	1
Function Cost Total	-	-	394,031	100.00%
Net Cost Total	-	-	394,031	100.00%
Position Summary as Budgeted				
Full-Time	-	-	4	100.00%
Part-Time	-	-	4	100.00%
Position Total	-	-	8	100.00%

Library Division Detail

Library

(Fund Center # 536000, 536100)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	394,031	100.00%
Travel	-	-	-	-
Manageable Direct Cost Total	-	-	394,031	100.00%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	-	-	394,031	100.00%
Net Cost				
Direct Cost Total	-	-	394,031	100.00%
Net Cost Total	-	-	394,031	100.00%

Position Detail as Budgeted

	2019 Revised		2020 Revised		2021 Proposed	
	<u>Full Time</u>	<u>Part Time</u>	<u>Full Time</u>	<u>Part Time</u>	<u>Full Time</u>	<u>Part Time</u>
Family Service Specialist	-	-	-	-	2	-
Public Service Intern I	-	-	-	-	-	4
Special Administrative Assistant I	-	-	-	-	1	-
Youth Services Specialist	-	-	-	-	1	-
Position Detail as Budgeted Total	-	-	-	-	4	4

Parks & Recreation Department Summary

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Division				
P&R Anch Bowl Parks Operation	-	-	700,000	100.00%
Direct Cost Total	-	-	700,000	100.00%
Function Cost Total	-	-	700,000	100.00%
Net Cost Total	-	-	700,000	100.00%
Direct Cost by Category				
Salaries and Benefits	-	-	400,000	100.00%
Supplies	-	-	134,000	100.00%
Travel	-	-	-	-
Contractual/OtherServices	-	-	111,000	100.00%
Debt Service	-	-	-	-
Equipment, Furnishings	-	-	55,000	100.00%
Direct Cost Total	-	-	700,000	100.00%
Position Summary as Budgeted				
Part-Time	-	-	-	-
Position Total	-	-	-	-

Parks & Recreation
Division Summary
P&R Anch Bowl Parks Operation
(Fund Center # 551200)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	400,000	100.00%
Supplies	-	-	134,000	100.00%
Travel	-	-	-	-
Contractual/Other Services	-	-	111,000	100.00%
Equipment, Furnishings	-	-	55,000	100.00%
Manageable Direct Cost Total	-	-	700,000	100.00%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	-	-	700,000	1
Function Cost Total	-	-	700,000	100.00%
Net Cost Total	-	-	700,000	100.00%
Position Summary as Budgeted				
Position Total				-

Parks & Recreation
Division Detail
P&R Anch Bowl Parks Operation
(Fund Center # 551200)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	400,000	100.00%
Supplies	-	-	134,000	100.00%
Travel	-	-	-	-
Contractual/Other Services	-	-	111,000	100.00%
Equipment, Furnishings	-	-	55,000	100.00%
Manageable Direct Cost Total	-	-	700,000	100.00%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	-	-	700,000	100.00%
Net Cost				
Direct Cost Total	-	-	700,000	100.00%
Net Cost Total	-	-	700,000	100.00%

Appendix S

Local Government Profile

Geography

Anchorage is located in south central Alaska situated on a broad plain at the head of the Cook Inlet. It lies slightly farther north than Oslo, Stockholm, Helsinki and St. Petersburg. According to the United States Census Bureau, the municipality has a total area of 1980 square miles.



Organization

In 1975, the citizens of the Anchorage area ratified a Home Rule Charter for a unified municipal government. Under the Municipal Charter, the City of Anchorage, incorporated in 1920, the Greater Anchorage Area Borough, incorporated in 1964, and two small incorporated communities, Girdwood and Glen Alps were dissolved as of September 15, 1975, and the Municipality became their legal successor. Being a unified home rule municipality, the Municipality is responsible for a wide range of public services that are commonly provided through both a city and a county government.

The chief executive officer of the Municipality is the Mayor, who is elected at-large to a three-year term and who may not serve more than two consecutive terms. Subject to confirmation by the Assembly, the Mayor appoints the Municipal Manager, the Municipal Attorney, the Chief Fiscal Officer, and all head of municipal departments. The Mayor may participate, but may not vote, in meetings of the Assembly. The Mayor may veto ordinances passed by the Assembly, and veto, strike or reduce budget or appropriation measure line items. A minimum of eight members of the Assembly must vote to override a veto by the Mayor.

The legislative power of the Municipality is vested in the Assembly comprised of eleven members, elected by district, to three-year staggering terms and who may not serve more than three consecutive terms. The presiding officer of the Assembly is the Chairperson, who is elected annually from and by the membership of the Assembly. The Assembly appoints the Municipal Clerk. Municipal ordinances, Assembly schedules, agendas and other legislative information are available on-line at www.muni.org.

The Municipality has multiple citizen boards and commissions to advise and assist the administration and Assembly with issues that range from animal control to zoning. Members are appointed by the Mayor and confirmed by the Assembly. Board members and commissioners volunteer their services and typically serve three-year, staggering terms.

Municipal services are provided through service areas. Each service area is treated as an individual taxing unit although only the Municipality can levy taxes. Certain services of the Municipality – education, planning and zoning, health services, animal control, environmental quality, taxing and assessing, emergency medical service and public transportation – are provided area-wide. The ad valorem tax rate for these services is uniform throughout the Municipality. In addition, service areas consisting of only part of the area within the Municipality have been created for such purposes as fire protection, police protection, road maintenance, parks and recreation, building safety, etc. As a result, the total tax rate applicable to any given parcel of property is the sum of the Municipality-wide levy rates plus the rates for the special-purpose service areas within which that parcel is located.

Pursuant to the Municipal Charter, the Municipality owns and operates a number of utilities as enterprise funds. These include: Anchorage Water & Wastewater Utility, Anchorage Hydropower, Solid Waste Services, Port of Alaska, and Merrill Field Airport. The Municipality also runs the Anchorage Community Development Authority.

Climate

For its northern location (61° latitude), Anchorage enjoys a subarctic climate with strong maritime influences that moderate temperatures. Average daytime summer temperatures range from 55 to 78 degrees; average daytime winter temperature ranges between 5 to 30 degrees. Anchorage has a frost-free growing season that averages slightly over 101 days.

Demographics

The Anchorage Municipality is home to almost two-fifths of Alaska's population.

<u>Year</u>	<u>Anchorage</u>	<u>State of Alaska</u>
2019	291,845	731,007
2018	295,365	736,239
2017	297,751	737,847
2016	298,965	739,676
2015	298,641	737,022
2014	300,011	736,423
2013	301,034	736,071
2012	298,147	730,603
2011	395,594	722,159
2010	291,826	710,231

Source: State of Alaska Department of Labor and Workforce Development Research and Analysis

<u>Race</u>	<u>Percent</u>
White	65.3%
Two or more races	7.5%
Asian	6.6%
American Indian/Alaska Native	15.6%
Black	3.7%
Native Hawaiian or Pacific Islander	1.5%

Source: State of Alaska Department of Labor and Workforce Development Research and Analysis

Most Anchorage School District families – 80 percent – speak English at home. The remaining 20 percent speak 110 languages:

- Spanish: 1,908
- Hmong: 1,284
- Samoan: 1,130
- Filipino: 1,005
- Korean: 199

Source: ASD online (asdk12.org)

The median age of Anchorage residents is 34.3 years; for women 34.1 years and men 32.4 years. Other demographic information includes:

Household income	\$83,648
Average household size	2.71
Average family size	3.26
Mean Commute Time (minutes)	18.7

Source: United States Census Bureau, July 2019

Economy

The Municipality of Anchorage is the leading trade, banking and communications center of Alaska as well as the headquarters city in Alaska for many of the national and international firms participating in the development of the petroleum, natural gas and other natural resources of the State. The Municipality is also an important seaport, a world air transportation center, the headquarters city for the Alaska Railroad and the site of the large and historically stable military base, Joint Base Elmendorf-Richardson, also known as JBER which is a combined installation of Elmendorf Air Force Base and Fort Richardson Army Bases. Federal and State government offices and tourism are also major factors in the economic base of the Municipality.

Outlook for jobs in Anchorage, by industry

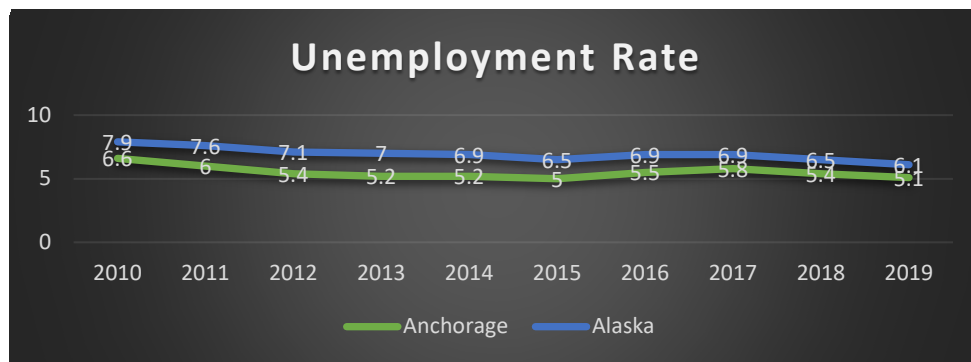
	2018 monthly average	2019 monthly average	Change in Jobs 2018-19	Percent Change 2018-19	Forecast		
					2020 monthly average	Change in Jobs 2019-20	Percent change 2019-20
Total Nonfarm Employment	150,800	150,300	-500	0.3%	150,500	200	0.1%
Total Private	123,200	123,000	-200	-0.2%	123,600	600	0.5%
Mining and Logging	2,600	2,700	100	3.8%	2,500	-200	-8.0%
Oil and Gas	2,500	2,600	100	4.0%	2,400	-200	-8.3%
Construction	7,500	7,700	200	2.7%	7,900	200	2.5%
Manufacturing	2,000	2,100	100	5.0%	2,100	0	0%
Transportation, Trade and Utilities	33,100	32,700	-400	-1.2%	32,500	-200	-0.6%
Wholesale Trade	4,800	4,900	100	2.1%	5,000	100	2.0%
Retail Trade	17,000	16,600	-400	-2.4%	16,200	-400	-2.5%
Transportation, Warehousing, and Utilities	11,300	11,200	-100	-0.9%	11,300	100	0.9%
Information	3,400	3,200	-200	-5.9%	3,100	-100	-3.2%
Financial Activities	7,300	7,200	-100	-1.4%	7,200	0	0%
Professional and Business Services	17,500	17,600	100	0.6%	17,900	300	1.7%
Educational (private) and Health Services	26,700	26,800	100	0.4%	27,100	300	1.1%
Health Care	20,900	20,800	-100	-0.5%	21,000	200	1.0%
Leisure and Hospitality	17,400	17,600	200	1.1%	17,900	300	1.7%
Other Services	5,600	5,400	-200	-3.6%	5,400	0	0%
Total Government	27,600	27,300	-300	-1.1%	26,900	-400	-1.5%
Federal, except military	8,300	8,300	0	0%	8,500	200	2.4%
State, incl. University of Alaska	9,900	9,800	-100	-1.0%	9,500	-300	-3.2%
Local and tribal, incl. public schools	9,400	9,200	-200	-2.1%	8,900	-300	-3.4%

Source: Alaska Economic Trends, January 2020

Not Seasonally Adjusted Monthly and Annual Unemployment Rates for Municipality of Anchorage

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
2019	5.3	5.5	5.4	5.0	5.1	5.3	4.9	4.7	4.9	4.8	4.9	4.8	5.1
2018	5.9	6.2	5.9	5.7	5.5	5.7	5.2	5.0	5.2	5.2	5.2	5.1	5.5
2017	6.0	6.3	6.2	5.9	5.9	6.0	5.6	5.4	5.7	5.6	5.6	5.6	5.8
2016	5.6	5.8	5.7	5.5	5.5	5.7	5.3	5.1	5.4	5.4	5.6	5.5	5.5
2015	5.3	5.4	5.4	5.1	5.0	5.3	4.7	4.5	4.8	4.8	5.1	5.1	5.0
2014	5.5	5.8	5.6	5.4	5.3	5.6	5.1	4.9	4.9	4.7	4.9	4.7	5.2
2013	5.6	5.7	5.5	5.4	5.3	5.5	5.0	4.8	4.8	4.9	5.0	4.9	5.2
2012	5.9	6.1	5.9	5.6	5.5	5.7	5.2	4.8	4.8	4.8	5.0	5.0	5.4
2011	6.6	6.7	6.5	6.2	6.0	6.2	5.7	5.5	5.5	5.4	5.5	5.5	6.0
2010	7.0	7.3	7.3	6.9	6.7	6.8	6.2	6.0	6.2	6.1	6.2	6.1	6.6

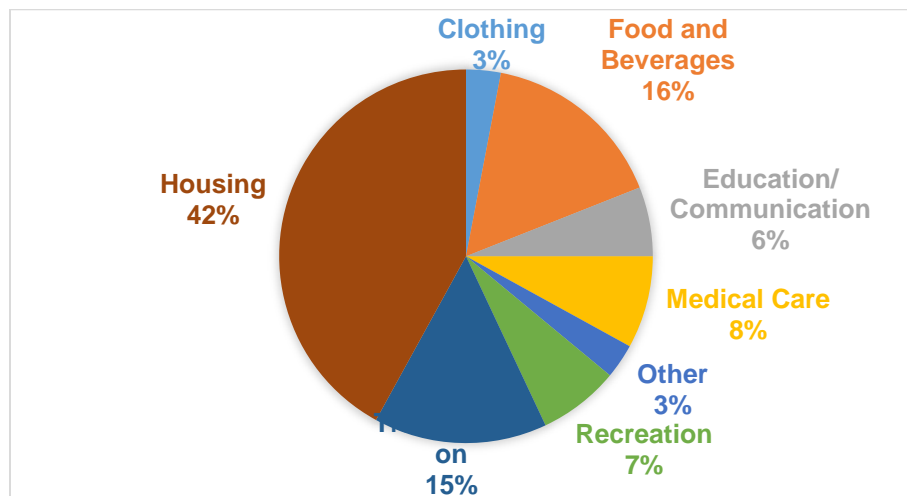
Source: Alaska Department of Labor and Workforce Development Research and Analysis Section



Source: Alaska Department of Labor and Workforce Development Research and Analysis Section

How Households Spend Their Income

Percent distribution of average annual expenditures for eight major categories in the United States and Anchorage metropolitan area in December 2019.



Source: Alaska Economic Trends, July 2020

Cost of Common Items and Services in Early 2020

Quarter Pounder with Cheese		Vet Visit	
Flagstaff, AZ	\$5.89	Manhattan, NY	\$90.94
Fairbanks, AK	\$5.49	Anchorage, AK	\$70.80
Juneau, AK	\$5.49	U.S. Average	\$52.43
Anchorage, AK	\$4.95	Juneau, AK	\$52.30
U.S. Average	\$4.39	Fairbanks, AK	\$48.50
Fort Lauderdale, FL	\$2.96	Richmond, IN	\$25.50
Dozen Eggs		Haircut at Barber	
Honolulu, HI	\$3.85	Seattle, WA	\$37.50
Juneau, AK	\$2.29	Anchorage, AK	\$22.50
Anchorage, AK	\$2.35	Juneau, AK	\$20.25
Fairbanks, AK	\$2.08	U.S. Average	\$18.06
U.S. Average	\$1.45	Fairbanks, AK	\$16.32
Kalamazoo, MI	\$0.53	Harlingen, TX	\$7.50
Salon Cut and Style		Eye Exam	
San Francisco, CA	\$81.29	Fairbanks, AK	\$251.67
Anchorage, AK	\$53.00	Juneau, AK	\$228.83
Fairbanks, AK	\$44.93	Anchorage, AK	\$214.67
Juneau, AK	\$43.33	U.S. Average	\$107.21
U.S. Average	\$38.78	San Juan, PR	\$49.00
Danville City, VA	\$17.50		
Whole Wheat Bread		White Wine, Table	
Oakland, CA	\$4.96	Thomasville-Lexington, KY	\$14.80
Juneau, AK	\$4.74	Juneau, AK	\$12.99
Anchorage, AK	\$4.56	Anchorage, AK	\$11.10
Fairbanks, AK	\$4.46	U.S. Average	\$8.94
U.S. Average	\$3.48	Fairbanks, AK	\$8.99
Kalamazoo, MI	\$1.39	Indianapolis, IN	\$3.53

Source: Alaska Economic Trends, July 2020

Politics

Anchorage sends 15 representatives to the 40-member Alaska House of Representatives and 7 senators to the 20-member senate, making up nearly half of both houses.

Transportation

The Ted Stevens Anchorage International Airport is the primary passenger airport and is an important cargo airport globally due to Anchorage's location on the great circle routes between Asia and the lower 48. It is located approximately three miles southwest of the principal business district of the Municipality. This airport is the leader in international air freight gateway in the nation, by weight. Twenty-six percent of the tonnage of U.S. international air freight moves through Anchorage. The Ted Stevens International Airport includes both domestic and international terminals and general aviation.

Lake Hood Seaplane Base is the largest sea plane base in the world and is located adjacent to the Ted Stevens Anchorage International Airport along Lake Hood. The facility operates on a year-round basis, but weather conditions in the winter months dictate that the Seaplane Base operates as a ski-plane facility for part of the year. More than 2,200 private aircraft are based in the Anchorage area and are served by 11 airfields and two float plane bases. Merrill Field, operated by the Municipality, is the largest general aviation airport for private aircraft in the State of Alaska.



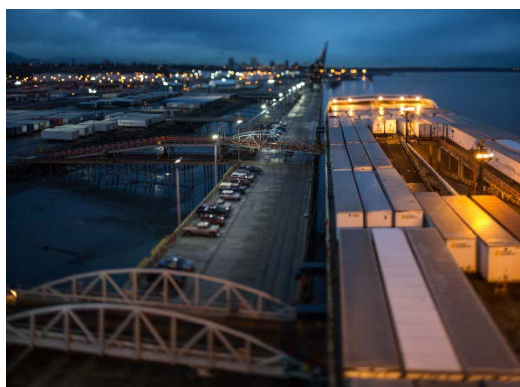
Lake Hood by Jack Bonney



Alaska Railroad Train by Juno Kim

The Alaska Railroad Corporation, which maintains its headquarters and principal repair shops, warehouses and yards in Anchorage, provides freight and passenger service spanning more than 685 track miles and connecting over 70% of Alaska's population. The railroad serves the cities of Anchorage and Fairbanks, the ports of Whittier, Seward, and Anchorage, as well as Denali National Park and military installations.

The Port of Anchorage received 95% of all goods destined for Alaska. Besides handling incoming and outgoing cargo shipments, the Port of Anchorage also serves as a storage facility for jet fuel from Alaska refineries utilized at both the Ted Stevens International Airport and Joint Base Elmendorf Richardson (JBER). The port is located just north of Ship Creek near downtown Anchorage on the Knik Arm of the Cook Inlet of the Pacific Ocean. The docks have excellent connections with the Alaska Railroad and highway connections to Alaska intrastate highway routes.



Port of Alaska by Andre Horton

Anchorage is connected to the rest of Alaska through two major highways. Alaska Route 1 also known as the Seward Highway connects Anchorage south to the Kenai Peninsula. The Glenn Highway extends eastbound beyond Joint Base Elmendorf-Richardson and Eagle River, connecting Anchorage to the Matanuska-Susitna Valley. This route leads further to the Richardson Highway to go further north or to the Tok Cut-Off with further connections to the contiguous North American highway system via the Alaska Highway.

Anchorage has a bus system called People Mover with a central hub downtown and one satellite hub that serves the suburbs of Eagle River.

Community Services

Police Department

The Anchorage Police Department is the largest police department in Alaska serving a population of roughly 290,000 in a service area encompassing 1,944 square miles. The Department is authorized 445 sworn officer positions and 176 non-sworn personnel. There are several specialized units including Canine, Special Weapons and Tactics (SWAT), Investigative Support Unit (ISU), Crime Scene Team, Crisis Negotiations Team, Bomb Team, School Resource Officers (SRO), Crisis Intervention Team (CIT), Traffic, Impaired Driving and Crime Prevention Units. The Data Systems Section, Crime Lab Section, Records Section, Dispatch Center and the Property and Evidence Sections provide critical assistance in support of daily operations. APD's Crime Scene Team has been nationally recognized for its techniques and solvability rate.



Call-for-Service: Is a police action but does not always generate a police report and does not represent actual, classified, crime statistics.

2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
291,205	270,922	258,275	239,765	230,703	240,619	249,882	216,711	257,587	260,303

Police Reports: Are calls for service that result in official documentation of the incident. Beginning in 2008 the method of counting reports changed to reflect the introduction of Mobile Data Computers and the automation of entering reports into the Records Management System.

2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
64,371	66,161	65,787	62,660	59,589	59,655	63,989	66,054	63,942	57,802

Source: Anchorage Police Department

Fire Department

The Anchorage Fire Department first responders staff 13 stations covering an area of 166 square miles of Fire Service Area and 300+ square miles for EMS response and a 911 dispatch center.

Number of fire stations	13
Number of fire hydrants	6,069
Fire runs per year	12,175
Paramedic runs per year	24,507
Number of EMS units	13
(mobile intensive care unit ambulances)	
Number of rescue boats	4

Efficient Emergency Response:

Year	2012	2013	2014	2015	2016	2017	2018	2019
Emergency Medical	21,372	21,619	20,998	22,640	24,187	24,952	24,324	24,507
Fire	735	743	777	797	829	785	902	968
Service Calls	7,371	8,155	7,115	7,447	7,489	7,799	7,866	8,311
Hazardous Condition	787	465	391	418	425	518	590	508
False Alarms	2,350	2,257	2,141	2,175	2,331	2,216	2,230	2,388
Total Alarms	32,615	33,239	31,422	33,477	35,261	36,270	35,912	36,682

Source: Anchorage Fire Department



The condition of the Anchorage Fire Department continues to be positive and progressive. The department receives strong support from the citizens of Anchorage evidenced by support of General Obligation bond funding of four replacement ambulances and a replacement fire engine, aerial apparatus and decontamination/rehabilitation unit in 2019 and 2020. The voters approved an increase in operations funding for an EMS equipment replacement lease program which allowed for a complete refresh of EMS equipment across the Municipality. Community attendance at department events is very high with positive comments toward the department and members.

To combat the strain of increasing EMS responses the department restructured the operations division to improve management of our emergency medical services and add two basic life support ambulances at no cost to the community.

The department continues to provide a basic level of community risk reduction activities however we are looking for avenues to deliver a more comprehensive program.

Parks and Recreation Department

Number of Parks	224
Playgrounds	82
Athletic Fields	110
Swimming Pools	5
Recreation Facilities	11
Trails and Greenbelts	250 miles (135 miles paved)



Polar Bear Playground by RJSP

Trails Around Anchorage

Paved bike trails/multi-use	135+miles/217kms
Plowed winter walkways	130 miles/216 kms
Maintained ski trails	105 miles/175+ kms
Dog mushing trails	36 miles/60 kms
Summer non-paved hiking trails	87 miles/145+ kms
Lighted ski trails	24 miles/40 kms
Ski-joring trails	66 kms
Equestrian trails	10 kms

Numerous trails connect to the Chugach State Park, a high, alpine tundra park of some 495,000 acres.

Source: Parks and Recreation's website: www.muni.org/Departments/parks

Wildlife

A diverse wildlife population exists in urban Anchorage and the surrounding area. Approximately 300 black bears and 60 grizzly bears live in the area. There are about 200-300 moose year round and about 700-1,000 moose in the winter. There is an estimated 2,400 dall sheep that can be seen along the Turnagain Arm. There are also four or five wolf packs in the Anchorage Municipality, which is about 25-30 wolves.



Black Bears by Mike Lessley

Appendix T

Structure of Municipal Funds

Funds represent accounting entities established to track resources available for and costs needed to provide for functions or activities. A fund is a grouping of related accounts used to maintain control over resources segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance related legal requirements and are established based on generally accepted accounting standards.

As a rule, the effect of interfund activity (IGCs, Contributions to/from Other Funds) has been eliminated from the government-wide financial statements. Exceptions to this rule are charges between Anchorage's various business-type functions and various other functions of Anchorage. Elimination of these charges would distort the direct costs and program revenues reported for the various function's concerned.

The Municipality of Anchorage uses Governmental, Proprietary, and Fiduciary Fund types. All the funds listed in this section are included in the Municipality's audited financial statements, unless otherwise noted.

The chart on page T - 2 displays the structure of all Municipal funds.

Governmental Funds

Governmental operations are supported by various funding sources and so have been grouped into the following fund-types – general fund, special revenue funds, capital projects funds, debt service funds, and permanent funds. Any one fund may support various functions and all the fund's financial reports reflect relevant information for those functions.

The Anchorage Assembly approves operating budgets and appropriations of direct costs at the department level. Revenues, direct costs, and IGCs are appropriated at the fund level.

Governmental Fund Basis of Accounting

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting – revenues are recognized as soon as they are both measurable and available and expenditures are generally recorded when a liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

Property taxes, lodging and other taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual. Only the portion of special assessment receivable due within the current period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the Municipality.

Fund Structure
Municipality of Anchorage Fund Structure

Governmental Funds			Proprietary Funds	Fiduciary Funds
General Fund		Special Revenue Funds	Internal Service Funds	Trust Funds
Significant Sub-Funds				
* 101000 Areawide General		* 2020Z0 Convention Center Reserves	* 602000 General Liability / Workers' Comp	713000 Police & Fire Retirees Medical
**** 102000 Former City SA		**** 205000 Nuisance Property Abatement	603000 Medical/Dental Self Insurance	*** 715000 Police & Fire Retirement System
* 103000 Areawide EMS Lease Special Levy		206000 Alcoholic Beverages Retail Sales Tax	604000 Unemployment Compensation	*** 731000 MOA Trust Fund Reserve
* 104000 Chugiak Fire SA		211000 E911 Surcharge		
* 105000 Glen Alps SA		* 221000 Heritage Land Bank	* 601000 Equipment Maintenance	
* 106000 Girdwood Valley SA		**** 231XYY State Dir/Fed Pass-Thru Grants	**** 601800 Equipment Maintenance CIP	
**** 108000 Former Borough SA		**** 241X00 Federal Grants		
* 131000 Anchorage Fire SA		**** 2457YY 49th State Angel Fund (49SAF)	* 607000 Information Technology	
* 141000 Anchorage Roads & Drainage SA		**** 257X00 State/Fed Fine & Forfeiture Contr	**** 607800 Information Technology CIP	
* 151000 Anchorage Metropolitan Police SA		**** 2610V0 Misc Operational Grants		
* 152000 Turnagain Arm Police SA		*** 271000 Public Svces Spec Assess Dist		
* 161000 Anchorage Parks & Recreation SA		*** 281000 Police/Fire Ret Med Liab		
* 162000 Eagle River/Chugiak Parks/Rec SA		291000 Spcial Assmnt Bonds		
* 163000 Anchorage Building Safety SA		(Z: 1 - Room Tax; 2 - Oper; 3 - Cap)		
* 164000 Public Finance & Investment		(X: 8 - Contribution; 9 - State/Fed)		
*** 165000 Police/Fire Retirees Medical		(YY: 01-03 - Disast Recvry)		
170000 ML&P Sale Proceeds		(V: 1 - Misc; 2 - Tricent; 3 - Goldn Ann)		
Limited Service Areas		Debt Service Funds	Enterprise Funds	INTERNAL USE ONLY FUNDS
* 111000 Birchtree/Elmore LRSA		* 301000 ACPA Surcharge Revenue Bond	●** 531S00 Anchorage Hydropower	740000 General Fixed Assets Clearing
* 112000 Sec. 6/Campbell Airstrip LRSA		*** 310000 Jail Lease Revenue Fund	●** 540T00 Water Utility	735000 Employee Benefit Agency
* 113000 Valli-Vue Estates LRSA		320000 CIVICVentures Bond Fund	●** 550T00 Wastewater Utility	750000 GASB Clearing
* 114000 Skyranch Estates LRSA		*** 330000 Police/Fire Retire COP Debt Svc	●** 560R00 Refuse Utility	760000 Cash & Investment Pool
* 115000 Upper Grover LRSA			●** 562R00 Disposal Waste	760050 ASD Cash & Investment Pool
* 116000 Raven Woods/Bubbling Brook LRSA			** 566000 Solid Waste Administration	760200 Treasury Clearing
* 117000 Mt. Park Estates LRSA			** 570QQ0 Port of Anchorage	760250 P-Card Clearing
* 118000 Mt. Park/Robin Hill RRSA			** 580QQ0 Merrill Field Municipal Airport	999999 Conversion
* 119000 Chugiak/Birchwood/Eagle River RRSA			●** (U: 0 - Operating; 1 - Bond; 2 - Equity; 3 - Reimbursable; 9 - State/Fed)	
* 121000 Eaglewood Contributing RSA			●** (T: 0 - Operating; 2 - Equity; 3 - Reimbursable)	
* 122000 Gateway Contributing RSA			●** (S: 0 - Operating; 2 - Equity)	
* 123000 Lakehill LRSA			●** (R: 0 - Operating; 2 - Equity; 9 - Stat/Fed)	
* 124000 Totem LRSA			●** (QQ: 00 - Operating; 10 - Bond; 80 - Contribution; 90 - State/Fed-Cap; 91 - State/Fed-Opr)	
* 125000 Paradise Valley South LRSA				
* 126000 SRW Homeowners LRSA				
* 129000 Eagle River Street Light SA				
* 142000 Talus West LRSA				
* 143000 Upper O'Malley LRSA				
* 144000 Bear Valley LRSA				
* 145000 Rabbit Creek View/Heights LRSA				
* 146000 Villages Scenic Parkway LRSA				
* 147000 Sequoia Estates LRSA				
* 148000 Rockhill LRSA				
* 149000 South Goldenview Area RRSA				
* 150000 Homestead LRSA				
Capital Projects Funds			Component Units	
**** 401W00 Areawide General CIP			◆**** Anchorage School District (ASD)	
**** 404W00 Chugiak Fire SA CIP			◆ Anchorage Community Development Authority (ACDA)	
**** 406W00 Girdwood Valley SA CIP			◆ Alaska Center for Performing Arts, Inc. (ACPA)	
**** 409W00 Misc Capital Projects Pass-Thru			◆ CIVICVentures (blended component unit)	
**** 419W00 CBERRRSA CIP				
**** 420W00 Chugiak/Birchwd/ER Other CIP				
**** 421W00 Heritage Land Bank CIP				
**** 431W00 Anchorage Fire SA CIP				
**** 441W00 Anchorage Roads & Drainage SA CIP				
**** 451W00 Anchorage Police SA CIP				
**** 461W00 Anchorage Bowl Parks & Rec SA CIP				
**** 462W00 Eagle River/Chugiak Parks & Rec SA CIP				
**** 485W00 Public Transportation CIP				
**** 490000 Historic Preservation CIP				
(W: 1 - Bond; 8 - Contribution; 9 - State/Fed)				
Permanent Funds				
*** 720000 Cemetery Trust Fund				
**** 730000 MOA Trust				

Audited Financial Reporting

All funds are included in the audited Consolidated Annual Financial Report (CAFR) and Detail Statements and Schedules, to the extent required, additionally:

- ◆ Complete financial statements can be obtained from entities' administrative office
- Stand-alone financial statements can be obtained from entities' administrative office

Appropriated Funds

- * Included in GGOB annual appropriation and subject to supplemental appropriations
- ** Included in utilities' annual appropriation and subject to supplemental appropriations
- *** Included as section in GGOB annual appropriation and subject to supplemental appropriations
- **** Subject to appropriations
- ◇ Submission of budget to Mayor and Assembly required

Yellow highlights indicate that the fund has different values in the last 3 numbers that represent the type of funding source (details are in blue).

The basis of budgeting for the governmental funds conforms to the basis of accounting in the governmental fund financial statements, with the following exceptions:

- IGCs are budgeted as expenditures but classified under Other Financing Sources / Uses in the financial statements.
- Contributions to Other Funds are budgeted as expenditures but classified as Transfers to Other Funds under Other Financing Sources / Uses in the financial statements.
- Contributions from Other Funds are budgeted as revenues but classified as Transfers from Other Funds under Other Financing Sources / Uses in the financial statements.
- The taxes collected for, and then transferred to the Anchorage School District (ASD) are not included in the GGOB but are included as Tax revenue and Education expense in the financial statements under Areawide Service Area. ASD presents its own budget to the Assembly for appropriation, has separate audited financial statements and is included as a component unit in the financial statements.
- Municipal Utilities Service Assessment (MUSA) and Municipal Enterprise Service Assessment (MESA) are budgeted as revenues but classified as Transfers from Other Funds under Other Financing Sources / Uses in the financial statements.
- Bond refunding is not budgeted but is included in the Other Financing Sources / Uses in the financial statements.
- PERS on-behalf payments made by the State of Alaska are not budgeted but are included in the financial statements. The on-behalf payments are not cash transactions and there is no impact or cost to the taxpayers associated with these transactions.

Following are descriptions of the governmental fund-types and funds:

General Fund

The Municipality uses one general fund to account for all financial resources except those that are required to be accounted for in another fund. Property taxes are the primary funding source of the General Fund. The appropriation of this fund's annual operating budget is included in the GGOB, unless otherwise noted.

The service area concept provides for taxpayers in different taxing districts to pay only for those services they agree to receive, and each of these service areas requires a separate annual operating budget appropriation and separate budgetary accounting. For management accounting and reporting, the general fund is subdivided into separate sub-funds for each of the municipal service areas, per AMC 27.30.

Five Major Sub-Funds of the Municipal General Fund:

101000 – Areawide

(AMC 27.40) The following powers may be exercised on an areawide basis and are accounted for in this fund: animal control; assessment and collection; education; fireworks control; health and environmental protection; library; mass transit; planning, platting and zoning; taxicab and limousine regulation; regulation of entry upon and use of municipal rights-of-way; parking; civic, convention, sports, performing and visual arts center and urban redevelopment and beautification; and general powers granted to all environmental protection; library; mass transit; planning, platting and zoning; taxicab and limousine regulation; regulation of entry upon and use of municipal rights-of-way; parking; civic, convention, sports, performing and visual arts center and urban redevelopment and beautification; and general powers granted to all municipalities under AS 29.35 or assumed on an areawide basis by the former Greater Anchorage Area Borough under the provisions of AS 29.35.

131000 – Anchorage Fire Service Area

(AMC 27.30.050) Accounts for fire protection in this service area that includes areas formerly known as the City of Anchorage, the Eagle River Service Area, the Glenn Heights Area and the Bear Valley Fire Service Area but not including any portion of the Powder Reserve Tract A.

141000 – Anchorage Roads and Drainage Service Area (ARDSA)

(AMC 27.30.100) Accounts for roads and maintenance in this service area that includes areas formerly known as the City of Anchorage, Service Area 35 of the Greater Anchorage Area Borough, and the Glenn Heights Area.

151000 – Anchorage Metropolitan Police Service Area (AMPSA)

(AMC 27.30.135) Accounts for police protection services in this service area that includes areas formerly known as the City of Anchorage, the Spenard Service Area of the Greater Anchorage Area Borough, the Muldoon-Sand Lake Area, the Dimond Industrial Park Area, the Oceanview-Klatt Area, the Basher Area and a portion of the Far North Bicentennial Park, the Southeast Midtown Area, Independence Park and surrounding area, Section 16 except Boling Subdivision, the Eagle River-Chugiak Area and all other areas of the municipality north of McHugh Creek.

161000 – Anchorage Parks and Recreation

(AMC 27.30.080) Accounts for park and recreation services in the area that includes areas formerly known as the City of Anchorage, Service Area 30 of the Greater Anchorage Borough and the Glenn Heights Area.

Lesser Service Area Sub-funds of the Municipal General Fund:

102000 – Former City

No budget activity. Minimum activity reported in financial reports.

104000 – Chugiak Fire Service Area

(AMC 27.30.060) Accounts for fire protection in within the service area. Mill rate not to exceed 1.00 mill in any calendar year. See Appendix L.

105000 – Glenn Alps Service Area

(AMC 27.30.190) Accounts for all those services formerly authorized to be performed in the City of Glen Alps. Mill rate not to exceed 2.75 mills in any calendar year.

106000 – Girdwood Valley Service Area (GVSA)

(AMC 27.30.020) Accounts for street construction and maintenance, solid waste collection, fire protection, parks and recreation, and the operation and maintenance of a municipal cemetery at the sole expense of the Girdwood Valley Service Area. Mill rate not to exceed 6.0 mills in any calendar year. See Appendix M.

108000 – Former Borough

No budget activity. Minimum activity reported in financial reports.

152000 – Turnagain Arm Police Service Area (TAPSA)

(AMC 27.30.670) The following powers shall be exercised within the service area: the provision of police services, at the sole expense of the Turnagain Arm Police Service Area. The maximum attainable mill levy rate shall not exceed 0.5 mills in any calendar year.

162000 – Eagle River-Chugiak Park and Recreational Service Area (ERCPRSA)

(AMC 27.30.090) Accounts for park and recreational services within the service area. Mill rate not to exceed 1.0 mills in any calendar year. See Appendix O.

163000 (181) – Anchorage Building Safety Service Area (ABSSA)

(AMC 27.30.040) Accounts for building safety services within the service area supported by building inspection and plan review revenues.

Limited Service Area Sub-Funds of the Municipal General Fund:

111000 – Birchtree/Elmore Limited Road Service Area

(AMC 27.30.290) Accounts for limited road maintenance and repair within the service area. Mill rate not to exceed 1.50 mills in any calendar year.

112000 – Section 6/Campbell Airstrip Limited Road Service Area

(AMC 27.30.300) Accounts for limited road maintenance and repair within the service area. Mill rate not to exceed 1.50 mills in any calendar year.

113000 – Valli Vue Estates Limited Road Service Area

(AMC 27.30.310) Accounts for limited road maintenance and repair within the service area. Mill rate not to exceed 1.40 mills in any calendar year.

114000 – Skyranch Estates Limited Road Service Area

(AMC 27.30.320) Accounts for limited road service maintenance and repair within the service area. Mill rate not to exceed 1.30 mills in any calendar year.

115000 – Upper Grover Limited Road Service Area

(AMC 27.30.340) Accounts for limited road service maintenance and repair within the service area. Mill rate not to exceed 1.00 mill in any calendar year.

- 116000 – Raven Woods/Bubbling Brook Limited Road Service Area
(AMC 27.30.350) Accounts for limited road service maintenance and repair within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 117000 – Mountain Park Estates Limited Road Service Area
(AMC 27.30.330) Accounts for limited road maintenance and repair within the service area. Mill rate not to exceed 1.00 mill in any calendar year.
- 118000 – Mountain Park/Robin Hill Rural Road Service Area
(AMC 27.30.360) Accounts for limited road maintenance and repair within the service area. Mill rate not to exceed 1.30 mills in any calendar year.
- 119000 – Chugiak, Birchwood, Eagle River Rural Road Service Area (CBERRRSA)
(AMC 27.30.215) Accounts for limited capital improvements for roads and drainage and the maintenance thereof within and over road rights-of-way in the service area including street light capital improvements and street light operation and maintenance at special sites outside the Eagle River Street Light Service Area which enhance public safety, but excluding capital improvements for and maintenance and operation of: 1) traffic engineering; 2) park and recreational services; 3) water, sewer, telephone, electric, gas and other utility improvements and services; 4) off-road mass transit facilities and signs; and 5) fire hydrants and parking meters within the service area. The service area also shall be authorized to operate and maintain street lights at special sites outside of the Eagle River Street Light Service Area for purposes of enhancing public safety. Mill rate not to exceed 2.10 mills in any calendar year; no more than 1.1 mills shall be for road and drainage maintenance and no more than 1.0 mill shall be for capital improvements. See Appendix N.
- 121000 – Eaglewood Contributing Road Service Area
(AMC 27.30.550) Accounts for maintenance of roads common to the CBERRRSA within the service area. Mill rate not to exceed 20% of the CBERRRSA mill rate in any calendar year.
- 122000 – Gateway Contributing Road Service Area
(AMC 27.30.540) Accounts for maintenance of roads common to the CBERRRSA within the service area. Mill rate not to exceed 15% of the CBERRRSA mill rate in any calendar year.
- 123000 – Lakehill Limited Road Service Area
(AMC 27.30.600) Accounts for limited maintenance of roads within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 124000 – Totem Limited Road Service Area
(AMC 27.30.610) Accounts for limited maintenance of roads within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 125000 – Paradise Valley South Limited Road Service Area
(AMC 27.30.640) Accounts for limited maintenance of roads within the service area. Mill rate not to exceed 1.00 mill in any calendar year.

- 126000 – SRW Homeowner's Limited Road Service Area
(AMC 27.30.650) Accounts for limited road service maintenance and repair within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 129000 – Eagle River Street Light Service Area
(AMC 27.30.560) Accounts for maintenance and operation of streetlights within the service area. Mill rate not to exceed 0.50 mill in any calendar year.
- 142000 – Talus West Limited Road Service Area
(AMC 27.30.200) Accounts for limited road maintenance within the service area. Mill rate not to exceed 1.30 mills in any calendar year.
- 143000 – Upper O'Malley Limited Road Service Area
(AMC 27.30.210) Accounts for limited road maintenance within the service area. Mill rate not to exceed 2.00 mills in any calendar year.
- 144000 – Bear Valley Limited Road Service Area
(AMC 27.30.370) Accounts for maintenance of roads and snow plowing within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 145000 – Rabbit Creek View and Rabbit Creek Heights Limited Road Service Area
(AMC 27.30.240) Accounts for limited road service maintenance and repair within the service area. Mill rate not to exceed 2.50 mills in any calendar year.
- 146000 – Villages Scenic Parkway Limited Road Service Area
(AMC 27.30.390) Accounts for maintenance of roads, snow plowing and sanding within the service area. Mill rate not to exceed 1.00 mill in any calendar year.
- 147000 – Sequoia Estates Limited Road Service Area
(AMC 27.30.380) Accounts for street lighting and maintenance of roads and drainage within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 148000 – Rockhill Limited Road Service Area
(AMC 27.30.590) Accounts for road maintenance within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 149000 – South Goldenview Area Rural Road Service Area
(AMC 27.30.280) Accounts for capital improvements for roads and drainage and the maintenance thereof provided within and over road rights-of-way in the service area with no more than 1.20 mills designated for road and drainage maintenance and no more than 0.60 mills designated for capital improvements in any calendar year.
- 150000 – Homestead Limited Road Service Area
(AMC 27.30.660) Accounts for maintenance of roads within the service area. Mill rate not to exceed 1.30 mills in any calendar year.
- 152000 – Turnagain Arm Police Service Area (TAPSA)
(AMC 27.30.670) Accounts for provision of police services, at the sole expense of the TAPSA. Mill rate not to exceed 0.50 mills in any calendar year.

Non Service Area Sub-Funds of the Municipal General Fund:

103000 – Areawide EMS Lease Special Levy

Financial resources in this fund are comprised of a voter approved special tax levy dedicated to payment of the costs of leasing emergency medical equipment and systems.

164000 (191) – Public Finance and Investment Fund

Financial resources in this fund account for the management of the Municipality's debt and investment portfolios.

165000 (213) – Police/Fire Retirees Medical Administration

(AMC 3.87) Financial resources in this fund may be used only for the administration of the Police & Fire Retirees' Medical Liability. The fund is treated as a sub-fund of the General fund for financial statement presentation. The appropriation of this fund's annual operating budget is included as a section with the GGOB. See Appendix Q.

Special Revenue Funds

These funds are used to account for the proceeds from specific revenue sources that are legally restricted to expenditure for specified purposes.

2020Z0 – Convention Center Operating Reserve

Financial resources in this fund may be used only for the bonded debt service or lease payments, carrying costs, and operation, and/or maintenance of the convention center. This fund is included in, and appropriated with, the GGOB and is subject to supplemental appropriations.

206000 – Alcoholic Beverages Retail Sales Tax

The net receipts from the alcoholic beverages retail sales tax, after payment of the costs of administration, collection, and audit to the municipality, are dedicated and shall be available to use only for:

- Funding for police, related criminal justice personnel, and first responders
- Funding to combat and address child abuse, sexual assault, and domestic violence
- Funding for substance misuse treatment, prevention programs, detoxification or long-term addiction recovery facilities, mental and behavioral health programs, and resources to prevent and address Anchorage's homelessness crisis.

211000 – E911 Surcharge

E911 surcharge revenues in this fund may be used for expenditures allowable under AS 29.35.13 – 29.35-137. This fund is included in, and appropriated with, the GGOB and is subject to supplemental appropriations.

221000 – Heritage Land Bank

(AMC 25.40.035) Financial resources in this fund may be used for the Heritage Land Bank purpose: the acquisition, inventory, management, withdraw, transfer and disposal of municipal land which has not been dedicated or transferred to a specific municipal agency for one or more municipal uses. A portion of the Heritage Land Bank operating fund accounts may be appropriated annually for management of the Heritage Land Bank and the land in the Heritage Land Bank

inventory, to fulfill the purpose and mission of the Heritage Land Bank. This fund is included in, and appropriated with, the GGOB and is subject to supplemental appropriations.

231XYY – State Grants and Federal Grants Passed Through the State Fund

Financial resources in this fund may be used only in accordance with the individual state grant agreements. Large-scale disaster recoveries may be accounted for in this fund for state and/or federal reimbursements. This fund has carryover budgets, based on appropriations.

241X00 – Federal Grants Fund

Financial resources in this fund may be used only in accordance with the individual federal grant agreements. This fund has carryover budgets, based on appropriations.

2457YY – 49th State Angel Fund (49SAF)

Financial resources in this fund may be used only in accordance with the State Small Business Credit Initiative Act of 2010. Appropriated with AR 2012-42 and is a carryover budget subject to supplemental appropriations.

257X00 – Federal/State Fines and Forfeitures Fund

Accounts for monies seized or confiscated by the Police Department in the course of criminal investigations. These resources may be used only to supplement special investigation costs not to supplant the operating budget. This fund has carryover budgets, based on appropriations.

2610V0 – Miscellaneous Operational Grants Fund

Accounts for the use of miscellaneous restricted contributions and donations from non-state and non-federal entities. This fund includes the donation for the Tri-Centennial Celebration, which previously made up the entire former Fund 257. These resources may be used only in accordance with the grantor agreements. This fund has carryover budgets, based on appropriations.

271000 – Public Services Special Assessment District

Accounts for the special assessment collections from the Downtown Improvement District, Special Assessment District IS97 to be used only for special services approved through the special assessment process. The budget for this fund is appropriated annually, typically with two appropriations: the first is based on an estimate of the budget year assessment and is included as a section with the GGOB appropriation and the second is a true-up to the actual assessments for the year and is presented as a supplemental appropriation.

281000 (313) – Police & Fire Retiree Medical Liability Pre-Funding

(AMC 3.88) Financial resources in this fund may be used only to reduce the subject liability. This fund was established in 1995 with the sole purpose of pre-funding the Police/Fire Retiree Liability by end of the year 2028. Police and Fire Departments make contributions to this fund. This fund holds and manages the Municipal investments. The annual budgets for investment fees and contribution to Police & Fire Retirees Medical Trust Fund (713000) are appropriated as a section with the GGOB and are subject to supplemental appropriation. See Appendix Q.

291000 (899) – Special Assessment Bond Redemption

Financial resources in this fund may be used only for redemption of Special Assessment District Bonds. Separate sub-ledger accounting is required for receipts and disbursements related to each bond.

Capital Projects Funds

These funds account for financial resources used for activities related to the acquisition, maintenance, and improvement of major capital facilities or city assets, other than those financed by proprietary funds and trust funds. The majority of the Municipality's capital funds correspond to respective service area (SA) sub-funds of the operating general fund. These funds have carryover project budgets, based on appropriations.

401X00 – Areawide General Capital Improvement Projects

Accounts for general government capital projects not accounted for in other funds.

404X00 – Chugiak Fire SA Capital Improvement Projects

406X00 – Girdwood Valley SA Capital Improvement Projects

409X00 – Miscellaneous Capital Projects Pass-Thru

Accounts for capital improvement projects for out-of-service area roads and drainage, gas lines and pass-thru grants.

419X00 – Chugiak, Birchwood, Eagle River Rural Roads SA Capital Improvement Projects

420X00 – Chugiak, Birchwood, Eagle River Other Capital Improvement Projects

421X00 – Heritage Land Bank Capital Improvement Projects

Accounts for capital improvement projects recommended by the Board of Heritage Land Bank and approved by the Assembly.

431X00 – Anchorage Fire SA Capital Improvement Projects

441X00 – Anchorage Roads and Drainage SA Capital Improvement Projects

451X00 – Anchorage Police SA Capital Improvement Projects

461X00 – Anchorage Bowl Parks and Recreation SA Capital Improvement Projects

462X00 – Eagle River/Chugiak Parks and Recreation SA Capital Improvement Projects

485X00 – Public Transportation Capital Improvement Projects

Accounts for capital improvement projects for transit facilities and equipment.

490000 (740) – Historic Preservation Capital Improvement Projects

(AMC 6.100) Funding in the historic preservation project fund are dedicated to financing historic preservation projects.

Debt Service Funds

Used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

301000 – Anchorage Center for the Performing Arts (ACPA) Surcharge Revenue Bond
Accounts for the performing arts center surcharge revenue and debt service on the roof repair loan. This fund is included in, and appropriated with, the GGOB and is subject to supplemental appropriations.

320000 (997) – CIVICVentures Bond Fund
Accounts for the accumulation of lodging revenue transfers and investment earnings and debt service on the convention and civic revenue bonds.

330000 – Police & Fire Retiree Certificates of Participation (COPs) Debt Service Fund
In 2017 the Municipality of Anchorage issued Certificates of Participation (COPs) to pay the full liability at the time of issuance to the Police & Fire Retirement Trust. The Municipal Assembly approved ordinance AO 2017-133 on November 03, 2017 accepting and approving the issuance of the COPs and incurring such debt. The Police and Fire departments now make annual contributions to the Certificates of Participation Debt Service Fund (330000). See Appendix P.

Permanent Funds

Used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

720000 – Cemetery Trust Fund
(AMC 25.60.100) The contributions and earnings of this fund must be used for the perpetual maintenance of the Anchorage Memorial Park Cemetery and columbarium.

730000 – Municipality of Anchorage (non-Expendable) Trust Fund
(AMC 6.50.060.B) Established to hold the Anchorage Telephone Utility (ATU) Revenue Bond Reserve Investment and any other amounts the assembly may deposit. Defined as an endowment fund with a controlled spending policy limiting dividend distributions and managed by the Municipal Treasurer. The budget for this fund is appropriated annually, typically with two appropriations: the first is for the contribution to general government and is included as a section with the GGOB and the second is for the annual financial management and support services that are presented as a supplemental appropriation.

Proprietary Funds

Two different types of proprietary funds are used: enterprise funds and internal service funds.

The governmental fund financial statements are reported using the accrual basis of accounting – revenues are recognized when they are earned and measurable and expenses are recognized in the period incurred, if measurable. The basis of budgeting for the proprietary funds conforms to the basis of accounting, with the following

exception:

- Municipal Utilities Service Assessment (MUSA) and Municipal Enterprise Service Assessment (MESA) are budgeted as expenditures but classified as Transfers to Other Funds in the combining financial statements.

Enterprise funds

Account for business-type activities of the Municipality and are operated in a manner to provide a reasonable profit. These funds are appropriated with the Utility/Enterprise Operating and Capital Activities. All operating and capital enterprise funds are subject to appropriation except for fund 566000 – Solid Waste Administration. Capital enterprise funds identify funding sources such as: state/federal grants, loans, bonds, or equity.

531S00 – Anchorage Hydropower Utility

Accounts for the Municipal ownership interest in the generation assets of the Eklutna Hydroelectric Project. This fund is regulated and is reported in compliance with Federal Energy Regulatory Commission (FERC) requirements. The capital fund does not expire and represents equity funding to support on-going maintenance and preservation of the generation assets.

540T00 – Water Utility

Accounts for the operations of the Municipal owned Anchorage Water Utility. Providing safe and reliable water service today and into the future. This fund is regulated and is reported in compliance with Federal Energy Regulatory Commission (FERC) requirements. The capital funds do not expire and represent equity and debt funding to support plant, pipe, and equipment maintenance and preservation.

550T00 – Wastewater Utility

Accounts for the operations of the Municipal owned Anchorage Wastewater Utility. Providing safe and reliable wastewater service today and into the future. This fund is regulated and is reported in compliance with Federal Energy Regulatory Commission (FERC) requirements. The capital funds do not expire and represent equity and debt funding to support plant, pipe, and equipment maintenance and preservation.

560R00 – Refuse Utility

Accounts for Municipal owned refuse collection services to provide garbage and recycling collection services to the Municipality. The capital funds do not expire and represent equity and debt funding sources to provide equipment required for services.

562R00 – Disposal Waste

Accounts for Municipal owned landfill and transfer station operations for the disposal of solid waste, the collection of household hazardous waste, and the promotion of community recycling and sustainability. The capital funds do not expire and represent equity and debt funding sources to provide equipment required for services and facility care.

566000 – Solid Waste Administration

Account for Municipal owned solid waste administration. This is an operating fund only that is financed by IGCs from the Refuse and Disposal Waste Utilities. This fund is not appropriated, as the expenses are appropriated in the Refuse and Disposal Waste operating funds.

570QQ0 – Port of Anchorage

Accounts for the operations of the Municipal owned port providing a modern, safe, and efficient facility to support the movement of goods throughout the State of Alaska. The capital funds do not expire and represent equity and state funding to support capital improvements.

580QQ0 – Merrill Field Municipal Airport

Accounts for the operations of Merrill Field, a Municipal-owned airport. Merrill Field Airport is committed to operating and maintaining a safe and efficient airport that meets the aviation and business needs of the community. The capital funds do not expire and represent federal grant funding sources to support safety and maintain airport assets.

Internal Service Funds

Activities that provide service to Municipal organizations without either a profit or loss over time.

602000 – General Liability / Workers Compensation

Accounts for money received from other Municipal funds to pay for the costs of premiums, professional services, processing fees and claim settlements related to general liability and workers' compensation claims against the Municipality. This fund is included in, and appropriated with, the GGOB, and is financed by IGCs that are also budgeted in the GGOB.

603000 – Medical/Dental Self Insurance

Accounts for money received from other Municipal funds to pay for the costs of premiums, professional services and processing fees and claims related to medical, dental and life insurance of Municipal employees and their eligible dependents. This fund is not appropriated, but is funded by direct cost expenditures included in the GGOB under each department's salaries and benefits budget.

604000 – Unemployment Compensation

Accounts for money received from other Municipal funds to pay for the reimbursement to the State of Alaska for unemployment compensation claims of former Municipal employees. This fund is not appropriated, but is funded by direct cost expenditures included in the GGOB under each department's salaries and benefits budget.

601000 – Equipment Maintenance Operations

Accounts for the day-to-day operational management and maintenance of general government equipment and vehicles. The appropriation for this fund is separately disclosed on the ordinance that approves the General Government Operating

Budget, but is funded by direct cost expenditures included in the GGOB under each department's Contractual/Other Services budget.

601800 – Equipment Maintenance Capital

Accounts for the purchases of vehicles and other equipment. This fund was established to account separately for resources included in the Municipal capital budget; i.e. that do not lapse at year-end. However, the financial data is combined with that of fund 601000 for financial statement presentation. This fund has carryover budgets, based on appropriations.

607000 – Information Technology Operations

Accounts for the day-to-day operational data processing services to Municipal organizations. This fund is included in, and appropriated with, the GGOB, and is financed by IGCs that are also budgeted in the GGOB.

607800 – Information Technology Capital

Accounts for the purchases of data processing equipment and software. This fund was established to account separately for resources included in the Municipal capital budget; i.e. that do not lapse at year-end. However, the financial data is combined with that of fund 607000 for financial statement presentation. This fund has carryover budgets, based on appropriations.

Fiduciary Funds

Report assets held in a trustee or agency capacity, for the benefit of parties outside the government, and therefore cannot be used to support Municipal programs.

713000 – Police and Fire Retiree Medical Expendable Trust

(AMC 3.87) Investments and income of this fund must be used for the police and fire retirees' medical liability and actual expense incurred on their behalf. Payments are either disbursed to the participant, or are held in trust in individual participant accounts for future disbursement. See Appendix Q.

715000 – Police and Fire Retirement (non-expendable Pension) Trust

(AMC 3.85) Investments and income of this fund must be used to administer and fund police and fire retirees' pensions for Plans I, II and III. Note that proprietary – type accounting is used for pension trusts but in all other respects this trust is treated like a general government activity. The operating budget for the administration of the system is appropriated as a section with the GGOB. The management of the Trust Fund and payment of retirement benefits are not budgeted or appropriated. See Appendix P.

731000 – Municipality of Anchorage Trust Fund Reserve

(AMC 6.50.060.B) Established to hold the Anchorage Telephone Utility (ATU) Revenue Bond Reserve Investment and any other amounts the assembly may deposit. May be used to (1) supplement the MOA Trust Fund annual dividend, (2) provide a reduction in property taxes, (3) retire municipal debt or (4) contribute additional funds into the MOA Trust Fund corpus. This fund has not had a balance for several years, but with the 2013 Approved budget, received an appropriation which was then fully used in the 2013 Revised budget.

Component Units

Component units are entities for which the Municipality is financially accountable. They are included in the Municipality's government-wide financial statements because of the significance of their operational or financial relationships with the primary government. Complete financial statements of individual component units can be obtained from their respective administrative offices.

Anchorage School District (ASD)

Responsible for elementary and secondary education within Anchorage. Members of the School Board are elected by the voters; however, the ASD is fiscally dependent upon the primary government because the Assembly approves the total budget of the ASD, levies the necessary taxes, and approves the borrowing of money and the issuance of bonds. ASD is included in the financial reports as a discretely presented component unit. The budget for the ASD is appropriated by the assembly.

Anchorage Community Development Authority (ACDA)

(AMC 25.35) A legally separate public corporation created to provide services to the general public by: operating and managing on-street and off-street parking; purchasing, developing, and selling properties and other economic development activities. The voting majority of the board is composed of members appointed by the Mayor. ACDA is included in the financial reports as a discretely presented component unit. The authority shall prepare and submit an annual budget to the mayor and the assembly prior to approval of the municipality's annual budget.

Alaska Center for Performing Arts, Inc. (ACPA)

A legally separate non-profit entity that provides facility management services for the Municipality and operates, manages, maintains and promotes the performing arts center, which is owned by the primary government. ACPA is included in the financial reports as a discretely presented component unit.

CIVICVentures

A legally separate non-profit corporation created to finance and construct a new convention center for Anchorage, as well as upgrades and improvements to the existing Egan Center. The five-member board of directors is appointed by the Mayor. CIVICVentures is included in the financial reports as a blended component unit, and is reported as a debt service fund and as a capital projects fund.

Appendix U

Financial Policies

The Municipality of Anchorage has established financial policies to achieve and maintain a positive long term financial condition. These policies provide guidelines for current activities as well as future programs.

Funding Sources

The Municipality will try to maintain a diversified and stable funding system to shelter it from unforeseeable short-run fluctuations in any funding source.

The Municipality will estimate its annual funding sources by an objective, analytical process, wherever practical. The Municipality will project revenues for the next year and will update this projection annually. Each existing and potential funding source will be examined throughout the year and the budget will be adjusted during the initial budget preparation and at first quarter budget revision, where reasonable.

Each year the Municipality will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases.

Federal grant funds will be used to supplement, not replace local funds for grant related activities, per the grant agreements.

Tax Limit (Tax Cap)

In October 1983, the voters of Anchorage passed an amendment to the Charter known as the Tax Limit (or tax cap). While some think of it as a property tax cap, it actually sets a limit on how much all taxes can increase from one year to the next. Other taxes collected by the Municipality that are under the tax cap are on automobile registration, tobacco, aircraft registration and motor vehicle rental.

Proponents of the tax cap recognized that it was important that taxes be allowed to increase (although controlled) in order to keep up with demands of a growing community. Growth in taxes under the tax cap is permitted by annual adjustments for inflation, population, and new investment in the community. Voters also increase the tax cap when they approve general obligation bonds and corresponding increased operations and maintenance costs, both of which are disclosed bond propositions on the ballot.

In 2003, a substantive change to the tax cap was made by the Mayor and Assembly when they decided to exclude payments by municipal-owned utilities and enterprises. From 1984 to 2003, utility and enterprise payments were considered payment-in-lieu-of-taxes (PILT) and accordingly, fell under the tax cap. From a property taxpayer point of view, the practical effect of this was that these payments reduced the amount of property taxes that could be collected – every dollar paid in a PILT meant a dollar less in property taxes could be collected.

The 2003 change excluded utility and enterprise PILT payments from the tax cap. At the same time, the Mayor and Assembly substantially increased how much utilities and enterprises were to pay in PILTs. Since utility and enterprise PILT revenue was no

longer included in the total tax calculation, municipal government got more money to spend.

This prompted a citizen initiative (Proposition 9) in 2009 to return the tax cap to how it originally worked. The initiative passed with 60% of the vote and utility and enterprise PILT payments were again included in the tax cap's calculation. This change, which was phased-in over three years, resulted in approximately \$20 million in property tax savings annually.

Since property taxes are a major funding source for the Municipality, preparing a preliminary tax cap for the initial budget is a key step toward balancing the budget. During First Quarter Budget Amendment process, the tax cap is finalized for the year and the budget is balanced accordingly.

Intra-governmental Charges (IGCs)

These are charges for services provided by one Municipal organization to another. For example, the Maintenance and Operations Division maintains all general government buildings. Maintenance costs are budgeted in Maintenance and Operations and charged out to the appropriate users. By using an intra-governmental charge system, the full cost of a program – including overhead – is associated to a program. This system also allows general government departments/agencies to properly charge Municipal utilities, grants, and capital projects for services provided, resulting in a funding source for general government that is used to balance the budget.

Fund Balance

Fund balance is generally defined as the difference between a fund's assets and liabilities. The Municipality has a policy to maintain an amount equal to 10 percent of current year expenditures for unrestricted fund balance.

Two fund balance reserves are calculated during the First Quarter Budget Amendment process:

The largest reserve is designated for bond rating purposes and consists of 10 percent of current year expenditures. This reserve assures bond rating agencies that if there was a substantial decrease in the Municipality's revenue, funding still would be available to pay debt service (this reserve helps keep down the interest rate of the Municipality has to pay when it borrows funds through issuing bonds).

The second reserve is for operating emergencies and consists of between 2 to 3 percent of current year expenditures. This reserve provides funding to pay unanticipated obligations such as legal settlements.

Fund balance is determined at the close of the prior fiscal year (typically mid-March) and the current year reserves are then set during the First Quarter Budget Amendment process. If additional fund balance is required to achieve the necessary reserves, the budget will be balanced to accommodate the use of funds. If there is more than sufficient fund balance to achieve the necessary reserves, the excess fund balance may be used as a funding source to balance the budget.

Capital Improvement

The Capital Improvement Program (CIP) is a six-year plan that guides the Municipality's capital improvement plans into the future. Each year it is updated and serves as the starting point for developing the current year Capital Improvement Budget (CIB).

Municipal departments prepare a comprehensive list of capital projects that are needed. Projects for this "Needs List" are proposed to departments by staff, the Municipal Administration, and others such as community councils, municipal boards and commissions, and Assembly members. Projects are scored against criteria such as the project's impact on safety, economic benefits, level of public support, if it is mandated, readiness and technical feasibility.

Gather community input, each spring OMB sends out a survey to community councils to solicit their comments on CIP projects as well as ideas to new projects in their area. This feedback is integrated into the prioritization process along with the other criteria.

Investment

It is the policy of the Municipality to invest public funds in a manner that provides the highest investment return consistent with preservation of capital while meeting the daily cash flow demands of the Municipality. Investment decisions shall be guided by the Municipal Code, the Operating Policy and Procedures for investment of Municipal funds, as modified from time to time by the Chief Fiscal Officer.

The Chief Fiscal Officer shall obtain the services of such investment managers, advisors, custodians and other professionals as are reasonably prudent and necessary to manage and invest all Municipal Funds. The Chief Fiscal Officer shall solicit input from the Investment Advisory Commission members prior to the final selection of any service providers. For an investment manager, advisor, custodian or other professionals contracted under the provisions of this section, Assembly approval is not required. The Chief Fiscal Officer shall report within 90 days to the Assembly, by Assembly Informational Memorandum, on contracts entered into to include, but not limited to, the duties to be performed by the contractor and the compensation paid.

Debt

No general obligation bonded indebtedness may be incurred unless authorized by the Assembly and ratified by a majority vote of those in the municipality voting on the question, except that refunding bonds may be issued without an election. General obligation debt of service areas must receive dual majority votes.

Tax, revenue, and grant anticipation notes shall be repaid within 12 months from their date of issuance. When the taxes, revenues or grants anticipated are not received within this time, the Assembly may renew the notes for a period not to exceed six months.

Debt service (principal, interest and fees related to borrowing) is included in the operating budgets. Debt service related to voter-approved bonds is included in the tax limit, thus is guaranteed to be funded.

Reporting and Audit

The Chief Fiscal Officer shall submit to the Assembly on an annual basis reports addressing portfolio performance and compliance. The annual report shall address the use of investment consultants and external money managers, the use of derivatives, securities lending activities and bank lines of credit. The report shall also include compliance with the requirements regarding portfolio diversifications, maximum holdings by type of authorized investment, and portfolio performance compared with portfolio benchmarks.

The Assembly shall provide for an annual independent audit of all municipal accounts by a certified public accountant. The audit shall be completed within 90 days following the close of the fiscal year.

Budget

It is illegal to expend money outside of the budget. AMC (Anchorage Municipal Code) 6.30.050 prohibits any contract, agreement, or other obligation, ordinance, resolution or order involving the expenditure of money, unless the Chief Fiscal Officer has certified that the money required for the expenditure has been appropriated for that purpose. AMC 6.10.040 requires the Mayor to submit a proposed budget for the next fiscal year to the Assembly at least 90 days before the end of the current fiscal year. And, AMC 6.10.070 allows the Assembly to increase or decrease, add or delete; but requires them to approve a budget and appropriate the necessary resources by ordinance at least 21 days prior to the end of the current fiscal year; otherwise, the Mayor's proposal becomes the budget and appropriation.

Accountability for Results

In early 2010 the Municipality launched an initiative by which departments report on the effectiveness of programs. This accountability initiative, called "Anchorage: Performance. Value. Results. (PVR)" reports the "return on investment" to citizens of their tax dollars in terms of services. It is not sufficient for programs to spend money and do a lot of activities without accountability to the results from that spending.

Report results to citizens, the budget includes the PVR framework for each department and division that includes its purpose, services, goals, performance measures and data that communicates how well the goals are being achieved. Performance measure information will be updated throughout the year and can be viewed at www.muni.org.

Transparency in Budgeting

In addition to the inclusion of reports about program performance measurement, the operating budget document also provides significant detail on spending at the department and division level. This includes detailed breakdown on the components of salary and benefit spending (over 50 percent of the entire budget); details regarding the revenue that supports each department and division, and the types of positions that deliver services.

Balanced Budget

The Municipality is required to have a balanced budget, a budget in which revenues and funding sources and expenditures and funding uses are equal. The Municipality may use fund balance to supplement unexpected revenue shortfall when needed, in order to achieve a balanced budget. The mayor shall notify the Assembly in writing within 21 days if a projected revenue shortfall in aggregate exceeds one percent of the total general government operating budget. The notice shall be delivered to the municipal clerk's office for distribution to the Assembly.

Reports

The Chief Fiscal Officer shall provide financial reporting on a monthly basis to the Assembly, with an executive summary, as determined in June of each year. On a quarterly basis, monthly reporting shall include the additional reporting requested by the Assembly. Reported positive or negative variances of five percent or more for expenses by department and one percent or more for revenues in aggregate for all general government funds within the one hundred series of accounts shall be noted with specificity in the executive summary (AMC 6.40.015).

Six-Year Fiscal Program

At least 90 days before the end of the fiscal year of the Municipality, the Mayor shall submit to the Assembly, with recommendations from the planning commission, a six-year program for public services, fiscal policies and capital improvements of the Municipality. The program shall include estimates of the effect of capital improvement projects on maintenance, operation and personnel costs. The Assembly shall hold at least one public hearing on the six-year program prior to adoption (AMC 13.02).

Budget Procedures

The Municipality's budget process has four areas of focus:

General Government Operating

Day-to-day operation of programs and services—from paying police officer salaries, to maintaining parks, and plowing snow. The primary source of revenue required to support the operating budget comes from property taxes. The budget is presented for a calendar year, in line with the Municipality's fiscal year.

General Government Capital

Plan for additional funding for improvements to the Municipality's infrastructure, such as roads, park construction and repairs, and new fire stations. The main source of funds to pay for these improvements is new voter-approved bonds, which are a financing tool similar to a loan that is paid back over time with interest. Payment of these bond proceeds is called debt service and is included in the operating budget. The plan is presented for a calendar year, in line with the Municipality's fiscal year.

Enterprise and Utilities Operating and Capital

Anchorage Water and Wastewater and Anchorage Hydropower utilities and Solid Waste Services, Port of Anchorage, and Merrill Field enterprises. Each entity has its own operating and capital budgets, which are paid for by ratepayers or users of their respective services. The budgets are presented for a calendar year, in line with the Municipality's fiscal year.

Anchorage School District

Budget year runs from July 1 to June 30. The budget is proposed by the School Superintendent and approved by the School Board. In the spring, it is submitted to the Anchorage Assembly for their approval, which is limited to approval of the budget's bottom line.

Budget Planning and Timeline

The Mayor is required to submit the proposed general government, enterprise and utilities operating and capital budgets to the Assembly 90 days prior to the end of the fiscal year (October 2st).

Prior to that (120 days prior to the end of the fiscal year), the Administration is required to provide preliminary information on the budget, revenues, Tax Cap, and major reorganizations.

Key Dates in Budget Process	
Summer	Preliminary budget information gathered
September 2	Preliminary budget information to Assembly
October 2	Mayor proposed budgets
October, November	Assembly deliberates, holds public hearings
December	Deadline for Assembly approval
April	Finalize budget revisions, set property tax rates
May 15	Property tax bills in mail

Preparation of the budget starts much earlier. A preliminary planning phase gets underway in the summer. The Office of Management and Budget (OMB) works with

departments to review their programs and responsibilities, assess what is being done during the current year, and begins to make plans for the next budget year. Some considerations during this phase are:

- Contractually obligated increases, such as labor contracts and health insurance premiums;
- New facilities that will open during the next fiscal year that will require staff, supplies, and other operating expenses;
- New responsibilities or programs required by Federal, State or local laws;
- New or changed programs to meet community needs or interests;
- Programs that can be eliminated because they are ineffective, no longer required, or desired; and/or
- Efficiencies and savings that can be achieved through organizational management.

During this period of time, OMB also reviews projected revenue information in order to get an early indication of the Municipality's ability to afford current spending levels and/or the potential need for reductions.

Balanced Budget

The Municipality is required to have a balanced budget, a budget in which revenues and financing sources and expenditures and financing uses are equal. This, coupled with the Tax Cap, requires an early estimate of both expenditures and revenues. Once this revenue/spending assessment is made, each department is given guidance for developing its preliminary budget proposal. Such guidance includes general direction from the Mayor regarding his/her program priorities.

Mayor Proposes/Assembly Appropriates

The Mayor submits the proposed operating and capital budgets to the Assembly in early October, the Assembly holds public work sessions at which the Administration and department directors discuss the Mayor's proposal.

Public Comment

The budget books are put on the Office and Management and Budget's website, as well as the Mayor's website, for the public to view. The Assembly is required to hold two public hearings on the Mayor's proposed budget, which is the official opportunity for the public to comment and the Assembly to consider amendments. These are usually held during October and November. The Anchorage Charter requires that the Assembly approve the budget 21 days before the end of the year (by December 10). But if for some reason they still have not reached agreement, the Charter was amended to allow the Assembly and Mayor to continue to work. Once agreement is reached, that budget is known as the "Approved Budget."

Veto Process

The Mayor has the ability to strike or reduce an appropriation in the operating or capital budget within 7 days from Assembly action. The Assembly then has 21 days from the Mayor's veto to override his/her action and must have a super-majority of 8 Assembly members to be successful. If a veto is sustained, the Mayor's action is implemented.

First Quarter Budget Amendments

During the spring following the budget's approval, the Administration finalizes the prior year's spending numbers and firms up revenues available to support the current year

budget, including final tax cap. This process, called “First Quarter Budget Amendments,” takes place in April and May and results in the Assembly’s approval of a “Revised Budget.”

Unlike the proposed budget process in the fall that requires two public hearings, the first quarter amendment process only requires one public hearing and usually is at the Assembly meeting that follows the Mayor’s introduction of the proposed amendments.

Based on these final spending decisions for general government, the Assembly then sets the tax rates for each service area. The Municipality’s schedule is to mail tax bills on May 15th with the first half payment due June 15th (state law requires that taxpayers be provided notification a minimum of 30 days before taxes are due).

Budget Monitoring, Controls and Amendments

The budget allocates spending among several categories: labor (salaries and benefits); non-labor (supplies, travel, contracts, etc); contributions; debt service; and depreciation and amortization. Each department, enterprise and utility is responsible for managing and monitoring their respective budget at these category levels. Actual expenditures may not exceed direct budget appropriations at the individual department levels and function budget appropriations at the enterprise, utility and general government fund levels. Spending reports are provided monthly to the Assembly which reflect labor, overtime, and non-labor expenditures compared to budget. Quarterly, the spending reports, contributions to nonprofit organizations, and travel are provided to the Assembly.

The Assembly may, by resolution, reduce or increase appropriations during the course of the fiscal year. A resolution reducing or increasing appropriations by an amount in excess of \$500,000 shall be subject to a public hearing, as per AO 2020-29 updated Anchorage Municipal Code 6.10.085.B.1.a on April 28, 2020.

The Office of Management and Budget is authorized to transfer budget amounts within departments.

Revisions that change the total expenditures of any department, or fund, must be approved by the Assembly. Appropriations that are not expended, encumbered, or designated to be carried over, lapse at the end of the fiscal year.

Departments, enterprise and utilities also monitor their program performance measures throughout the year to ascertain if goals are being met.

2021 Proposed General Government Operating Budget

Municipality of Anchorage
Operating & Capital Budgets -- General Government / Utilities / Enterprises
2021 Budget Preparation Calendar (Preliminary) - May 2020

Action	Date	Category
Community Council Surveys Available Online - typical schedule is March 1, but delayed in 2020 due to new website roll-out	May 1	Capital
Rollover of QuesticaBudget prior-year revised to budget-year proposed operating and capital	June	All
Questica budget available to departments	June 1	All
OMB request CIB/CIP projects from Departments, including expiring Utility/Enterprise capital project closes	June 1	Capital
OMB distributes Mayor's funding guidance and priorities to departments	June 12	Operating
Community Council surveys due	June 15	Capital
All Department preliminary capital budget changes to CIB due to OMB	June 29	Capital
OMB review, analyze, compile preliminary CIB to Mayor	June29-July10	Capital
Mayor's first preliminary review of list of projects	July 13-15	Capital
Send preliminary Enterprise/Utility CIB to Finance for fund certification	July 15-17	Utl/Ent
All departments submit proposed changes to operating budgets to OMB	July 20	Operating
CIB discussion with Mayor	July 20-24	Capital
AEDC to provide data for Six-Year Fiscal Program	July 24	Operating
OMB compiles summaries of department operating budget changes for Mayor review	July 21-31	All
Mayor's decisions on proposed CIB/CIP to OMB	Aug 3	Capital
Treasury and Public Finance to provide to OMB preliminary revenue projections	Aug 5	Operating
Public Finance to provide fund balance, bond rating and projection, and financial strategies data for Six-Year Fiscal Program	Aug 7	Operating
Treasury to provide revenue data for Six-Year Fiscal Program	Aug 7	Operating
Planning & Zoning Commission preview of preliminary working draft CIB/CIP for GG by coordinating with Departments	Aug 10	Capital
Mayor meets with Departments Heads	Aug 3-14	Operating
Service Area budgets due to OMB	Aug 14	Operating
O&M projections due to OMB (OMB to send out file prior to this date)	Aug 14	Operating
Public Finance to provide OMB: review of utility/enterprise 8 year summaries, revenue/expense statements, and statement of cash sources and uses with focus on: debt, debt/equity ratios, cash pool, cash pool earnings, etc.	Aug 14	Utl/Ent
Initial assessed value projection due to OMB from Prop. Appraisal	Aug	Operating
Preliminary Tax Cap Calculation by OMB to Mayor	Aug 14	Operating
OMB finalizes Proposed CIB/CIP book and Assembly documents	Aug 14	Capital
OMB submits Six-Year Fiscal Program to Mayor	Aug 17	All
Mayor's final decisions on operating budget	Aug 21	Operating
OMB run IGCs	Aug 21	Operating
("120 Day Memo") Mayor's Preliminary budget information to Assembly and online (revenues, tax limit, service priorities, reorganizations, utility/enterprise business plans, update to utility/enterprise strategic plans, and proposed CIPs)	Sept 1	(A) All

2021 Proposed General Government Operating Budget
Municipality of Anchorage
Operating & Capital Budgets -- General Government / Utilities / Enterprises
2021 Budget Preparation Calendar (Preliminary) - May 2020

Action	Date	Category
OMB completes GG operating and utility/enterprise budget books and Six-Year Fiscal Program	Sept 7-11	All
OMB completes assembly documents for GG operating and utility/enterprise budgets and Six-Year Fiscal Program	Sept 14-18	All
OMB submits budgets and Six-Year Fiscal Program to Assembly and online (NLT October 2)	Oct 2	(B) All
Assembly worksession, Overview & Highlights of Proposed Budgets	Oct 9	All
Planning & Zoning Commission recommendations on CIB/CIP;	Oct 12	Capital
Formal introduction of Mayor's budgets to Assembly	Oct 13	All
Assembly Worksession - General Government Operating & Capital	Oct 16	All
Assembly Worksession - Utilities/Enterp. Budgets & Legislative Program	Oct 23	Utl / Ent / Leg
Assembly Public Hearing # 1 on proposed budgets	Oct 27	(C) All
Assembly Public Hearing # 2 on proposed budgets {Note this is a Wednesday, due to Nov 3 as national elections}	Nov 4	All
Assembly Worksession - Assembly proposed amendments	Nov 13	All
Administration prepares S-Version	Nov 12-16	All
Assembly Meeting - Assembly amendments and adoption of budgets	Nov 17	(D) All
OMB upload adopted budget into financial system for budget year use	Nov 18	Operating

Note: All dates are subject to change.

(A)

6.10.040.A. Submittal and adoption of municipal operating and capital budget. **September**

At least 120 days before the end of the fiscal year the Mayor shall submit to the Assembly the following:

1. A preliminary general government capital budget/capital program and utilities capital budget/capital program.
2. Proposed utility business plans and update to utility strategic plans.
3. Preliminary general government revenue plan, tax limitation, and administration service priorities.
4. Major departmental consolidations, reorganizations or establishments necessitating changes to Chapter 3.10 or 3.20, pertaining to executive organization, and required by proposed budgets for the next fiscal year.

(B)

Section 13.02. Six-Year Fiscal Program. October

At least 90 days before the end of the fiscal year of the municipality the mayor shall submit to the assembly, with recommendations from the planning commission, a six-year program for public services, fiscal policies and capital improvements of the municipality. The program shall include estimates of the effect of capital improvement projects on maintenance, operation and personnel costs. The assembly shall hold at least one public hearing on the six-year program prior to adoption.

Section 13.03. Operating and capital budget. October

At least 90 days before the end of the fiscal year of the municipality the Mayor shall submit to the Assembly a proposed operating and capital budget for the next fiscal year. The form and content of the budget shall be consistent with the proposed six-year program. The Mayor shall submit with the budget an analysis of the fiscal implications of all tax levies and programs.

(C)

Section 13.04. Budget hearing.

The Assembly shall hold at least two public hearings on the proposed operating and capital budget for the next fiscal year, including one hearing at least 21 days after the budget is submitted to the Assembly, and one hearing at least seven but not more than 14 days prior to the adoption of the budget.

(D)

6.10.040.B. Submittal and adoption of municipal operating and capital budget.

The general government capital budget/capital program will be adopted at least 21 days prior to the end of the fiscal year of the municipality.

Appendix V

Department Goals Aligned with Mayor's Strategic Framework

Mayor's Overarching Framework

Mission

A welcoming and resilient Anchorage - a city that honors the promise of our past and the integrity of our ideals - creating a safe, secure, and strong, accessible, innovative, inclusive Anchorage.

Goals



Public Safety – Strengthen public safety and revitalize neighborhoods.



Homelessness – Reduce homelessness and improve community health.



Administration – Make city government more efficient, accessible, transparent, and responsive.



Economy – Build a city that attracts and retains a talented workforce, is hospitable to diverse entrepreneurs, small business and established companies, and provides a strong environment for economic growth.



Community Development – Make Anchorage a welcoming, resilient, and affordable community.

Goals that Contribute to Achieving the Mayor's Mission:



Public Safety – Strengthen public safety and revitalize neighborhoods

Mayor Berkowitz continues to focus on enhancing our first responder capabilities; to include the Anchorage Police Department expansion of community policing strategies that prevent crime, strengthen Anchorage neighborhoods, and bring communities together. This is especially critical given the state cuts to state troopers, state prosecutors, and state corrections, as well the consequences of substance misuse.

Department Goals that Contribute to Achieving the Mayor's Mission:

Development Services Department

- Continue to make progress eliminating duplicate street names to ensure the uniqueness of each address, thereby improving E911 response times.

Economic & Community Development

- Create and preserve housing and healthy neighborhoods.
- Facilitate opportunities for community activation of the public realm to engage residents with their neighborhoods, their community, and the entire Municipality of Anchorage.
- Help improve 311 to assist residents with non-emergency requests and also diverts non-emergency calls from 911.

Fire Department

- Improve outcomes for sick, injured, and endangered victims.
- Reduce fire damage, eliminate fire deaths and injuries.
- Maintain one of the highest cardiac arrest survival rates in the nation.
- Maintain the highest rating from Insurance Services Office Fire Suppression
- Timely and effective response.

Maintenance & Operations Department

- 100% of Fire & Medic apparatus have working, certified electronic defibrillators.
- Support the efficient, safe operations of emergency services by providing expeditious maintenance of public safety radio equipment.
- 98% of police-assigned automatic electronic defibrillators are certified and operable on any given day.

Municipal Manager Department - Transportation Inspection Division

- Protect the safety and welfare of the regulated vehicle customers.

Police Department

- Reduce the rate of sexual assault in Anchorage.
- Decrease the number of drivers Operating Under the Influence (OUI).
- Reduce the rate of fatality vehicle collisions in Anchorage.
- Increase clearance rate in homicide cases.
- Maintain an average response time for Priority 1 calls for service under eight minutes.



Homelessness – Reduce homelessness and improve community health

The Administration has fostered public/private partnerships to support community efforts to provide permanent supported housing for Anchorage's chronic homeless population, to improve public safety and economic resiliency in our neighborhoods. The MOA continues to focus on developing long-term housing development strategies to reduce homelessness amongst single parents, families, veterans, and youth. This includes expanding workforce housing by partnering with public and private housing developers so that supply better meets demand.

Department Goals that Contribute to Achieving the Mayor's Mission:

Development Services Department

- Manage the private development process effectively and efficiently.
- Respond to land use code complaints within established timeframes.
- Assure construction of durable and affordable code compliant housing.

Health Department

- Increase community and agency partnerships in public health initiatives.

Planning Department

- Provide timely, clear, and accurate information about zoning and platting cases to the general public and to the citizens serving on Anchorage's four land use regulatory boards: Planning and Zoning Commission, Platting Board, Zoning Board of Examiners and Appeals, and Urban Design Commission.



Administration – Make city government more efficient, accessible, transparent, and responsive

The on-going state budget crisis has led to near elimination of state municipal assistance and forced Anchorage, and communities across the state, to find creative and more efficient ways to deliver important and lifesaving services residents require. The Governor and State Legislature should work with communities to create a long-term, sustainable community dividend which will provide yearly funding certainty as communities develop budgets and plan for necessary public services and facilities. Mayor Berkowitz continues to focus on data-driven, results-oriented decision making for the Municipal administration. The goal is for Anchorage to have an accessible, transparent, and responsive government. The Administration will look for opportunities to develop more public-private partnerships to leverage new opportunities for business development and service delivery. The MOA continues to explore additional options for shared services with the Anchorage School District, University of Alaska, State of Alaska, and Joint Base Elmendorf-Richardson.

Department Goals that Contribute to Achieving the Mayor's Mission:

Development Services Department

- Ensure development-related infrastructure is designed and constructed according to municipal design criteria, standards, codes and practices.

Economic & Community Development

- Ensure and improve access to the information guiding the growth and development of the Municipality of Anchorage.
- Facilitate expanded connection between residents, private sector, and city government.
- Improve processes through human centered design, data and quickly prototyping and testing new solutions.
- Provide open data for the public to use, data sharing between departments for increased efficiency and insights, and KPIs for measuring government performance.
- Help train employees in new techniques around data, human centered design and test innovative solutions they can use to innovate in their own departments.

Equity & Justice

- Establish baseline equity data targets/benchmarks in collaboration with partners and establish goals and initiatives to make progress and processes to track outcomes
- Develop methods to determine how disparate impacts will be documented and evaluated
- Collect, evaluate, and analyze indicators and progress benchmarks related to addressing systemic disparities

Finance Department - Controller Division

- Report fairly, without material misstatement, the financial results of the Municipality of Anchorage on an annual basis.
- Maintain a system of internal controls so that transactions are accurately recorded on a timely basis to reduce the risk of fraud and error.
- Record transactions accurately and timely.
- Pay vendors accurately and timely.

Finance Department - Public Finance and Investments Division

- Maintain a rating of at least “AA” for the MOA’s general obligation bonds.
- Refund any outstanding debt that provides a minimum net present value savings and provide the most cost-effective source of financing for all departments of the MOA.
- Invest only in securities that comply with AMC at the time of investment.
- Provide an investment return, gross of fees, that outperforms the respective benchmark for each portfolio manager within the MCP.

Finance Department - Treasury Division

- Enforce and increase collections of all valid taxes and delinquent fines and fees owed to the Municipality.
- Promote and improve timely posting and analysis of municipal revenues.

Fire Department

- Prevent unintended fires
- Maintain high level of responsiveness to the building community

Health Department

- Increase the well-being of children and the public through response to reports of child treatment concerns (abuse, neglect, injury, supervision, safety hazards, etc.) in childcare facilities.
- Improve response to animal-bites/attacks complaints in the Municipality.
- Maximize industry compliance with safe food handling practices by inspecting facilities and effectively enforcing regulations.
- Enhance readiness to respond to public health emergencies by training Anchorage Health Department staff as members of the Crisis Health Action Team (CHAT).

Human Resources Department

- Centralize and streamline administrative functions to improve performance and conserve resources.
- Improve the administration, consistency, and accuracy of the position classification system.
- Negotiate fiscally responsible collective bargaining agreements with economic terms that do not to exceed average 5 year CPI.
- Negotiate and administer collective bargaining agreements that maximize management flexibility.
- Leverage technology to provide employees with self-service access to administrative information and processes.
- Savings resulting from employees choosing lower cost benefit options.

Information Technology Department

- Provide stable remote work access for MOA employees
- Improve IT service delivery to MOA employees
- Develop processes, standards and policies, apply industry best practice frameworks to operate OIT efficiently
- Implement IT tools and solutions to improve MOA resource efficiency
- Refresh aging IT infrastructure and implement scalable infrastructure to meet MOA growth needs

Information Technology Department - Central Payroll Division

- Provide tools and information necessary to maintain consistent and effective payroll processes.
- Incorporate all pertinent payroll information into our Intranet site.
- Make necessary payroll documents readily available and easily retrievable.

Internal Audit Department

- Provide the Assembly and Mayor with objective information by completing the requested audits and special projects in the approved annual audit plan.

Maintenance & Operations Department

- Minimize the downtime of Fire, Police and General Government personnel.
- Improve response times to prioritized work order requests.

Management & Budget

- Improve the quality of the budget-related information provided to residents and decision-makers by continuing to receive the “Distinguished Budget Presentation Award” from Government Finance Officers Association (GFOA).
- Improve accuracy of Assembly documents prepared by departments
- Maintain the Mayor’s “Performance. Value. Results” performance-based management initiative
- Improve departments’ understanding of Intra-governmental charge (IGC) system.
- Ensure departments are satisfactorily served

Municipal Attorney

- Low incidence of remand or reversal on appeal
- Improve timeframe between hearing and decision

Municipal Manager Department

- Improve organization efficiency and effectiveness by improving process and procedures.

Municipal Manager Department - Risk Management Division

- 24 hour claimant contact and zero Workers’ Compensation late payment penalties.
- Recover \$1,000,000 annually in damage to MOA property.
- Assure a 24 hour turn around on all permits, contracts & Requests for Proposal (RFP).
- Hold insurance renewals to expiring premiums or less annually for both the MOA and ASD. Inventory is added as acquired.
- Lower the cost of Municipal operations by reducing both the number of accidents and the severity of accidents in workers’ compensation, auto liability and general liability exposures.

Parks & Recreation Department

- Engage residents to actively participate and volunteer in the community.
- Foster private-public partnerships and innovated funding sources to establish a balance in the financing of parks and recreation services and in the development of capital improvement projects through state and federal grants, user fees, volunteer support and private contributions.
- Maximize budgeted resources through effective scheduling of facility operational and program hours by matching demand to capacity.

Planning Department

- Engage the community in land use planning activities to make decisions about land uses and transportation, as well as public facilities, economic development, housing, and other public issues that are vital to a healthy and livable community.
- Review and make necessary changes to codes, regulations, land use approval, building permit and other processes to reduce barriers to housing and non-residential development.
- Incorporate the necessary tools and training for staff in order to serve the public effectively.

Project Management & Engineering Department

- Design capital improvement projects that are cost-effective, maintenance-friendly and clearly communicate design intent to construction contractor within the schedule specified in the Capital Improvement Program.

Public Transportation Department

- Provide cost effective service.
- Install and maintain hardware and applications providing automated operating systems to most efficiently and effectively meet the needs of transit customers.

Public Works Administration Department

- Reduce capital projects construction contracts with change orders.

Purchasing Department

- Provide departments with the knowledge needed to successfully procure items/services at the best value for the City with minimal difficulty (standardize and streamline processes).
- Ensure that procurements are made in compliance with all laws and policies
- Provide contract administration training to departments.
- Provide training to departments on the purchasing processes.
- Continue to work with and explore alternative procurement methods when contracting situations would benefit from their use.

Real Estate Department

- Generate revenue through disposals and use permits of HLB inventory provided to municipal and other agencies, and to the private sector.
- Annual tax foreclosure process: Collection of delinquent property taxes and assessments.
- Annual process for taking Clerk's Deed and subsequent sale of deeded properties via sealed bid auction.

- Review all contract files annually to maintain current and accurate information and contractor compliance.

Traffic Engineering Department

- Timely investigation and response to community traffic inquiries.
- Traffic operation improvements that maximize transportation safety and system efficiency.



Economy – Build a city that attracts and retains a talented workforce, is hospitable to diverse entrepreneurs, small business and established companies, and provides a strong environment for economic growth

Anchorage has incredible opportunities to grow its economy by seizing on the strengths of its natural resources, geographic location, and cultural diversity. Keeping Anchorage safe, secure, and strong will attract new investment and encourage expansion of Anchorage's existing business sectors. The Administration will work with Municipal partners, including the Anchorage Community Development Authority; Anchorage Economic Development Corporation; the Anchorage, Chugiak-Eagle River, and Girdwood Chambers of Commerce, Visit Anchorage; Anchorage Downtown Partnership, Ltd; our robust trade groups; and others to reach these goals.

Department Goals that Contribute to Achieving the Mayor's Mission:

Development Services Department

- Continue to provide excellent customer service by providing prompt and efficient permit processing, timely plan reviews, and same-day as requested construction inspection services;
- Provide on-site water and wastewater permitting, certification, training and enforcement consistent with goals of protecting public health and environmental quality.
- Provide prompt and efficient permit processing, timely plan reviews, and same-day as requested construction inspection services.

Finance Department - Treasury Division

- Provide enhanced service to the general public and business community and increase growth in e-commerce (i.e. information sharing and monetary transactions) through increased public use of the Municipal website and other means.

Finance Department - Property Appraisal Division

- Timely annual assessment of all taxable property.
- Completion of annual assessment appeals.
- Improve Property Appraisal assessment functions to ensure accurate data collection for property records and market assessments.
- Advance public education about assessment issues.

Human Resources Department

- Attract and retain a productive, qualified workforce while adhering to all federal, state and local laws, regulations and agreements.
- Expand the pool of qualified candidates available to fill Municipal positions.

Information Technology Department

- Deliver innovative municipal services to MOA departments and residents via technology.

Library Department

- Improve economic advancement by providing equitable access to computing equipment and robust resources.
- Improve public safety by providing safe, stimulating, clean, and well-maintained buildings for all.

Maintenance & Operations Department

- Complete declared plow-outs within 72 hours of a snowfall four inches or more within Anchorage Roads and Drainage Service Area (ARDSA)
- Repair reported potholes within 24 hours within ARDSA
- Annually inspect and clean “as required” all storm drain structures per Alaska Pollution Discharge Elimination System (APDES) Phase II permit within ARDSA
- Assess LED Lighting options and design installation plan for LED street lights.

Municipal Attorney

- Maintain high quality, efficient production of legal services through low turnover rate of professional staff, and successful completion by attorneys of subject matter training/continuing legal education.

Municipal Manager Department - Transportation Inspection Division

- Promote a service-oriented ethic within the regulated vehicle industry.

Planning Department

- Examine and track the level of tax subsidy for the processing of zoning and platting cases.
- Develop staff resources to serve as projects managers to assist major housing and economic development projects from concept phase to issuance of certificate of occupancy.
- Assist health and higher education partners in implementing campus master plans to ensure continued quality health care and higher education is provided in-state.
- Provide timely and accurate services for applicants requesting:
 - Land use reviews/determinations;
 - Administrative land use permits; and
 - Zoning and platting services.
- Safety: Provide guidance in the design of public and private development projects that foster crime prevention and minimizes the impacts from natural and man-made disasters.
 - Apply Crime Prevention through Environmental Design guidelines in the review of site and building plans;
 - Adopt policies and procedures to minimize the impacts of and response to natural disasters.

Project Management & Engineering Department

- Provide surveys at a reasonable cost.
- Investigate and respond to public inquiries within ten working days.
- Provide land survey reviews for the Planning Department to meet their needs.

- Ensure watershed management employees perform and are timely with permit plan reviews.
- Provide timely plan review by Watershed Management Services for permit applications.
- Flood plain data is maintained as per regulatory (National Flood Insurance Program (NFIP)) requirements and accessible to public in timely manner.
- Perform Alaska Pollutant Discharge Elimination System (APDES) inspections for commercial projects within approved APDES permit requirements.

Real Estate Department

- Maximize amount of acreage mitigated through appropriate responses to negative impacts on the MOA land inventory due to fire, insect damage, illegal dumping of hazardous or contaminated materials, and/or vandalism.
- Maximize amount of acreage available for development of housing by reviewing inventories, determining if surplus to municipal needs, perform steps necessary for disposal, market approved disposals, complete real estate transactions with private parties to create a larger available housing inventory.
- Identify municipal raw lands suitable for pre-development activities; e.g. zoning, platting, roads, water/sewer, etc.

Traffic Engineering Department

- Continuous improvement in the safe and efficient movement of people and goods.



Community Development – Make Anchorage a vibrant, inclusive, and affordable community

Anchorage has amazing natural resources and cultural diversity. We have created a world-class network of trails and neighborhood parks that help bring communities together and link our city. We have a vibrant arts community that is supported through the 1% for Art and the Anchorage Arts Commission. Our libraries are community gathering places, both in-person and virtual, where Anchorage's diverse people come together for community events, lifelong learning, and civic engagement. The Administration is committed to expanding Anchorage's community assets by supporting creative placemaking, cradle to career education opportunities, and new technologies and partnerships to expand inclusiveness and accessibility.

Department Goals that Contribute to Achieving the Mayor's Mission:

Economic & Community Development

- Manage the growth and change of the Municipality of Anchorage in order to encourage a strong economy.
- Ensure a diverse range of arts, cultural, civic, and entertainment opportunities.
- Increase resident stability by improving delivery of support services to eligible residents to increase economic mobility, provide a better workforce and decrease Municipal costs in the long run.

Equal Rights Commission

- Respond to inquiries in a timely manner.
- Respond to filed complaints with timely investigations and increased timeliness of case closures.

- Respond to complaints and complete case investigations impartially.
- Eliminate discriminatory practice by providing outreach and education in our community to improve compliance with the law.

Health Department

- Improve responsiveness to public health complaints.
- Reduce days non-compliant with federal air quality standards by monitoring key indicators and developing strategies to reduce air pollution.
- Improve public health in the community by maintaining surveillance systems that detect and provide a timely response to public health needs including infectious diseases.
- Improve public health of the next generation through education, counseling and supporting infant breastfeeding.
- Improve the quality of life for Aging and Disability Resource Center clients through information referral and options counseling to support cost-effective decisions about long-term service and support needs.

Human Resources Department

- Develop meaningful and cost-effective employee benefit options.
- Expand the diversity of the Municipalities' workforce by using innovative recruitment practices.

Library Department

- Increase opportunities for our children's success when they enter school by teaching the foundations of reading, social skills and, creative skills through early learning educational activities.
- Improve civic engagement, cultural enrichment, and enhance the quality of life for all Anchorage residents through provision of life-long educational services including library materials, online resources and programs/events.

Municipal Manager Department - Office of Emergency Management Division

- Ensure community education and public outreach programs are effective in preparing citizens for emergencies and disasters.

Municipal Manager Department - Office of Equal Opportunity Division

- Reduce the number of complaints that charge discriminatory practices through a pro-active training program.

Parks & Recreation Department

- Provide opportunities for residents and visitors to enjoy Anchorage's parks and facilities.
- Provide recreation opportunities that are safe, secure and enjoyable.
- Through the practice of routine maintenance, maintain Municipal park assets to ensure optimum risk management by keeping parks, trails and facilities in a state of good repair and that are safe and welcoming.
- Through planned and managed development improve the safety, appearance and usability of Anchorage Neighborhood Parks in an effective and cost efficient manner.
- Provide satisfying positive experiences through quality recreation, leisure and civic programs in Anchorage's parks and facilities.
- Offer aquatic programs year-round for public safety and recreation.
- Deliver recreation services in a cost-effective and efficient manner

Police Department

- Maintain the rate of Uniform Crime Report (UCR) Part I crimes in Anchorage at or below the national average for comparable size communities.
- Answer 911 calls within national standard time range, under National Emergency Number Association (NENA) standards.
- Maintain a rating on the UAA Community Indicators Project wherein the majority of respondents state they are “Satisfied” or “Very satisfied” with police services in Anchorage.

Public Transportation Department

- Provide public transportation services which are safe, convenient, accessible and reliable.
- Increase ridership.
- Expand access to People Mover fare sales using new and existing technology.
- Increase the number of agencies participating in coordinated transportation by purchasing AnchorRIDES trips.
- Increase the number of participants using vanpool services.
- Provide safe and accessible bus stops.
- Ensure effective and efficient bus route planning and scheduling.
- Ensure People Mover buses are operated in a safe and reliable manner.
- Ensure People Mover buses are maintained in a safe and reliable condition.