

Mayor's Budget

The 2021 Proposed Budget prioritizes public safety, public health, and community well-being. As the State of Alaska (State) continues to shift costs to local government, the Municipality of Anchorage (MOA) has stepped in to address and mitigate the impacts of the State's retreat from its historical funding and capital bonding commitments. The MOA has had our AAA bond rating reaffirmed, which has helped stabilize Anchorage's economy, even in the face of the State's economic and fiscal challenges and downgrade in the state's bond rating.

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

The 2021 budget focus on public safety and public health includes: annual academies for Police and Fire; increasing the capacity of the Anchorage Health Department to respond to the COVID-19 pandemic; and providing for year-round camp abatement. Other increases in the 2021 Proposed Budget are primarily due to rising labor and medical costs and the need for MOA to cover costs traditionally handled by the State.

In short, the 2021 Proposed Budget addresses high-priority community needs to keep Anchorage safe, secure, and strong while also working to attract new investment so that Anchorage can be resilient and have a strong, sustainable fiscal future.

2021 Continuation Budget

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

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

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

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

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

Projected continuation funding source changes are next identified. Property taxes, the largest source of local funding, are established based on the projected taxing capacity for 2021, using preliminary numbers to calculate the Tax Cap. The projected property tax increase for 2021 is \$12.7 million. Non-property tax revenues are then projected based on recent economic trends. The resulting continuation level non-property tax revenue funding change is \$23.4 million lower than 2020.

Continuation funding source changes include:

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

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

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

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

The one-time spending proposals include

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

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

The following transfers are also included in the Proposed budget

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

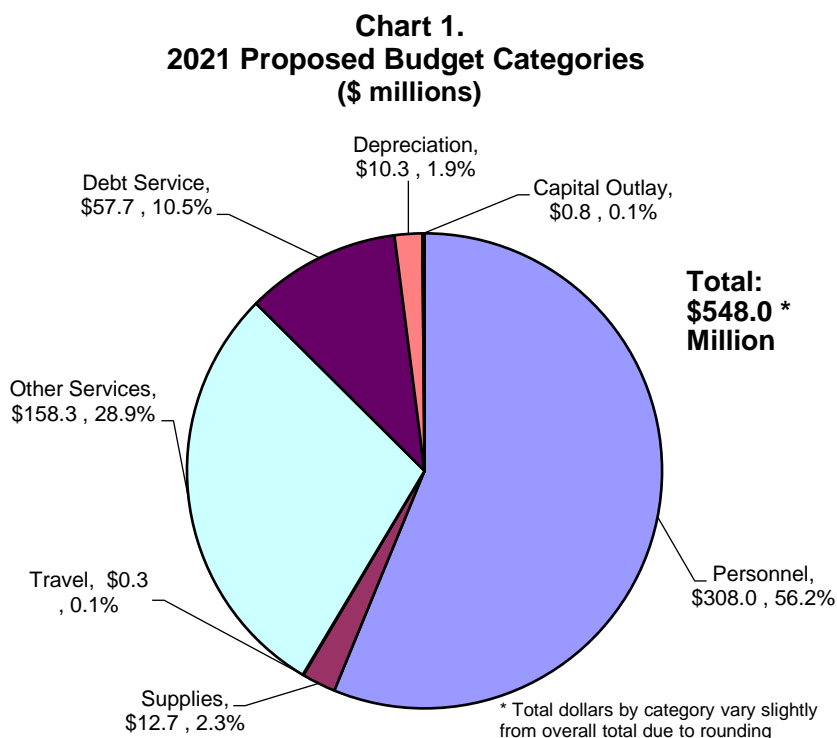
Chart 1 reflects the main budget categories as a percent of the total budget.

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

Other Services includes non-labor discretionary and non-discretionary spending, including contracts and utilities. Contributions, including one-time expenses and contributions to programs, such as Fleet operating and capital programs and Police &

Fire Retirement programs are in this category. This category also includes management of municipal-owned facilities including convention and performing arts centers; sports and ice arenas; the Anchorage Golf Course; and the Anchorage Museum, all within the Office of Economic & Community Development. Most of the costs for the Limited Road Service Areas (LRSA) are also included in this category in the Public Works Administration Department.

Debt Service is primarily comprised of repayment of voter approved GO bond debt for capital projects and other principal and interest payments; GO debt service is included in the tax cap, and thus any related debt service increase results in the same amount of tax dollar increase. Other debt service included in this category is for Lease/Purchase Agreements that may be used for financing capital projects that are not bondable, such as software and many Information Technology projects.



The following Table 1 reflects the 2021 Proposed direct cost budget of \$547,970,672 by department, with debt service and depreciation presented separately:

Table 1. 2021 Proposed Budget by Department with Debt Service and Depreciation Noted Separately Ranked by Percentage of Budget (\$ thousands)					
Police	\$ 122,348	22.3%	Library	\$ 8,824	1.6%
Fire	\$ 100,913	18.4%	Real Estate	\$ 8,252	1.5%
Debt Service	\$ 57,680	10.5%	Municipal Attorney	\$ 8,073	1.5%
Maintenance & Operations	\$ 44,669	8.2%	Traffic Engineering	\$ 6,042	1.1%
Public Transportation	\$ 25,550	4.7%	Human Resources	\$ 4,864	0.9%
Information Technology	\$ 23,555	4.3%	Assembly	\$ 4,778	0.9%
Parks & Recreation	\$ 20,654	3.8%	Planning	\$ 3,502	0.6%
Municipal Manager	\$ 14,136	2.6%	Mayor	\$ 2,148	0.4%
Finance	\$ 13,387	2.4%	Purchasing	\$ 2,143	0.4%
Health	\$ 13,065	2.4%	Project Management & Engineering	\$ 1,473	0.3%
Convention Center Reserve	\$ 12,821	2.3%	Management & Budget	\$ 1,105	0.2%
Public Works Administration	\$ 11,965	2.2%	Internal Audit	\$ 785	0.1%
Economic & Community Developmer	\$ 11,817	2.2%	Equal Rights Commission	\$ 763	0.1%
Development Services	\$ 11,585	2.1%	Chief Fiscal Officer	\$ 593	0.1%
Depreciation	\$ 10,288	1.9%	Equity & Justice	\$ 191	0.0%
TOTAL				\$547,971	100.0%

Depreciation of \$10,288,409, for the Information Technology Department, and primarily SAP, although budgeted, is not appropriated in the operating budget, since the appropriation / authority to spend for the assets being depreciated occurred either in previous GGOBs or capital requests, making the 2021 Proposed budget appropriation \$537,682,263.

2021 Proposed Revenue and Funding Sources Highlights

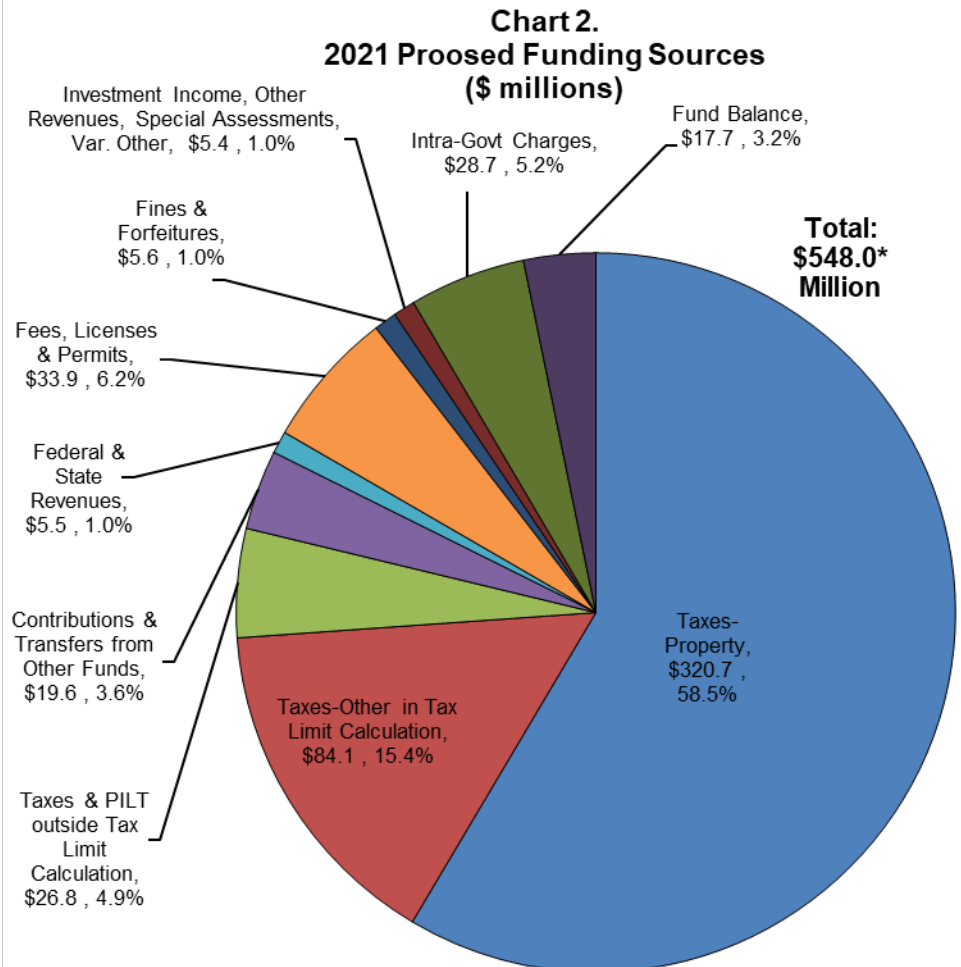
Annually, the municipality is required to have a balanced budget. Since the Proposed budget identifies \$548.0 million in spending / funding uses, it also provides \$548.0 million in revenues / funding sources.

As exhibited in Chart 2, the funding sources are comprised of \$320.7 million of property tax revenue, and \$180.9 million of non-property tax revenue, \$28.7 million of intra-governmental charge (IGC) revenue and \$17.7 million of fund balance.

Taxes – Property - \$320.7 million

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

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



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

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

Table 2.				
Tax Limit Calculation				
(\$ millions)				
	2020	2021	Difference	
Maximum Amount ALL Taxes	\$ 377.4	\$ 383.4	\$	6.0
(Less) Non-property Taxes	\$ (86.6)	\$ (84.1)	\$	2.5
Maximum Amount PROPERTY Taxes	\$ 290.8	\$ 299.3	\$	8.5
Inclusion of Unused Capacity	\$ 1.8	\$ 1.0	\$	(0.7)
Amount "under the cap"	\$ -	\$ -	\$	-
Property taxes to be collected	\$ 292.6	\$ 300.4	\$	7.8

property taxes that can be collected is \$300.4 million, which is calculated by reducing the limit on all taxes that can be collected by the non-property taxes and then adding general government use of tax capacity within the Tax Cap. Note that the core of the tax cap's design is that when non-property taxes increase, property taxes to be collected decreases by the same amount, and conversely, when non-property taxes decrease, property taxes to be collected increase by the same amount – every dollar in non-property tax replaces a dollar in property tax. The following non-property taxes are included in the 2021 Proposed budget and automatically reduce the same amount in property taxes:

- \$10.5 million – Automobile tax
- \$20.0 million – Tobacco Tax
- \$0.2 million – Aircraft Tax
- \$5.2 million – Marijuana Sales Tax. – up \$1.1 million from \$4.1 million in 2020 due to upward trending consumption
- \$4.7 million – Motor Vehicle Rental Tax – down \$2.6 million from \$7.3 million in 2020 due to diminished tourism and recession resulting from COVID-19 pandemic
- \$13.3 million – Fuel Excise Tax
- \$10.7 million – Payment in Lieu of Taxes (Utility, State, and Federal) – up \$9.7 million from \$1.0 million in 2020 to reflect the payment from Chugach Electric Association Inc. (CEA) as a result of purchasing Municipal Light & Power (ML&P) in 2020
- \$19.6 million – Municipal Utility Service Assessments (MUSA) / Municipal Enterprise Service Assessments (MESA) – down \$10.5 million from \$30.1 million in 2020 primarily since there is no MUSA from ML&P due to it being sold to CEA - note that CEA will pay a PILT starting in 2021, projected to be \$9.7 million.

The projected net decrease of \$2.5 million of non-property taxes will be offset with an increase in property taxes that can be collected in 2021.

The 2021 Proposed budget relies on \$300.4 million in property taxes, which is at the maximum allowed under the preliminary 2021 tax limit. It is a \$7.8 million (2.7%) increase from the amount of property taxes collected in 2020 for general government.

The total property taxes supporting the 2021 Proposed budget, inclusive of service areas (\$20.3 million, an increase of \$0.6 million from 2020), is \$320.7 million. Table 3 illustrates the property tax impact per \$100,000 of property value, with 2021 based on the current assessed value and average mill rate. The average property tax bill is projected to increase 3.2% from

Table 3.			
Property Tax Impact			
	2020	2021	Change
			(rounded)
Tax Per \$100,000 Assessed Value	\$900	\$928	\$29
<i>(Excludes Anchorage School District)</i>			

2020 due to the 2021 property taxes to be collected going up 2.7% and the preliminary assessed value going down 0.5% from the amounts for 2020. These amounts will be updated in the spring during the Revised budget process to include most recent millage and property values.

Non-Property Tax Revenue – \$180.9 million

In 2021 there is a \$23.4 million overall decrease in the revenue categories that include:

- Taxes – Non-Property: Taxes – Other/PILT in Tax Limit Calculation; Taxes – Other/PILT outside Tax Limit Calculation; Payments in Lieu of Taxes (PILT)
- Contributions & Transfers from Other Funds
- Federal Revenues; State Revenues
- Fees & Charges for Services; Licenses, Permits, Certifications
- Fines & Forfeitures
- Investment Income; Other Revenues; Special Assessments

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

Taxes – Non-Property – Decrease of \$12.9 million

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

Property Tax Exemption Recoveries (outside Tax Limit Calculation) – The 2020 budget included funding for three new positions to review property tax exemptions. The main goal of the review is to provide increased compliance and equity within the Municipality. The exemption review effort was anticipated to generate approximately \$1.4 million in recovered taxable value from non-qualified exemption applicants spanning tax years 2015-2019. However, the COVID-19 pandemic impacted the exemption review effort. The biggest impact was that potential recoveries were identified but not pursued until late in the year. The exemption review effort will continue into 2021 with a projected recovery of \$0.6 million

Room Tax (outside Tax Limit Calculation) – The 2021 budget is anticipated to be \$21.1 million, which is \$9.6 million lower than the 2020 budget of \$30.7 million but about \$9.3 million higher than the revenues anticipated to be received in 2020 of \$11.8 million; this \$18.9 million variance from budget is due to the significant reduction in travel and global recession caused by the COVID-19 pandemic.

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

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

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

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

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

Contributions & Transfers from Other Funds – Decrease of \$2.4 million

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

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

Contribution from MOA Trust Fund – The MOA Trust Contribution (AMC 6.50.060) is an annual dividend based on a set percentage of the average asset balance of the projected overall pooled trust's portfolio value. The 2021 dividend is anticipated to be \$17.6 million, which is \$4.2 million more than 2020 budget of \$13.4 million due to the deposit of the ML&P sale proceeds.

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

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

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

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

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

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

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

Fees & Charges for Services

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

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

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

Fines & Forfeitures – Decrease of \$0.4 million

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

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

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

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

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

Intra-Governmental Charges (IGCs) - \$28.7 million

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

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

Fund Balance

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

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

The 2021 Proposed budget includes \$8.5 million of fund balance to support the 5 Major Funds. This fund balance is anticipated to be available from ML&P cash and the use of CARES Act funds covering first responder payroll in 2020. This fund balance will be used to offset projected COVID-19 pandemic related revenue deficits and support operations.

Additionally, several programs generate revenue that is placed in self-sustaining funds to pay operating costs. For example, Development Services receives revenue from construction-related permits; Heritage Land Bank receives revenue from the sale of Municipal property; and the Dena’ina Center receives Room Tax revenue to pay its debt service. A net of \$9.2 million of fund balance in these funds is projected to be used (decreased) based on the 2021 Proposed budget and is comprised as follows:

- \$3.3 million use – Anchorage Building Safety Service Area Fund (163000)
- \$0.3 million creation – Public Finance and Investment Fund (164000)
- \$0.5 million use – Convention Center Operating Reserve Fund (2020X0) to be used only for convention center costs
- \$0.4 million use – Heritage Land Bank Fund (221000)
- \$1.3 million use – Self-Insurance Fund (602000)
- \$4.1 million use – Management Information Systems Fund (607000)

Anchorage Building Safety Service Area Fund (163000), Heritage Land Bank Fund (221000), Self-Insurance Fund (602000), and Management Information Systems Fund (607000) show use / decreases in fund balances.

- Fund balance use in the Anchorage Building Safety Service Area Fund (163000) may require a policy decision if the permit revenue continues to be less than the cost of the programs it is meant to support. This fund has been running at a deficit for many years.

- Heritage Land Bank Fund (221000) fund balance use may be adjusted in the revised budget to reflect increases in projected revenue from property sales, leases, and land use permits that may occur after the initial 2020 budget approval.
- Self-Insurance Fund (602000) is an internal service fund used to accumulate workers' compensation and general liability services and claims costs and allocate those costs based on an annualized reimbursement formula that establishes a recovery rate for each Municipal department and agency. The recovery rate is applied as a percentage of payroll during each payroll run. As part of the annual budget process, the IGCs may be updated during first quarter budget revisions to reimburse this fund without the use of fund balance
- Management Information Systems Fund (607000) is an internal service fund used to accumulate and allocate costs for Information Technology services to other Municipal departments and agencies on a cost-reimbursement basis. In addition to ongoing operating costs, this fund recovers, usually based on depreciation, the costs of Information Technology capital projects that were funded with Lease/Purchase Agreements, thus it will continue to run at a deficit until the debt funded projects are fully depreciated. As part of the annual budget process, the IGCs may be updated during first quarter budget revisions to reimburse this fund without the use of fund balance.

Tax Limit Calculation

Anchorage Municipal Charter 14.03 and Anchorage Municipal Code 12.25.040

		2020		2021		
		at Revised		at Proposed		
Line						
	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>					
1	Real/Personal Property Taxes to be Collected	287,778,391		292,591,547	1	
2	Auto Tax	10,606,323		10,508,117	2	
3	Tobacco Tax	21,200,000		20,000,000	3	
4	Aircraft Tax	194,000		182,000	4	
5	Marijuana Sales Tax	4,000,000		4,100,000	5	
6	Motor Vehicle Rental Tax	7,100,000		7,300,000	6	
7	Fuel Excise Tax	13,900,000		13,440,000	7	
8	Payment in Lieu of Taxes (State & Federal)	986,000		973,000	8	
9	MUSA/MESA	28,110,234		30,093,992	9	
10	Step 1 Total	373,874,948		379,188,656	10	
11					11	
12	<u>Step 2: Back out Prior Year's Exclusions Not Subject to Tax Limit</u>				12	
13	Judgments/Legal Settlements (One-Time)	(2,739,051)		(1,981,050)	13	
14	Debt Service (One-Time)	(56,473,813)		(54,091,332)	14	
15	Step 2 Total	(59,212,864)		(56,072,382)	15	
16					16	
17	Tax Limit Base (before Adjustment for Population and CPI)	314,662,084		323,116,274	17	
18					18	
19	<u>Step 3: Adjust for Population, Inflation</u>				19	
20	Population 5 Year Average	-0.60%	(1,887,970)	-0.50%	(1,615,580)	20
21	Change in Consumer Price Index 5 Year Average	1.20%	3,775,950	0.80%	2,584,930	21
22	Step 3 Total	0.60%	1,887,980	0.30%	969,350	22
23					23	
24	The Base for Calculating Following Year's Tax Limit	316,550,064		324,085,624	24	
25					25	
26	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>				26	
27	New Construction	4,493,027		4,389,358	27	
28	Taxes Authorized by Voter-Approved Ballot - O&M	299,500		403,500	28	
29	Judgments/Legal Settlements (One-Time)	1,981,050		25,050	29	
30	Debt Service (One-Time)	54,091,332		54,545,777	30	
31	Step 4 Total	60,864,909		59,363,685	31	
32					32	
33	Limit on ALL Taxes that can be collected	377,414,973		383,449,309	33	
34					34	
35	<u>Step 5: To determine limit on property taxes, back out other taxes</u>				35	
36	Automobile Tax	(10,508,117)		(10,508,117)	36	
37	Tobacco Tax	(20,000,000)		(20,000,000)	37	
38	Aircraft Tax	(182,000)		(182,000)	38	
39	Marijuana Sales Tax	(4,100,000)		(5,200,000)	39	
40	Motor Vehicle Rental Tax	(7,300,000)		(4,700,000)	40	
41	Fuel Excise Tax	(13,440,000)		(13,300,000)	41	
42	Payment in Lieu of Taxes (Utility, State, and Federal)	(973,000)		(10,653,561)	42	
43	MUSA/MESA	(30,093,992)		(19,579,388)	43	
44	Step 5 Total	(86,597,109)		(84,123,066)	44	
45					45	
46	Limit on PROPERTY Taxes that can be collected	290,817,864		299,326,243	46	
47					47	
48	Add General Government use of tax capacity within the Tax Cap	1,773,683		1,047,288	48	
49					49	
50	Limit on PROPERTY Taxes that can be collected within tax cap	292,591,547		300,373,531	50	
51					51	
52	<u>Step 6: Determine property taxes to be collected if different than Limit on Property Taxes that can be collected</u>				52	
53	Property taxes to be collected based on spending decisions minus other available revenue.				53	
54					54	
55	Property taxes TO BE COLLECTED	292,591,547		300,373,531	55	
56					56	
57	Amount below limit on property taxes that can be collected ("under the cap")	-		-	57	

There also are service areas with boards that set their maximum mill levies. The property taxes in these service areas are not subject to the Tax Limit Calculation ("outside the cap"). The 2021 total property taxes "outside the cap" is **\$20,318,704**, making the total of all preliminary property taxes to be collected for General Government **\$320,692,235**.

Position Summary by Department

Department	2019 Revised Budget					2020 Revised Budget					2021 Proposed Budget					21 v 20 Chg	
	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	#	%
Assembly	25	1	-	-	26	27	1	-	-	28	27	1	-	-	28	-	0.0%
Chief Fiscal Officer	2	-	-	-	2	2	-	-	-	2	2	-	-	-	2	-	0.0%
Development Services	72	-	-	-	72	70	-	-	-	70	71	-	-	-	71	1	1.4%
Economic & Community Development	6	-	-	-	6	9	-	-	-	9	9	-	-	-	9	-	0.0%
Equal Rights Commission	6	-	-	-	6	6	-	-	-	6	6	-	-	-	6	-	0.0%
Equity & Justice	-	-	-	-	-	-	-	-	-	-	1	-	-	-	1	1	0.0%
Finance	90	1	-	-	91	92	1	-	-	93	92	1	-	-	93	-	0.0%
Fire	394	-	-	-	394	394	-	-	-	394	394	-	-	-	394	-	0.0%
Health	47	2	1	-	50	50	3	1	-	54	49	3	-	-	52	(2)	-4.0%
Human Resources	41	-	-	-	41	44	-	-	-	44	29	-	-	-	29	(15)	-36.6%
Information Technology	75	-	-	-	75	81	-	-	-	81	97	-	-	-	97	16	21.3%
Internal Audit	5	1	-	-	6	5	1	-	-	6	5	1	-	-	6	-	0.0%
Library	61	28	-	-	89	62	28	-	-	90	62	28	-	-	90	-	0.0%
Maintenance & Operations	148	-	7	-	155	148	-	7	-	155	148	-	7	-	155	-	0.0%
Management & Budget	5	-	-	-	5	5	-	-	-	5	5	-	-	-	5	-	0.0%
Mayor	10	-	-	-	10	9	-	-	-	9	9	-	-	-	9	-	0.0%
Municipal Attorney	48	-	-	-	48	48	-	-	-	48	48	-	-	-	48	-	0.0%
Municipal Manager	16	3	-	-	19	16	3	-	-	19	16	3	-	-	19	-	0.0%
Parks & Recreation	77	23	205	25	330	80	23	222	25	350	80	23	223	25	351	1	0.3%
Planning	22	-	-	-	22	24	-	-	-	24	24	-	-	-	24	-	0.0%
Police	602	-	-	-	602	611	-	-	-	611	611	-	-	-	611	-	0.0%
Project Management & Engineering	8	-	1	-	9	8	-	1	-	9	8	-	1	-	9	-	0.0%
Public Transportation	165	-	-	-	165	165	-	-	-	165	165	-	-	-	165	-	0.0%
Public Works Administration	17	-	-	-	17	17	-	-	-	17	17	-	-	-	17	-	0.0%
Purchasing	15	-	-	-	15	15	-	-	-	15	15	-	-	-	15	-	0.0%
Real Estate	5	1	-	-	6	5	1	-	-	6	5	1	-	-	6	-	0.0%
Traffic	27	-	3	1	31	28	-	3	1	32	28	-	3	1	32	-	0.0%
Position Total	1,989	60	217	26	2,292	2,021	61	234	26	2,342	2,023	61	234	26	2,344	2	0.1%

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

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

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

2021 Proposed Budget Changes from 2021 Continuation:

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

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

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

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

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

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

2020 Revised to 2021 Proposed Direct Cost Budget Reconciliation by Department

(Direct Cost in \$ Thousands)

Department	2020 Revised	Continuation Level Adjustments											2021 Cont	Proposed Adjustments									2021 Proposed			
		Personnel ¹	OT Adj. to OT Benefits Accts		Reverse One-Time Fuel	Reverse One-Time Travel	Reverse One-Time ²	Debt Service	Room Tax	P&F Ret	Con-tracts, Other ³	Subtotal		Bond O&M	Trans-fers ⁴	Equity & Justice	ML&P ⁵ Sale Impacts	One-time ⁶	EXE Flat	NON Flat	Ops Contin-uity ⁷	Subtotal	2021 Proposed Budget	Less Depr.	Approp.	
Assembly	4,628	122	(4)	4	-	28	-	-	-	-	17	167	4,795	-	-	-	-	(16)	(1)	-	(17)	4,778	-	4,778		
Chief Fiscal Officer	464	1	-	-	-	5	-	-	-	-	44	50	514	-	-	-	125	(3)	-	-	122	636	-	636		
Development Services	11,434	45	(67)	67	22	-	-	-	-	-	-	67	11,501	-	-	-	-	(2)	(13)	100	85	11,585	-	11,585		
Economic & Community Development	12,810	210	-	-	-	-	-	(161)	(950)	-	133	(767)	12,043	-	80	-	-	(7)	(2)	-	71	12,115	-	12,115		
Equal Rights Commission	748	14	(0)	0	-	10	-	-	-	-	-	23	771	-	-	-	-	(2)	(6)	-	(8)	763	-	763		
Equity & Justice	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	191	-	-	-	-	191	191	-	191		
Finance	13,225	161	(26)	26	3	44	-	300	-	-	52	561	13,785	-	-	-	-	160	(9)	(42)	96	205	13,991	-	13,991	
Fire	103,628	1,061	(1,340)	1,340	95	50	(15)	296	-	(109)	364	1,741	105,369	-	-	-	-	(5)	(50)	-	(56)	105,314	-	105,314		
Health	13,142	194	(3)	3	3	10	(40)	6	-	-	301	474	13,615	-	(514)	-	-	(11)	(9)	-	(534)	13,082	-	13,082		
Human Resources	6,686	297	(19)	19	-	10	(1,700)	-	-	-	-	(1,393)	5,293	-	(1,759)	-	1,200	-	(4)	(46)	181	(428)	4,864	-	4,864	
Information Technology	33,687	110	(49)	49	2	20	443	(386)	-	-	190	190	33,877	-	1,727	-	-	(13)	(105)	(626)	983	34,860	(10,288)	24,572		
Internal Audit	776	13	-	-	0	2	-	-	-	-	2	17	793	-	-	-	-	(2)	(6)	-	(8)	785	-	785		
Library	8,754	75	(5)	5	0	8	-	-	-	-	-	83	8,837	-	32	-	-	(3)	(30)	-	(1)	8,836	-	8,836		
Maintenance & Operations	88,515	126	(263)	263	-	5	152	399	(13)	-	350	1,019	89,534	196	-	-	-	300	(6)	(23)	-	467	90,001	-	90,001	
Management & Budget	1,104	8	(3)	3	-	-	-	-	-	-	-	8	1,113	-	-	-	-	(2)	(6)	-	(8)	1,105	-	1,105		
Mayor	2,102	17	-	-	1	17	-	-	-	-	-	35	2,137	-	-	-	-	(13)	-	25	12	2,148	-	2,148		
Municipal Attorney	7,948	13	-	-	-	10	60	-	-	-	-	83	8,031	-	-	-	-	99	(43)	(19)	6	42	8,073	-	8,073	
Municipal Manager	14,441	6	-	-	2	18	-	(190)	-	-	427	263	14,704	-	-	-	-	(34)	(3)	-	(36)	14,668	-	14,668		
Parks & Recreation	22,625	191	(78)	78	8	-	412	112	(9)	-	-	714	23,339	160	434	-	-	(2)	(28)	-	564	23,903	-	23,903		
Planning	3,490	4	(16)	16	0	15	-	-	-	-	-	20	3,509	-	-	-	-	(1)	(6)	-	(7)	3,502	-	3,502		
Police	121,562	1,535	(891)	891	349	30	-	46	-	(163)	90	1,886	123,448	30	-	-	-	(11)	(56)	-	(37)	123,411	-	123,411		
Project Management & Engineering	1,466	6	-	-	3	-	-	-	-	-	-	9	1,475	-	-	-	-	-	(2)	-	(2)	1,473	-	1,473		
Public Transportation	25,462	250	(146)	146	395	3	-	70	-	-	-	718	26,179	-	-	-	-	(2)	(21)	-	(23)	26,157	-	26,157		
Public Works Administration	11,944	27	(13)	13	-	-	-	-	-	-	-	27	11,971	-	-	-	-	-	(6)	-	(6)	11,965	-	11,965		
Purchasing	1,922	23	-	-	-	-	207,345	-	-	-	-	230	2,152	-	-	-	-	(2)	(7)	-	(9)	2,143	-	2,143		
Real Estate	8,190	8	-	-	-	1	-	-	-	-	60	69	8,259	-	-	-	-	(4)	(3)	-	(7)	8,252	-	8,252		
Traffic Engineering	5,907	27	(74)	74	14	5	171	69	-	-	-	288	6,194	18	-	-	-	-	(6)	-	12	6,206	-	6,206		
TANs Expense	692	-	-	-	-	-	-	(350)	-	-	-	(350)	342	-	-	-	-	-	-	-	-	342	-	342		
Convention Center Reserve	14,850	-	-	-	-	-	-	-	(2,028)	-	-	(2,028)	12,821	-	-	-	-	-	-	-	-	12,821	-	12,821		
Direct Cost Total	542,201	4,544	(2,998)	2,998	898	291	(309)	211	(2,999)	(272)	1,840	4,204	546,404	404	-	191	1,325	559	(198)	(496)	(218)	1,566	547,971	(10,288)	537,682	
% Change from 2020 Revised												0.8%	% Change from 2020 Revised												0.3%	1.1%

Notes (additional details provided in department reconciliations):

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

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

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

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

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

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

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

2021 Proposed Direct Cost Budget Use of Funds by Departments
(Direct Cost in \$ Thousands)

									Eagle River / Chugiak											
		Chugiak Fire Service Area	Girdwood Valley Service Area	Chugiak/ Birchwd/ ER RR SA	Anch Fire Service Area	Anch Roads / Drainage Service Area	Anch Police Service Area	Anch Parks & Rec Service Area	Parks & Rec Service Area	Multiple: Special Assmt, SAs, and LRSAs	Bld Safety Service Area	Public Fin Invest	Cnvtn Ctr Ops Reserve	Heritage Land Bank	Rev Bond- PAC	Self-Ins	Mgmnt Info Systems	TOTAL	% of Total	
Department	Areawide																			
Assembly	4,778	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,778	0.9%	
Chief Fiscal Officer	636	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	636	0.1%	
Development Services	4,984	-	-	-	-	-	-	-	-	-	6,601	-	-	-	-	-	-	11,585	2.1%	
Economic & Community Deve	11,737	-	-	-	-	-	-	80	-	-	-	-	-	-	298	-	-	12,115	2.2%	
Equal Rights Commission	763	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	763	0.1%	
Equity & Justice	191	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	191	0.0%	
Finance	12,042	-	-	-	-	-	-	-	-	-	-	1,949	-	-	-	-	-	13,991	2.6%	
Fire	30,151	994	897	-	72,443	-	-	-	829	-	-	-	-	-	-	-	-	105,314	19.2%	
Health	13,082	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,082	2.4%	
Human Resources	4,864	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,864	0.9%	
Information Technology	2,961	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,899	6.4%		
Internal Audit	785	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	785	0.1%	
Library	8,836	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,836	1.6%	
Maintenance & Operations	16,468	-	1,120	-	-	72,139	-	-	274	-	-	-	-	-	-	-	-	90,001	16.4%	
Management & Budget	1,105	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,105	0.2%	
Mayor	2,148	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,148	0.4%	
Municipal Attorney	8,073	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,073	1.5%	
Municipal Manager	2,334	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,333	-	14,668	2.7%	
Parks & Recreation	514	-	342	-	-	-	-	19,124	3,923	-	-	-	-	-	-	-	-	23,903	4.4%	
Planning	3,502	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,502	0.6%	
Police	479	-	691	-	-	-	122,217	-	24	-	-	-	-	-	-	-	-	123,411	22.5%	
Project Management & Engin	1,473	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,473	0.3%	
Public Transportation	26,157	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,157	4.8%	
Public Works Administration	1,855	-	-	7,176	-	-	-	-	2,934	-	-	-	-	-	-	-	-	11,965	2.2%	
Purchasing	2,143	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,143	0.4%	
Real Estate	7,552	-	-	-	-	-	-	-	-	-	-	-	-	700	-	-	-	8,252	1.5%	
Traffic Engineering	6,206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,206	1.1%	
TANs Expense	342	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	342	0.1%	
Convention Center Reserve	-	-	-	-	-	-	-	-	-	-	-	-	12,821	-	-	-	-	12,821	2.3%	
Total General Government	176,161	994	3,051	7,176	72,443	72,139	122,217	19,204	3,923	4,061	6,601	1,949	12,821	700	298	12,333	31,899	547,971	100.0%	
Percent of Total	32.1%	0.2%	0.6%	1.3%	13.2%	13.2%	22.3%	3.5%	0.7%	0.7%	1.2%	0.4%	2.3%	0.1%	0.1%	2.3%	5.8%	100.0%		

Direct Cost includes debt service and depreciation / amortization.

2021 Proposed Budget Revenues, Direct Costs, and other Funding Sources (\$ Thousands)

Revenue Type	Area-wide	Chuglak Fire Service Area	Girdwood Valley Service Area	Chuglak/Birch rd/ER RR SA	Anchorage Fire Service Area	Anchorage Roads / Drainage Service Area	Anchorage Police Service Area
Contributions & Transfers from Other Funds	19,272	-	-	97	-	-	-
Federal Revenues	203	-	-	-	-	66	-
Fees & Charges for Services	19,703	-	21	25	420	2	1,143
Fines & Forfeitures	496	-	-	-	-	-	5,115
Investment Income	765	16	10	10	95	111	183
Licenses, Permits, Certifications	2,801	-	-	-	646	62	-
Other Revenues	1,076	1	6	2	62	68	448
Payments In Lieu of Taxes (PILT)	1,930	-	-	-	-	-	-
Special Assessments	8	-	-	-	-	220	-
State Revenues	3,928	2	3	-	102	603	535
Taxes - Other - Outside Tax Limit Calculation	10,820	27	39	172	367	551	537
Taxes - Other/PILT - In Tax Limit Calculation	79,826	-	-	-	1,076	1,427	1,424
Taxes - Property	1,270	1,308	3,407	6,995	80,804	70,796	123,551
Var. Other Financial Sources	15	-	-	-	11	304	4
Revenues Total	142,113	1,355	3,486	7,300	83,584	74,209	132,340
Department							
Assembly	4,778	-	-	-	-	-	-
Chief Fiscal Officer	636	-	-	-	-	-	-
Development Services	4,984	-	-	-	-	-	-
Economic & Community Development	11,737	-	-	-	-	-	-
Equal Rights Commission	763	-	-	-	-	-	-
Equity & Justice	191	-	-	-	-	-	-
Finance	12,042	-	-	-	-	-	-
Fire	30,151	994	897	-	72,443	-	-
Health	13,082	-	-	-	-	-	-
Human Resources	4,864	-	-	-	-	-	-
Information Technology	2,961	-	-	-	-	-	-
Internal Audit	785	-	-	-	-	-	-
Library	8,836	-	-	-	-	-	-
Maintenance & Operations	16,468	-	1,120	-	-	72,139	-
Management & Budget	1,105	-	-	-	-	-	-
Mayor	2,148	-	-	-	-	-	-
Municipal Attorney	8,073	-	-	-	-	-	-
Municipal Manager	2,334	-	-	-	-	-	-
Parks & Recreation	514	-	342	-	-	-	-
Planning	3,502	-	-	-	-	-	-
Police	479	-	691	-	-	-	122,217
Project Management & Engineering	1,473	-	-	-	-	-	-
Public Transportation	26,157	-	-	-	-	-	-
Public Works Administration	1,855	-	-	7,176	-	-	-
Purchasing	2,143	-	-	-	-	-	-
Real Estate	7,552	-	-	-	-	-	-
Traffic Engineering	6,206	-	-	-	-	-	-
TANs Expense	342	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-
Direct Cost Total	176,161	994	3,051	7,176	72,443	72,139	122,217
Charges by/to Departments	(24,720)	360	435	124	11,141	2,796	11,222
Charges by/to Total	(24,720)	360	435	124	11,141	2,796	11,222
Net Increase (Decrease / Use) in Fund Balance	(9,328)	-	-	-	-	(726)	(500)

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

Anchorage Parks & Recreation Service Area	Eagle River / Chuglak Parks & Rec Service Area	Multiple: Special Asmt, SAs, and LRSAs	Building Safety Service Area	Public Finance Investment	Convention Center Operations Reserve	Heritage Land Bank	Revenue Bond Payment-Performing Arts Center	Self-Insurance	Management Information Systems	Total Budget
-	-	-	-	-	266	-	-	-	-	19,635
-	-	-	-	-	-	-	-	-	-	269
2,119	462	-	15	932	-	518	-	20	-	25,379
-	-	-	12	-	-	-	-	-	-	5,623
34	45	32	(75)	13	18	69	9	224	(318)	1,241
-	-	-	4,990	-	-	-	-	-	-	8,499
11	22	-	0	1,567	-	-	286	-	-	3,548
-	-	-	-	-	-	-	-	-	-	1,930
-	-	-	-	-	-	-	-	-	-	228
35	-	12	-	-	-	-	-	-	-	5,219
228	17	18	0	-	12,078	-	-	-	-	24,853
371	-	-	-	-	-	-	-	-	-	84,123
23,962	4,260	4,349	-	-	-	-	-	-	-	320,692
6	-	-	-	-	-	-	-	-	-	340
26,756	4,805	4,410	4,942	2,512	12,362	587	295	244	(318)	501,580
-	-	-	-	-	-	-	-	-	-	4,778
-	-	-	-	-	-	-	-	-	-	636
-	-	-	6,601	-	-	-	-	-	-	11,585
80	-	-	-	-	-	-	298	-	-	12,115
-	-	-	-	-	-	-	-	-	-	763
-	-	-	-	-	-	-	-	-	-	191
-	-	-	-	1,949	-	-	-	-	-	13,991
-	-	829	-	-	-	-	-	-	-	105,314
-	-	-	-	-	-	-	-	-	-	13,082
-	-	-	-	-	-	-	-	-	-	4,864
-	-	-	-	-	-	-	-	-	31,899	34,860
-	-	-	-	-	-	-	-	-	-	785
-	-	-	-	-	-	-	-	-	-	8,836
-	-	274	-	-	-	-	-	-	-	90,001
-	-	-	-	-	-	-	-	-	-	1,105
-	-	-	-	-	-	-	-	-	-	2,148
-	-	-	-	-	-	-	-	-	-	8,073
-	-	-	-	-	-	-	-	12,333	-	14,668
19,124	3,923	-	-	-	-	-	-	-	-	23,903
-	-	-	-	-	-	-	-	-	-	3,502
-	-	24	-	-	-	-	-	-	-	123,411
-	-	-	-	-	-	-	-	-	-	1,473
-	-	-	-	-	-	-	-	-	-	26,157
-	-	2,934	-	-	-	-	-	-	-	11,965
-	-	-	-	-	-	-	-	-	-	2,143
-	-	-	-	-	-	700	-	-	-	8,252
-	-	-	-	-	-	-	-	-	-	6,206
-	-	-	-	-	-	-	-	-	-	342
-	-	-	-	-	12,621	-	-	-	-	12,621
19,204	3,923	4,061	6,601	1,949	12,821	700	298	12,333	31,899	547,971
5,452	882	349	1,590	239	-	320	-	(10,752)	(28,129)	(28,691)
5,452	882	349	1,590	239	-	320	-	(10,752)	(28,129)	(28,691)
2,100	-	-	(3,250)	325	(459)	(434)	(3)	(1,337)	(4,088)	(17,700)

2021 Proposed General Government Operating Budget

2019 Actuals, 2020 Revised Budget, and 2021 Proposed Budget Funding Sources and Uses (\$ Thousands)

Revenue Type	Areawide Service Area			Chugiak Fire Service Area			Girdwood Valley Service Area		
	2019 Actuals	2020 Revised	2021 Proposed	2019 Actuals	2020 Revised	2021 Proposed	2019 Actuals	2020 Revised	2021 Proposed
Contributions & Transfers from	12,338	19,440	19,272	-	-	-	-	-	-
Federal Revenues	262	203	203	-	-	-	-	-	-
Fees & Charges for Services	18,293	22,350	19,703	-	-	-	41	27	21
Fines & Forfeitures	330	494	496	-	-	-	-	-	-
Investment Income	2,329	1,283	765	128	35	16	62	21	10
Licenses, Permits, Certification	2,967	2,729	2,801	-	-	-	-	-	-
Other Revenues	2,559	1,102	1,076	242	-	1	8	6	6
Payments in Lieu of Taxes (PILT)	1,787	1,930	1,930	-	-	-	-	-	-
Special Assessments	95	8	8	-	-	-	-	-	-
State Revenues	6,468	6,483	3,928	1	1	2	2	2	3
Taxes - Other - Outside Tax Limit	13,931	15,219	10,820	31	27	27	46	39	39
Taxes - Other/PILT - In Tax Limit	79,483	82,300	79,826	-	-	-	-	-	-
Taxes - Property	7,246	(4,856)	1,270	1,264	1,271	1,308	3,165	3,263	3,407
Var. Other Financial Sources	6,630	6	15	-	-	-	-	-	-
Revenues Total	154,718	148,690	142,113	1,666	1,335	1,355	3,324	3,358	3,486
Department									
Assembly	4,192	4,628	4,778	-	-	-	-	-	-
Chief Fiscal Officer	4,015	464	636	-	-	-	-	-	-
Development Services	4,825	4,955	4,984	-	-	-	-	-	-
Economic & Community Development	13,072	12,510	11,737	-	-	-	-	-	-
Equal Rights Commission	727	748	763	-	-	-	-	-	-
Equity & Justice	-	-	191	-	-	-	-	-	-
Finance	12,082	11,387	12,042	-	-	-	-	-	-
Fire	28,168	29,549	30,151	1,604	994	994	1,137	897	897
Health	12,067	12,650	13,082	-	-	-	-	-	-
Human Resources	3,214	5,107	4,864	-	-	-	-	-	-
Information Technology	2,674	2,805	2,961	-	-	-	-	-	-
Internal Audit	734	776	785	-	-	-	-	-	-
Library	8,653	8,754	8,836	-	-	-	-	-	-
Maintenance & Operations	13,465	14,734	16,468	-	-	-	932	1,016	1,120
Management & Budget	919	1,104	1,105	-	-	-	-	-	-
Mayor	1,797	2,102	2,148	-	-	-	-	-	-
Municipal Attorney	7,167	7,948	8,073	-	-	-	-	-	-
Municipal Manager	2,661	2,529	2,334	-	-	-	-	-	-
Parks & Recreation	516	491	514	-	-	-	277	339	342
Planning	3,255	3,490	3,502	-	-	-	-	-	-
Police	17	425	479	-	-	-	647	691	691
Project Management & Engineering	1,407	1,466	1,473	-	-	-	-	-	-
Public Transportation	24,207	25,462	26,157	-	-	-	-	-	-
Public Works Administration	1,513	1,839	1,855	-	-	-	-	-	-
Purchasing	1,950	1,922	2,143	-	-	-	-	-	-
Real Estate	7,561	7,490	7,552	-	-	-	-	-	-
Traffic Engineering	5,576	5,907	6,206	-	-	-	-	-	-
TANs Expense	716	692	342	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	167,150	171,934	176,161	1,604	994	994	2,993	2,943	3,051
Charges by/to Departments	(20,078)	(22,375)	(24,720)	327	341	360	397	414	435
Charges by/to Total	(20,078)	(22,375)	(24,720)	327	341	360	397	414	435
Net Increase (Decrease) in Fund Balance	7,646	(870)	(9,328)	(265)	-	-	(66)	-	-

2021 Proposed General Government Operating Budget

2019 Actuals, 2020 Revised Budget, and 2021 Proposed Budget Funding Sources and Uses (\$ Thousands)

	Chugiak, Birchwood, Eagle River Rural Road Service Area			Anchorage Fire Service Area			Anchorage Roads & Drainage Service Area		
Revenue Type	2019 Actuals	2020 Revised	2021 Proposed	2019 Actuals	2020 Revised	2021 Proposed	2019 Actuals	2020 Revised	2021 Proposed
Contributions & Transfers from	99	97	97	0	-	-	3	-	-
Federal Revenues	-	-	-	20	-	-	369	66	66
Fees & Charges for Services	13	25	25	366	420	420	10	2	2
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	(27)	1	10	446	219	95	452	248	111
Licenses, Permits, Certification	-	-	-	611	646	646	2	12	62
Other Revenues	76	2	2	314	59	62	63	68	68
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	245	220	220
State Revenues	-	-	-	81	81	102	584	575	603
Taxes - Other - Outside Tax Limit	179	172	172	382	367	367	668	647	551
Taxes - Other/PILT - In Tax Limit	-	-	-	1,088	1,076	1,076	1,444	1,427	1,427
Taxes - Property	6,920	6,994	6,995	75,240	81,577	80,804	71,091	68,967	70,796
Var. Other Financial Sources	-	-	-	341	1	11	4,619	93	304
Revenues Total	7,260	7,289	7,300	78,891	84,447	83,584	79,551	72,325	74,209
Department									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Economic & Community Development	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	73,135	71,358	72,443	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	70,974	72,491	72,139
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works Administration	7,029	7,171	7,176	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	7,029	7,171	7,176	73,135	71,358	72,443	70,974	72,491	72,139
Charges by/to Departments	109	119	124	9,556	9,956	11,141	2,304	2,520	2,796
Charges by/to Total	109	119	124	9,556	9,956	11,141	2,304	2,520	2,796
Net Increase (Decrease) in Fund Balance	122	-	-	(3,799)	3,132	-	6,273	(2,686)	(726)

2021 Proposed General Government Operating Budget

2019 Actuals, 2020 Revised Budget, and 2021 Proposed Budget Funding Sources and Uses (\$ Thousands)

Revenue Type	Anchorage Police Service Area			Anchorage Parks & Recreation Service Area			Eagle River / Chugiak Parks & Recreation Service Area		
	2019 Actuals	2020 Revised	2021 Proposed	2019 Actuals	2020 Revised	2021 Proposed	2019 Actuals	2020 Revised	2021 Proposed
Contributions & Transfers from	0	-	-	1	-	-	-	-	-
Federal Revenues	-	-	-	22	-	-	-	-	-
Fees & Charges for Services	983	1,131	1,143	1,982	2,119	2,119	487	462	462
Fines & Forfeitures	6,912	5,543	5,115	-	-	-	1	-	-
Investment Income	746	341	183	129	95	34	301	87	45
Licenses, Permits, Certification	-	-	-	-	-	-	-	-	-
Other Revenues	888	476	448	298	10	11	57	22	22
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	491	507	535	28	28	35	-	-	-
Taxes - Other - Outside Tax Limit	588	537	537	301	292	228	22	17	17
Taxes - Other/PILT - In Tax Limit	1,441	1,424	1,424	375	371	371	-	-	-
Taxes - Property	116,500	126,690	123,551	19,674	20,213	23,952	4,085	4,069	4,260
Var. Other Financial Sources	71	1	4	333	1	6	-	-	-
Revenues Total	128,621	136,649	132,940	23,142	23,128	26,756	4,952	4,656	4,805
Department									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Economic & Community Development	-	-	-	241	169	80	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	18,475	18,335	19,124	4,732	3,804	3,923
Planning	-	-	-	-	-	-	-	-	-
Police	123,753	120,422	122,217	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works Administration	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	123,753	120,422	122,217	18,716	18,504	19,204	4,732	3,804	3,923
Charges by/to Departments	6,769	9,554	11,222	4,594	5,127	5,452	779	851	882
Charges by/to Total	6,769	9,554	11,222	4,594	5,127	5,452	779	851	882
Net Increase (Decrease) in Fund Balance	(1,901)	6,674	(500)	(168)	(502)	2,100	(558)	-	-

2021 Proposed General Government Operating Budget

2019 Actuals, 2020 Revised Budget, and 2021 Proposed Budget Funding Sources and Uses (\$ Thousands)

Revenue Type	Multiple: Special Assessment, Service Areas, and Limited Road Service Areas			Building Safety Service Area			Public Finance Investment Fund		
	2019 Actuals	2020 Revised	2021 Proposed	2019 Actuals	2020 Revised	2021 Proposed	2019 Actuals	2020 Revised	2021 Proposed
Contributions & Transfers from	-	-	-	-	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	-	-	-	9	9	15	1,299	932	932
Fines & Forfeitures	-	-	-	25	-	12	-	-	-
Investment Income	326	82	32	(357)	(109)	(75)	128	38	13
Licenses, Permits, Certification	-	-	-	5,342	6,766	4,990	-	-	-
Other Revenues	2	-	-	26	0	0	823	1,515	1,567
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	12	11	12	-	-	-	-	-	-
Taxes - Other - Outside Tax Limit	21	18	18	-	0	0	-	-	-
Taxes - Other/PILT - In Tax Limit	-	-	-	-	-	-	-	-	-
Taxes - Property	3,386	4,088	4,349	-	-	-	-	-	-
Var. Other Financial Sources	-	-	-	-	-	-	-	-	-
Revenues Total	3,747	4,200	4,410	5,045	6,666	4,942	2,250	2,485	2,512
Department									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	6,135	6,479	6,601	-	-	-
Economic & Community Development	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	1,987	1,838	1,949
Fire	-	829	829	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	324	274	274	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	19	24	24	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works Administration	2,489	2,934	2,934	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	2,831	4,061	4,061	6,135	6,479	6,601	1,987	1,838	1,949
Charges by/to Departments	356	346	349	1,442	1,601	1,590	256	229	239
Charges by/to Total	356	346	349	1,442	1,601	1,590	256	229	239
Net Increase (Decrease) in Fund Balance	559	(208)	-	(2,532)	(1,414)	(3,250)	6	418	325

2021 Proposed General Government Operating Budget

2019 Actuals, 2020 Revised Budget, and 2021 Proposed Budget Funding Sources and Uses (\$ Thousands)

Revenue Type	Convention Center Operations Reserve			Heritage Land Bank			Revenue Bond Payment-Performing Arts Center		
	2019 Actuals	2020 Revised	2021 Proposed	2019 Actuals	2020 Revised	2021 Proposed	2019 Actuals	2020 Revised	2021 Proposed
Contributions & Transfers from	625	694	266	655	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	-	-	-	1,105	422	518	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	507	157	18	405	92	69	56	14	9
Licenses, Permits, Certification	-	-	-	-	-	-	-	-	-
Other Revenues	84	-	-	262	-	-	365	286	286
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-	-
Taxes - Other - Outside Tax Limit	17,882	17,903	12,078	-	-	-	-	-	-
Taxes - Other/PILT - In Tax Limit	-	-	-	-	-	-	-	-	-
Taxes - Property	-	-	-	-	-	-	-	-	-
Var. Other Financial Sources	-	-	-	-	-	-	-	-	-
Revenues Total	19,098	18,754	12,362	2,427	514	587	421	300	295
Department									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Economic & Community Development	-	-	-	-	-	-	302	300	298
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works Administration	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	860	700	700	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	14,929	14,850	12,821	-	-	-	-	-	-
Direct Cost Total	14,929	14,850	12,821	860	700	700	302	300	298
Charges by/to Departments	-	-	-	316	327	320	-	-	-
Charges by/to Total	-	-	-	316	327	320	-	-	-
Net Increase (Decrease) in Fund Balance	4,169	3,905	(459)	1,252	(514)	(434)	119	-	(3)

2021 Proposed General Government Operating Budget

2019 Actuals, 2020 Revised Budget, and 2021 Proposed Budget Funding Sources and Uses (\$ Thousands)

Revenue Type	Self Insurance			Management Information Systems			Total		
	2019 Actuals	2020 Revised	2021 Proposed	2019 Actuals	2020 Revised	2021 Proposed	2019 Actuals	2020 Revised	2021 Proposed
Contributions & Transfers from	952	1,777	-	-	-	-	14,674	22,008	19,635
Federal Revenues	-	-	-	-	-	-	672	269	269
Fees & Charges for Services	21	20	20	-	-	-	24,609	27,918	25,379
Fines & Forfeitures	-	-	-	-	-	-	7,268	6,037	5,623
Investment Income	703	324	224	(978)	(363)	(318)	5,357	2,565	1,241
Licenses, Permits, Certification	-	-	-	-	-	-	8,921	10,153	8,499
Other Revenues	385	-	-	93	-	-	6,545	3,546	3,548
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	1,787	1,930	1,930
Special Assessments	-	-	-	-	-	-	340	228	228
State Revenues	-	-	-	-	-	-	7,668	7,689	5,219
Taxes - Other - Outside Tax Limit	-	-	-	-	-	-	34,052	35,237	24,853
Taxes - Other/PILT - In Tax Limit	-	-	-	-	-	-	83,830	86,597	84,123
Taxes - Property	-	-	-	-	-	-	308,572	312,276	320,692
Var. Other Financial Sources	-	-	-	-	-	-	11,994	102	340
Revenues Total	2,061	2,121	244	(885)	(363)	(318)	516,291	516,554	501,580
Department									
Assembly	-	-	-	-	-	-	4,192	4,628	4,778
Chief Fiscal Officer	-	-	-	-	-	-	4,015	464	636
Development Services	-	-	-	-	-	-	10,960	11,434	11,585
Economic & Community Development	-	-	-	-	-	-	13,614	12,979	12,115
Equal Rights Commission	-	-	-	-	-	-	727	748	763
Equity & Justice	-	-	-	-	-	-	-	-	191
Finance	-	-	-	-	-	-	14,069	13,225	13,991
Fire	-	-	-	-	-	-	104,043	103,628	105,314
Health	-	-	-	-	-	-	12,067	12,650	13,082
Human Resources	-	-	-	-	-	-	3,214	5,107	4,864
Information Technology	-	-	-	30,605	32,461	31,899	33,279	35,266	34,860
Internal Audit	-	-	-	-	-	-	734	776	785
Library	-	-	-	-	-	-	8,653	8,754	8,836
Maintenance & Operations	-	-	-	-	-	-	85,695	88,515	90,001
Management & Budget	-	-	-	-	-	-	919	1,104	1,105
Mayor	-	-	-	-	-	-	1,797	2,102	2,148
Municipal Attorney	-	-	-	-	-	-	7,167	7,948	8,073
Municipal Manager	13,824	11,912	12,333	-	-	-	16,485	14,441	14,668
Parks & Recreation	-	-	-	-	-	-	24,000	22,970	23,903
Planning	-	-	-	-	-	-	3,255	3,490	3,502
Police	-	-	-	-	-	-	124,436	121,562	123,411
Project Management & Engineering	-	-	-	-	-	-	1,407	1,466	1,473
Public Transportation	-	-	-	-	-	-	24,207	25,462	26,157
Public Works Administration	-	-	-	-	-	-	11,031	11,944	11,965
Purchasing	-	-	-	-	-	-	1,950	1,922	2,143
Real Estate	-	-	-	-	-	-	8,421	8,190	8,252
Traffic Engineering	-	-	-	-	-	-	5,576	5,907	6,206
TANs Expense	-	-	-	-	-	-	716	692	342
Convention Center Reserve	-	-	-	-	-	-	14,929	14,850	12,821
Direct Cost Total	13,824	11,912	12,333	30,605	32,461	31,899	541,560	542,223	547,971
Charges by/to Departments	(9,202)	(9,750)	(10,752)	(27,960)	(29,202)	(28,129)	(30,034)	(29,940)	(28,691)
Charges by/to Total	(9,202)	(9,750)	(10,752)	(27,960)	(29,202)	(28,129)	(30,034)	(29,940)	(28,691)
Net Increase (Decrease) in Fund Balance	(2,562)	(41)	(1,337)	(3,530)	(3,622)	(4,088)	4,765	4,271	(17,700)