

2021 Revised

General Government Operating Budgets and 2021 Established Tax Levies



Municipality of Anchorage, Alaska
Austin Quinn-Davidson, Acting Mayor



Municipality of Anchorage

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MUNICIPALITY OF ANCHORAGE

AUSTIN QUINN-DAVIDSON, ACTING MAYOR

ASSEMBLY

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| | | |
|------------------------|-----------------------------|-----------------------------|
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| | | |
|----------------------|-----------------------|------------------------|
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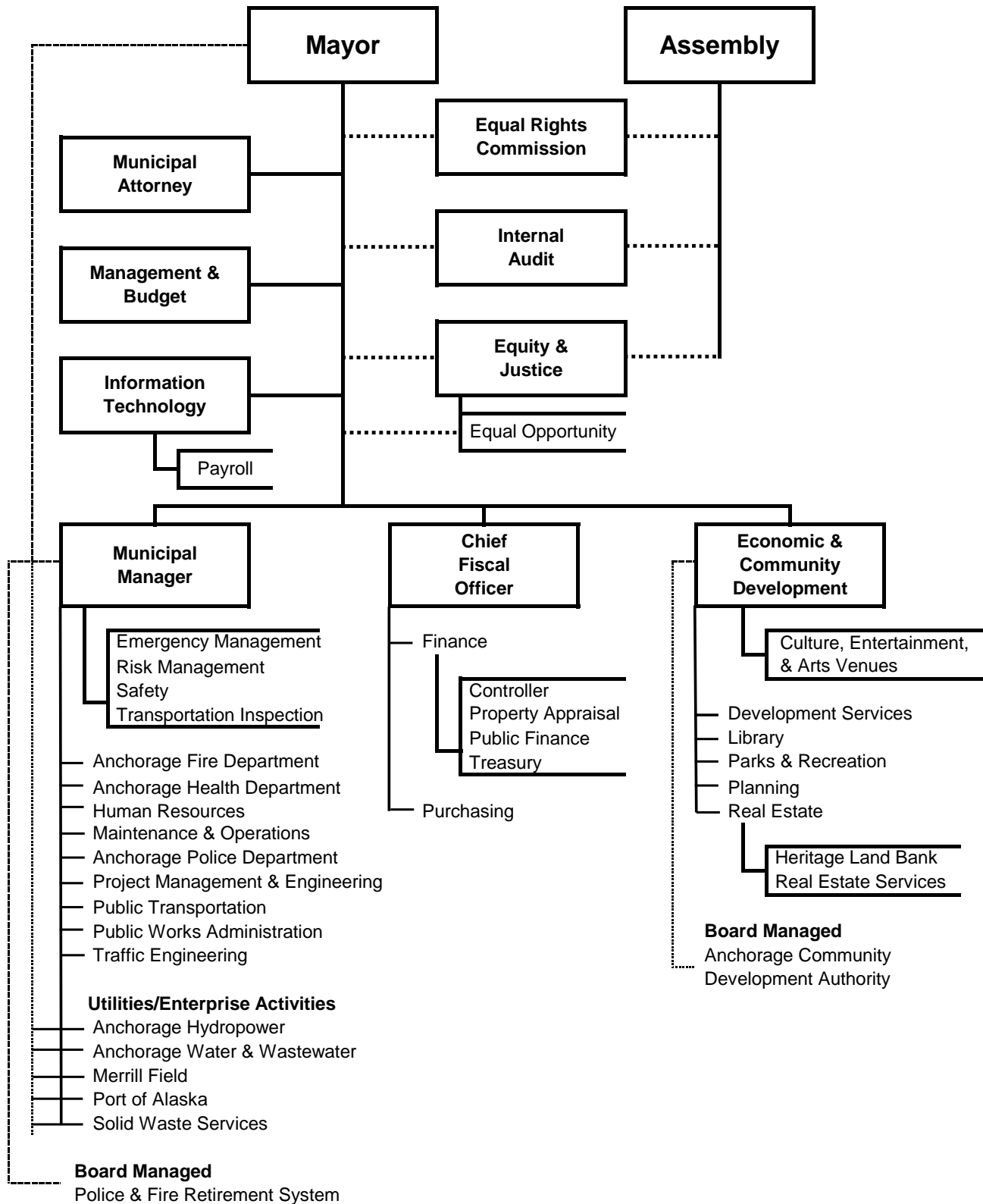
OFFICE OF MANAGEMENT & BUDGET

Lance Wilber, Director

| | | |
|-----------------|-------------------|---------------|
| Marilyn Banzhaf | Christine Chesnut | Leilah Lawyer |
| | Courtney Petersen | |



MUNICIPALITY OF ANCHORAGE



2021 Revised Operating Budgets and Taxes

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Municipal Clerk's Office
Immediate Reconsideration
Failed
Amended and Approved
Date: April 27, 2021

2021 Revised Operating Budgets and Taxes
Submitted By: Chairman of the Assembly at
the Request of the Acting Mayor
Prepared By: Office of Management &
Budget
For Reading: April 27, 2021

ANCHORAGE, ALASKA
AR 2021 - 94 (S) as Amended

1 A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING
2 FUNDS FOR THE 2021 GENERAL GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY
3 OF ANCHORAGE

4
5 WHEREAS, the approved 2021 budget for the Municipality of Anchorage was adopted by AO 2020 - 105
6 (S) as Amended; and

7
8 WHEREAS, the Mayor has recommended revisions to departments and fund appropriations for 2021;
9 now, therefore,

10
11 THE ANCHORAGE ASSEMBLY RESOLVES:

12
13 **Section 1.** The direct cost amounts set forth for the 2021 fiscal year for the following operating
14 departments / agencies are hereby appropriated for the 2021 fiscal year:

| | 2021 Approved Budget | Revision | 2021 Revised Budget |
|-------------------------------------|----------------------------|---------------------|---------------------------|
| 15 Department / Agency | | | |
| 16 <u>GENERAL GOVERNMENT</u> | | | |
| 17 | | 597,680 | 5,375,709 |
| 18 Assembly | 4,778,029 | 611,680 | 5,389,709 |
| 19 Chief Fiscal Officer | 636,143 | (78) | 636,065 |
| 20 | | 69,470 | 11,654,754 |
| 21 | | 84,470 | 11,669,754 |
| 22 Development Services | 11,585,284 | 5,970 | 11,591,254 |
| 23 | | 100,679 | 12,215,404 |
| 24 Economic & Community Development | 12,114,725 | 80,679 | 12,195,404 |
| 25 Equal Rights Commission | 763,176 | (2,797) | 760,379 |
| 26 | | (95,566) | 243,917 |
| 27 Equity & Justice | 339,483 | (48,306) | 291,177 |
| 28 Finance | 13,990,556 | 104,334 | 14,094,890 |
| 29 | | 369,814 | 105,683,343 |
| 30 Fire | 105,313,529 | 444,814 | 105,758,343 |
| 31 | | 138,156 | 14,720,950 |
| 32 Health | 14,582,794 | 129,156 | 14,711,950 |
| 33 Human Resources | 5,108,031 | 134,033 | 5,242,064 |
| 34 Information Technology | 24,571,899 | (94,731) | 24,477,168 |
| 35 Internal Audit | 785,178 | 3,256 | 788,434 |
| 36 Library | 9,231,776 | (3,527) | 9,228,249 |
| 37 Maintenance & Operations | 90,000,738 | 290,378 | 90,291,116 |
| 38 Management & Budget | 1,104,515 | 3,424 | 1,107,939 |
| 39 Mayor | 2,148,494 | (615) | 2,147,879 |
| 40 Municipal Attorney | 8,073,239 | 162,245 | 8,235,484 |
| 41 | | 1,048,533 | 15,472,077 |
| 42 Municipal Manager | 14,423,544 | 5,060 | 14,428,604 |
| 43 Parks & Recreation | 23,903,176 | (123,455) | 23,779,721 |
| 44 | | 80,976 | 3,583,123 |
| 45 Planning | 3,502,147 | 33,716 | 3,535,863 |
| 46 Police | 123,411,491 | 2,780,061 | 126,191,552 |
| 47 | | 74,855 | 1,547,500 |
| 48 Project Management & Engineering | 1,472,645 | (145) | 1,472,500 |
| 49 Public Transportation | 26,156,527 | 58,423 | 26,214,950 |

Resolution to Revise and Appropriate 2021 General Government Operating Budget

Page 2 of 5

| | 2021 Approved Budget | Revision | 2021 Revised Budget |
|---------------------------------------|----------------------------|---------------------|---------------------------|
| 1 Department / Agency | | | |
| 2 Public Works Administration | 11,965,371 | 87,295 | 12,052,666 |
| 3 Purchasing | 2,143,125 | 43,713 | 2,186,838 |
| 4 Real Estate | 8,252,175 | 66,227 | 8,318,402 |
| 5 Traffic Engineering | 6,206,330 | 39,050 | 6,245,380 |
| 6 Non-Departmental (TANS DS Fund 101) | 342,001 | 495,962 | 837,963 |
| 7 Convention Center Reserve | 12,821,278 | 1,071,124 | 13,892,402 |
| 8 | | \$ 7,498,919 | \$ 547,226,318 |
| 9 GRAND TOTAL GENERAL GOVERNMENT | \$ 539,727,399 | \$ 6,376,946 | \$ 546,104,345 |

11 **Section 2.** The function cost amounts set forth for the 2021 fiscal year for the following operating funds
 12 are hereby appropriated (see **Section 3**):

| | Fund No. | Fund Description | 2021 Approved Budget | Revision | 2021 Revised Budget |
|----|-------------|------------------------------------|----------------------------|--------------|---------------------------|
| 13 | | GENERAL FUNDS | | | |
| 14 | | | | | |
| 15 | 101000 | Areawide General | \$ 153,485,734 | \$ 2,494,329 | \$ 155,980,063 |
| 16 | 103000 | Areawide EMS Lease | 829,029 | - | 829,029 |
| 17 | 104000 | Chugiak Fire SA | 1,354,509 | (46,175) | 1,308,334 |
| 18 | 105000 | Glen Alps SA | 323,139 | 13,873 | 337,012 |
| 19 | 106000 | Girdwood Valley SA | 3,485,716 | (14,796) | 3,470,920 |
| 20 | 107000 | AW APD IT Systems Special Levy | - | 1,500,000 | 1,500,000 |
| 21 | 111000 | Birchtree/Elmore LRSA | 290,427 | 1,138 | 291,565 |
| 22 | 112000 | Sec. 6/Campbell Airstrip LRSA | 153,696 | 4,192 | 157,888 |
| 23 | 113000 | Valli-Vue Estates LRSA | 114,614 | 956 | 115,570 |
| 24 | 114000 | Skyranch Estates LRSA | 33,614 | (2,309) | 31,305 |
| 25 | 115000 | Upper Grover LRSA | 17,379 | 621 | 18,000 |
| 26 | 116000 | Raven Woods/Bubbling Brook LRSA | 18,597 | 66 | 18,663 |
| 27 | 117000 | Mt. Park Estates LRSA | 33,916 | (1,684) | 32,232 |
| 28 | 118000 | Mt. Park/Robin Hill RRSA | 150,503 | (645) | 149,858 |
| 29 | 119000 | Chugiak/Birchwood/Eagle River RRSA | 7,299,645 | 30,306 | 7,329,951 |
| 30 | 121000 | Eaglewood Contributing RSA | 103,487 | 1,125 | 104,612 |
| 31 | 122000 | Gateway Contributing RSA | 2,228 | (85) | 2,143 |
| 32 | 123000 | Lakehill LRSA | 51,710 | 1,153 | 52,863 |
| 33 | 124000 | Totem LRSA | 27,577 | 1,027 | 28,604 |
| 34 | 125000 | Paradise Valley South LRSA | 15,518 | 624 | 16,142 |
| 35 | 126000 | SRW Homeowners LRSA | 58,872 | 578 | 59,450 |
| 36 | 129000 | Eagle River Street Light SA | 348,204 | (7,998) | 340,206 |
| 37 | 131000 | Anchorage Fire SA | 83,583,544 | 148,482 | 83,732,026 |
| 38 | 141000 | Anchorage Roads & Drainage SA | 74,935,187 | (101,171) | 74,834,016 |
| 39 | 142000 | Talus West LRSA | 154,011 | (8,435) | 145,576 |
| 40 | 143000 | Upper O'Malley LRSA | 689,568 | 13,535 | 703,103 |
| 41 | 144000 | Bear Valley LRSA | 50,537 | 3,196 | 53,733 |
| 42 | 145000 | Rabbit Creek View/Heights LRSA | 114,388 | 2,095 | 116,483 |
| 43 | 146000 | Villages Scenic Parkway LRSA | 22,703 | 1,110 | 23,813 |
| 44 | 147000 | Sequoia Estates LRSA | 18,928 | (474) | 18,454 |
| 45 | 148000 | Rockhill LRSA | 50,943 | (1,425) | 49,518 |
| 46 | 149000 | South Goldenview Area RRSA | 687,710 | 16,511 | 704,221 |
| 47 | 150000 | Homestead LRSA | 23,592 | 532 | 24,124 |
| 48 | 151000 | Anchorage Metropolitan Police SA | 133,439,507 | 2,717,107 | 136,156,614 |
| 49 | 152000 | Turnagain Arm Police SA | 24,947 | (81) | 24,866 |
| 50 | 161000 | Anchorage Parks & Recreation SA | 24,656,011 | (417,248) | 24,238,763 |
| 51 | 162000 | Eagle River/Chugiak Parks/Rec SA | 4,804,900 | (103,902) | 4,700,998 |

| Fund No. | Fund Description | 2021 Approved Budget | Revision | 2021 Revised Budget |
|----------|--------------------------------------|----------------------|---------------------------|---------------------------|
| | | | 2,650 | 8,194,446 |
| 163000 | Anchorage Building Safety SA | 8,191,796 | (75,850) | 8,115,946 |
| 164000 | Public Finance & Investment Fund | 2,187,429 | 362,299 | 2,549,728 |
| | | | \$ 6,611,077 | \$ 508,444,892 |
| | Subtotal General Funds | \$ 501,833,815 | \$ 6,532,577 | \$ 508,366,392 |
| | <u>SPECIAL REVENUE FUNDS</u> | | | |
| 2020X0 | Convention Center Reserves | \$ 12,821,278 | \$ 1,071,124 | \$ 13,892,402 |
| 221000 | Heritage Land Bank | 1,020,760 | 14,812 | 1,035,572 |
| | Subtotal Special Revenue Funds | \$ 13,842,038 | \$ 1,085,936 | \$ 14,927,974 |
| | <u>DEBT SERVICE FUND</u> | | | |
| 301000 | PAC Surcharge Revenue Bond | \$ 297,750 | \$ - | \$ 297,750 |
| | <u>INTERNAL SERVICE FUNDS</u> | | | |
| | | | (38,260) | 1,543,223 |
| 602000 | Self-Insurance | \$ 1,581,483 | \$ (1,081,733) | \$ 499,750 |
| 607000 | Management Information Systems | (6,518,242) | 226,187 | (6,292,055) |
| | | | \$ 187,927 | \$ (4,748,832) |
| | Subtotal Internal Service Funds | \$ (4,936,759) | \$ (855,546) | \$ (5,792,305) |
| | | | \$ 7,884,940 | \$ 518,921,784 |
| | GRAND TOTAL GENERAL GOVERNMENT | \$ 511,036,844 | \$ 6,762,967 | \$ 517,799,811 |

Section 3. The Function Cost amounts may be adjusted to reflect the IGC impact of any amendments.

Section 4. Appropriating property taxes as a contribution in the amount of TWO HUNDRED NINETY-THREE MILLION FOUR HUNDRED TWENTY-NINE THOUSAND FIVE HUNDRED NINETY-SIX DOLLARS (\$293,429,596) from Areawide General Fund (101000) to the Anchorage School District for the 2021 tax year.

Section 5. The amount of NINE HUNDRED THOUSAND DOLLARS (\$900,000) is hereby appropriated from the MOA Trust Fund (730000) as a contribution to the 2021 General Government Operating Budget, Areawide General Fund (101000) as revenue appropriated in support of operations.

Section 6. Appropriating a contribution in the amount of THREE HUNDRED NINETY-THREE THOUSAND NINE HUNDRED SIXTY-SEVEN DOLLARS (\$393,967) from the Eagle River/Chugiak Parks & Recreation Service Area Operating Fund (162000) to the Eagle River/Chugiak Parks & Recreation Service Area Capital Improvement Projects Fund (462800) for continued Eagle River/Chugiak parks repairs and maintenance, all within the Parks & Recreation Department.

Section 7. Appropriating a contribution in the amount of FORTY THOUSAND DOLLARS (\$40,000) from the Glen Alps Service Area Operating Fund (105000) to the Miscellaneous Capital Projects Pass-Thru Capital Improvement Projects Fund (409800) for the purpose of providing funding for the Glen Alps Roads and Drainage Capital Improvement Program, all within the Public Works Administration Department.

Section 8. Appropriating a contribution in the amount of THREE MILLION FIVE HUNDRED FORTY-SEVEN THOUSAND SIX HUNDRED NINETY-FOUR DOLLARS (\$3,547,694) from the Chugiak, Birchwood, Eagle River Rural Road Service Area (CBERRRSA) Operating Fund (119000) to the CBERRRSA Capital Improvement Projects Fund (419800) for road and drainage improvement projects, all within the Public Works Administration Department.

1 **Section 9.** Revising and appropriating the 2021 Operating Budget for the Police & Fire Retirees Medical
 2 Operating Fund (165000) as supported by contributions from 2021 Police and Fire Departments' General
 3 Government Operating Budgets:

| | | 2021 Approved Budget | Revision | 2021 Revised Budget |
|---|---------------------------------------------|----------------------------|----------|---------------------------|
| 4 | | | | |
| 5 | 165000 P&F Retirees Med Ops - Direct Cost | \$ 190,212 | \$ (39) | \$ 190,173 |
| 6 | 165000 P&F Retirees Med Ops - Function Cost | \$ 206,973 | \$ (87) | \$ 206,886 |

7
 8 **Section 10.** Revising and appropriating the amount of 911 Surcharge Fund (211000) anticipated
 9 expenses to SEVEN MILLION, NINE HUNDRED SEVENTY-THREE THOUSAND, FOUR HUNDRED
 10 ELEVEN DOLLARS (\$7,973,411) to the 911 Surcharge Fund (211000) for 911 operations in fiscal year

| | | 2021 Approved Budget | Revision | 2021 Revised Budget |
|----|---------------------------------------|----------------------------|------------|---------------------------|
| 11 | | | | |
| 12 | 211000 E911 Surcharge - Function Cost | \$ 7,584,489 | \$ 388,922 | \$ 7,973,411 |

13
 14 **Section 11.** Revising and appropriating the 2021 Operating Budget for the Police & Fire Retiree Medical
 15 Liability Fund (281000) as supported by contributions from 2021 Police and Fire Departments' General
 16 Government Operating Budgets:

| | | 2021 Approved Budget | Revision | 2021 Revised Budget |
|----|--------------------------------------------------|----------------------------|------------|---------------------------|
| 17 | | | | |
| 18 | 281000 P&F Retiree Med Liability - Direct Cost | \$ 3,670,131 | \$ 105,615 | \$ 3,775,746 |
| 19 | 281000 P&F Retiree Med Liability - Function Cost | \$ 3,687,513 | \$ 108,962 | \$ 3,796,475 |

20
 21 **Section 12.** Revising and appropriating the 2021 Operating Budget for the Equipment Maintenance
 22 (Fleet) Fund (601000) from anticipated income included as expenditures in the General Government
 23 Operating Budget Departments:

| | | 2021 Approved Budget | Revision | 2021 Revised Budget |
|----|----------------------------------------------|----------------------------|-------------|---------------------------|
| 24 | | | | |
| 25 | 601000 Equipment Maintenance - Direct Cost | \$ 6,799,667 | \$ 3,723 | \$ 6,803,390 |
| 26 | 601000 Equipment Maintenance - Function Cost | \$ 8,858,761 | \$ (60,591) | \$ 8,798,170 |

27
 28 **Section 13.** Revising and appropriating the 2021 Operating Budget for the Police and Fire Retirement
 29 System Fund (715000) from anticipated investment income of the Fund as approved by the Anchorage
 30 Police and Fire Retirement System Board:


| | | 2021 Approved Budget | Revision | 2021 Revised Budget |
|----|---------------------------------------|----------------------------|----------|---------------------------|
| 31 | | | | |
| 32 | 715000 P&F Retirement - Direct Cost | \$ 35,881,985 | \$ 1,543 | \$ 35,883,528 |
| 33 | 715000 P&F Retirement - Function Cost | \$ 35,941,548 | \$ 1,068 | \$ 35,942,616 |

34
 35 **Section 14.** The 2021 Operating Budget for the Alcoholic Beverages Retail Sales Tax Fund (206000) is
 36 adopted and appropriated to the following respective departments:

37
 38 *Upon review of the approved amendment Zaletel Constant #1, the Administration examined the*
 39 *possibility to move and reallocate unprogrammed or unspent funds to the MCT; however it was*
 40 *determined no such funds were available and as a result, the approved amendment was not*
 41 *able to be accommodated and was not included in the final 2021 1Q budget.*
 42

| | | 2021 Approved Budget | Revision | 2021 Revised Budget |
|----|----------------------|----------------------------|--------------|---------------------------|
| 43 | Department / Agency | | | |
| 44 | Chief Fiscal Officer | \$ - | \$ 1,800,000 | \$ 1,800,000 |

| | 2021 Approved Budget | Revision | 2021 Revised Budget |
|--------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|-------------------|---------------------------|
| 1 Department / Agency | | | |
| 2 | | 47,260 | 142,748 |
| 3 Equity & Justice | 95,488 | - | 95,488 |
| 4 Finance | 206,102 | 6,728 | 212,830 |
| 5 Anchorage Fire Department | 1,575,180 | - | 1,575,180 |
| 6 Anchorage Health Department | 8,043,429 | (1,799,394) | 6,244,035 |
| 7 Library | 93,584 | 496 | 94,080 |
| 8 Mayor | 50,000 | - | 50,000 |
| 9 Municipal Attorney | 250,352 | (11,885) | 238,467 |
| 10 Parks & Recreation | 604,512 | 620 | 605,132 |
| 11 Anchorage Police Department | 650,000 | 11,768 | 661,768 |
| 12 | \$ 11,568,647 | \$ 55,593 | \$ 11,624,240 |
| 13 | | \$ 8,333 | \$ 11,576,980 |
| 14 | | | |
| 15 | | \$ 142,497 | \$ 11,711,144 |
| 16 206000 Alcohol Bvgs Sales Tax - Function Cost | \$ 11,568,647 | \$ 95,237 | \$ 11,663,884 |
| 17 | | | |
| 18 15 | | | |
| 19 Section 16. | This resolution shall take effect immediately upon passage and approval by the Assembly. | | |
| 20 | | | |
| 21 PASSED AND APPROVED by the Anchorage Assembly this 27th day of April, 2021. | | | |
| 22 | | | |
| 23 | | | |
| 24 | | | |
| 25 | | | |
| 26 ATTEST: | | | |
| 27 | | | |
| 28 | | | |
| 29 | | | |
| 30 | | | |



Chair



Municipal Clerk

MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM



AM No. 194 – 2021

Meeting Date: April 13, 2021

FROM: ACTING MAYOR

**SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE
REVISING AND APPROPRIATING FUNDS FOR THE 2021 GENERAL
GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY OF
ANCHORAGE**

The attached resolution reflects the Administration's proposed revisions to the 2021 General Government Operating Budget. The proposed package updates revenues, fine-tunes costs, and funds items that were not anticipated at the time the budget was approved last November.

We take our obligation to operate the Municipality with a balanced budget seriously, and especially in times of financial uncertainty. We continue rebuilding from the 2018 earthquake and responding to COVID-19 emergency while working with our federal partners to recover those eligible costs. We are responding to the COVID-19 pandemic with the allocation of federal funds initially from CARES funding. This proposed 2021 revision does not include any anticipated resources from the pending American Rescue Plan Act of 2021.

Direct Costs Adjustments

This proposal increases the 2021 operating budget by \$6.4 million. Adjustments include changes to voter approved bond operating and maintenance (O&M) costs; settlement recoveries; contractual funding alignments; and adjustments as requested by Service Areas. This proposal also continues to support the following key efforts; public safety to include emergency medical services, public health, community well-being; and operations stability. A detailed listing of changes is attached.

Revenues Adjustments

The revenue projections include updated assumptions that resulted in notable increases for contributions from the Municipal Trust; Municipal Utility Service Assessments (MUSA) / Municipal Enterprise Service Assessments (MESA); Utility Revenue Distributions; Settlement Recoveries and a Contribution from Municipal Light & Power cash. These are partially offset with notable decreases of non-property taxes for Transit Fares, Recreation Center Rentals, and Activity Fees resulting in a net revenue increase of about \$12.6 million.

Total Property Tax Requirement

The proposed adjustments and achievement of designated bond reserves are supported by taxing to the cap. As a result of updates to factors, including: assessed values, population/CPI, new construction, required settlement payments, non-property tax contributions, and voter approved bond debt, the average mill rate for General Government operations increases 0.22 mills from 9.00 mills in 2020 to 9.22 mills in 2021 resulting in an increase of \$22 per \$100,000 of assessed value.

THE ADMINISTRATION RECOMMENDS APPROVAL.

Prepared by: Office of Management & Budget (OMB)
Approved by: Lance Wilber, Director, OMB
Concur: Alexander Slivka, CFO
Concur: Anna C. Henderson, Municipal Manager
Respectfully Submitted: Austin Quinn-Davidson, Acting Mayor



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM No. 194 – 2021 (A)

Meeting Date: April 27, 2021

FROM: ACTING MAYOR

**SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE
REVISING AND APPROPRIATING FUNDS FOR THE 2021 GENERAL
GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY OF
ANCHORAGE**

The attached S version of resolution AR 2021-94 includes the following:

Department Changes

- Assembly – Add Assembly Counsel position, mid-year, funded with mid-year reduction of Special Assistant to the Assembly position
- Development Services – Anchorage Building Safety Service Area – add additional funding for potential settlement and non-labor costs
- Equity & Justice – Transfer Equity & Justice Officer to be funded with Alcohol Tax in 2021
- Fire – Reduce funding for Girdwood Volunteer Fire Department proposed contract costs for services that may start mid 2021
- Planning
 - Add funding for preparing the Long-Range Transportation Plan (LRTP)
 - Add funding to continue the update on the Girdwood Area Plan
- Project Management & Engineering – Add funding for survey and dedication of an easement across municipal property off the Glenn Highway out near Mirror Lake, per 2007 commitment with Eklutna

Accounting Adjustments

- Municipal Manager – Change accounts for the recovery of prior year general liability settlements from intragovernmental charges (IGCs) to transfers (Contributions to/from Other Funds) in line with accounting practices
- Taxes & Reserves – Increase 2020 fund balance and decrease 2021 Contributions from Other Funds due to moving some of the 2020 sale costs from the General Fund to the ML&P Operating Fund

Total Property Tax Requirement

These S version adjustments do not impact taxing, the average mill rate for General Government remains:

| | <u>2020</u> | <u>2021 Revised</u> | <u>2021 Revised S</u> |
|---------------|-------------|-------------------------|---------------------------|
| Average Mills | 9.00 | 9.22 | 9.22 |

The total resulting 2021 average mill rate of 9.22 is an increase of 0.22 mills from the 2020 average mill rate of 9.00 and results in an increase of \$22 per \$100,000 of assessed value.

THE ADMINISTRATION RECOMMENDS APPROVAL.

Prepared by: Office of Management & Budget (OMB)
 Approved by: Lance Wilber, Director, OMB
 Concur: Alexander Slivka, CFO
 Concur: Anna C. Henderson, Municipal Manager
 Respectfully Submitted: Austin Quinn-Davidson, Acting Mayor

2021 Revised Operating Budgets and Taxes

| Line # | Department / Agency | Description | Fund | Filled Positions | Vacant Positions | Direct Costs | Non-Property Tax Revenues | IGC | Fund Balance (All GG) | Property Tax Under Charter Limit | Property Tax / Special Levy and SAs with Max Tax Rates |
|--------|-----------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|------------------|------------------|-----------------------|---------------------------|----------------------|-----------------------|----------------------------------|--------------------------------------------------------|
| 1 | 2021 Approved General Government Operating Budget | | | | | \$ 550,015,808 | \$ 181,887,498 | \$ 28,690,555 | \$ 19,545,520 | \$ 299,573,531 | \$ 20,318,704 |
| 2 | | | | | | | | | | | |
| 3 | Fund Balance Adjustments for Reserves | | | | | | | | | | |
| 4 | Multiple | Additional property tax adjustment to meet fund balance reserves | 101000 | - | - | - | - | - | (95,068,779) | 95,068,779 | - |
| 5 | Multiple | Additional property tax adjustment to meet fund balance reserves | 131000 | - | - | - | - | - | 32,547,322 | (32,547,322) | - |
| 6 | Multiple | Additional property tax adjustment to meet fund balance reserves | 141000 | - | - | - | - | - | 1,449,449 | (1,449,449) | - |
| 7 | Multiple | Additional property tax adjustment to meet fund balance reserves | 151000 | - | - | - | - | - | 54,973,984 | (54,973,984) | - |
| 8 | Multiple | Additional property tax adjustment to meet fund balance reserves | 161000 | - | - | - | - | - | 1,563,094 | (1,563,094) | - |
| 9 | Total Fund Balance Adjustments for Reserves | | | | | - | - | - | (4,534,930) | 4,534,930 | - |
| 10 | | | | | | | | | | | |
| 11 | Running Subtotal of 2021 Revised General Government Operating Budget | | | | | \$ 550,015,808 | \$ 181,887,498 | \$ 28,690,555 | \$ 15,010,590 | \$ 304,108,461 | \$ 20,318,704 |
| 12 | Revenue Adjustments | | | | | | | | | | |
| 13 | Development Services | Permits, Fines & Forfeitures, and Reimbursed Costs - in line with projections | 101000 | - | - | - | 22,000 | - | - | (22,000) | - |
| 14 | Maintenance & Operatio | Reimbursed Costs - AWARD usage charges from CEA, \$12,500/mo - per Transition Services Agreement, Schedule 1 - Anchorage Wide Area Radio Network ("AWARN") Services | 101000 | - | - | - | 150,000 | - | - | (150,000) | - |
| 15 | Parks & Recreation | Rec Center Rentals & Activity Fees - due to ongoing effect of COVID-related facility closures and reduced programs | 161000 | - | - | - | (533,065) | - | - | 533,065 | - |
| 16 | Police | APD Counter Fines, SOA Traffic and Trial Court Fines - Recommend reduction to align with annual average for FY 2019 and FY 2020 | 151000 | - | - | - | 319,000 | - | - | (319,000) | - |
| 17 | Police | Incarceration Cost Recovery - Align to same level as FY 2020 assuming \$992 PFD check | 151000 | - | - | - | 21,000 | - | - | (21,000) | - |
| 18 | Municipal Attorney | Criminal Defense Fees - Align to same level as FY 2020 assuming \$992 PFD check | 101000 | - | - | - | 29,000 | - | - | (29,000) | - |
| 19 | Police | Criminal Rule 8 Collect Costs - Align to same level as FY 2020 assuming \$992 PFD check | 101000 | - | - | - | 32,000 | - | - | (32,000) | - |
| 20 | Public Transportation | Transit Bus Pass Sales and Fare Box Revenues - due to ongoing effects of COVID-related rider restrictions on bus fare revenues | 101000 | - | - | - | (1,340,000) | - | - | 1,340,000 | - |
| 21 | Public Transportation | MOA Property Sales - reduce budget in line to meet FTA reinvestment/payback requirements | 101000 | - | - | - | (90,000) | - | - | 90,000 | - |
| 22 | Public Transportation | Insurance Proceeds - add budget in line with actuals | 101000 | - | - | - | 1,000 | - | - | (1,000) | - |
| 23 | Real Estate | Land Sales - per AR 2017-49, approved on 3/21/17 | 221000 | - | - | - | 16,648 | - | (16,648) | - | - |
| 24 | Taxes & Reserve | Municipal Assistance - Reduce in line with estimate provided on the State of Alaska FY22 application to total \$1,737,954 for 2021. | 101000 | - | - | - | (187,046) | - | - | 187,046 | - |
| 25 | Taxes & Reserve | Contribution from MOA Trust Fund - most recent estimate for the FY 2021 MOA Trust Fund Contribution. | 101000 | - | - | - | 900,000 | - | - | (900,000) | - |
| 26 | Taxes & Reserve | Tobacco Tax (Subject to Tax Cap) - Small reduction due to offsetting effects from delayed e-cigarette start date, lower cigarette mill rate, and some cigarette acquisitions deferred from 2020 to 2021. | 101000 | - | - | - | (100,000) | - | - | 100,000 | - |
| 27 | Taxes & Reserve | Aircraft Tax (Subject to Tax Cap) - AO 2020-96 phases out the aircraft tax for the last four months of 2021. | 101000 | - | - | - | (56,000) | - | - | 56,000 | - |
| 28 | Taxes & Reserve | Marijuana Sales Tax (Subject to Tax Cap) - Adjust to align with continued growth of cannabis market | 101000 | - | - | - | 200,000 | - | - | (200,000) | - |
| 29 | Taxes & Reserve | Motor Vehicle Rental Tax (Subject to Tax Cap) - assumes rental vehicle tax revenues recover half-way back to pre-COVID levels. There is also a small adjustment for revenues from rental vehicle hosting platforms. | 101000 | - | - | - | 400,000 | - | - | (400,000) | - |
| 30 | Taxes & Reserve | Fuel Excise Tax (Subject to Tax Cap) - align with projected growth in gasoline consumption for the U.S. from the Energy Information Agency | 101000 | - | - | - | (660,000) | - | - | 660,000 | - |
| 31 | Taxes & Reserve | Utility Revenue Distribution - Anchorage Hydropower | 101000 | - | - | - | 300,000 | - | - | (300,000) | - |
| 32 | Taxes & Reserve | Utility Revenue Distribution - SWS Refuse | 101000 | - | - | - | (6,000) | - | - | 6,000 | - |
| 33 | Taxes & Reserve | Utility Revenue Distribution - Port | 101000 | - | - | - | 72,047 | - | - | (72,047) | - |
| 34 | Taxes & Reserve | PILT - Utility (Subject to Tax Cap) - Payment in Lieu of Taxes from Chugach Electric | 101000 | - | - | - | 209,722 | - | - | (209,722) | - |

2021 Revised Operating Budgets and Taxes

| Line # | Department / Agency | Description | Fund | Filled Positions | Vacant Positions | Direct Costs | Non-Property Tax Revenues | IGC | Fund Balance (All GG) | Property Tax Under Charter Limit | Property Tax / Special Levy and SAs with Max Tax Rates |
|--------|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------------------|------------------|--------------------|---------------------------|----------------------|-----------------------|----------------------------------|--------------------------------------------------------|
| 35 | Taxes & Reserve | MUSA / MESA Payments (Subject to Tax Cap) - Adjustment based on utilities: AWWU, ML&P, and SWS Collection and Disposal and enterprises: Port, Merrill Field, and ACDA | 101000 | - | - | - | 1,239,164 | - | - | (1,239,164) | - |
| 36 | Taxes & Reserve | Contributions from Other Funds - contribution of available, unrestricted ML&P cash | 101000 | - | - | - | 9,000,000 | - | - | (9,000,000) | - |
| 37 | Taxes & Reserve | Room Tax - Assumes that FY 2021 room tax revenues recover half-way back to pre-COVID levels | 101000 | - | - | 1,133,018 | 864,903 | - | 486,612 | (218,497) | - |
| 38 | Taxes & Reserve | Electric Co-Op - The projected electric coop tax from Chugach is smaller than the original FY 2021 budget because their acquisition of ML&P was not completed until October 30 | 101000 | - | - | - | (145,000) | - | - | 144,270 | 730 |
| 39 | Municipal Manager | Taxi Cab Permits - As a response to the economic devastation the transportation industry faced due to the COVID-19 pandemic, on September 29, 2020, the Anchorage Assembly approved ordinance AO 2020-90, waiving the annual permit fees for the taxis, taxi dispatches, and vehicle for hire companies for 2021 | 101000 | - | - | - | (372,050) | - | - | 372,050 | - |
| 40 | Multiple | Investment Income - General Government funds, excluding ML&P Sale Fund (170000) | Multiple | - | - | - | 79,626 | - | (272,188) | 200,552 | (7,990) |
| 41 | Multiple | Investment Income - ML&P Sale Fund (170000) | 170000 | - | - | - | 118,000 | - | (118,000) | - | - |
| 42 | Multiple | TANS Investment Income - General Government funds | Multiple | - | - | 729,102 | 1,033,800 | - | - | (304,698) | - |
| 43 | | Total Revenue Adjustments | | - | - | 1,862,120 | 11,518,749 | - | 79,776 | (9,729,145) | (7,260) |
| 44 | | | | | | | | | | | |
| 45 | | Running Subtotal of 2021 Revised General Government Operating Budget | | - | - | 551,877,928 | 193,406,247 | \$ 28,690,555 | \$ 15,090,366 | \$ 294,379,316 | \$ 20,311,444 |
| 46 | | Expenditure Adjustments - Tax Cap Effect | | | | | | | | | |
| 47 | Maintenance & Operations | Voter Approved Bond O&M - 2021 Proposition 3 - Areawide Public Safety and Transit Capital Improvement Bonds. <i>(Contingent upon certification of April 6, 2021 election results)</i> | 101000 | - | - | 1,000 | - | - | - | 1,000 | - |
| 48 | Multiple | Voter Approved Bond O&M - 2021 Proposition 5 - Anchorage Roads and Drainage Service Area Road and Storm Drainage Bonds. <i>(Contingent upon certification of April 6, 2021 election results)</i> | Multiple | - | - | 247,000 | - | - | - | 247,000 | - |
| 49 | Multiple | Debt Service - alignment to current 2020 debt schedules | Multiple | - | - | 2 | - | - | - | 2 | - |
| 50 | Multiple | Recovery of prior year WC GL Settlements (One-time increase to Tax Cap) | Multiple | - | - | - | - | - | (1,043,473) | 1,043,473 | - |
| 51 | | Total Expenditure Adjustments - Tax Cap Effect | | - | - | 248,002 | - | - | (1,043,473) | 1,291,475 | - |
| 52 | | | | | | | | | | | |
| 53 | | Running Subtotal of 2021 Revised General Government Operating Budget | | - | - | 552,125,930 | 193,406,247 | \$ 28,690,555 | \$ 14,046,893 | \$ 295,670,791 | \$ 20,311,444 |
| 54 | | Expenditure Adjustments - Ongoing | | | | | | | | | |
| 55 | Assembly | Labor adjustments | 101000 | - | - | 95,981 | - | - | - | 95,981 | - |
| 56 | Assembly | Special Assistant to the Assembly | 101000 | - | 1 | 150,712 | - | - | - | 150,712 | - |
| 57 | Economic & Community | C-PACE | 101000 | - | - | 20,000 | 20,000 | - | - | - | - |
| 58 | Economic & Community | Major Municipal Facilities - Museum and Anchorage Center for Performing Arts (ACPA) contractual adjustments | 101000 | - | - | (4,869) | - | - | - | (4,869) | - |
| 59 | Economic & Community | Labor adjustments | 101000 | - | - | 19,124 | - | - | - | 19,124 | - |
| 60 | Finance | Property Appraisal - Non-labor adjustments | 101000 | - | - | 24,000 | - | - | - | 24,000 | - |
| 61 | Finance | Property Appraisal - Vacancy Factor | 101000 | - | - | 40,000 | - | - | - | 40,000 | - |
| 62 | Finance | Property Appraisal - CAMA Upgrade - debt service adjustment | 101000 | - | - | (161,343) | - | - | - | (161,343) | - |
| 63 | Finance | Treasury - Public Finance Manager position, mid-year, partially funded with Revenue Analyst position and MOA Trust reimbursement | 101000 | - | - | 5,166 | 30,776 | - | - | (25,610) | - |
| 64 | Finance | Public Finance - Increase Municipal Cash Pool (MCP) manager fees due to the growth of higher MCP portfolio value, paid from MCP earnings | 164000 | - | - | 365,000 | 365,000 | - | - | - | - |
| 65 | Fire | Emergency Medical Services (EMS) operating supplies | 101000 | - | - | 100,000 | - | - | - | 100,000 | - |
| 66 | Fire | Girdwood Volunteer Fire Department operating costs | 101000 | - | - | 250,000 | - | - | - | 250,000 | - |
| 67 | Fire | AWWU charge for fire hydrant use | 131000 | - | - | 96,879 | - | - | - | 96,879 | - |
| 68 | Health | Timekeeper - increase position from 0.75 FTE to 1.0 FTE | 101000 | - | - | 17,969 | - | - | - | 17,969 | - |
| 69 | Health | Public Health Nurse Supervisor labor adjustments | 101000 | - | - | 29,924 | - | - | - | 29,924 | - |
| 70 | Health | Public Information Officer labor adjustments | 101000 | - | - | 10,231 | - | - | - | 10,231 | - |
| 71 | Maintenance & Operatio | Utilities and facility contractual services | 101000 | - | - | 30,000 | - | - | - | 30,000 | - |
| 72 | Maintenance & Operatio | Shop Steward, 1/2 reimbursed from union, per contract | 101000 | 1 | - | 199,348 | 99,674 | - | - | 99,674 | - |

2021 Revised Operating Budgets and Taxes

| Line # | Department / Agency | Description | Fund | Filled Positions | Vacant Positions | Direct Costs | Non-Property Tax Revenues | IGC | Fund Balance (All GG) | Property Tax Under Charter Limit | Property Tax / Special Levy and SAs with Max Tax Rates |
|--------|-----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------------------|------------------|--------------------|---------------------------|----------------------|-----------------------|----------------------------------|--------------------------------------------------------|
| 73 | Municipal Attorney | Labor adjustments | 101000 | - | - | 105,000 | - | - | - | 105,000 | - |
| 74 | Municipal Attorney | Indigent Defense contractual adjustments | 101000 | - | - | 40,000 | - | - | - | 40,000 | - |
| 75 | Police | 2021 Proposition 4 - Voter approved Areawide Special Tax Levy for the purpose of acquiring computer-aided dispatch (CAD), record-management system (RMS), digital-evidence management systems, in-car and body worn cameras, and related technology and services. <i>(Contingent upon certification of April 6, 2021 election results)</i> | 107000 | - | - | 1,500,000 | - | - | - | - | 1,500,000 |
| 76 | Police | Officer cell phone costs | 151000 | - | - | 402,555 | - | - | - | 402,555 | - |
| 77 | Police | Department of Corrections (DOC) Anchorage Jail Prisoner Care Agreement contractual increase | 151000 | - | - | 450,000 | - | - | - | 450,000 | - |
| 78 | Public Transportation | Swing Shift Vehicle Maintenance Supervisor labor adjustment | 101000 | - | 1 | 47,432 | - | - | - | 47,432 | - |
| 79 | Real Estate | Real Estate Director reduction in grant funding | 101000 | - | - | 65,000 | - | - | 16,250 | 48,750 | - |
| 80 | Multiple | Police & Fire Retirement contribution and insurance adjustments | Multiple | - | - | (169,305) | - | - | - | (169,305) | - |
| 81 | Multiple | Refunding bond cost of issuances funded with bond premium | Multiple | - | - | 567,419 | 567,419 | - | - | - | - |
| 82 | Multiple | Fleet alignment to budget and vehicle usage | Multiple | - | - | 109,962 | - | - | (15,334) | 119,587 | 5,709 |
| 83 | Multiple | Labor adjustments with collective bargaining updates, net zero non-labor adjustments with labor and position changes | Multiple | - | (1) | (934,559) | - | - | 31,108 | (967,880) | 2,213 |
| 84 | Multiple | Labor adjustment 1.2% for non-reps starting June | Multiple | - | - | 293,702 | - | - | 67,187 | 222,581 | 3,934 |
| 85 | Multiple | Intragovernmental Charges (IGCs) in line with Revised changes | Multiple | - | - | - | - | (386,021) | 62,353 | 366,467 | (42,799) |
| 86 | Total Expenditure Adjustments - Ongoing | | | 1 | 1 | 3,765,328 | 1,082,869 | (386,021) | 161,564 | 1,437,859 | 1,469,057 |
| 87 | | | | | | | | | | | |
| 88 | Running Subtotal of 2021 Revised General Government Operating Budget | | | 1 | 1 | 555,891,258 | 194,489,116 | \$ 28,304,534 | \$ 14,208,457 | \$ 297,108,650 | \$ 21,780,501 |
| 89 | Expenditure Adjustments - One-Time | | | | | | | | | | |
| 90 | Assembly | Special Election(s) potential: Mayoral run-off (full city) | 101000 | - | - | 365,000 | - | - | - | 365,000 | - |
| 91 | Development Services | Building Safety Service Area - Settlement and non-labor adjustment | 163000 | - | - | 65,000 | - | - | 65,000 | - | - |
| 92 | Equity & Justice | Labor adjustment | 101000 | - | - | (48,189) | - | - | - | (48,189) | - |
| 93 | Finance | Property Appraisal - CAMA Upgrade - training, documentation, & Go-Live | 101000 | - | - | (91,985) | - | - | - | (91,985) | - |
| 94 | Finance | Property Appraisal - CAMA Upgrade - computer SW Maintenance | 101000 | - | - | 66,370 | - | - | - | 66,370 | - |
| 95 | Health | Electronic Medical Records (EMR) System Replacement | 101000 | - | - | 70,148 | - | - | - | 70,148 | - |
| 96 | Maintenance & Operatio | Anchorage-Wide Area Radio Network (AWARN) usage charges from CEA to replace uninterrupted power sources at Fire Station 12 | 101000 | - | - | 37,500 | - | - | - | 37,500 | - |
| 97 | Multiple | Retirement cash-outs | Multiple | - | - | 101,000 | - | - | - | 101,000 | - |
| 98 | Total Expenditure Adjustments - One-Time | | | - | - | 564,844 | - | - | 65,000 | 499,844 | - |
| 99 | | | | | | | | | | | |
| 100 | Running Subtotal of 2021 Revised General Government Operating Budget | | | 1 | 1 | 556,456,102 | 194,489,116 | \$ 28,304,534 | \$ 14,273,457 | \$ 297,608,494 | \$ 21,780,501 |
| 101 | Departmental Transfers - Recurring | | | | | | | | | | |
| 102 | Information Technology | Transfer Leave Administrator from IT to HR Classification Analyst | 607000 | - | (1) | (102,376) | - | - | (102,376) | - | - |
| 103 | Human Resources | | 101000 | - | 1 | 105,869 | - | - | - | 105,869 | - |
| 104 | Total Departmental Transfers - Recurring | | | - | - | 3,493 | - | - | (102,376) | 105,869 | - |
| 105 | | | | | | | | | | | |
| 106 | Running Subtotal of 2021 Revised General Government Operating Budget | | | 1 | 1 | 556,459,595 | 194,489,116 | \$ 28,304,534 | \$ 14,171,081 | \$ 297,714,363 | \$ 21,780,501 |
| 107 | Board Requests from Service Areas (SA) with Maximum Tax Rates | | | | | | | | | | |
| 108 | Fire | Chugiak Fire SA - Adjust budget to the maximum mill rate of 1.0 | 104000 | - | - | (36,582) | - | - | - | - | (36,582) |
| 109 | Public Works Administra | Glen Alps - Adjust budget to the maximum mill rate of 2.75 | 105000 | - | - | 13,873 | - | - | - | - | 13,873 |
| 110 | Multiple | Girdwood Valley Service Area - Calculate mill rate to budget amount (maximum voter approved mill rate is 6.0) | 106000 | - | - | - | - | - | - | - | - |
| 111 | Public Works Administra | Birch Tree/Elmore LRSA - Adjust budget to the maximum mill rate of 1.50 | 111000 | - | - | 1,138 | - | - | - | - | 1,138 |
| 112 | Public Works Administra | Campbell Airstrip LRSA - Adjust budget to Board approved mill rate of 1.25 mills (maximum voter approved mill rate is 1.50) | 112000 | - | - | 4,192 | - | - | - | - | 4,192 |
| 113 | Public Works Administra | Valli Vue Estates LRSA - Adjust budget to the maximum mill rate of 1.40 | 113000 | - | - | 956 | - | - | - | - | 956 |
| 114 | Public Works Administra | Skyranch Estates LRSA - Adjust budget to the maximum mill rate of 1.30 | 114000 | - | - | (2,309) | - | - | - | - | (2,309) |
| 115 | Public Works Administra | Upper Grover LRSA - Adjust budget to the maximum mill rate of 1.00 | 115000 | - | - | 621 | - | - | - | - | 621 |
| 116 | Public Works Administra | Ravenwood LRSA - Adjust budget to the maximum mill rate of 1.50 | 116000 | - | - | 66 | - | - | - | - | 66 |
| 117 | Public Works Administra | Mt Park Estates LRSA - Adjust budget to the maximum mill rate of 1.00 | 117000 | - | - | (1,684) | - | - | - | - | (1,684) |
| 118 | Public Works Administra | Mt Park/Robin Hill RRSA - Adjust budget to the maximum mill rate of 1.30 | 118000 | - | - | (645) | - | - | - | - | (645) |

2021 Revised Operating Budgets and Taxes

| Line # | Department / Agency | Description | Fund | Filled Positions | Vacant Positions | Direct Costs | Non-Property Tax Revenues | IGC | Fund Balance (All GG) | Property Tax Under Charter Limit | Property Tax / Special Levy and SAs with Max Tax Rates |
|--------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|------------------|------------------|---------------------|---------------------------|----------------------|-----------------------|----------------------------------|--------------------------------------------------------|
| 119 | Public Works Administra | CBERRRSA - Calculate mill rate to budget amount (maximum voter approved mill rate is 2.10: 1.10 for roads and drainage and 1.0 for capital) | 119000 | - | - | 39,224 | - | - | - | - | 39,224 |
| 120 | Public Works Administra | Eaglewood SA - Adjust budget to the maximum mill rate of 0.39 (maximum voter approved mill rate is 20% of CBERRRSA mill rate) | 121000 | - | - | 1,125 | - | - | - | - | 1,125 |
| 121 | Public Works Administra | Gateway SA - Adjust budget to the maximum mill rate of 0.29 (maximum voter approved mill rate is 15% of CBERRRSA mill rate) | 122000 | - | - | (85) | - | - | - | - | (85) |
| 122 | Public Works Administra | Lakehill LRSA - Adjust budget to the maximum mill rate of 1.50 | 123000 | - | - | 1,153 | - | - | - | - | 1,153 |
| 123 | Public Works Administra | Totem LRSA - Adjust budget to mill rate of 1.00 (maximum voter approved mill rate is 1.50) | 124000 | - | - | 1,027 | - | - | - | - | 1,027 |
| 124 | Public Works Administra | Paradise Valley LRSA - Adjust budget to the maximum mill rate of 1.00 | 125000 | - | - | 624 | - | - | - | - | 624 |
| 125 | Public Works Administra | SRW Homeowners LRSA - Adjust budget to the maximum mill rate of 1.50 | 126000 | - | - | 578 | - | - | - | - | 578 |
| 126 | Maintenance & Operatio | Eagle River Street Lights SA - Adjust budget to Board approved mill rate of 0.10 with \$200,000 of fund balance use (maximum voter approved mill rate is 0.50) | 129000 | - | - | (6,097) | - | - | 200,000 | - | (206,097) |
| 127 | Public Works Administra | Talus West LRSA - Adjust budget to the maximum mill rate of 1.30 | 142000 | - | - | (8,435) | - | - | - | - | (8,435) |
| 128 | Public Works Administra | Upper O'Malley LRSA - Adjust budget to maximum mill rate of 2.00 | 143000 | - | - | 13,535 | - | - | - | - | 13,535 |
| 129 | Public Works Administra | Bear Valley LRSA - Adjust budget to the maximum mill rate of 1.50 | 144000 | - | - | 3,196 | - | - | - | - | 3,196 |
| 130 | Public Works Administra | Rabbit Creek View and Heights LRSA - Adjust budget to the maximum mill rate of 2.50 | 145000 | - | - | 2,095 | - | - | - | - | 2,095 |
| 131 | Public Works Administra | Villages Scenic Parkway LRSA - Adjust budget to the max mill rate of 1.00 | 146000 | - | - | 1,110 | - | - | - | - | 1,110 |
| 132 | Public Works Administra | Sequoia Estates LRSA - Adjust budget to the maximum mill rate of 1.50 | 147000 | - | - | (474) | - | - | - | - | (474) |
| 133 | Public Works Administra | Rockhill LRSA - Adjust budget to the maximum mill rate of 1.50 | 148000 | - | - | (1,425) | - | - | - | - | (1,425) |
| 134 | Public Works Administra | South Golden View RRSA - Adjust budget to the maximum mill rate of 1.80 | 149000 | - | - | 16,511 | - | - | - | - | 16,511 |
| 135 | Public Works Administra | Homestead LRSA - Adjust budget to maximum mill rate of 1.30 | 150000 | - | - | 532 | - | - | - | - | 532 |
| 136 | Police | Turnagain Arm Police SA - Calculate mill rate to budget (maximum voter approved mill rate is 0.5.) | 152000 | - | - | - | - | - | - | - | - |
| 137 | Parks & Recreation | ER/Chugiak Parks & Rec - Adjust budget to approved mill rate of 1.00 as 0.90 mills for operating and 0.10 mills for capital (maximum voter approved mill rate for operating and capital is 1.00) with additional voter approved mill rate collected for previously incurred bond indebtedness | 162000 | - | - | (110,661) | - | - | - | - | (110,661) |
| 138 | | Total Board Requests from Service Areas (SA) with Maximum Tax Rates | | - | - | (66,841) | - | - | 200,000 | - | (266,841) |
| 139 | | | | | | | | | | | |
| 140 | | Running Subtotal of 2021 Revised General Government Operating Budget | | 1 | 1 | 556,392,754 | 194,489,116 | \$ 28,304,534 | \$ 14,371,081 | \$ 297,714,363 | \$ 21,513,660 |
| 141 | | | | | | | | | | | |
| 142 | | 2021 Approved General Government Operating Budget | | | | 550,015,808 | 181,887,498 | \$ 28,690,555 | \$ 19,545,520 | \$ 299,573,531 | \$ 20,318,704 |
| 143 | | | | | | | | | | | |
| 144 | | Total Adjustments and Amendments | | | | 6,376,946 | 12,601,618 | \$ (386,021) | \$ (5,174,439) | \$ (1,859,168) | \$ 1,194,956 |
| 145 | | | | | | | | | | | |
| 146 | | 2021 Revised General Government Operating Budget | | | | 556,392,754 | 194,489,116 | \$ 28,304,534 | \$ 14,371,081 | \$ 297,714,363 | \$ 21,513,660 |
| 147 | | | | | | | | | | | |
| 148 | | Less Depreciation / Amortization - Information Technology | | | | (10,288,409) | | | | | |
| 149 | | 2021 Revised General Government Operating Budget Appropriation | | | | 546,104,345 | | | | | |
| 150 | | | | | | | | | | | |
| 151 | | | | | | | | | | | |
| 152 | | | | | | | | | | | |
| 153 | Assembly | Add Assembly Counsel, mid-year funded with reduction of Special Assistant to the Assembly to start mid-year (ref AM Support Line 56) | 101000 | - | 1 | - | - | - | - | - | - |
| 154 | Equity & Justice | Equity & Justice Officer to be funded with Alcohol Tax in 2021 | 101000 | (1) | - | (47,260) | - | - | - | (47,260) | - |
| 155 | Development Services | Building Safety Service Area - Settlement and non-labor adjustment (ref AM support Line 91) | 163000 | - | - | 78,500 | - | - | 78,500 | - | - |
| 156 | Planning | Add funding for preparing the Long-Range Transportation Plan (LRTP) | 101000 | - | - | 22,260 | - | - | - | 22,260 | - |
| 157 | Planning | Add funding to continue the update on the Girdwood Area Plan | 101000 | - | - | 25,000 | - | - | - | 25,000 | - |
| 158 | Fire | Reduce funding for Girdwood Volunteer Fire Department proposed contract costs, leaving proposed increase of \$175,000 for services that may start mid 2021 (ref AM Support line 66) | 101000 | - | - | (75,000) | - | - | - | (75,000) | - |

Tax Cap Calculation \$ 297,714,363
Amount (Over)/Under the Cap \$ -

S Version Changes

2021 Revised Operating Budgets and Taxes

| Line # | Department / Agency | Description | Fund | Filled Positions | Vacant Positions | Direct Costs | Non-Property Tax Revenues | IGC | Fund Balance (All GG) | Property Tax Under Charter Limit | Property Tax / Special Levy and SAs with Max Tax Rates |
|--------|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------------------|------------------|--------------|---------------------------|---------------|-----------------------|----------------------------------|--------------------------------------------------------|
| 159 | Project Management & E | Add funding for survey and dedication of an easement across municipal property off the Glenn Highway out near Mirror Lake, per 2007 commitment with Eklutna | 101000 | - | - | 75,000 | - | - | - | 75,000 | - |
| 160 | Municipal Manager | Accounting adjustment of recovery of prior year WC GL Settlements from intragovernmental charges to transfers (Contributions to/from Other Funds) (One-time increase to Tax Cap) (ref AM Support Line 50) | Multiple | - | - | 1,043,473 | 1,043,473 | - | - | - | - |
| 161 | Taxes & Reserve | Accounting adjustment of Contributions from Other Funds - increase 2020 fund balance and decrease 2021 Contributions from Other Funds due to moving some of the 2020 sale costs from the General Fund to the ML&P Operating Fund (ref AM Support Line 36) | 101000 | - | - | - | (1,730,369) | - | 1,730,369 | - | - |
| 162 | | Total S Version Changes | | (1) | 1 | 1,121,973 | (686,896) | - | 1,808,869 | - | - |
| 163 | | Running Subtotal of 2021 Revised General Government Operating Budget | | - | 2 | 557,514,727 | 193,802,220 | \$ 28,304,534 | \$ 16,179,950 | \$ 297,714,363 | \$ 21,513,660 |
| 164 | | 2021 Approved General Government Operating Budget | | | | 550,015,808 | 181,887,498 | \$ 28,690,555 | \$ 19,545,520 | \$ 299,573,531 | \$ 20,318,704 |
| 165 | | Total Adjustments and Amendments | | | | 7,498,919 | 11,914,722 | \$ (386,021) | \$ (3,365,570) | \$ (1,859,168) | \$ 1,194,956 |
| 166 | | 2021 Revised General Government Operating Budget with S Version Changes | | | | 557,514,727 | 193,802,220 | \$ 28,304,534 | \$ 16,179,950 | \$ 297,714,363 | \$ 21,513,660 |
| 167 | | Less Depreciation / Amortization - Information Technology | | | | (10,288,409) | | | | | |
| 168 | | 2021 Revised General Government Operating Budget Appropriation S Version | | | | 547,226,318 | | | | | |
| 169 | | | | | | | | | | | |
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| 196 | | | | | | | | | | | |
| 213 | | | | | | | | | | | |

Tax Cap Calculation \$ 297,714,363
Amount (Over)/Under the Cap \$ -

Assembly Amendments

| | | | | | | | | | | | |
|-----|----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|---|---|--------------|-------------|---------------|----------------|----------------|---------------|
| 177 | Assembly | <u>Kennedy #1</u> - \$20K funding for Chugiak-Eagle River Senior Center with reduction of Assembly Member Kennedy's individual account (\$9K) and from the Anchorage Health Department (\$11K) | 101000 | - | - | (9,000) | - | - | - | (9,000) | - |
| 178 | Health | | 101000 | - | - | 9,000 | - | - | - | 9,000 | - |
| 179 | Assembly | <u>Constant #3</u> - \$20K funding of mapping/documentation effort for restrictive platting and zoning covenants and restrictions with reductions to Assembly member Constant's individual account (\$5,980) and Assembly travel (\$14,020) | 101000 | - | - | (20,000) | - | - | - | (20,000) | - |
| 180 | Economic & Community Development | | 101000 | - | - | 20,000 | - | - | - | 20,000 | - |
| 181 | Assembly | <u>Weddleton and LaFrance #2</u> - \$25K funding of portion of public relations and media campaign to defend property rights along the Railbelt with reductions to: Assembly member Weddleton's individual account (\$10K) and Development Services supplies budget (\$15K) | 101000 | - | - | 15,000 | - | - | - | 15,000 | - |
| 182 | Development Services | | 101000 | - | - | (15,000) | - | - | - | (15,000) | - |
| 183 | | Total Assembly Amendments | | - | - | - | - | - | - | - | - |
| 184 | | Running Subtotal of 2021 Revised General Government Operating Budget | | - | 2 | 557,514,727 | 193,802,220 | \$ 28,304,534 | \$ 16,179,950 | \$ 297,714,363 | \$ 21,513,660 |
| 185 | | 2021 Approved General Government Operating Budget | | | | 550,015,808 | 181,887,498 | \$ 28,690,555 | \$ 19,545,520 | \$ 299,573,531 | \$ 20,318,704 |
| 186 | | Total Adjustments and Amendments | | | | 7,498,919 | 11,914,722 | \$ (386,021) | \$ (3,365,570) | \$ (1,859,168) | \$ 1,194,956 |
| 187 | | 2021 Revised General Government Operating Budget with S Version Changes and Assembly Amendments | | | | 557,514,727 | 193,802,220 | \$ 28,304,534 | \$ 16,179,950 | \$ 297,714,363 | \$ 21,513,660 |
| 188 | | Less Depreciation / Amortization - Information Technology | | | | (10,288,409) | | | | | |
| 189 | | 2021 Revised General Government Operating Budget Appropriation S Version as Amended | | | | 547,226,318 | | | | | |
| 190 | | | | | | | | | | | |
| 191 | | | | | | | | | | | |
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| 196 | | | | | | | | | | | |
| 213 | | | | | | | | | | | |

Tax Cap Calculation \$ 297,714,363
Amount (Over)/Under the Cap \$ -

2021 1st Quarter Revised Alcoholic Beverages Retail Sales Tax Program

| Line # | Department / Agency | Description | Fund | Filled Positions | Vacant Positions | Direct Costs | Non-Property Tax Revenues | IGC | Fund Balance (All GG) | Property Tax Under Charter Limit | Property Tax - Special Levy and SAs with Max Tax Rates |
|--------|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|------------------|------------------|---------------|---------------------------|-----------|-----------------------|----------------------------------|--------------------------------------------------------|
| 1 | | 2021 Approved Alcoholic Beverages Retail Sales Tax Program | | - | - | \$ 11,568,647 | \$ 12,030,000 | \$ - | \$ (461,353) | | |
| 2 | | | | | | | | | | | |
| 3 | | Child Abuse, Sexual Assault, and Domestic Violence | | | | | | | | | |
| 4 | Library | Labor adjustments with CBA updates | 206000 | - | - | 496 | - | - | 496 | | |
| 5 | | Total Child Abuse, Sexual Assault, and Domestic Violence | | - | - | \$ 496 | \$ - | \$ - | \$ 496 | | |
| 6 | | | | | | | | | | | |
| 7 | | Running Subtotal of 2021 Alcoholic Beverages Retail Sales Tax Program | | - | - | 11,569,143 | 12,030,000 | - | (460,857) | | |
| 8 | | First Responders | | | | | | | | | |
| 9 | Municipal Attorney | Labor adjustments with CBA updates | 206000 | - | - | (11,885) | - | - | (11,885) | | |
| 10 | Police | Labor adjustments with CBA updates | 206000 | - | - | 11,768 | - | - | 11,768 | | |
| 11 | | Total First Responders | | - | - | \$ (117) | \$ - | \$ - | \$ (117) | | |
| 12 | | | | | | | | | | | |
| 13 | | Running Subtotal of 2021 Alcoholic Beverages Retail Sales Tax Program | | - | - | 11,569,026 | 12,030,000 | - | (460,974) | | |
| 14 | | Homelessness, Mental Health, and Substance Misuse | | | | | | | | | |
| 15 | Chief Fiscal Officer | Pay for Success housing program transfer from HD to CFO | 206000 | - | - | 1,800,000 | - | - | 1,800,000 | | |
| 16 | Health | Pay for Success housing program transfer from HD to CFO and Labor adjustments with CBA updates | 206000 | - | - | (1,799,394) | - | - | (1,799,394) | | |
| 17 | Parks & Recreation | Labor adjustments with CBA updates | 206000 | - | - | 620 | - | - | 620 | | |
| 18 | | Total Homelessness, Mental Health, and Substance Misuse | | - | - | \$ 1,226 | \$ - | \$ - | \$ 1,226 | | |
| 19 | | | | | | | | | | | |
| 20 | | Running Subtotal of 2021 Alcoholic Beverages Retail Sales Tax Program | | - | - | \$ 11,570,252 | \$ 12,030,000 | \$ - | \$ (459,748) | | |
| 21 | | Administration, Collection, and Audits to the Municipality | | | | | | | | | |
| 22 | Finance | Labor adjustments with CBA updates | 206000 | - | - | 6,728 | - | - | 6,728 | | |
| 23 | Multiple | Calculated IGCs | 206000 | - | - | - | - | 86,904 | (86,904) | | |
| 24 | Taxes & Reserves | Alcoholic Beverages Sales Tax - Recommended reduction due to ongoing effects of COVID-19 on the total taxable value of alcoholic beverage sales, including reduced sales at bars and restaurants and fewer tourists visiting Alaska in 2021 compared to historical levels prior to COVID-19. | 206000 | - | - | - | (200,000) | - | 200,000 | | |
| 25 | Taxes & Reserves | Alcoholic Beverages Sales Tax Miscellaneous Revenue - code ref. 12.65.160 - unapproved paper filings are subject to being assessed an administrative processing fee of \$50 per filing. | 206000 | - | - | - | 150 | - | (150) | | |
| 26 | Taxes & Reserves | Penalties and Interest on Alcoholic Beverages Sales Tax | 206000 | - | - | - | - | - | - | | |
| 27 | | Total Administration, Collection, and Audits to the Municipality | | - | - | \$ 6,728 | \$ (199,850) | \$ 86,904 | \$ 119,674 | | |
| 28 | | | | | | | | | | | |
| 29 | | Running Subtotal of 2021 Alcoholic Beverages Retail Sales Tax Program | | - | - | \$ 11,576,980 | \$ 11,830,150 | \$ 86,904 | \$ (340,074) | | |
| 30 | | | | | | | | | | | |
| 31 | | 2021 Approved Alcoholic Beverages Retail Sales Tax Program | | | | 11,568,647 | 12,030,000 | - | (461,353) | | |
| 32 | | | | | | | | | | | |
| 33 | | Total Adjustments and Amendments | | | | 8,333 | (199,850) | 86,904 | 121,279 | | |
| 34 | | | | | | | | | | | |
| 35 | | 2021 Revised Alcoholic Beverages Retail Sales Tax Program | | | | 11,576,980 | 11,830,150 | 86,904 | (340,074) | | |
| 36 | | | | | | | | | | | |
| 37 | | | | | | | | | | | |
| 38 | | S Version Changes | | | | | | | | | |
| 39 | Equity & Justice | Equity & Justice Officer to be funded with Alcohol Tax in 2021 | 206000 | 1 | - | 47,260 | - | - | 47,260 | | |
| 40 | | Total S Version Changes | | 1 | - | \$ 47,260 | \$ - | \$ - | \$ 47,260 | | |
| 41 | | | | | | | | | | | |
| 42 | | Running Subtotal of 2021 Revised Alcoholic Beverages Retail Sales Tax Program with S Version | | 1 | - | \$ 11,624,240 | \$ 11,830,150 | \$ 86,904 | \$ (292,814) | | |
| 43 | | | | | | | | | | | |
| 44 | | Assembly Amendments | | | | | | | | | |
| 45 | Health | <u>Constant #2</u> - fund Victims for Justice (\$125K), AWAIC, and other grantees from the Anchorage Health Department funded with reduction in evidence-based grants child abuse and domestic program | 206000 | - | - | - | - | - | - | | |

| Line # | Department / Agency | Description | Fund | Filled Positions | Vacant Positions | Direct Costs | Non-Property Tax Revenues | IGC | Fund Balance (All GG) | Property Tax Under Charter Limit | Property Tax - Special Levy and SAs with Max Tax Rates |
|--------|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|------------------|------------------|---------------|---------------------------|-----------|-----------------------|----------------------------------|--------------------------------------------------------|
| 46 | Fire | <u>Constant and Zaletel # 1</u> - Increase funding for the Mobile Crisis Team (MCT) to begin 24 hour, 7 days a week operations for the 4th quarter of 2021 funded by delay of other Alcohol Tax funded programs <i>Upon review of the approved amendment Zaletel Constant #1, the Administration examined the possibility to move and reallocate unprogrammed or unspent funds to the MCT; however it was determined no such funds were available and as a result, the approved amendment was not able to be accommodated and was not included in the final 2021 1Q budget.</i> | 206000 | - | - | - | - | - | - | | |
| 47 | | Total Assembly Amendments | | - | - | \$ - | \$ - | \$ - | \$ - | | |
| 48 | | | | | | | | | | | |
| 49 | | 2021 Alcoholic Beverages Retail Sales Tax Program with S Version Changes and Amendments | | 1 | - | \$ 11,624,240 | \$ 11,830,150 | \$ 86,904 | \$ (292,814) | | |
| 50 | | | | | | | | | | | |

Municipal Clerk's Office

Immediate Reconsideration FailedDate: **April 27, 2021****Approved Date: April 27, 2021****Amended and Approved**Date: **May 3, 2021****Mayoral veto was overridden on 5-3-21****ANCHORAGE, ALASKA**Submitted by: Chairman of the Assembly at the
Request of the Acting Mayor

Prepared by: Office of Management and Budget

For reading: April 13, 2021

AO No. 2021-36, As Amended with Mayor Veto and Assembly Override

**AN ORDINANCE SETTING THE RATES OF TAX LEVY, APPROVING THE AMOUNT OF
MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR ALL SERVICE AREAS OF
THE MUNICIPALITY OF ANCHORAGE GENERAL GOVERNMENT FOR 2021.**

THE ANCHORAGE ASSEMBLY ORDAINS:

Section 1. The Assembly hereby fixes the rates of tax levy for all service areas of the Municipality of Anchorage general government for fiscal year 2021. The Anchorage Assembly levies these taxes upon the full value of all assessed taxable real and personal property as follows:

Section 2. Areawide General, Fund 101 a tax of **2.61** ~~[2.54]~~ mills

Section 3. City Service Area, Fund 102 a tax of 0.00 mills

Section 4. Areawide EMS Lease, Fund 103 a tax of 0.02 mills

Section 5. Chugiak Fire Service Area, Fund 104 a tax of 1.00 mills

Section 6. Glen Alps Service Area, Fund 105 a tax of 2.75 mills

Section 7. Girdwood Valley Service Area, Fund 106 a tax of 5.07 mills

Section 8. Areawide APD IT Systems, Fund 107 a tax of 0.04 mills

Section 9. Birch Tree/Elmore Limited Road Service Area,
Fund 111 a tax of 1.50 mills

Section 10. Campbell Airstrip Road (Sec. 6) Limited Road
Service Area, Fund 112 a tax of 1.25 mills

Section 11. Valli Vue Estates Limited Road Service Area, Fund 113 a tax of 1.40 mills

Section 12. Sky ranch Estates Limited Road Service Area, Fund 114 a tax of 1.30 mills

Section 13. Upper Grover Limited Road Service Area, Fund 115 a tax of 1.00 mills

Section 14. Raven Woods/Bubbling Brook Limited Road
Service Area, Fund 116 a tax of 1.50 mills

Section 15. Mt. Park Estates Limited Road Service Area, Fund 117 a tax of 1.00 mills

AO Setting Tax Rates and Amount of 2021 Tax Levy for Municipal
General Government

Page 2 of 3

| | | |
|---------------------------|---------------------------------------------------------------------------------|---------------------|
| <u>Section 16.</u> | Mt. Park/Robin Hill Limited Road Service Area, Fund 118 | a tax of 1.30 mills |
| <u>Section 17.</u> | Chugiak, Birchwood, Eagle River Rural Road, Service Area, Fund 119 | a tax of 1.92 mills |
| <u>Section 18.</u> | Eaglewood Contributing Road Service Area, Fund 121 | a tax of 0.38 mills |
| <u>Section 19.</u> | Gateway Contributing Road Service Area, Fund 122 | a tax of 0.29 mills |
| <u>Section 20.</u> | Lakehill Limited Road Service Area, Fund 123 | a tax of 1.50 mills |
| <u>Section 21.</u> | Totem Limited Road Service Area, Fund 124 | a tax of 1.00 mills |
| <u>Section 22.</u> | Paradise Valley South Limited Road Service Area, Fund 125 | a tax of 1.00 mills |
| <u>Section 23.</u> | SRW Homeowners Limited Road Service Area, Fund 126 | a tax of 1.50 mills |
| <u>Section 24.</u> | Eagle River Street Light Service Area, Fund 129 | a tax of 0.10 mills |
| <u>Section 25.</u> | Anchorage Fire Service Area, Fund 131 | a tax of 1.49 mills |
| <u>Section 26.</u> | Anchorage Roads & Drainage Service Area, Fund 141 | a tax of 2.55 mills |
| <u>Section 27.</u> | Talus West Limited Road Service Area, Fund 142 | a tax of 1.30 mills |
| <u>Section 28.</u> | Upper O'Malley Limited Road Service Area, Fund 143 | a tax of 2.00 mills |
| <u>Section 29.</u> | Bear Valley Limited Road Service Area, Fund 144 | a tax of 1.50 mills |
| <u>Section 30.</u> | Rabbit Creek View & Rabbit Creek Heights Limited Road Service Area, Fund 145 | a tax of 2.50 mills |
| <u>Section 31.</u> | Villages Scenic Parkway Limited Road Service Area, Fund 146 | a tax of 1.00 mills |
| <u>Section 32.</u> | Sequoia Estates Limited Road Service Area, Fund 147 | a tax of 1.50 mills |
| <u>Section 33.</u> | Rockhill Limited Road Service Area, Fund 148 | a tax of 1.50 mills |
| <u>Section 34.</u> | South Goldenview Rural Road Service Area, Fund 149 | a tax of 1.80 mills |
| <u>Section 35.</u> | Homestead Limited Road Service Area, Fund 150 | a tax of 1.30 mills |
| <u>Section 36.</u> | Anchorage Metropolitan Police Service Area, Fund 151 | a tax of 2.08 mills |

Section 37. Turnagain Arm Police Service Area, Fund 152 a tax of 0.26 mills

Section 38. Anchorage Parks & Recreation Service Area, Fund 161 a tax of 0.76 mills

Section 39. Eagle River-Chugiak Parks & Recreation Service Area,
Fund 162 a tax of 1.06 mills

Section 40. Per the Charter's Tax Limit, the General Government amount of property taxes allowed is \$297,714,363; the amount to be collected is \$297,714,363.

Section 41. The total amount of property taxes levied for all service areas of the Municipality of Anchorage general government for fiscal year 2021 is:

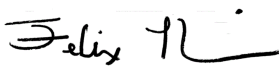
| | |
|------------------------------------------------------------------|---------------|
| Property Taxes to be Collected (per Charter Limit) | \$297,714,363 |
| Property Taxes from Service Areas (not subject to Charter Limit) | \$ 21,513,660 |
| Total General Government Taxes Levied | \$319,228,023 |

Section 42. These rates may be adjusted to include amendments and any associated IGC impact as a result of the approved 2021 Revised Budget. **The Areawide General Fund 101 rate shall also be adjusted to reflect tax revenue offset by COVID-19 relief spent on first responders for those taxpayers outside of the Anchorage Police and/or Fire Service Areas by providing downward adjustments of:**

- **1.14 mills for tax districts outside the Anchorage Fire Service Area that are within the Anchorage Metropolitan Police Service Area (Tax Districts 5, 16, 30, 42, 47, 55, 56, and 58), and**
- **2.62 mills for tax districts that are outside the Anchorage Police and Anchorage Fire Service Areas (Tax Districts 4 and 15).**

Section 43. This ordinance shall take effect immediately upon passage and approval.

PASSED AND APPROVED by the Anchorage Assembly this 3rd day of May, 2021.


Chair

ATTEST:


Municipal Clerk



MUNICIPALITY OF ANCHORAGE

Assembly Memorandum

AM No. 195 – 2021

Meeting Date: April 13, 2021

FROM: ACTING MAYOR

**SUBJECT: AN ORDINANCE SETTING THE RATES OF TAX LEVY,
APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX,
AND LEVYING TAXES FOR ALL SERVICE AREAS OF THE
MUNICIPALITY OF ANCHORAGE GENERAL GOVERNMENT FOR
2021.**

This memorandum transmits the ordinance to establish the 2021 tax rates and tax levies for all service areas of the Municipality of Anchorage general government.

The tax rates and tax levies shown in the attached ordinance are those required to support the revised 2021 General Government Operating Budget.

THE ADMINISTRATION RECOMMENDS APPROVAL.

| | |
|-------------------------|--------------------------------------|
| Prepared by: | Office of Management & Budget (OMB) |
| Approved by: | Lance Wilber, Director, OMB |
| Concur: | Kathryn Vogel, Municipal Attorney |
| Concur: | Alexander Slivka, CFO |
| Concur: | Anna C. Henderson, Municipal Manager |
| Respectfully Submitted: | Austin Quinn-Davidson, Acting Mayor |



MUNICIPALITY OF ANCHORAGE

OFFICE OF THE MAYOR

MEMORANDUM

DATE: April 30, 2021

To: Anchorage Assembly
Felix Rivera, Assembly Chair

FROM: Acting Mayor Austin Quinn-Davidson *AQD*

SUBJECT: Veto of AO 2021-36

Pursuant to the authority vested in me by Charter section 5.02(c), I hereby veto AO 2021-36, AN ORDINANCE SETTING THE RATES OF TAX LEVY, APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR ALL SERVICE AREAS OF THE MUNICIPALITY OF ANCHORAGE GENERAL GOVERNMENT FOR 2021.

The reason(s) for this veto are as follows:

1. I offer this veto to create an opportunity for the assembly to reconsider and adjust the approved mill rates for fiscal year 2021 in order to correct an anomalous result for a small number of residents in our municipality. The mill rate calculation methodology used in 2021 and embodied in AO 2021-36 is the same methodology used in previous years. But in 2020, much of the municipal spending on COVID-19 relief efforts for the benefit of all Anchorage residents came from the areawide general fund, which has contributed to the increase in Areawide General Fund 101 mill rates that the Assembly approved in this ordinance. Because federal COVID-19 relief dollars were spent on first responder payroll in 2020, the impact on police and fire service areas resulted in lower-than-normal mill rates this year to support those services. This lower mill rate for police and fire services helped offset the increase in the Areawide General, Fund 101 mill rates for most individuals in the municipality. But individuals outside of the service areas that benefited from federal assistance of first responder payroll (including areas of

Girdwood as well as parts of Eagle River, Chugiak, and of the Hillside)¹ would experience the mill rates, as passed, as an increase in taxation without any offset for the decreased mill rates for the police and fire services. Neither the assembly nor the administration intended that a fraction of Anchorage residents should experience disproportionately higher taxes due to municipal spending on COVID-19 relief programs for all residents. The administration proposes that the assembly take the opportunity of this veto to reconsider the issue of mill rates at a special meeting on Monday, May 3, 2021, in order to create a one-time adjustment to the areawide mill rates that will eliminate the disproportionate impacts of the current ordinance.

¹ Specifically, Tax Districts 4 (Girdwood Valley) and 15 (Muni/Outside Bowl w/o APD); 5 (Glen alps SA w/o Fire); 16 (Muni/Outside Bowl with Police); 30 (Eagle River Valley RRSA w/no Fire); 42 (View Point); 47 (Gateway Contributing RSA); 55 (South Goldenview RRSA w/o Fire); 56 (Bear Valley LRSA w/o Fire); 58 (Eagle River Valley RRSA w/ ERS� w/o Fire).

2021 Approved to 2021 Revised Direct Cost Budget Reconciliation by Department

| | 2020 Revised Budget | 2021 Approved Budget | | | Tax Cap | | Expenditure Adjustments - Ongoing | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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Notes:

¹ **Room Tax:** Direct cost adjustments in line with required allocation and use of projected Room Tax Revenues.

² **Tax Anticipation Notes (TANs):** anticipated expense, note that it is offset with anticipated revenues.

³ **Other Various:** Assembly - \$95,981 for labor adjustments, \$150,712 for Special Assistant to the Assembly; Economic & Community Development - \$20,000 for C-PACE, (\$4,869) for Museum and Anchorage Center for Performing Arts (ACPA) contractual adjustments, and \$19,124 for labor adjustments; Finance, Property Appraisal - \$24,000 for non-labor adjustments, \$40,000 for Vacancy Factor, and (\$161,343) for CAMA Upgrade debt service adjustment; Finance, Treasury - \$5,166 for Public Finance Manager position, mid-year, partially funded with Revenue Analyst position and MOA Trust reimbursement; Finance, Public Finance - \$365,000 increase to Municipal Cash Pool (MCP) manager fees due to the growth of higher MCP portfolio value, paid from MCP earnings; Fire - \$100,000 for Emergency Medical Services (EMS) operating supplies, \$250,000 for Girdwood Volunteer Fire Department operating costs, and \$96,879 for AWWU charge for fire hydrant use; Health - \$17,969 for increase in Timekeeper position from 0.75 FTE to 1.0 FTE, \$29,924 for Public Health Nurse Supervisor labor adjustments, and \$10,231 for Public Information Officer labor adjustments; Maintenance & Operations - \$30,000 for utilities and facility contractual services, and \$199,348 for Shop Steward, 1/2 reimbursed from union, per contract; Municipal Attorney - \$105,000 for labor adjustments, and \$40,000 for Indigent Defense contractual adjustments; Police - \$1,500,000 for 2021 Proposition 4 voter approved Areawide Special Tax Levy for the purpose of acquiring computer-aided dispatch (CAD), record-management system (RMS), digital-evidence management systems, in-car and body worn cameras, and related technology and services, \$402,555 for officer cell phone costs, and \$450,000 for Department of Corrections (DOC) Anchorage Jail Prisoner Care Agreement contractual increase; Public Transportation - \$47,432 for Swing Shift Vehicle Maintenance Supervisor labor adjustment; and Real Estate - \$65,000 for Real Estate Director reduction in grant funding.

⁴ **One Time:** Assembly - \$365,000 for Special Election potential mayoral run-off (full city); Development Services - \$65,000 for Building Safety Service Area settlement and non-labor adjustment; Equity & Justice - (\$48,189) for labor adjustment; Finance, Property Appraisal - (\$91,985) for CAMA upgrade training, documentation, and go-live support to 2022, and \$66,370 for CAMA upgrade computer software maintenance; Health - \$70,148 for Electronic Medical Records (EMR) system replacement; Maintenance & Operations - \$37,500 for Anchorage-Wide Area Radio Network (AWARN) usage charges from Chugach Electric Association (CEA) to replace uninterrupted power sources at Fire Station 12; Municipal Attorney - \$40,000 for retirement cash-out; Planning - \$21,000 for retirement cash-outs; and Purchasing - \$40,000 for retirement cash-out.

⁵ **Transfers (Ongoing):** Transfer Leave Administrator from Information Technology to Human Resources as Classification Analyst.

⁶ **Service Area Board Requests:** Adjustments to Service Area budgets in line with Service Area Board approved and codified mill rates.

⁷ **S Version Changes:** Assembly - \$0 for adding Assembly Counsel, mid-year, funded with reduction of Special Assistant to the Assembly to start mid-year; Development Services - \$78,500 for Building Safety Service Area settlement and non-labor adjustment; Equity & Justice - (\$47,260) for Equity & Justice Officer to be funded with Alcohol Tax in 2021; Fire - (\$75,000) for funding reduction of Girdwood Volunteer Fire Department proposed contract costs, leaving proposed increase of \$175,000 for services that may start mid 2021; Municipal Manager - \$1,043,473 for accounting adjustment of recovery of prior year workers' compensation (WC) and general liability (GL) settlements from intragovernmental charges to transfers (Contributions to/from Other Funds) (this is a one-time increase to Tax Cap); Planning - \$22,260 for adding funding for preparing the Long-Range Transportation Plan (LRTP), and \$25,000 for adding funding to continue the update on the Girdwood Area Plan; Project Management & Engineering - \$75,000 for funding for survey and dedication of an easement across municipal property off the Glenn Highway out near Mirror Lake, per 2007 commitment with Eklutna; and Taxes & Reserves - \$0 for accounting adjustment of Contributions from Other Funds - increase 2020 fund balance and decrease 2021 Contributions from Other Funds due to moving some of the 2020 sale costs from the General Fund to the ML&P Operating Fund.

⁸ **Assembly Amendments:** (*Kennedy #1*) - Assembly (\$9,000) / Health \$9,000: \$20K funding for Chugiak-Eagle River Senior Center to the Health Department, with reduction of \$9K from Assembly Member Kennedy's individual account and \$11K from the Health Department; (*Constant #3*) - Assembly (\$20,000) / Economic & Community Development \$20,000: \$20K funding toward mapping/documentation effort for restrictive platting and zoning covenants and restrictions to the Economic & Community Development Department, with reductions to Assembly member Constant's individual account (\$5,980) and Assembly travel (\$14,020); and (*Weddleton and LaFrance #2*) - Development Services (\$15,000) / Assembly \$15,000: \$25K funding of portion of public relations and media campaign to defend property rights along the Railbelt with reductions to with reductions to Development Services supplies budget (\$15K) and Assembly member Weddleton's individual account (\$10K).

2021 Revised Direct Cost Budget by Department and Category of Expenditure

| Department | Personnel Services | Supplies | Travel | Other Services | Debt Service | Depreciation Amortization | Capital Outlay | Total Direct Cost | Less Depreciation Amortization | Total Appropriation |
|----------------------------------------|--------------------|-------------------|----------------|--------------------|-------------------|---------------------------|----------------|--------------------|--------------------------------|---------------------|
| Assembly | 2,959,475 | 12,722 | 22,060 | 2,381,452 | - | - | - | 5,375,709 | - | 5,375,709 |
| Chief Fiscal Officer | 321,348 | 2,952 | 5,000 | 263,265 | 43,500 | - | - | 636,065 | - | 636,065 |
| Development Services | 10,954,916 | 95,865 | - | 586,273 | - | - | 17,700 | 11,654,754 | - | 11,654,754 |
| Economic & Community Development | 1,450,048 | 44,525 | - | 10,423,081 | 297,750 | - | - | 12,215,404 | - | 12,215,404 |
| Equal Rights Commission | 732,783 | 1,886 | 9,600 | 16,110 | - | - | - | 760,379 | - | 760,379 |
| Equity & Justice | 230,937 | 350 | 3,000 | 8,130 | - | - | 1,500 | 243,917 | - | 243,917 |
| Finance | 11,480,346 | 60,042 | 43,680 | 2,045,772 | 442,050 | - | 23,000 | 14,094,890 | - | 14,094,890 |
| Fire | 78,659,267 | 2,979,393 | 50,000 | 10,978,249 | 4,572,124 | - | 283,684 | 97,522,717 | - | 97,522,717 |
| <i>Fire - Police/Fire Retirement</i> | - | - | - | 8,160,626 | - | - | - | 8,160,626 | - | 8,160,626 |
| Health | 6,808,205 | 164,394 | 10,450 | 7,627,691 | 17,124 | - | 93,086 | 14,720,950 | - | 14,720,950 |
| Human Resources | 4,956,648 | 25,950 | 10,000 | 234,039 | - | - | 15,427 | 5,242,064 | - | 5,242,064 |
| Information Technology | 13,890,751 | 81,735 | 15,615 | 9,468,161 | 1,016,906 | 10,288,409 | 4,000 | 34,765,577 | (10,288,409) | 24,477,168 |
| Internal Audit | 776,882 | 1,331 | 1,500 | 8,721 | - | - | - | 788,434 | - | 788,434 |
| Library | 7,433,699 | 62,086 | 8,000 | 1,641,719 | 12,000 | - | 70,745 | 9,228,249 | - | 9,228,249 |
| Maintenance & Operations | 17,340,839 | 2,294,479 | 4,810 | 24,835,507 | 45,744,281 | - | 71,200 | 90,291,116 | - | 90,291,116 |
| Management & Budget | 833,925 | 3,190 | - | 270,824 | - | - | - | 1,107,939 | - | 1,107,939 |
| Mayor | 1,436,232 | 5,872 | 17,000 | 688,775 | - | - | - | 2,147,879 | - | 2,147,879 |
| Municipal Attorney | 6,416,889 | 27,034 | 10,000 | 1,781,561 | - | - | - | 8,235,484 | - | 8,235,484 |
| Municipal Manager | 1,977,049 | 70,951 | 15,262 | 12,871,561 | 537,254 | - | - | 15,472,077 | - | 15,472,077 |
| Parks & Recreation | 13,116,789 | 837,633 | - | 6,323,727 | 3,296,466 | - | 205,106 | 23,779,721 | - | 23,779,721 |
| Planning | 3,312,407 | 14,984 | 15,306 | 230,976 | - | - | 9,450 | 3,583,123 | - | 3,583,123 |
| Police | 95,917,469 | 2,434,058 | 29,500 | 16,426,901 | 1,220,990 | - | 59,000 | 116,087,918 | - | 116,087,918 |
| <i>Police - Police/Fire Retirement</i> | - | - | - | 10,103,634 | - | - | - | 10,103,634 | - | 10,103,634 |
| Project Management & Engineering | 1,197,685 | 8,784 | - | 341,031 | - | - | - | 1,547,500 | - | 1,547,500 |
| Public Transportation | 18,227,060 | 2,567,455 | - | 4,809,061 | 611,374 | - | - | 26,214,950 | - | 26,214,950 |
| Public Works Administration | 2,312,808 | 169,759 | - | 9,564,099 | - | - | 6,000 | 12,052,666 | - | 12,052,666 |
| Purchasing | 2,045,271 | 5,964 | - | 135,603 | - | - | - | 2,186,838 | - | 2,186,838 |
| Real Estate | 770,850 | 5,708 | 1,000 | 7,532,544 | - | - | 8,300 | 8,318,402 | - | 8,318,402 |
| Traffic Engineering | 4,861,907 | 816,889 | 5,360 | 371,171 | 164,973 | - | 25,080 | 6,245,380 | - | 6,245,380 |
| TANs Areawide Expense | - | - | - | - | 837,963 | - | - | 837,963 | - | 837,963 |
| Convention Center Reserve | - | - | - | 13,891,402 | 1,000 | - | - | 13,892,402 | - | 13,892,402 |
| Direct Cost Total | 310,422,485 | 12,795,991 | 277,143 | 164,021,666 | 58,815,755 | 10,288,409 | 893,278 | 557,514,727 | (10,288,409) | 547,226,318 |
| % of Total | 55.68% | 2.30% | 0.05% | 29.42% | 10.55% | 1.85% | 0.16% | 100.00% | | |

Position Summary by Department

| Department | 2019 Revised Budget | | | | | 2020 Revised Budget | | | | | 2021 Revised 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 | 29 | 1 | - | - | 30 | 2 | 7.7% |
| Chief Fiscal Officer | 2 | - | - | - | 2 | 2 | - | - | - | 2 | 2 | - | - | - | 2 | - | 0.0% |
| Development Services | 72 | - | - | - | 72 | 70 | - | - | - | 70 | 71 | - | - | - | 71 | 1 | 1.4% |
| Economic & Community Development | 6 | - | - | - | 6 | 9 | - | - | - | 9 | 9 | - | - | - | 9 | - | 0.0% |
| Equal Rights Commission | 6 | - | - | - | 6 | 6 | - | - | - | 6 | 6 | - | - | - | 6 | - | 0.0% |
| Equity & Justice | | | | | | | | | | | 3 | - | - | - | 3 | 3 | 0.0% |
| Finance | 90 | 1 | - | - | 91 | 92 | 1 | - | - | 93 | 92 | 1 | - | - | 93 | - | 0.0% |
| Fire | 394 | - | - | - | 394 | 394 | - | - | - | 394 | 394 | - | - | - | 394 | - | 0.0% |
| Health | 47 | 2 | 1 | - | 50 | 50 | 3 | 1 | - | 54 | 64 | 3 | - | - | 67 | 13 | 26.0% |
| Human Resources | 41 | - | - | - | 41 | 44 | - | - | - | 44 | 30 | - | - | - | 30 | (14) | -34.1% |
| Information Technology | 75 | - | - | - | 75 | 81 | - | - | - | 81 | 96 | - | - | - | 96 | 15 | 20.0% |
| Internal Audit | 5 | 1 | - | - | 6 | 5 | 1 | - | - | 6 | 5 | 1 | - | - | 6 | - | 0.0% |
| Library | 61 | 28 | - | - | 89 | 62 | 28 | - | - | 90 | 65 | 31 | - | - | 96 | 6 | 6.7% |
| Maintenance & Operations | 148 | - | 7 | - | 155 | 148 | - | 7 | - | 155 | 149 | - | 7 | - | 156 | 1 | 0.6% |
| Management & Budget | 5 | - | - | - | 5 | 5 | - | - | - | 5 | 5 | - | - | - | 5 | - | 0.0% |
| Mayor | 10 | - | - | - | 10 | 9 | - | - | - | 9 | 9 | - | - | - | 9 | - | 0.0% |
| Municipal Attorney | 48 | - | - | - | 48 | 48 | - | - | - | 48 | 48 | - | - | - | 48 | - | 0.0% |
| Municipal Manager | 16 | 3 | - | - | 19 | 16 | 3 | - | - | 19 | 14 | 3 | - | - | 17 | (2) | -10.5% |
| Parks & Recreation | 77 | 23 | 205 | 25 | 330 | 80 | 23 | 222 | 25 | 350 | 80 | 23 | 223 | 25 | 351 | 1 | 0.3% |
| Planning | 22 | - | - | - | 22 | 24 | - | - | - | 24 | 24 | - | - | - | 24 | - | 0.0% |
| Police | 602 | - | - | - | 602 | 611 | - | - | - | 611 | 610 | - | - | - | 610 | (1) | -0.2% |
| Project Management & Engineering | 8 | - | 1 | - | 9 | 8 | - | 1 | - | 9 | 8 | - | 1 | - | 9 | - | 0.0% |
| Public Transportation | 165 | - | - | - | 165 | 165 | - | - | - | 165 | 166 | - | - | - | 166 | 1 | 0.6% |
| 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 | 2,044 | 64 | 234 | 26 | 2,368 | 26 | 1.1% |

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

2021 S Version Changes:

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

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

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

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

2021 Assembly Amendments:

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

2021 Revised Budget Changes from 2021 Approved:

Assembly - add one (1) FT Special Assistant to the Assembly and add one (1) FT Assembly Counsel

Equity & Justice - transfer one (1) FT Equity & Justice Officer to be funded with Alcohol Tax in 2021

Health - add one (1) FT Legal Secretary I funded by Anchorage Domestic Violence Sexual Assault Intervention Program

Human Resources - transfer one (1) FT Leave Administrator to Human Resources Classification Analyst from Information Technology

Information Technology - transfer one (1) FT Leave Administrator from Information Technology to Human Resources Classification Analyst

Library - reduce two (2) PT Library Clerks to increase existing Library Clerk grades

Maintenance & Operations - add one (1) FT Shop Steward, 1/2 reimbursed from union, per contract

Police - reduce one (1) FT Senior Police Officer to fund other position changes within the Police Department

Public Transportation - add one (1) FT Swing Shift Vehicle Maintenance Supervisor

2021 Personnel Benefit Assumptions

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

| Employee Group | Contract End | FTE Definition ⁷ | Wage Increase ⁸ | Monthly Premium | | PERS/ Pension ³ | Leave Cashout ⁶ | SS/Medicare Unemp/et al. ^{1, 4} |
|--------------------------|--------------|--------------------------------|-------------------------------|-----------------------------------|--------------------|-------------------------------|-------------------------------|---------------------------------------------|
| | | | | Premium ^{1, 5} Health | Other ² | | | |
| AMEA | 12/31/2021 | 2088 | 1.00% | \$2,107 | \$5.38 | 22.00% | 2.50% | 8.01% |
| APDEA (Police) Sworn | 12/31/2024 | 2088 | 1.20% | \$2,238 | \$21.05 | 24.00% | 1.50% | 8.01% |
| APDEA (Police) Non-Sworn | 12/31/2024 | 2088 | 1.20% | \$2,238 | \$10.85 | 24.00% | 1.50% | 8.01% |
| Executives | | 2088 | 0.00% | \$2,141 | \$5.38 | 22.00% | 1.00% | 8.01% |
| IAFF (Fire) F40 | 6/30/2021 | 2088 | 1.20% | \$2,590 | \$21.05 | 22.00% | 7.00% | 8.01% |
| IAFF (Fire) F56 | 6/30/2021 | 3159 | 1.20% | \$2,590 | \$21.05 | 22.00% | 8.90% | 8.01% |
| IAFF (Fire) Dispatch | 6/30/2021 | 2400 | 1.20% | \$2,590 | \$21.05 | 22.00% | 6.00% | 8.01% |
| IBEW/Electrical | 6/30/2024 | 2088 | 1.00% | \$2,201 / \$2,255 | \$48.73 | \$1,418 | 1.60% | 9.75% |
| IBEW/NECA Employees | | 2088 | 1.00% | \$2,020 / \$1,010 | \$25.95 | \$1,142 | 0.00% | 10.85% |
| IBEW/Technicians | 12/31/2020 | 2088 | 1.20% | \$2,112 | \$5.38 | 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 | \$5.38 | 22.00% | 0.00% | 8.01% |
| Non-represented | | 2088 | 1.20% | \$2,141 | \$5.38 | 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 | \$5.38 | 22.00% | 2.30% | 8.01% |
| Teamsters | 12/31/2022 | 2088 | 1.00% | \$2,141 | \$5.38 | 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: \$3.40/month= AMEA, Non-Rep, Exec, IBEW-Mechanics, Plumbers, Teamsters, IBEW-Electrical workers and APDEA-Non-sworn; \$13.60/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 to \$2,255

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)

8 Non-Represented wage increase effective 6/1/2021

APDEA wage increases effective 7/1/2021

2021 Revised Budget Debt Service

| Fund Description | Principal | Interest | Total P&I | 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 AWARD Areawide | 719,940 | 253,760 | 973,700 | 100 | 973,800 |
| 101000 Traffic Areawide | 87,915 | 75,900 | 163,815 | 100 | 163,915 |
| 131000 Fire Service Area | 2,604,118 | 1,065,358 | 3,669,476 | 200 | 3,669,676 |
| 141000 Anchorage Roads | 29,134,556 | 13,999,851 | 43,134,407 | 2,010 | 43,136,417 |
| 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 | 17,632,600 | 54,542,377 | 3,400 | 54,545,777 |
| 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 | - | - | - | 907,717 | 907,717 |
| GO Bonds COI Offset w/ Bond Premium Total | - | - | - | 907,717 | 907,717 |
| GO Bonds Subtotal | 37,090,615 | 17,670,610 | 54,761,225 | 911,217 | 55,672,442 |
| 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) | 367,341 | 63,959 | 431,300 | 10,750 | 442,050 |
| 101000 Stormwater Utility | - | 43,500 | 43,500 | - | 43,500 |
| 101000 Automated Handling System (AMHS) | 12,000 | - | 12,000 | - | 12,000 |
| 202010 Room Tax-Convention Center | - | - | - | 1,000 | 1,000 |
| 607000 IT Capital Infrastructure | - | 1,005,406 | 1,005,406 | 11,500 | 1,016,906 |
| Lease/Purchase Agreements Total | 379,341 | 1,112,865 | 1,492,206 | 23,250 | 1,515,456 |
| Tax Anticipation Notes (TANs) | | | | | |
| 101000 Public Finance and Investment | - | 722,873 | 722,873 | 115,090 | 837,963 |
| 131000 Public Finance and Investment | - | 160,639 | 160,639 | 25,577 | 186,216 |
| 141000 Public Finance and Investment | - | 11,475 | 11,475 | 1,828 | 13,303 |
| 151000 Public Finance and Investment | - | 240,958 | 240,958 | 38,364 | 279,322 |
| 161000 Public Finance and Investment | - | 11,475 | 11,475 | 1,828 | 13,303 |
| TANs Total | - | 1,147,420 | 1,147,420 | 182,687 | 1,330,107 |
| Grand Total Debt Service | 37,619,956 | 20,078,645 | 57,698,601 | 1,117,154 | 58,815,755 |

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

| Fund # | 101000 | 131000 | 141000 | 151000 | 161000 | 104000 | 106000 | 119000 | 162000 | SA/LRSA | 163000 | 164000 | 2020X0 | 221000 | 301000 | 602000 | 607000 | | |
|----------------------------------|----------------|---------------|-----------------------|----------------|------------------|--------------|-----------------|-------------------------|---------------------------|-----------------------------------------|--------------|-------------------|------------------------|--------------------|--------------|---------------|-------------------|----------------|---------------|
| Department / Agency | Areawide | Anch Fire | Anch Roads / Drainage | Anch Police | Anch Parks & Rec | Chugiak Fire | Girdwood Valley | Chugiak/ Birchwd/ ER RR | Eagle River / Chugiak P&R | Multiple: Special Assmt, SAs, and LRSAs | Bld Safety | Public Fin Invest | Cnvntn Ctr Ops Reserve | Heritage Land Bank | Rev Bond-PAC | Self-Ins | Mgmt Info Systems | TOTAL | % of Total |
| Assembly | 5,376 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 5,376 | 1.0% |
| Chief Fiscal Officer | 636 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 636 | 0.1% |
| Development Services | 4,940 | - | - | - | - | - | - | - | - | - | 6,715 | - | - | - | - | - | - | 11,655 | 2.1% |
| Economic & Community Development | 11,838 | - | - | - | 80 | - | - | - | - | - | - | - | - | - | 298 | - | - | 12,215 | 2.2% |
| Equal Rights Commission | 760 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 760 | 0.1% |
| Equity & Justice | 244 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 244 | 0.0% |
| Finance | 11,767 | - | - | - | - | - | - | - | - | - | - | 2,328 | - | - | - | - | - | 14,095 | 2.5% |
| Fire | 30,308 | 72,692 | - | - | - | 958 | 897 | - | - | 829 | - | - | - | - | - | - | - | 105,683 | 19.0% |
| Health | 14,721 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 14,721 | 2.6% |
| Human Resources | 5,242 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 5,242 | 0.9% |
| Information Technology | 2,870 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 31,895 | 34,766 | 6.2% |
| Internal Audit | 788 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 788 | 0.1% |
| Library | 9,228 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 9,228 | 1.7% |
| Maintenance & Operations | 16,710 | - | 72,193 | - | - | - | 1,121 | - | - | 268 | - | - | - | - | - | - | - | 90,291 | 16.2% |
| Management & Budget | 1,108 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,108 | 0.2% |
| Mayor | 2,148 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,148 | 0.4% |
| Municipal Attorney | 8,235 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 8,235 | 1.5% |
| Municipal Manager | 3,139 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 12,333 | - | 15,472 | 2.8% |
| Parks & Recreation | 513 | - | - | - | 19,097 | - | 342 | - | 3,827 | - | - | - | - | - | - | - | - | 23,780 | 4.3% |
| Planning | 3,583 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,583 | 0.6% |
| Police | 487 | - | - | 123,489 | - | - | 691 | - | - | 1,524 | - | - | - | - | - | - | - | 126,192 | 22.6% |
| Project Management & Engineering | 1,548 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,548 | 0.3% |
| Public Transportation | 26,215 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 26,215 | 4.7% |
| Public Works Administration | 1,857 | - | - | - | - | - | - | 7,214 | - | 2,982 | - | - | - | - | - | - | - | 12,053 | 2.2% |
| Purchasing | 2,187 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,187 | 0.4% |
| Real Estate | 7,601 | - | - | - | - | - | - | - | - | - | - | - | - | 717 | - | - | - | 8,318 | 1.5% |
| Traffic Engineering | 6,245 | - | - | - | - | - | - | - | - | - | - | - | 6,245 | - | - | - | - | 6,245 | 1.1% |
| TANs Expense | 838 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 838 | 0.2% |
| Convention Center Reserve | - | - | - | - | - | - | - | - | - | - | - | - | 13,892 | - | - | - | - | 13,892 | 2.5% |
| Total General Government | 181,133 | 72,692 | 72,193 | 123,489 | 19,177 | 958 | 3,051 | 7,214 | 3,827 | 5,602 | 6,715 | 2,328 | 13,892 | 717 | 298 | 12,333 | 31,895 | 557,515 | 100.0% |
| Percent of Total | 32.5% | 13.0% | 12.9% | 22.1% | 3.4% | 0.2% | 0.5% | 1.3% | 0.7% | 1.0% | 1.2% | 0.4% | 2.5% | 0.1% | 0.1% | 2.2% | 5.7% | | |

Direct Cost includes debt service and depreciation / amortization.

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

| Revenue Type | (\$ Thousands) | | | | | | | |
|------------------------------------------------------|----------------|-----------------|-----------------|----------------------------|------------------|------------------------------|--------------|-----------------|
| | Fund # | 101000 | 131000 | 141000 | 151000 | 161000 | 104000 | 106000 |
| | | Areawide | Anchorage Fire | Anchorage Roads / Drainage | Anchorage Police | Anchorage Parks & Recreation | Chugiak Fire | Girdwood Valley |
| Contributions & Transfers from Other Funds | | 28,008 | - | - | - | - | - | - |
| Federal Revenues | | 203 | - | 66 | - | - | - | - |
| Fees & Charges for Services | | 18,713 | 420 | 2 | 1,164 | 1,586 | - | 21 |
| Fines & Forfeitures | | 506 | - | - | 5,434 | - | - | - |
| Investment Income | | 328 | 309 | 124 | 480 | 26 | 18 | 14 |
| Licenses, Permits, Certifications | | 2,426 | 646 | 62 | - | - | - | - |
| Other Revenues | | 1,007 | 62 | 68 | 480 | 11 | 1 | 6 |
| Payments in Lieu of Taxes (PILT) | | 1,930 | - | - | - | - | - | - |
| Special Assessments | | 8 | - | 220 | - | - | - | - |
| State Revenues | | 3,656 | 87 | 583 | 516 | 30 | 2 | 2 |
| Taxes - Other - Outside Tax Limit Calculation | | 11,062 | 367 | 559 | 537 | 233 | 27 | 39 |
| Taxes - Other/PILT - In Tax Limit Calculation | | 81,859 | 1,076 | 1,427 | 1,424 | 371 | - | - |
| Taxes - Property | | 87,961 | 48,041 | 68,790 | 70,462 | 22,461 | 1,260 | 3,389 |
| Var. Other Financial Sources | | 597 | 177 | 758 | 187 | 58 | - | - |
| Revenues Total | | 238,263 | 51,185 | 72,659 | 80,683 | 24,776 | 1,308 | 3,471 |
| Department / Agency | | | | | | | | |
| Assembly | | 5,396 | - | - | - | - | - | - |
| Chief Fiscal Officer | | 636 | - | - | - | - | - | - |
| Development Services | | 4,940 | - | - | - | - | - | - |
| Economic & Community Development | | 11,818 | - | - | - | 80 | - | - |
| Equal Rights Commission | | 760 | - | - | - | - | - | - |
| Equity & Justice | | 244 | - | - | - | - | - | - |
| Finance | | 11,767 | - | - | - | - | - | - |
| Fire | | 30,308 | 72,692 | - | - | - | 958 | 897 |
| Health | | 14,721 | - | - | - | - | - | - |
| Human Resources | | 5,242 | - | - | - | - | - | - |
| Information Technology | | 2,870 | - | - | - | - | - | - |
| Internal Audit | | 788 | - | - | - | - | - | - |
| Library | | 9,228 | - | - | - | - | - | - |
| Maintenance & Operations | | 16,710 | - | 72,193 | - | - | - | 1,121 |
| Management & Budget | | 1,108 | - | - | - | - | - | - |
| Mayor | | 2,148 | - | - | - | - | - | - |
| Municipal Attorney | | 8,235 | - | - | - | - | - | - |
| Municipal Manager | | 3,139 | - | - | - | - | - | - |
| Parks & Recreation | | 513 | - | - | - | 19,097 | - | 342 |
| Planning | | 3,583 | - | - | - | - | - | - |
| Police | | 487 | - | - | 123,489 | - | - | 691 |
| Project Management & Engineering | | 1,548 | - | - | - | - | - | - |
| Public Transportation | | 26,215 | - | - | - | - | - | - |
| Public Works Administration | | 1,857 | - | - | - | - | - | - |
| Purchasing | | 2,187 | - | - | - | - | - | - |
| Real Estate | | 7,601 | - | - | - | - | - | - |
| Traffic Engineering | | 6,245 | - | - | - | - | - | - |
| TANs Expense | | 838 | - | - | - | - | - | - |
| Convention Center Reserve | | - | - | - | - | - | - | - |
| Direct Cost Total | | 181,133 | 72,692 | 72,193 | 123,489 | 19,177 | 958 | 3,051 |
| Charges by/to Department / Agency | | (25,503) | 11,040 | 2,641 | 12,668 | 5,412 | 351 | 420 |
| Charges by/to Total | | (25,503) | 11,040 | 2,641 | 12,668 | 5,412 | 351 | 420 |
| Net Increase (Decrease / Use) in Fund Balance | | 82,634 | (32,547) | (2,175) | (55,474) | 187 | - | - |

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

| 119000 | 162000 | SA/LRSA | 163000 | 164000 | 2020X0 | 221000 | 301000 | 602000 | 607000 | |
|---------------------------|-----------------------------------------|----------------------------------------------------|--------------------|---------------------------------|-----------------------------------------------|-----------------------|----------------------------------------------------------|--------------------|--------------------------------------|-----------------|
| Chugiak/Birch wd/ER RR | Eagle River / Chugiak Parks & Rec | Multiple: Special Assmt, SAs, and LRSA | Building Safety | Public Finance Investment | Convention Center Operations Reserve | Heritage Land Bank | Revenue Bond Payment- Performing Arts Center | Self- Insurance | Management Information Systems | Total Budget |
| 97 | - | - | - | - | 331 | - | - | 1,043 | - | 29,479 |
| - | - | - | - | - | - | - | - | - | - | 269 |
| 25 | 462 | - | 15 | 1,297 | - | 518 | - | 20 | - | 24,241 |
| - | - | - | 12 | - | - | - | - | - | - | 5,952 |
| 13 | 40 | 36 | (13) | 18 | (11) | 80 | 8 | 222 | (92) | 1,601 |
| - | - | - | 4,990 | - | - | - | - | - | - | 8,124 |
| 2 | 22 | - | 0 | 1,567 | - | 17 | 286 | - | - | 3,527 |
| - | - | - | - | - | - | - | - | - | - | 1,930 |
| - | - | - | - | - | - | - | - | - | - | 228 |
| - | - | 11 | - | - | - | - | - | - | - | 4,887 |
| 172 | 17 | 18 | 0 | - | 12,597 | - | - | - | - | 25,628 |
| - | - | - | - | - | - | - | - | - | - | 86,156 |
| 7,022 | 4,159 | 5,684 | - | - | - | - | - | - | - | 319,228 |
| - | 2 | - | - | - | - | - | - | - | - | 1,780 |
| 7,330 | 4,701 | 5,749 | 5,004 | 2,882 | 12,918 | 615 | 294 | 1,285 | (92) | 513,030 |
| - | - | - | - | - | - | - | - | - | - | 5,396 |
| - | - | - | - | - | - | - | - | - | - | 636 |
| - | - | - | 6,715 | - | - | - | - | - | - | 11,655 |
| - | - | - | - | - | - | - | 298 | - | - | 12,195 |
| - | - | - | - | - | - | - | - | - | - | 760 |
| - | - | - | - | 2,328 | - | - | - | - | - | 244 |
| - | - | 829 | - | - | - | - | - | - | - | 14,095 |
| - | - | - | - | - | - | - | - | - | - | 105,683 |
| - | - | - | - | - | - | - | - | - | - | 14,721 |
| - | - | - | - | - | - | - | - | - | - | 5,242 |
| - | - | - | - | - | - | - | - | - | 31,895 | 34,766 |
| - | - | - | - | - | - | - | - | - | - | 788 |
| - | - | - | - | - | - | - | - | - | - | 9,228 |
| - | - | 268 | - | - | - | - | - | - | - | 90,291 |
| - | - | - | - | - | - | - | - | - | - | 1,108 |
| - | - | - | - | - | - | - | - | - | - | 2,148 |
| - | - | - | - | - | - | - | - | - | - | 8,235 |
| - | - | - | - | - | - | - | - | 12,333 | - | 15,472 |
| - | 3,827 | - | - | - | - | - | - | - | - | 23,780 |
| - | - | - | - | - | - | - | - | - | - | 3,583 |
| - | - | 1,524 | - | - | - | - | - | - | - | 126,192 |
| - | - | - | - | - | - | - | - | - | - | 1,548 |
| - | - | - | - | - | - | - | - | - | - | 26,215 |
| 7,214 | - | 2,982 | - | - | - | - | - | - | - | 12,053 |
| - | - | - | - | - | - | - | - | - | - | 2,187 |
| - | - | - | - | - | - | 717 | - | - | - | 8,318 |
| - | - | - | - | - | - | - | - | - | - | 6,245 |
| - | - | - | - | - | - | - | - | - | - | 838 |
| - | - | - | - | - | 13,892 | - | - | - | - | 13,892 |
| 7,214 | 3,827 | 5,602 | 6,715 | 2,328 | 13,892 | 717 | 298 | 12,333 | 31,895 | 557,515 |
| 116 | 874 | 347 | 1,480 | 222 | - | 318 | - | (10,790) | (27,899) | (28,305) |
| 116 | 874 | 347 | 1,480 | 222 | - | 318 | - | (10,790) | (27,899) | (28,305) |
| - | - | (200) | (3,191) | 332 | (975) | (421) | (4) | (258) | (4,088) | (16,180) |

Function Cost by Fund

| Fund | Title | 2020 Revised Budget | 2021 Revised Budget | Less Depreciation Amortization | 2021 Revised Appropriation |
|----------------------------|--------------------------------------|---------------------------|---------------------------|--------------------------------------|----------------------------------|
| 101000 | Areawide General Fund | 149,559,488 | 155,980,063 | - | 155,980,063 |
| 103000 | Areawide EMS Lease | 829,029 | 829,029 | - | 829,029 |
| 104000 | Chugiak Fire Service Area | 1,335,149 | 1,308,334 | - | 1,308,334 |
| 105000 | Glen Alps Service Area | 323,139 | 337,012 | - | 337,012 |
| 106000 | Girdwood Valley Service Area | 3,357,861 | 3,470,920 | - | 3,470,920 |
| 107000 | AW APD IT Systems Special Levy | - | 1,500,000 | - | 1,500,000 |
| 111000 | Birchtree/Elmore LRSA | 290,427 | 291,565 | - | 291,565 |
| 112000 | Section 6/Campbell Airstrip LRSA | 153,696 | 157,888 | - | 157,888 |
| 113000 | Valli Vue Estates LRSA | 114,614 | 115,570 | - | 115,570 |
| 114000 | Skyranch Estates LRSA | 33,614 | 31,305 | - | 31,305 |
| 115000 | Upper Grover LRSA | 17,379 | 18,000 | - | 18,000 |
| 116000 | Raven Woods/Bubbling Brook LRSA | 18,597 | 18,663 | - | 18,663 |
| 117000 | Mt. Park Estates LRSA | 33,916 | 32,232 | - | 32,232 |
| 118000 | Mt. Park/Robin Hill LRSA | 150,503 | 149,858 | - | 149,858 |
| 119000 | Chugiak, Birchwood, ER Rural Road SA | 7,289,271 | 7,329,951 | - | 7,329,951 |
| 121000 | Eaglewood Contributing RSA | 103,487 | 104,612 | - | 104,612 |
| 122000 | Gateway Contributing RSA | 2,228 | 2,143 | - | 2,143 |
| 123000 | Lakehill LRSA | 51,710 | 52,863 | - | 52,863 |
| 124000 | Totem LRSA | 27,577 | 28,604 | - | 28,604 |
| 125000 | Paradise Valley South LRSA | 15,518 | 16,142 | - | 16,142 |
| 126000 | SRW Homeowners LRSA | 58,872 | 59,450 | - | 59,450 |
| 129000 | Eagle River Streetlight SA | 346,058 | 340,206 | - | 340,206 |
| 131000 | Anchorage Fire SA | 81,314,192 | 83,732,026 | - | 83,732,026 |
| 141000 | Anchorage Roads and Drainage SA | 75,011,744 | 74,834,016 | - | 74,834,016 |
| 142000 | Talus West LRSA | 154,011 | 145,576 | - | 145,576 |
| 143000 | Upper O'Malley LRSA | 689,568 | 703,103 | - | 703,103 |
| 144000 | Bear Valley LRSA | 50,537 | 53,733 | - | 53,733 |
| 145000 | Rabbit Creek View/Hts LRSA | 114,388 | 116,483 | - | 116,483 |
| 146000 | Villages Scenic Parkway LRSA | 22,703 | 23,813 | - | 23,813 |
| 147000 | Sequoia Estates LRSA | 18,928 | 18,454 | - | 18,454 |
| 148000 | Rockhill LRSA | 50,943 | 49,518 | - | 49,518 |
| 149000 | South Goldenview Area LRSA | 687,710 | 704,221 | - | 704,221 |
| 150000 | Homestead LRSA | 23,592 | 24,124 | - | 24,124 |
| 151000 | Anchorage Metropolitan Police SA | 129,975,865 | 136,156,614 | - | 136,156,614 |
| 152000 | Turnagain Arm Police SA | 24,831 | 24,866 | - | 24,866 |
| 161000 | Anchorage Parks & Recreation SA | 23,608,551 | 24,238,763 | - | 24,238,763 |
| 162000 | Eagle River-Chugiak Parks & Rec | 4,655,561 | 4,700,998 | - | 4,700,998 |
| 163000 | Anchorage Building Safety SA | 8,080,290 | 8,194,446 | - | 8,194,446 |
| 164000 | Public Finance and Investments | 2,066,687 | 2,549,728 | - | 2,549,728 |
| 2020X0 | Convention Center | 14,849,679 | 13,892,402 | - | 13,892,402 |
| 221000 | Heritage Land Bank | 1,027,636 | 1,035,572 | - | 1,035,572 |
| 301000 | PAC Surcharge Revenue Bond Fund | 300,000 | 297,750 | - | 297,750 |
| 602000 | Self Insurance ISF | 2,162,099 | 1,543,223 | - | 1,543,223 |
| 607000 | Information Technology ISF | 3,258,871 | 3,996,354 | (10,288,409) | (6,292,055) |
| Function Cost Total | | 512,260,519 | 529,210,193 | (10,288,409) | 518,921,784 |

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 Revised 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 | 113,106,616 | 5,024,780 | 162,858 | 56,834,652 | 5,723,907 | - | 359,988 | 181,212,801 | (25,232,738) | 155,980,063 | - | 155,980,063 |
| 103000 | Areawide EMS Lease | - | - | - | 829,029 | - | - | - | 829,029 | - | 829,029 | - | 829,029 |
| 104000 | Chugiak Fire Service Area | - | - | - | 957,642 | - | - | - | 957,642 | 350,692 | 1,308,334 | - | 1,308,334 |
| 105000 | Glen Alps Service Area | - | - | - | 307,012 | - | - | - | 307,012 | 30,000 | 337,012 | - | 337,012 |
| 106000 | Girdwood Valley Service Area | 286,393 | 138,200 | - | 2,626,693 | - | - | - | 3,051,286 | 419,634 | 3,470,920 | - | 3,470,920 |
| 107000 | AW APD IT Systems Special Levy | - | - | - | 1,500,000 | - | - | - | 1,500,000 | - | 1,500,000 | - | 1,500,000 |
| 111000 | Birchtree/Elmore LRSA | - | - | - | 264,565 | - | - | - | 264,565 | 27,000 | 291,565 | - | 291,565 |
| 112000 | Section 6/Campbell Airstrip LRSA | - | - | - | 169,838 | - | - | - | 169,838 | (11,950) | 157,888 | - | 157,888 |
| 113000 | Valli Vue Estates LRSA | - | - | - | 104,270 | - | - | - | 104,270 | 11,300 | 115,570 | - | 115,570 |
| 114000 | Skyranch Estates LRSA | - | - | - | 28,005 | - | - | - | 28,005 | 3,300 | 31,305 | - | 31,305 |
| 115000 | Upper Grover LRSA | - | - | - | 16,500 | - | - | - | 16,500 | 1,500 | 18,000 | - | 18,000 |
| 116000 | Raven Woods/Bubbling Brook LRSA | - | - | - | 16,863 | - | - | - | 16,863 | 1,800 | 18,663 | - | 18,663 |
| 117000 | Mt. Park Estates LRSA | - | - | - | 29,132 | - | - | - | 29,132 | 3,100 | 32,232 | - | 32,232 |
| 118000 | Mt. Park/Robin Hill LRSA | - | - | - | 135,258 | - | - | - | 135,258 | 14,600 | 149,858 | - | 149,858 |
| 119000 | Chugiak, Birchwood, ER Rural Road SA | 612,078 | 167,287 | - | 6,428,657 | - | - | 6,000 | 7,214,022 | 115,929 | 7,329,951 | - | 7,329,951 |
| 121000 | Eaglewood Contributing RSA | - | - | - | 97,712 | - | - | - | 97,712 | 6,900 | 104,612 | - | 104,612 |
| 122000 | Gateway Contributing RSA | - | - | - | 1,943 | - | - | - | 1,943 | 200 | 2,143 | - | 2,143 |
| 123000 | Lakehill LRSA | - | - | - | 47,963 | - | - | - | 47,963 | 4,900 | 52,863 | - | 52,863 |
| 124000 | Totem LRSA | - | - | - | 26,004 | - | - | - | 26,004 | 2,600 | 28,604 | - | 28,604 |
| 125000 | Paradise Valley South LRSA | - | - | - | 14,642 | - | - | - | 14,642 | 1,500 | 16,142 | - | 16,142 |
| 126000 | SRW Homeowners LRSA | - | - | - | 53,950 | - | - | - | 53,950 | 5,500 | 59,450 | - | 59,450 |
| 129000 | Eagle River Streetlight SA | - | 4,899 | - | 262,744 | - | - | - | 267,643 | 72,563 | 340,206 | - | 340,206 |
| 131000 | Anchorage Fire SA | 57,031,497 | 2,050,000 | 38,170 | 9,443,415 | 3,910,412 | - | 218,184 | 72,691,678 | 11,040,348 | 83,732,026 | - | 83,732,026 |
| 141000 | Anchorage Roads and Drainage SA | 10,713,394 | 2,119,402 | - | 15,442,981 | 43,899,236 | - | 18,000 | 72,193,013 | 2,641,003 | 74,834,016 | - | 74,834,016 |
| 142000 | Talus West LRSA | - | - | - | 130,876 | - | - | - | 130,876 | 14,700 | 145,576 | - | 145,576 |
| 143000 | Upper O'Malley LRSA | - | - | - | 638,103 | - | - | - | 638,103 | 65,000 | 703,103 | - | 703,103 |
| 144000 | Bear Valley LRSA | - | - | - | 48,933 | - | - | - | 48,933 | 4,800 | 53,733 | - | 53,733 |
| 145000 | Rabbit Creek View/Hts LRSA | - | - | - | 105,883 | - | - | - | 105,883 | 10,600 | 116,483 | - | 116,483 |
| 146000 | Villages Scenic Parkway LRSA | - | - | - | 21,513 | - | - | - | 21,513 | 2,300 | 23,813 | - | 23,813 |
| 147000 | Sequoia Estates LRSA | - | - | - | 16,654 | - | - | - | 16,654 | 1,800 | 18,454 | - | 18,454 |
| 148000 | Rockhill LRSA | - | - | - | 44,718 | - | - | - | 44,718 | 4,800 | 49,518 | - | 49,518 |
| 149000 | South Goldenview Area LRSA | - | - | - | 639,221 | - | - | - | 639,221 | 65,000 | 704,221 | - | 704,221 |
| 150000 | Homestead LRSA | - | - | - | 22,024 | - | - | - | 22,024 | 2,100 | 24,124 | - | 24,124 |
| 151000 | Anchorage Metropolitan Police SA | 95,893,322 | 2,434,058 | 29,500 | 24,289,135 | 784,092 | - | 59,000 | 123,489,107 | 12,667,507 | 136,156,614 | - | 136,156,614 |
| 152000 | Turnagain Arm Police SA | 24,147 | - | - | - | - | - | - | 24,147 | 719 | 24,866 | - | 24,866 |
| 161000 | Anchorage Parks & Recreation SA | 10,709,672 | 670,378 | - | 4,561,061 | 2,961,091 | - | 195,266 | 19,097,468 | 5,141,295 | 24,238,763 | - | 24,238,763 |
| 162000 | Eagle River-Chugiak Parks & Rec | 2,244,010 | 103,300 | - | 1,248,145 | 221,361 | - | 9,840 | 3,826,656 | 874,342 | 4,700,998 | - | 4,700,998 |
| 163000 | Anchorage Building Safety SA | 6,255,010 | 54,755 | - | 391,634 | - | - | 13,500 | 6,714,899 | 1,479,547 | 8,194,446 | - | 8,194,446 |
| 164000 | Public Finance and Investments | 1,013,385 | 2,100 | 30,000 | 1,280,553 | - | - | 2,000 | 2,328,038 | 221,690 | 2,549,728 | - | 2,549,728 |
| 2020X0 | Convention Center Operating Reserve | - | - | - | 13,891,402 | 1,000 | - | - | 13,892,402 | - | 13,892,402 | - | 13,892,402 |
| 221000 | Heritage Land Bank | 402,803 | 4,500 | 1,000 | 301,460 | - | - | 7,500 | 717,263 | 318,309 | 1,035,572 | - | 1,035,572 |
| 301000 | PAC Surcharge Revenue Bond Fund | - | - | - | - | 297,750 | - | - | 297,750 | - | 297,750 | - | 297,750 |
| 602000 | Self Insurance ISF | 539,488 | 4,500 | - | 11,789,151 | - | - | - | 12,333,139 | (10,789,916) | 1,543,223 | - | 1,543,223 |
| 607000 | Information Technology ISF | 11,590,670 | 17,832 | 15,615 | 8,961,730 | 1,016,906 | 10,288,409 | 4,000 | 31,895,162 | (27,898,808) | 3,996,354 | (10,288,409) | (6,292,055) |
| Function Cost Total | | 310,422,485 | 12,795,991 | 277,143 | 164,021,666 | 58,815,755 | 10,288,409 | 893,278 | 557,514,727 | (28,304,534) | 529,210,193 | (10,288,409) | 518,921,784 |

Revenue Distribution Summary

| Revenue Account | Description | 2019 Revised Budget | 2019 Actuals | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|-------------------------------------------------------------|------------------------------------|---------------------|-------------------|---------------------|---------------------|------------------|---------------|
| Contributions & Transfers from Other Funds | | | | | | | |
| 450010 | Contributions from Other Funds | 721,765 | 7,324,566 | 5,311,348 | 8,741,016 | 3,429,668 | 64.57% |
| 450040 | Contribution from MOA Trust Fund | 6,500,000 | 6,500,000 | 13,400,000 | 18,700,000 | 5,300,000 | 39.55% |
| 450080 | Utility Revenue Distribution | 843,800 | 849,086 | 3,296,286 | 2,038,333 | (1,257,953) | (38.16%) |
| Contributions & Transfers from Other Funds Total | | 8,065,565 | 14,673,651 | 22,007,634 | 29,479,349 | 7,471,715 | 33.95% |
| Federal Revenues | | | | | | | |
| 405100 | Other Federal Grant Revenue | 49,181 | 79,300 | 60,000 | 60,000 | - | - |
| 405120 | Build America Bonds (BABs) Subsidy | 643,064 | 384,506 | - | - | - | - |
| 405130 | Fisheries Tax | 126,176 | 143,344 | 143,000 | 143,000 | - | - |
| 405140 | National Forest Allocation | 66,000 | 65,258 | 66,000 | 66,000 | - | - |
| Federal Revenues Total | | 884,421 | 672,408 | 269,000 | 269,000 | - | - |
| Fees & Charges for Services | | | | | | | |
| 406010 | Land Use Permits-HLB | 132,529 | 186,478 | 169,910 | 169,135 | (775) | (0.46%) |
| 406020 | Inspections | 617,890 | 329,610 | 415,000 | 315,000 | (100,000) | (24.10%) |
| 406030 | Landscape Plan Review Pmt | 34,490 | 12,216 | 17,000 | 17,000 | - | - |
| 406050 | Platting Fees | 375,765 | 353,097 | 375,765 | 375,765 | - | - |
| 406060 | Zoning Fees | 449,970 | 431,997 | 449,970 | 449,970 | - | - |
| 406080 | Lease & Rental Revenue-HLB | 86,135 | 284,946 | 185,366 | 238,100 | 52,734 | 28.45% |
| 406090 | Pipeline in ROW Fees | 62,899 | 224,895 | 66,427 | 110,795 | 44,368 | 66.79% |
| 406100 | Wetlands Mitigation Credit | - | 408,750 | - | - | - | - |
| 406110 | Sale of Publications | 6,690 | 6,242 | 4,690 | 4,690 | - | - |
| 406120 | Rezoning Inspections | 62,450 | 65,605 | 61,000 | 60,000 | (1,000) | (1.64%) |
| 406130 | Appraisal Appeal Fee | 5,000 | 5,826 | 5,000 | 5,000 | - | - |
| 406160 | Clinic Fees | 188,880 | 198,120 | 188,880 | 188,880 | - | - |
| 406170 | Sanitary Inspection Fees | 1,623,045 | 1,669,198 | 1,626,095 | 1,581,095 | (45,000) | (2.77%) |
| 406180 | Reproductive Health Fees | 370,275 | 234,842 | 370,275 | 370,275 | - | - |
| 406220 | Transit Advertising Fees | 260,000 | 364,784 | 316,000 | 316,000 | - | - |
| 406250 | Transit Bus Pass Sales | 1,900,000 | 1,597,983 | 1,600,000 | 1,000,000 | (600,000) | (37.50%) |
| 406260 | Transit Fare Box Receipts | 1,509,500 | 1,735,497 | 1,740,000 | 1,000,000 | (740,000) | (42.53%) |
| 406280 | Prgm, Lessons, & Camps | 139,100 | 123,119 | 139,100 | 136,100 | (3,000) | (2.16%) |
| 406290 | Rec Center Rentals & Activities | 617,750 | 678,406 | 617,750 | 503,150 | (114,600) | (18.55%) |
| 406300 | Aquatics | 973,935 | 788,019 | 973,935 | 789,049 | (184,886) | (18.98%) |
| 406310 | Camping Fees | 98,500 | 118,432 | 98,500 | 95,500 | (3,000) | (3.05%) |
| 406320 | Library Non-Resident Fee | 1,500 | 585 | 1,500 | 1,500 | - | - |
| 406330 | Park Land & Operations | 526,910 | 606,131 | 526,910 | 292,331 | (234,579) | (44.52%) |
| 406340 | Golf Fees | 25,000 | 21,804 | 25,000 | 25,000 | - | - |
| 406350 | Library Fees | 1,700 | 690 | 500 | 500 | - | - |
| 406370 | Fire Service Fees | - | 30,300 | 20,000 | 20,000 | - | - |
| 406380 | Ambulance Service Fees | 9,250,000 | 8,610,688 | 12,583,333 | 10,344,020 | (2,239,313) | (17.80%) |
| 406400 | Fire Alarm Fees | 75,000 | 37,225 | 75,000 | 75,000 | - | - |
| 406410 | HazMatFac & Trans | 230,000 | 202,093 | 200,000 | 200,000 | - | - |
| 406420 | Fire Inspection Fees | 218,000 | 120,268 | 143,200 | 143,200 | - | - |
| 406440 | Cemetery Fees | 322,634 | 344,283 | 322,634 | 322,634 | - | - |
| 406450 | Mapping Fees | 4,400 | 1,673 | 4,000 | 2,000 | (2,000) | (50.00%) |
| 406490 | DWI Impnd/Admin Fees | 350,207 | 509,884 | 510,000 | 510,000 | - | - |
| 406495 | APD Range Usage Fee | - | 4,115 | - | 5,000 | 5,000 | 100.00% |
| 406500 | Police Services | 192,174 | - | 192,174 | 192,174 | - | - |
| 406510 | Animal Shelter Fees | 246,750 | 273,610 | 246,750 | 246,750 | - | - |

Revenue Distribution Summary

| Revenue Account | Description | 2019 Revised Budget | 2019 Actuals | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|----------------------------------------------|----------------------------------|---------------------|-------------------|---------------------|---------------------|--------------------|-----------------|
| 406520 | Animal Drop-Off Fees | 29,000 | 18,298 | 29,000 | 29,000 | - | - |
| 406530 | Incarceration Cost Recovery | 359,000 | 202,558 | 152,000 | 180,000 | 28,000 | 18.42% |
| 406540 | Other Charges For Services | 7,981 | - | - | - | - | - |
| 406550 | Address Fees | 26,230 | 26,175 | 23,500 | 21,000 | (2,500) | (10.64%) |
| 406560 | Service Fees - School District | 662,796 | 367,942 | 841,500 | 841,500 | - | - |
| 406570 | Micro-Fiche Fees | 2,000 | 50 | 100 | 100 | - | - |
| 406580 | Copier Fees | 43,730 | 50,746 | 35,450 | 26,050 | (9,400) | (26.52%) |
| 406600 | Late Fees | 10,000 | 16,510 | 8,000 | 8,000 | - | - |
| 406610 | Computer Time Fees | 1,100 | - | 200 | 200 | - | - |
| 406620 | Reimbursed Cost-ER | 121,300 | 149,068 | 121,300 | 121,300 | - | - |
| 406621 | Reimbursed Cost-Payroll | - | 3,669 | 4,000 | 4,000 | - | - |
| 406625 | Reimbursed Cost-NonGrant Funded | 2,687,040 | 3,118,234 | 2,359,974 | 2,850,037 | 490,063 | 20.77% |
| 406640 | Parking Garages & Lots | 66,772 | 43,328 | 41,601 | 41,601 | - | - |
| 406660 | Lost Book Reimbursement | 25,000 | 14,349 | 15,000 | 10,000 | (5,000) | (33.33%) |
| 406670 | Sale Of Books | - | 1,059 | - | - | - | - |
| 406672 | Passport Fees | 2,000 | 15,824 | 14,500 | 3,000 | (11,500) | (79.31%) |
| Fees & Charges for Services Total | | 25,003,027 | 24,609,219 | 27,917,789 | 24,241,401 | (3,676,388) | (13.17%) |
| Fines & Forfeitures | | | | | | | |
| 407010 | SOA Traffic Court Fines | 2,598,000 | 2,865,513 | 2,149,000 | 2,300,000 | 151,000 | 7.03% |
| 407020 | SOA Trial Court Fines | 2,832,000 | 1,941,672 | 1,460,000 | 1,300,000 | (160,000) | (10.96%) |
| 407030 | Library Fines | 99,500 | 89,638 | - | - | - | - |
| 407040 | APD Counter Fines | 1,403,647 | 1,874,180 | 1,900,000 | 1,800,000 | (100,000) | (5.26%) |
| 407050 | Other Fines and Forfeitures | 334,906 | 332,412 | 336,906 | 359,006 | 22,100 | 6.56% |
| 407060 | Pre-Trial Diversion Cost | 120,000 | 49,520 | 50,000 | 50,000 | - | - |
| 407070 | Zoning Enforcement Fines | - | 263 | - | - | - | - |
| 407080 | I&M Enforcement Fines | - | 1,600 | - | 1,500 | 1,500 | 100.00% |
| 407090 | Administrative Fines, Civil | - | 1,225 | - | - | - | - |
| 407100 | Curfew Fines | 8,800 | 1,180 | 2,000 | 2,000 | - | - |
| 407110 | Parking Enforcement Fine | 138,000 | 109,717 | 138,000 | 138,000 | - | - |
| 407120 | Minor Tobacco Fines | 9,000 | 784 | 1,000 | 1,000 | - | - |
| Fines & Forfeitures Total | | 7,543,853 | 7,267,704 | 6,036,906 | 5,951,506 | (85,400) | (1.41%) |
| Investment Income | | | | | | | |
| 439045 | Int Earned RstrFunds | - | 36,148 | - | - | - | - |
| 440010 | GCP CshPool ST-Int(MOA/ML&P) | 2,429,510 | 2,215,677 | 1,306,080 | 645,746 | (660,334) | (50.56%) |
| 440020 | CIP Csh Pools ST Int | - | 50,789 | - | 1,000 | 1,000 | 100.00% |
| 440030 | TANS Interest Earnings | 1,694,000 | 2,822,315 | 1,068,000 | 763,000 | (305,000) | (28.56%) |
| 440040 | Other Short-Term Interest | 191,000 | 232,255 | 191,000 | 191,000 | - | - |
| Investment Income Total | | 4,314,510 | 5,357,184 | 2,565,080 | 1,600,746 | (964,334) | (37.59%) |
| Licenses, Permits, Certifications | | | | | | | |
| 404010 | Plmb/Gs/Sht Mtl Cert | 21,000 | 27,869 | 159,730 | 26,000 | (133,730) | (83.72%) |
| 404020 | Taxicab Permits | 423,664 | 549,795 | 414,050 | - | (414,050) | (100.00%) |
| 404030 | Plmb/Gs/Sht Mtl Exam | 12,400 | 9,675 | 11,020 | 9,000 | (2,020) | (18.33%) |
| 404040 | Chauffeur Licenses-Biannual | 21,000 | 24,725 | 21,000 | 21,000 | - | - |
| 404050 | Taxicab Permit Revisions | 5,000 | 16,800 | 5,000 | 5,000 | - | - |
| 404060 | Local Business Licenses | 90,500 | 107,726 | 520,150 | 106,000 | (414,150) | (79.62%) |
| 404075 | Marijuana Licensing Fees | 34,000 | 41,100 | 41,000 | 41,000 | - | - |
| 404079 | Small Cell Annual | - | 2,000 | 12,000 | 62,000 | 50,000 | 416.67% |
| 404090 | Building Permit Plan Review Fees | 2,068,970 | 2,352,058 | 2,282,340 | 2,287,830 | 5,490 | 0.24% |

Revenue Distribution Summary

| Revenue Account | Description | 2019 Revised Budget | 2019 Actuals | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|------------------------------------------------------|-----------------------------------|---------------------|------------------|---------------------|---------------------|--------------------|-----------------|
| 404100 | Bldg/Grde/Clrng Prmt | 2,500,000 | 2,367,111 | 3,158,905 | 2,350,000 | (808,905) | (25.61%) |
| 404110 | Electrical Permit | 198,000 | 265,483 | 484,840 | 240,000 | (244,840) | (50.50%) |
| 404120 | Mech/Gs/Plmbng Prmts | 508,000 | 566,375 | 641,780 | 530,000 | (111,780) | (17.42%) |
| 404130 | Sign Permits | 40,780 | 38,995 | 54,210 | 36,000 | (18,210) | (33.59%) |
| 404140 | Constr and Right-of-Way Permits | 1,005,080 | 1,161,925 | 1,030,000 | 1,165,000 | 135,000 | 13.11% |
| 404150 | Elevator Permits | 605,000 | 609,958 | 578,875 | 535,000 | (43,875) | (7.58%) |
| 404160 | Mobile Home/Park Permits | 6,000 | 3,175 | 9,580 | 2,000 | (7,580) | (79.12%) |
| 404170 | Land Use Permits (Not HLB) | 102,410 | 143,460 | 110,870 | 110,870 | - | - |
| 404180 | Park and Access Agreement | 7,650 | 13,035 | 7,650 | 7,650 | - | - |
| 404210 | Animal Licenses | 256,500 | 238,447 | 256,500 | 256,500 | - | - |
| 404220 | Miscellaneous Permits | 357,300 | 381,690 | 353,300 | 333,300 | (20,000) | (5.66%) |
| Licenses, Permits, Certifications Total | | 8,263,254 | 8,921,403 | 10,152,800 | 8,124,150 | (2,028,650) | (19.98%) |
| Other Revenues | | | | | | | |
| 408060 | Other Collection Revenues | 170,000 | 190,897 | 170,000 | 170,000 | - | - |
| 408090 | Recycle Rebate | 1,500 | - | 100 | 100 | - | - |
| 408380 | Prior Year Expense Recovery | - | 2,215,507 | - | 1,000 | 1,000 | 100.00% |
| 408390 | Insurance Recoveries | 67,840 | 828,244 | 67,840 | 73,145 | 5,305 | 7.82% |
| 408395 | Claims & Judgments | - | 9,836 | - | - | - | - |
| 408400 | Criminal Rule 8 Collect Costs | 283,000 | 301,068 | 226,000 | 230,150 | 4,150 | 1.84% |
| 408405 | Lease & Rental Revenue | 546,599 | 480,117 | 445,639 | 482,630 | 36,991 | 8.30% |
| 408420 | Building Rental | 142,140 | 132,111 | 100,000 | 35,000 | (65,000) | (65.00%) |
| 408430 | Amusement Surcharge | 30,000 | (28,852) | 10,000 | 10,000 | - | - |
| 408440 | ACPA Loan Surcharge | 302,000 | 364,947 | 286,000 | 286,000 | - | - |
| 408550 | Cash Over & Short | - | (1,122) | - | - | - | - |
| 408560 | Appeal Receipts | 1,100 | 100 | 1,100 | 1,100 | - | - |
| 408570 | Sale of Contractor Specifications | 4,500 | - | 500 | 500 | - | - |
| 408575 | Reimbursed Cost-Grant Funded | - | (43) | - | - | - | - |
| 408580 | Miscellaneous Revenues | 1,873,412 | 1,332,399 | 1,905,212 | 1,977,647 | 72,435 | 3.80% |
| 430030 | Restricted Contributions | 136,489 | 136,528 | 139,331 | 139,331 | - | - |
| 460070 | MOA Property Sales | 275,000 | 206,354 | 194,000 | 104,000 | (90,000) | (46.39%) |
| 460080 | Land Sales-Cash | - | 377,213 | - | 16,648 | 16,648 | 100.00% |
| Other Revenues Total | | 3,833,580 | 6,545,304 | 3,545,722 | 3,527,251 | (18,471) | (0.52%) |
| Payments in Lieu of Taxes (PILT) | | | | | | | |
| 402020 | Payment in Lieu of Tax Private | 2,100,000 | 1,787,154 | 1,930,000 | 1,930,000 | - | - |
| Payments in Lieu of Taxes (PILT) Total | | 2,100,000 | 1,787,154 | 1,930,000 | 1,930,000 | - | - |
| Special Assessments | | | | | | | |
| 403010 | Assessment Collects | 160,000 | 230,070 | 160,000 | 160,000 | - | - |
| 403020 | P & I on Assessments(MOA/AWWU) | 60,000 | 109,998 | 67,830 | 67,830 | - | - |
| Special Assessments Total | | 220,000 | 340,068 | 227,830 | 227,830 | - | - |
| State Revenues | | | | | | | |
| 405030 | SOA Traffic Signal Reimbursement | 1,900,000 | 1,938,981 | 1,900,000 | 1,900,000 | - | - |
| 405050 | Municipal Assistance | 6,100,000 | 4,557,777 | 4,600,000 | 1,737,954 | (2,862,046) | (62.22%) |
| 405060 | Liquor Licenses | 399,300 | 383,700 | 399,300 | 399,300 | - | - |
| 405070 | Electric Co-op Allocation | 818,000 | 787,524 | 790,000 | 850,000 | 60,000 | 7.59% |
| State Revenues Total | | 9,217,300 | 7,667,981 | 7,689,300 | 4,887,254 | (2,802,046) | (36.44%) |
| Taxes - Other - Outside Tax Limit Calculation | | | | | | | |

Revenue Distribution Summary

| Revenue Account | Description | 2019 Revised Budget | 2019 Actuals | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|------------------------------------------------------------|--------------------------------------|---------------------|--------------------|---------------------|---------------------|--------------------|------------------|
| 401010* | Property Tax Exemption Recoveries | - | - | 1,400,000 | 570,000 | (830,000) | (59.29%) |
| 401030 | P & I on Delinquent Tax | 2,500,143 | 2,645,810 | 2,600,000 | 2,600,000 | - | - |
| 401040 | Tax Cost Recoveries | 10,100 | (8,748) | 10,100 | 10,100 | - | - |
| 401041 | Foreclosed Prop-RES | 255,000 | 222,300 | 159,780 | 159,780 | - | - |
| 401060* | Auto Tax | 193,677 | 194,141 | 191,883 | 191,883 | - | - |
| 401090 | P & I on Tobacco Tax | 13,000 | 21,882 | 12,000 | 12,000 | - | - |
| 401106 | P & I on Marijuana Tax | 8,000 | 42,009 | 11,000 | 11,000 | - | - |
| 401110 | Room Tax | 28,355,489 | 30,820,525 | 30,693,115 | 21,914,501 | (8,778,614) | (28.60%) |
| 401120 | P & I on Room Tax | 69,790 | 74,949 | 90,000 | 90,000 | - | - |
| 401140 | P & I on Motor Veh Rental Tax | 34,000 | 3,792 | 34,000 | 34,000 | - | - |
| 401151 | P & I on Fuel Excise Tax | 41,000 | 35,009 | 35,000 | 35,000 | - | - |
| Taxes - Other - Outside Tax Limit Calculation Total | | 31,480,199 | 34,051,668 | 35,236,878 | 25,628,264 | (9,608,614) | (27.27%) |
| Taxes - Other/PILT - In Tax Limit Calculation | | | | | | | |
| 401060 | Auto Tax | 10,606,323 | 10,631,537 | 10,508,117 | 10,508,117 | - | - |
| 401080 | Tobacco Tax | 21,200,000 | 19,849,332 | 20,000,000 | 20,700,000 | 700,000 | 3.50% |
| 401100 | Aircraft Tax | 194,000 | 182,160 | 182,000 | 126,000 | (56,000) | (30.77%) |
| 401105 | Marijuana Sales Tax | 4,000,000 | 4,041,331 | 4,100,000 | 5,400,000 | 1,300,000 | 31.71% |
| 401130 | Motor Vehicle Rental Tax | 7,100,000 | 6,949,397 | 7,300,000 | 5,100,000 | (2,200,000) | (30.14%) |
| 401150 | Fuel Excise Tax | 13,900,000 | 13,435,159 | 13,440,000 | 12,640,000 | (800,000) | (5.95%) |
| 402010 | MESA - ACDA Net Plt & 1.25% | 731,680 | 703,725 | 679,908 | 655,572 | (24,336) | (3.58%) |
| 402020* | Payment In Lieu of Tax Utility | - | - | - | 9,890,283 | 9,890,283 | 100.00% |
| 402030 | Payment in Lieu of Tax SOA | 212,000 | 226,684 | 227,000 | 227,000 | - | - |
| 402040 | Payment in Lieu of Tax Federal | 774,000 | 746,206 | 746,000 | 746,000 | - | - |
| 450060 | MUSA/MESA | 26,930,459 | 26,918,644 | 29,414,084 | 20,162,980 | (9,251,104) | (31.45%) |
| 450070 | 1.25% MUSA/MESA | 448,095 | 146,223 | - | - | - | - |
| Taxes - Other/PILT - In Tax Limit Calculation Total | | 86,096,557 | 83,830,397 | 86,597,109 | 86,155,952 | (441,157) | (0.51%) |
| Taxes - Property | | | | | | | |
| 401010 | Real Property Tax (Excludes ASD) | 281,292,061 | 282,133,287 | 285,905,100 | 292,549,206 | 6,644,106 | 2.32% |
| 401020 | Personal Property Tax (Excludes ASD) | 25,283,589 | 26,439,095 | 26,371,028 | 26,678,817 | 307,789 | 1.17% |
| Taxes - Property Total | | 306,575,650 | 308,572,383 | 312,276,128 | 319,228,023 | 6,951,895 | 2.23% |
| Var. Other Financial Sources | | | | | | | |
| 460010 | Bond Sale Proceeds | - | 4,100,000 | - | - | - | - |
| 460030 | Premium On Bond Sales | - | 5,813,162 | 101,659 | 907,717 | 806,058 | 792.90% |
| 460035 | Premium On TANS | - | 285,300 | - | 871,800 | 871,800 | 100.00% |
| 460040 | Loan Proceeds | - | 1,795,600 | - | - | - | - |
| Var. Other Financial Sources Total | | - | 11,994,062 | 101,659 | 1,779,517 | 1,677,858 | 1,650.48% |
| Summary | | | | | | | |
| Contributions & Transfers from Other Funds | | 8,065,565 | 14,673,651 | 22,007,634 | 29,479,349 | 7,471,715 | 33.95% |
| Federal Revenues | | 884,421 | 672,408 | 269,000 | 269,000 | - | - |
| Fees & Charges for Services | | 25,003,027 | 24,609,219 | 27,917,789 | 24,241,401 | (3,676,388) | (13.17%) |
| Fines & Forfeitures | | 7,543,853 | 7,267,704 | 6,036,906 | 5,951,506 | (85,400) | (1.41%) |
| Investment Income | | 4,314,510 | 5,357,184 | 2,565,080 | 1,600,746 | (964,334) | (37.59%) |
| Licenses, Permits, Certifications | | 8,263,254 | 8,921,403 | 10,152,800 | 8,124,150 | (2,028,650) | (19.98%) |
| Other Revenues | | 3,833,580 | 6,545,304 | 3,545,722 | 3,527,251 | (18,471) | (0.52%) |
| Payments in Lieu of Taxes (PILT) | | 2,100,000 | 1,787,154 | 1,930,000 | 1,930,000 | - | - |
| Special Assessments | | 220,000 | 340,068 | 227,830 | 227,830 | - | - |
| State Revenues | | 9,217,300 | 7,667,981 | 7,689,300 | 4,887,254 | (2,802,046) | (36.44%) |

Revenue Distribution Summary

| Revenue Account | Description | 2019 Revised Budget | 2019 Actuals | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|------------------------------------------------|-----------------------------------------------|---------------------------|--------------------|---------------------------|---------------------------|--------------------|------------------|
| | Taxes - Other - Outside Tax Limit Calculation | 31,480,199 | 34,051,668 | 35,236,878 | 25,628,264 | (9,608,614) | (27.27%) |
| | Taxes - Other/PILT - In Tax Limit Calculation | 86,096,557 | 83,830,397 | 86,597,109 | 86,155,952 | (441,157) | (0.51%) |
| | Taxes - Property | 306,575,650 | 308,572,383 | 312,276,128 | 319,228,023 | 6,951,895 | 2.23% |
| | Var. Other Financial Sources | - | 11,994,062 | 101,659 | 1,779,517 | 1,677,858 | 1,650.48% |
| Local, State and Federal Revenues Total | | 493,597,916 | 516,290,587 | 516,553,835 | 513,030,243 | (3,523,592) | (0.68%) |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Budget Unit | 2021 % of Total | 2021 Revised Distr. | 2019 Revised Budget | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------|------------------|
| 401010 | Real Property Taxes (Excludes ASD) | 57.02% | 100.00% | 281,292,061 | 285,905,100 | 292,549,206 | | 2.32% |
| 401020 | Personal Property Taxes (Excludes ASD) | 5.20% | 100.00% | 25,283,589 | 26,371,028 | 26,678,817 | | 1.17% |
| 401010* | Property tax recoveries from prior years (2015-2019) from non-qualified exemption recipients, related to program review of residential, senior, veteran, and non-profit exemptions to provide increased equity for all property owners in the Municipality. | | | | | | | |
| | 101000-189110 Areawide General | 0.11% | 100.00% | - | 1,400,000 | 570,000 | | (59.29%) |
| 401030 | Penalties and interest on property taxes paid after the due date. | | | | | | | |
| | 101000-134600 Areawide General | 0.00% | 0.01% | - | 222 | 222 | | - |
| | 101000-189110 Areawide General | 0.23% | 45.70% | 1,114,399 | 1,188,132 | 1,188,132 | | - |
| | 104000-189121 Chugiak Fire SA | 0.00% | 0.30% | 7,561 | 7,851 | 7,851 | | - |
| | 105000-189125 Glen Alps SA | 0.00% | 0.07% | 1,880 | 1,921 | 1,921 | | - |
| | 106000-189130 Girdwood Valley SA | 0.00% | 0.43% | 10,857 | 11,195 | 11,195 | | - |
| | 111000-189140 Birch Tree/Elmore LRSA | 0.00% | 0.03% | 639 | 658 | 658 | | - |
| | 112000-189145 Section 6/Campbell Airs LRSA | 0.00% | 0.03% | 644 | 675 | 675 | | - |
| | 113000-189150 Valli Vue Estates LRSA | 0.00% | 0.01% | 165 | 169 | 169 | | - |
| | 114000-189155 Sky ranch Estates LRSA | 0.00% | 0.00% | 98 | 101 | 101 | | - |
| | 115000-189160 Upper Grover LRSA | 0.00% | 0.00% | 76 | 79 | 79 | | - |
| | 116000-189165 Raven Woods/Bubbling Brook | 0.00% | 0.00% | 83 | 84 | 84 | | - |
| | 117000-189170 Mountain Park Estates LRSA | 0.00% | 0.00% | 114 | 116 | 116 | | - |
| | 118000-189175 Mountain Pk/Robin Hill RRSA | 0.00% | 0.02% | 427 | 443 | 443 | | - |
| | 119000-189180 Chugiak / Birchwd / ER RR SA | 0.01% | 1.26% | 32,068 | 32,737 | 32,737 | | - |
| | 121000-189185 Eaglewood Contributing RSA | 0.00% | 0.00% | 109 | 112 | 112 | | - |
| | 122000-189190 Gateway Contributing RSA | 0.00% | 0.00% | 20 | 21 | 21 | | - |
| | 123000-189195 Lakehill LRSA | 0.00% | 0.01% | 211 | 216 | 216 | | - |
| | 124000-189200 Totem LRSA | 0.00% | 0.00% | 24 | 25 | 25 | | - |
| | 125000-189205 Paradise Valley South LRSA | 0.00% | 0.00% | 10 | 10 | 10 | | - |
| | 126000-189210 SRW Homeowners LRSA | 0.00% | 0.01% | 139 | 141 | 141 | | - |
| | 129000-189215 Eagle River Street Lighting SA | 0.00% | 0.02% | 482 | 493 | 493 | | - |
| | 131000-189220 Anchorage Fire SA | 0.07% | 14.11% | 360,302 | 366,983 | 366,983 | | - |
| | 141000-189225 Anchorage Roads & Drainage | 0.07% | 13.07% | 333,552 | 339,738 | 339,738 | | - |
| | 142000-189230 Talus West LRSA | 0.00% | 0.02% | 388 | 396 | 396 | | - |
| | 143000-189235 Upper O'Malley LRSA | 0.00% | 0.09% | 2,174 | 2,303 | 2,303 | | - |
| | 144000-189240 Bear Valley LRSA | 0.00% | 0.01% | 173 | 180 | 180 | | - |
| | 145000-189245 Rabbit Creek View/Heights | 0.00% | 0.05% | 1,122 | 1,171 | 1,171 | | - |
| | 146000-189250 Villages Scenic Parkway LRSA | 0.00% | 0.00% | 2 | 10 | 10 | | - |
| | 147000-189255 Sequoia Estates LRSA | 0.00% | 0.00% | 10 | 10 | 10 | | - |
| | 148000-189260 Rockhill LRSA | 0.00% | 0.00% | 11 | 11 | 11 | | - |
| | 149000-189265 South Goldenview Area RRSA | 0.00% | 0.10% | 2,526 | 2,601 | 2,601 | | - |
| | 150000-189290 Homestead LRSA | 0.00% | 0.00% | 10 | 10 | 10 | | - |
| | 151000-189270 Anchorage Metro Police SA | 0.10% | 20.65% | 527,188 | 536,964 | 536,964 | | - |
| | 152000-189295 Turnagain Arm Police SA | 0.00% | 0.00% | 529 | 10 | 10 | | - |
| | 161000-189275 Anchorage Bowl Parks & Rec | 0.02% | 3.36% | 85,748 | 87,338 | 87,338 | | - |
| | 162000-189280 ER/Chugiak Park & Rec SA | 0.00% | 0.65% | 16,259 | 16,864 | 16,864 | | - |
| | 163000-189285 Anchorage Building Safety SA | 0.00% | 0.00% | 143 | 10 | 10 | | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Budget Unit | 2021 % of Total | 2021 Revised Distr. | 2019 Revised Budget | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------|------------------|
| | Total | 0.51% | 100.00% | 2,500,143 | 2,600,000 | 2,600,000 | | - |
| 401040 | Administration and litigation costs recovered on tax foreclosed property. | | | | | | | |
| | 101000-134600 Areawide General | 0.00% | 0.99% | 100 | 100 | 100 | | - |
| | 101000-189110 Areawide General | 0.00% | 99.01% | 10,000 | 10,000 | 10,000 | | - |
| | Total | 0.00% | 100.00% | 10,100 | 10,100 | 10,100 | | - |
| 401041 | Recovery of Property Taxes - Foreclosed Prop - RES | | | | | | | |
| | 101000-122200 Areawide General | 0.03% | 100.00% | 255,000 | 159,780 | 159,780 | | - |
| 401060 | AS 28.10.431 refund from the State of fees collected in lieu of personal property tax on motor vehicles. Taxes in the five major funds are included in the Tax Limit Calculation (offsets property taxes \$ for \$). | | | | | | | |
| | 101000-189110 Areawide General | 1.21% | 59.11% | 6,268,992 | 6,210,946 | 6,210,946 | | - |
| | 131000-189220 Anchorage Fire SA | 0.21% | 10.24% | 1,085,749 | 1,075,695 | 1,075,695 | | - |
| | 141000-189225 Anchorage Roads & Drainage | 0.28% | 13.58% | 1,440,256 | 1,426,920 | 1,426,920 | | - |
| | 151000-189270 Anchorage Metro Police SA | 0.28% | 13.55% | 1,437,330 | 1,424,022 | 1,424,022 | | - |
| | 161000-189275 Anchorage Bowl Parks & Rec | 0.07% | 3.53% | 373,996 | 370,534 | 370,534 | | - |
| | Total | 2.05% | 100.00% | 10,606,323 | 10,508,117 | 10,508,117 | | - |
| 401060* | AS 28.10.431 refund from the State of fees collected in lieu of personal property tax on motor vehicles. | | | | | | | |
| | 104000-189121 Chugiak Fire SA | 0.00% | 10.15% | 19,667 | 19,485 | 19,485 | | - |
| | 105000-189125 Glen Alps SA | 0.00% | 2.92% | 5,651 | 5,599 | 5,599 | | - |
| | 106000-189130 Girdwood Valley SA | 0.01% | 14.58% | 28,237 | 27,975 | 27,975 | | - |
| | 119000-189180 Chugiak / Birchwd / ER RR SA | 0.03% | 72.35% | 140,122 | 138,824 | 138,824 | | - |
| | Total | 0.04% | 100.00% | 193,677 | 191,883 | 191,883 | | - |
| 401080 | AMC 12.40 excise tax on tobacco and tobacco related products. Included in Tax Limit Calculation (offsets property taxes \$ for \$). | | | | | | | |
| | 101000-189110 Areawide General | 4.03% | 100.00% | 21,200,000 | 20,000,000 | 20,700,000 | | 3.50% |
| 401090 | Penalties and Interest on delinquent Tobacco Tax paid after the due date | | | | | | | |
| | 101000-189110 Areawide General | 0.00% | 100.00% | 13,000 | 12,000 | 12,000 | | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Budget Unit | 2021 % of Total | 2021 Revised Distr. | 2019 Revised Budget | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------|------------------|
| 401100 | AMC 12.08 revenue from registration from persons owning any interest in an aircraft located or operated within the Municipality of Anchorage. Included in Tax Limit Calculation (offsets property taxes \$ for \$). | | | | | | | |
| | 101000-189110 Areawide General | 0.02% | 100.00% | 194,000 | 182,000 | 126,000 | | (30.77%) |
| 401105 | AMC 12.50 Sales tax on the retail sale of marijuana and marijuana products of 5%. Voter approved in 2016. The tax can be adjusted by the Assembly by ordinance no more than every two years and no more than 2%, not to exceed a total of 12%. Included in Tax Cap Limitation starting 2019 (offsets property taxes \$ for \$). | | | | | | | |
| | 101000-189110 Areawide General | 1.05% | 100.00% | 4,000,000 | 4,100,000 | 5,400,000 | | 31.71% |
| 401106 | Penalties and interest on marijuana taxes paid after the due date. | | | | | | | |
| | 101000-189110 Areawide General | 0.00% | 100.00% | 8,000 | 11,000 | 11,000 | | - |
| 401110 | AMC 12.20 revenue generated from 12% tax on room rentals of less than 30 days. Eight percent (8%) of the tax revenues, less administrative and enforcement related expenses, are dedicated to promotion of the tourism industry and an amount based on an annual contract is provided for management of the Egan Civic and Convention Center. Four percent (4%) of the tax revenues received, less administrative and enforcement related expenses, are dedicated to financing the construction, maintenance and operation of the new civic and convention center; and renovation, operation and maintenance of the existing Egan Civic and Convention Center. | | | | | | | |
| | 101000-189110 Areawide General | 1.75% | 41.08% | 11,408,803 | 12,328,497 | 9,001,949 | | (26.98%) |
| | 141000-189225 Anchorage Roads & Drainage | 0.04% | 1.00% | 283,558 | 306,934 | 219,147 | | (28.60%) |
| | 161000-189275 Anchorage Bowl Parks & Rec | 0.03% | 0.67% | 189,035 | 204,619 | 146,095 | | (28.60%) |
| | 202010-123010 Conv Center Room Tax | 1.02% | 23.76% | 8,862,741 | 9,475,004 | 5,207,858 | | (45.04%) |
| | 202020-123011 Convention Center Room Tax | 1.43% | 33.49% | 7,611,352 | 8,378,061 | 7,339,452 | | (12.40%) |
| | Total | 4.27% | 100.00% | 28,355,489 | 30,693,115 | 21,914,501 | | (28.60%) |
| 401120 | Penalties and interest on taxes paid after the due date | | | | | | | |
| | 101000-189110 Areawide General | 0.01% | 44.58% | 31,000 | 40,125 | 40,125 | | - |
| | 202010-123010 Conv Center Room Tax | 0.00% | 14.77% | 23,330 | 13,290 | 13,290 | | - |
| | 202020-123011 Convention Center Room Tax | 0.01% | 40.65% | 15,460 | 36,585 | 36,585 | | - |
| | Total | 0.02% | 100.00% | 69,790 | 90,000 | 90,000 | | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Budget Unit | 2021 % of Total | 2021 Revised Distr. | 2019 Revised Budget | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------|------------------|
| 401130 | AMC 12.45 eight percent of the total fees and costs charged for the rental of a motor vehicle levied on the retail rental of motor vehicles within the Municipality. Included in Tax Limit Calculation (offsets property taxes \$ for \$). | | | | | | | |
| | 101000-189110 Areawide General | 0.99% | 100.00% | 7,100,000 | 7,300,000 | 5,100,000 | | (30.14%) |
| 401140 | Penalties and interest on motor vehicle rental tax paid after due date | | | | | | | |
| | 101000-189110 Areawide General | 0.01% | 100.00% | 34,000 | 34,000 | 34,000 | | - |
| 401150 | AMC 12.55 Revenue generated from \$0.10/gallon fuel excise tax that will offset property taxes dollar for dollar, starting in 2018 and adjusted every five years based on the cumulative percent change in the Anchorage Consumer Price Index for All Urban Consumers (CPI-U) over the prior five year. Included in Tax Cap Limitation (offsets property taxes \$ for \$). | | | | | | | |
| | 101000-189110 Areawide General | 2.46% | 100.00% | 13,900,000 | 13,440,000 | 12,640,000 | | (5.95%) |
| 401151 | Penalties and interest on Fuel Excise Tax paid after due date | | | | | | | |
| | 101000-189110 Areawide General | 0.01% | 100.00% | 41,000 | 35,000 | 35,000 | | - |
| 402010 | AMC 25.35.125 revenues from Anchorage Community Development Authority (ACDA) for Municipal enterprise service assessment (MESA). Included in Tax Limit Calculation (offsets property taxes \$ for \$). | | | | | | | |
| | 101000-189110 Areawide General | 0.13% | 100.00% | 731,680 | 679,908 | 655,572 | | (3.58%) |
| 402020 | Revenue collected from private companies in lieu of taxes such as Cook Inlet Housing and Aurora Military Housing. | | | | | | | |
| | 101000-189110 Areawide General | 0.38% | 100.00% | 2,100,000 | 1,930,000 | 1,930,000 | | - |
| 402020* | Revenue collected from utilities in lieu of real property taxes within the Municipality. Included in Tax Limit Calculation (offsets property taxes \$ for \$). | | | | | | | |
| | 101000-189110 Areawide General | 1.93% | 100.00% | - | - | 9,890,283 | | 100.00% |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Budget Unit | 2021 % of Total | 2021 Revised Distr. | 2019 Revised Budget | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------|------------------|
| 402030 | Revenue collected from the Alaska Housing Finance Corporation in lieu of taxes. Included in Tax Limit Calculation (offsets property taxes \$ for \$). | | | | | | | |
| | 101000-189110 Areawide General | 0.04% | 100.00% | 212,000 | 227,000 | 227,000 | | - |
| 402040 | Revenue collected from the Federal Government in lieu of real property taxes on federal lands located within the Municipality. Included in Tax Limit Calculation (offsets property taxes \$ for \$). | | | | | | | |
| | 101000-189110 Areawide General | 0.15% | 100.00% | 774,000 | 746,000 | 746,000 | | - |
| 403010 | Revenue generated from costs assessed to property owners for road construction. | | | | | | | |
| | 141000-767100 Anchorage Roads & Drainage | 0.03% | 100.00% | 160,000 | 160,000 | 160,000 | | - |
| 403020 | Penalties and interest on assessments paid after the due date. (MOA/AWWU) | | | | | | | |
| | 101000-722279 Areawide General | 0.00% | 11.54% | - | 7,830 | 7,830 | | - |
| | 141000-767100 Anchorage Roads & Drainage | 0.01% | 88.46% | 60,000 | 60,000 | 60,000 | | - |
| | Total | 0.01% | 100.00% | 60,000 | 67,830 | 67,830 | | - |
| 404010 | Issuance of regulatory licenses to contractors subject to Building Code regulations. Most certifications are due to renew on even numbered year. | | | | | | | |
| | 163000-192030 Anchorage Building Safety SA | 0.01% | 100.00% | 21,000 | 159,730 | 26,000 | | (83.72%) |
| 404020 | AMC 11.10.160 Revenue generated from fees for taxicab permits and reserved taxi parking spaces. | | | | | | | |
| | 101000-124600 Areawide General | - | - | 423,664 | 414,050 | - | | (100.00%) |
| 404030 | Revenue generated for fees charged to private contractors for examinations and certification. | | | | | | | |
| | 163000-192030 Anchorage Building Safety SA | 0.00% | 100.00% | 12,400 | 11,020 | 9,000 | | (18.33%) |
| 404040 | Revenue generated from sale of new chauffeur licenses. | | | | | | | |
| | 101000-124600 Areawide General | 0.00% | 100.00% | 21,000 | 21,000 | 21,000 | | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Budget Unit | 2021 % of Total | 2021 Revised Distr. | 2019 Revised Budget | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------|------------------|
| 404050 | Revenue generated from change of vehicle, sale or other disposition of vehicle for hire. | | | | | | | |
| | 101000-124600 Areawide General | 0.00% | 100.00% | 5,000 | 5,000 | 5,000 | | - |
| 404060 | Revenue generated from fees associated with business license and land use permit applications. Most licenses are due to renew in even numbered year. | | | | | | | |
| | 101000-102000 Areawide General | 0.00% | 16.98% | 18,000 | 18,000 | 18,000 | | - |
| | 163000-192030 Anchorage Building Safety SA | 0.02% | 83.02% | 72,500 | 502,150 | 88,000 | | (82.48%) |
| | Total | 0.02% | 100.00% | 90,500 | 520,150 | 106,000 | | (79.62%) |
| 404070 | Revenue generated from fee of \$25 for renewal of chauffeur licenses. | | | | | | | |
| | 101000-124600 Areawide General | - | - | - | - | - | | - |
| 404075 | Section 3 AAC 306.100 of the State regulations sets a non-refundable application fee of \$1,000 for new license applications and application to transfer a license to another person. The non-refundable application fee for the required yearly renewal of the license is \$600, unless it is late, in which case the fee is \$1,000. AS 17.38.100 states that the state shall immediately forward half of the registration fee to the local regulatory authority of the local government (AO 2016-16 (S) establishes the Clerk's Office as the "local regulatory authority" for the MOA - AMC 10.80.931) | | | | | | | |
| | 101000-102008 Areawide General | 0.01% | 100.00% | 34,000 | 41,000 | 41,000 | | - |
| 404079 | Small Cell Site License Annual Fees | | | | | | | |
| | 141000-747000 Anchorage Roads & Drainage | 0.01% | 100.00% | - | 12,000 | 62,000 | | 416.67% |
| 404090 | Revenue generated from fees associated with code conformance reviews prior to issuance of a building permit. Fees are equal to 50% (residential) and 65% (commercial) of the building permit fee. | | | | | | | |
| | 101000-192060 Areawide General | 0.09% | 19.76% | 318,970 | 452,030 | 452,030 | | - |
| | 131000-342000 Anchorage Fire SA | 0.13% | 28.23% | 525,000 | 645,800 | 645,800 | | - |
| | 163000-192040 Anchorage Building Safety SA | 0.23% | 52.01% | 1,225,000 | 1,184,510 | 1,190,000 | | 0.46% |
| | Total | 0.45% | 100.00% | 2,068,970 | 2,282,340 | 2,287,830 | | 0.24% |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Budget Unit | 2021 % of Total | 2021 Revised Distr. | 2019 Revised Budget | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------|----------------------------|----------------------------|----------------------------|-------------------|----------------------------------|
| 404095 | 0.0005 surcharge in addition to existing plan review fees as a multiplier against valuation applied to all plan review services to pay for the Electronic Plan Review capital project. Beginning on January 1, 2016, expiring within 90 days following confirmation that the cumulative revenues have exceeded \$583,720 appropriated level. 101000-192010 Areawide General | - | - | - | - | - | | - |
| 404100 | Home improvement building permit fees are based on the cost of the improvement. New construction building permit fees are based on structure type and square footage. 163000-192030 Anchorage Building Safety SA | 0.46% | 100.00% | 2,500,000 | 3,158,905 | 2,350,000 | | (25.61%) |
| 404110 | Revenues from the issuance of Electrical Permits. Fees for electrical permits based on the type of structure and electrical work performed. 163000-192030 Anchorage Building Safety SA | 0.05% | 100.00% | 198,000 | 484,840 | 240,000 | | (50.50%) |
| 404120 | Revenues generated from issuance of gas and plumbing permits. 163000-192030 Anchorage Building Safety SA | 0.10% | 100.00% | 508,000 | 641,780 | 530,000 | | (17.42%) |
| 404130 | AMC 21.45.110 and 21.47 Fees associated with issuance of fence and sign placement permits. 101000-192020 Areawide General 163000-192030 Anchorage Building Safety SA Total | 0.00% 0.00% 0.01% | 44.44% 55.56% 100.00% | 18,780 22,000 40,780 | 19,600 34,610 54,210 | 16,000 20,000 36,000 | | (18.37%) (42.21%) (33.59%) |
| 404140 | Fees associated with excavation and right-of-way and floodplain permits. 101000-192080 Areawide General | 0.23% | 100.00% | 1,005,080 | 1,030,000 | 1,165,000 | | 13.11% |
| 404150 | Fees associated with elevator permits and annual inspection certification. 163000-192030 Anchorage Building Safety SA | 0.10% | 100.00% | 605,000 | 578,875 | 535,000 | | (7.58%) |
| 404160 | Fees associated with annual code compliance inspection of mobile homes. 163000-192030 Anchorage Building Safety SA | 0.00% | 100.00% | 6,000 | 9,580 | 2,000 | | (79.12%) |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Budget Unit | 2021 % of Total | 2021 Revised Distr. | 2019 Revised Budget | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|-----------------|----------------------------------------------------------------------------------------------------|-----------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------|------------------|
| 404170 | Fees associated with issuance of land use permits (excluding Heritage Land Bank). | | | | | | | |
| | 101000-192060 Areawide General | 0.02% | 100.00% | 102,410 | 110,870 | 110,870 | | - |
| 404180 | Fees to record parking and access agreements at the District Records office. | | | | | | | |
| | 101000-190300 Areawide General | 0.00% | 100.00% | 7,650 | 7,650 | 7,650 | | - |
| 404210 | Revenue generated from the sale of original and duplicate animal licenses. | | | | | | | |
| | 101000-225000 Areawide General | 0.05% | 100.00% | 256,500 | 256,500 | 256,500 | | - |
| 404220 | Fees associated with applications for variances, requests for transcripts, etc. Municipality wide. | | | | | | | |
| | 101000-134200 Areawide General | 0.01% | 18.00% | 40,000 | 60,000 | 60,000 | | - |
| | 101000-190200 Areawide General | 0.00% | 0.01% | 30 | 30 | 30 | | - |
| | 101000-190300 Areawide General | 0.01% | 13.27% | 44,220 | 44,220 | 44,220 | | - |
| | 101000-192025 Areawide General | 0.02% | 24.00% | 109,200 | 100,000 | 80,000 | | (20.00%) |
| | 101000-192060 Areawide General | - | - | - | - | - | | - |
| | 101000-211000 Areawide General | 0.00% | 0.02% | 50 | 50 | 50 | | - |
| | 101000-732400 Areawide General | 0.02% | 37.50% | 125,000 | 125,000 | 125,000 | | - |
| | 101000-781000 Areawide General | 0.00% | 0.06% | 15,000 | 200 | 200 | | - |
| | 101000-788000 Areawide General | 0.00% | 6.90% | 23,000 | 23,000 | 23,000 | | - |
| | 101000-789000 Areawide General | 0.00% | 0.24% | 800 | 800 | 800 | | - |
| | 163000-192040 Anchorage Building Safety SA | - | - | - | - | - | | - |
| | Total | 0.06% | 100.00% | 357,300 | 353,300 | 333,300 | | (5.66%) |
| 405030 | | | | | | | | |
| | 101000-785000 Areawide General | 0.02% | 5.44% | 103,408 | 103,408 | 103,408 | | - |
| | 101000-787000 Areawide General | 0.05% | 14.66% | 278,548 | 278,548 | 278,548 | | - |
| | 101000-789000 Areawide General | 0.20% | 54.66% | 1,038,484 | 1,038,484 | 1,038,484 | | - |
| | 129000-747200 Eagle River Street Lighting SA | 0.00% | 0.58% | 11,030 | 11,030 | 11,030 | | - |
| | 141000-747000 Anchorage Roads & Drainage | 0.09% | 24.66% | 468,530 | 468,530 | 468,530 | | - |
| | Total | 0.37% | 100.00% | 1,900,000 | 1,900,000 | 1,900,000 | | - |
| 405050 | Revenue received from the State of Alaska (SOA) for general and PERS assistance. | | | | | | | |
| | 101000-189110 Areawide General | 0.34% | 100.00% | 6,100,000 | 4,600,000 | 1,737,954 | | (62.22%) |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Budget Unit | 2021 % of Total | 2021 Revised Distr. | 2019 Revised Budget | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------|------------------|
| 405060 | AS 04.11.610 provides for refund to the Municipality from the State for fees paid by liquor establishments within municipal jurisdiction. By statute, fees are refunded in full to municipalities which provide police protection. | | | | | | | |
| | 151000-189270 Anchorage Metro Police SA | 0.08% | 100.00% | 399,300 | 399,300 | 399,300 | | - |
| 405070 | AS 10.25.570 provides that proceeds (less allocation costs) of the telephone cooperative gross revenue tax and the electric cooperative tax collected by the State be returned to the Municipality in which the revenues were earned. | | | | | | | |
| | 101000-189110 Areawide General | 0.10% | 58.54% | 478,892 | 462,500 | 497,628 | | 7.60% |
| | 104000-189121 Chugiak Fire SA | 0.00% | 0.19% | 1,523 | 1,471 | 1,583 | | 7.61% |
| | 105000-189125 Glen Alps SA | 0.00% | 0.05% | 428 | 413 | 444 | | 7.51% |
| | 106000-189130 Girdwood Valley SA | 0.00% | 0.26% | 2,164 | 2,090 | 2,248 | | 7.56% |
| | 131000-189220 Anchorage Fire SA | 0.02% | 10.28% | 84,065 | 81,188 | 87,354 | | 7.59% |
| | 141000-189225 Anchorage Roads & Drainage | 0.02% | 13.49% | 110,371 | 106,593 | 114,688 | | 7.59% |
| | 151000-189270 Anchorage Metro Police SA | 0.02% | 13.67% | 111,859 | 108,030 | 116,235 | | 7.60% |
| | 161000-189275 Anchorage Bowl Parks & Rec | 0.01% | 3.51% | 28,698 | 27,715 | 29,820 | | 7.60% |
| | Total | 0.17% | 100.00% | 818,000 | 790,000 | 850,000 | | 7.59% |
| 405100 | Reimbursement from Federal Government for discrimination complaint processing resolution as required by contract for the Equal Rights Commission; grant funds to assist with trails maintenance. | | | | | | | |
| | 101000-105000 Areawide General | 0.01% | 100.00% | 49,181 | 60,000 | 60,000 | | - |
| 405120 | A federal subsidy that helped states and local entities pursue needed capital projects to build infrastructure and create jobs. Federal reimbursement stopped as of October 1, 2019 due to the refunding of the 2010 Series A-2 BABS Bonds. | | | | | | | |
| | 101000-121036 Areawide General | - | - | 63,137 | - | - | | - |
| | 101000-353000 Areawide General | - | - | 1,169 | - | - | | - |
| | 101000-611000 Areawide General | - | - | 1,134 | - | - | | - |
| | 131000-352000 Anchorage Fire SA | - | - | 34,223 | - | - | | - |
| | 141000-767100 Anchorage Roads & Drainage | - | - | 507,155 | - | - | | - |
| | 161000-551000 Anchorage Bowl Parks & Rec | - | - | 36,246 | - | - | | - |
| | Total | - | - | 643,064 | - | - | | - |
| 405130 | AS 43.75.130 provides that 50% of the fisheries tax revenue collected in the Municipality and a share of other fisheries revenue be refunded by the State. | | | | | | | |
| | 101000-189110 Areawide General | 0.03% | 100.00% | 126,176 | 143,000 | 143,000 | | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Budget Unit | 2021 % of Total | 2021 Revised Distr. | 2019 Revised Budget | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------|------------------|
| 405140 | Under 16 U.S.C. 500, income from National Forests within an organized borough will be allocated to that borough. 75% of the fund shall be allocated for public schools and 25% for public roads. | | | | | | | |
| | 141000-189225 Anchorage Roads & Drainage | 0.01% | 100.00% | 66,000 | 66,000 | 66,000 | | - |
| 406010 | Fees associated with the issuance of land use permits. | | | | | | | |
| | 221000-122100 Heritage Land Bank | 0.03% | 100.00% | 132,529 | 169,910 | 169,135 | | (0.46%) |
| 406020 | Fees for platting services and establishment of subdivisions. | | | | | | | |
| | 101000-191000 Areawide General | 0.04% | 57.14% | 340,000 | 280,000 | 180,000 | | (35.71%) |
| | 101000-192080 Areawide General | - | - | - | - | - | | - |
| | 101000-722279 Areawide General | - | - | 3,650 | - | - | | - |
| | 101000-732200 Areawide General | - | - | 7,560 | - | - | | - |
| | 101000-732400 Areawide General | 0.03% | 42.86% | 244,610 | 135,000 | 135,000 | | - |
| | 101000-787000 Areawide General | - | - | 2,440 | - | - | | - |
| | 101000-788000 Areawide General | - | - | 8,380 | - | - | | - |
| | 101000-789000 Areawide General | - | - | 5,080 | - | - | | - |
| | 141000-743000 Anchorage Roads & Drainage | - | - | 6,170 | - | - | | - |
| | 163000-192040 Anchorage Building Safety SA | - | - | - | - | - | | - |
| | Total | 0.06% | 100.00% | 617,890 | 415,000 | 315,000 | | (24.10%) |
| 406030 | Fees associated with a review of documents that shows how a site will be developed. | | | | | | | |
| | 101000-192060 Areawide General | 0.00% | 29.41% | 8,290 | 5,000 | 5,000 | | - |
| | 101000-788000 Areawide General | 0.00% | 70.59% | 26,200 | 12,000 | 12,000 | | - |
| | Total | 0.00% | 100.00% | 34,490 | 17,000 | 17,000 | | - |
| 406050 | Fees charged for administration of zoning ordinance and subdivision regulations (platting, inspection of improvements, etc.). | | | | | | | |
| | 101000-190300 Areawide General | 0.07% | 93.35% | 350,765 | 350,765 | 350,765 | | - |
| | 101000-732200 Areawide General | 0.00% | 6.65% | 25,000 | 25,000 | 25,000 | | - |
| | Total | 0.07% | 100.00% | 375,765 | 375,765 | 375,765 | | - |
| 406060 | Fees assessed for rezoning and conditional use applications. | | | | | | | |
| | 101000-190300 Areawide General | 0.09% | 100.00% | 449,970 | 449,970 | 449,970 | | - |
| 406080 | Lease and rental income from Heritage Land Bank properties. | | | | | | | |
| | 221000-122100 Heritage Land Bank | 0.05% | 100.00% | 86,135 | 185,366 | 238,100 | | 28.45% |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Budget Unit | 2021 % of Total | 2021 Revised Distr. | 2019 Revised Budget | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|-----------------|-------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------|------------------|
| 406090 | Permit costs for pipelines crossing Municipal land. | | | | | | | |
| | 221000-122100 Heritage Land Bank | 0.02% | 100.00% | 62,899 | 66,427 | 110,795 | | 66.79% |
| 406110 | Fees charged for the sale of maps, publications and regulations to the public. | | | | | | | |
| | 101000-190200 Areawide General | 0.00% | 10.66% | 500 | 500 | 500 | | - |
| | 101000-190300 Areawide General | 0.00% | 46.70% | 2,190 | 2,190 | 2,190 | | - |
| | 101000-613000 Areawide General | 0.00% | 42.64% | 4,000 | 2,000 | 2,000 | | - |
| | 163000-192030 Anchorage Building Safety SA | - | - | - | - | - | | - |
| | Total | 0.00% | 100.00% | 6,690 | 4,690 | 4,690 | | - |
| 406120 | Fees charged for rezoning inspections. | | | | | | | |
| | 101000-192020 Areawide General | 0.01% | 100.00% | 62,450 | 61,000 | 60,000 | | (1.64%) |
| 406130 | Fees charged for appeals on assessed properties. | | | | | | | |
| | 101000-135100 Areawide General | 0.00% | 100.00% | 5,000 | 5,000 | 5,000 | | - |
| 406160 | Revenue generated from Municipal owned clinic visits, treatment and immunizations services. | | | | | | | |
| | 101000-245000 Areawide General | - | - | - | - | - | | - |
| | 101000-246000 Areawide General | 0.04% | 100.00% | 188,880 | 188,880 | 188,880 | | - |
| | Total | 0.04% | 100.00% | 188,880 | 188,880 | 188,880 | | - |
| 406170 | Inspection and service fees associated with enforcement of Health and Environmental Protection regulations. | | | | | | | |
| | 101000-192050 Areawide General | 0.11% | 35.42% | 601,950 | 605,000 | 560,000 | | (7.44%) |
| | 101000-235000 Areawide General | 0.01% | 2.34% | 37,030 | 37,030 | 37,030 | | - |
| | 101000-256000 Areawide General | 0.19% | 62.24% | 984,065 | 984,065 | 984,065 | | - |
| | Total | 0.31% | 100.00% | 1,623,045 | 1,626,095 | 1,581,095 | | (2.77%) |
| 406180 | Revenue generated from clinic and other services related to Reproductive Health. | | | | | | | |
| | 101000-246000 Areawide General | 0.07% | 100.00% | 370,275 | 370,275 | 370,275 | | - |
| 406220 | Fees for advertising posted on Public Transit coaches. | | | | | | | |
| | 101000-613000 Areawide General | 0.06% | 100.00% | 260,000 | 316,000 | 316,000 | | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Budget Unit | 2021 % of Total | 2021 Revised Distr. | 2019 Revised Budget | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------|------------------|
| 406250 | Fares collected from passengers of the fixed route system for the sales of daily, monthly or annual passes. | | | | | | | |
| | 101000-613000 Areawide General | - | - | 135,000 | - | - | | - |
| | 101000-622000 Areawide General | 0.19% | 100.00% | 1,765,000 | 1,600,000 | 1,000,000 | | (37.50%) |
| | Total | 0.19% | 100.00% | 1,900,000 | 1,600,000 | 1,000,000 | | (37.50%) |
| 406260 | Fares collected from passengers of the fixed route system through fare box collections of cash. | | | | | | | |
| | 101000-622000 Areawide General | 0.19% | 100.00% | 1,509,500 | 1,740,000 | 1,000,000 | | (42.53%) |
| 406280 | Revenue generated from recreation center room rentals, activities and classes, and fees from therapeutic recreation and playground programs. | | | | | | | |
| | 106000-558000 Girdwood Valley SA | 0.00% | 0.37% | 3,500 | 3,500 | 500 | | (85.71%) |
| | 161000-550100 Anchorage Bowl Parks & Rec | 0.00% | 3.67% | 5,000 | 5,000 | 5,000 | | - |
| | 161000-560200 Anchorage Bowl Parks & Rec | 0.00% | 0.07% | 100 | 100 | 100 | | - |
| | 161000-560300 Anchorage Bowl Parks & Rec | 0.00% | 7.35% | 10,000 | 10,000 | 10,000 | | - |
| | 162000-555100 ER/Chugiak Park & Rec SA | 0.02% | 88.54% | 120,500 | 120,500 | 120,500 | | - |
| | Total | 0.03% | 100.00% | 139,100 | 139,100 | 136,100 | | (2.16%) |
| 406290 | Revenues generated from park use permits; garden plots; outdoor recreation programs, lessons or activities; and rental of Kincaid or Russian Jack Chalets. | | | | | | | |
| | 101000-121034 Areawide General | 0.01% | 13.91% | 70,000 | 70,000 | 70,000 | | - |
| | 161000-560200 Anchorage Bowl Parks & Rec | 0.07% | 68.52% | 444,750 | 444,750 | 344,750 | | (22.48%) |
| | 161000-560300 Anchorage Bowl Parks & Rec | 0.00% | 4.65% | 38,000 | 38,000 | 23,400 | | (38.42%) |
| | 162000-555000 ER/Chugiak Park & Rec SA | 0.00% | 1.59% | 8,000 | 8,000 | 8,000 | | - |
| | 162000-555100 ER/Chugiak Park & Rec SA | 0.01% | 11.33% | 57,000 | 57,000 | 57,000 | | - |
| | Total | 0.10% | 100.00% | 617,750 | 617,750 | 503,150 | | (18.55%) |
| 406300 | Fees and charges for use of various public swimming pools (excluding fees for school district programs) and outdoor lakes and revenues from aquatics programs. | | | | | | | |
| | 161000-560400 Anchorage Bowl Parks & Rec | 0.11% | 68.32% | 723,935 | 723,935 | 539,049 | | (25.54%) |
| | 162000-555200 ER/Chugiak Park & Rec SA | 0.05% | 31.68% | 250,000 | 250,000 | 250,000 | | - |
| | Total | 0.15% | 100.00% | 973,935 | 973,935 | 789,049 | | (18.98%) |
| 406310 | Revenue generated from operation of the Centennial Park and Lions camper areas. | | | | | | | |
| | 106000-558000 Girdwood Valley SA | 0.00% | 0.52% | 3,500 | 3,500 | 500 | | (85.71%) |
| | 161000-560200 Anchorage Bowl Parks & Rec | 0.02% | 99.48% | 95,000 | 95,000 | 95,000 | | - |
| | Total | 0.02% | 100.00% | 98,500 | 98,500 | 95,500 | | (3.05%) |
| 406320 | | | | | | | | |
| | 101000-537200 Areawide General | 0.00% | 100.00% | 1,500 | 1,500 | 1,500 | | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Budget Unit | 2021 % of Total | 2021 Revised Distr. | 2019 Revised Budget | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------|------------------|
| 406330 | Fees collected from permits for park land use - picnic shelters, fields, trails , right-a-way, and processing community work service and sale of flowers. | | | | | | | |
| | 161000-550100 Anchorage Bowl Parks & Rec | - | - | - | - | - | | - |
| | 161000-550400 Anchorage Bowl Parks & Rec | 0.01% | 15.05% | 44,000 | 44,000 | 44,000 | | - |
| | 161000-550600 Anchorage Bowl Parks & Rec | 0.01% | 23.03% | 67,320 | 67,320 | 67,320 | | - |
| | 161000-550800 Anchorage Bowl Parks & Rec | - | - | - | - | - | | - |
| | 161000-560200 Anchorage Bowl Parks & Rec | 0.04% | 61.92% | 415,590 | 415,590 | 181,011 | | (56.44%) |
| | 161000-560300 Anchorage Bowl Parks & Rec | - | - | - | - | - | | - |
| | Total | 0.06% | 100.00% | 526,910 | 526,910 | 292,331 | | (44.52%) |
| 406340 | | | | | | | | |
| | 161000-560200 Anchorage Bowl Parks & Rec | - | - | - | - | - | | - |
| | 161000-560300 Anchorage Bowl Parks & Rec | 0.00% | 100.00% | 25,000 | 25,000 | 25,000 | | - |
| | Total | 0.00% | 100.00% | 25,000 | 25,000 | 25,000 | | - |
| 406350 | Revenues from on-line database search fees and fees for other miscellaneous library services. | | | | | | | |
| | 101000-536400 Areawide General | 0.00% | 100.00% | 500 | 500 | 500 | | - |
| | 101000-537100 Areawide General | - | - | 1,200 | - | - | | - |
| | Total | 0.00% | 100.00% | 1,700 | 500 | 500 | | - |
| 406370 | Fire Service Fees | | | | | | | |
| | 106000-355000 Girdwood Valley SA | 0.00% | 100.00% | - | 20,000 | 20,000 | | - |
| 406380 | Fees associated with Fire Department ambulance transport services. | | | | | | | |
| | 101000-353000 Areawide General | 2.02% | 100.00% | 9,250,000 | 12,583,333 | 10,344,020 | | (17.80%) |
| 406400 | Fees for monthly inspection and maintenance of radio fire alarm systems located in non-municipal facilities. | | | | | | | |
| | 131000-352000 Anchorage Fire SA | 0.01% | 100.00% | 75,000 | 75,000 | 75,000 | | - |
| 406410 | AMC 16.110 Fees paid by each facility and transshipment facility based on the total daily maximum amount of hazardous materials, hazardous chemicals or hazardous waste handled at a facility on any one calendar day. | | | | | | | |
| | 131000-342000 Anchorage Fire SA | 0.04% | 100.00% | 230,000 | 200,000 | 200,000 | | - |
| 406420 | Billings for fire inspections performed by the Anchorage Fire Department. | | | | | | | |
| | 131000-342000 Anchorage Fire SA | 0.03% | 100.00% | 218,000 | 143,200 | 143,200 | | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Budget Unit | 2021 % of Total | 2021 Revised Distr. | 2019 Revised Budget | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|-----------------|----------------------------------------------------------------------------------------|-----------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------|------------------|
| 406440 | Fees for burial, disinterment and grave use permits. | | | | | | | |
| | 101000-271000 Areawide General | 0.06% | 100.00% | 322,634 | 322,634 | 322,634 | | - |
| 406450 | Revenue generated from the sale of ozalid and blue line maps. | | | | | | | |
| | 101000-192080 Areawide General | 0.00% | 100.00% | 4,400 | 4,000 | 2,000 | | (50.00%) |
| | 607000-148200 Information Technology | - | - | - | - | - | | - |
| | Total | 0.00% | 100.00% | 4,400 | 4,000 | 2,000 | | (50.00%) |
| 406490 | | | | | | | | |
| | 101000-115200 Areawide General | 0.06% | 56.86% | 245,020 | 290,000 | 290,000 | | - |
| | 101000-142300 Areawide General | - | - | 500 | - | - | | - |
| | 151000-462400 Anchorage Metro Police SA | 0.04% | 43.14% | 104,687 | 220,000 | 220,000 | | - |
| | Total | 0.10% | 100.00% | 350,207 | 510,000 | 510,000 | | - |
| 406495 | | | | | | | | |
| | 151000-482400 Anchorage Metro Police SA | 0.00% | 100.00% | - | - | 5,000 | | 100.00% |
| 406500 | Revenues generated from police services provided to outside agencies. | | | | | | | |
| | 151000-460500 Anchorage Metro Police SA | 0.04% | 100.00% | 192,174 | 192,174 | 192,174 | | - |
| 406510 | Revenues generated from animal shelter and boarding, shots, adoption and impound fees. | | | | | | | |
| | 101000-225000 Areawide General | 0.05% | 100.00% | 246,750 | 246,750 | 246,750 | | - |
| 406520 | | | | | | | | |
| | 101000-225000 Areawide General | 0.01% | 100.00% | 29,000 | 29,000 | 29,000 | | - |
| 406530 | Recovery of expenses for incarceration. | | | | | | | |
| | 151000-462400 Anchorage Metro Police SA | 0.04% | 100.00% | 359,000 | 152,000 | 180,000 | | 18.42% |
| 406540 | | | | | | | | |
| | 101000-122200 Areawide General | - | - | 7,981 | - | - | | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Budget Unit | 2021 % of Total | 2021 Revised Distr. | 2019 Revised Budget | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------|------------------|
| 406550 | Fees received from the public for specific street addresses. | | | | | | | |
| | 101000-190400 Areawide General | 0.00% | 100.00% | 26,230 | 23,500 | 21,000 | | (10.64%) |
| 406560 | Reimbursement from Anchorage School District for efforts including bonds management, Arts in Public Places Program, and land use and public facilities planning. | | | | | | | |
| | 101000-722100 Areawide General | 0.01% | 4.75% | 40,000 | 40,000 | 40,000 | | - |
| | 161000-560200 Anchorage Bowl Parks & Rec | 0.00% | 0.06% | 500 | 500 | 500 | | - |
| | 161000-560400 Anchorage Bowl Parks & Rec | 0.05% | 29.71% | 250,000 | 250,000 | 250,000 | | - |
| | 164000-131300 Public Finance and Investment | 0.11% | 65.48% | 372,296 | 551,000 | 551,000 | | - |
| | Total | 0.16% | 100.00% | 662,796 | 841,500 | 841,500 | | - |
| 406570 | | | | | | | | |
| | 101000-135100 Areawide General | 0.00% | 100.00% | 2,000 | 100 | 100 | | - |
| 406580 | Revenue generated from coin operated copiers Municipal wide. | | | | | | | |
| | 101000-102000 Areawide General | 0.00% | 0.38% | 300 | 100 | 100 | | - |
| | 101000-135100 Areawide General | 0.00% | 0.38% | 680 | 100 | 100 | | - |
| | 101000-187100 Areawide General | 0.00% | 0.58% | 150 | 150 | 150 | | - |
| | 101000-190200 Areawide General | 0.00% | 2.30% | 600 | 600 | 600 | | - |
| | 101000-190300 Areawide General | 0.00% | 0.38% | - | - | 100 | | 100.00% |
| | 101000-535500 Areawide General | 0.00% | 3.84% | 10,000 | 10,000 | 1,000 | | (90.00%) |
| | 101000-536400 Areawide General | 0.00% | 11.52% | 9,000 | 9,000 | 3,000 | | (66.67%) |
| | 101000-537100 Areawide General | 0.00% | 24.95% | 14,500 | 6,500 | 6,500 | | - |
| | 163000-192030 Anchorage Building Safety SA | 0.00% | 55.66% | 8,500 | 9,000 | 14,500 | | 61.11% |
| | Total | 0.01% | 100.00% | 43,730 | 35,450 | 26,050 | | (26.52%) |
| 406600 | Late payment penalty on miscellaneous accounts receivable. | | | | | | | |
| | 101000-134200 Areawide General | 0.00% | 100.00% | 10,000 | 8,000 | 8,000 | | - |
| 406610 | | | | | | | | |
| | 101000-132300 Areawide General | 0.00% | 50.00% | 1,000 | 100 | 100 | | - |
| | 101000-135100 Areawide General | 0.00% | 50.00% | 100 | 100 | 100 | | - |
| | Total | 0.00% | 100.00% | 1,100 | 200 | 200 | | - |
| 406620 | Reimbursement for various products and services Municipal-wide, including legal transcripts and tapes, Police accident reports, and tax billing information. | | | | | | | |
| | 101000-187100 Areawide General | 0.02% | 100.00% | 121,300 | 121,300 | 121,300 | | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Budget Unit | 2021 % of Total | 2021 Revised Distr. | 2019 Revised Budget | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|-----------------|------------------------------------------------|-----------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------|------------------|
| 406621 | | | | | | | | |
| | 101000-132300 Areawide General | 0.00% | 100.00% | - | 4,000 | 4,000 | | - |
| 406625 | | | | | | | | |
| | 101000-102000 Areawide General | 0.00% | 0.00% | 800 | 50 | 50 | | - |
| | 101000-105000 Areawide General | - | - | 3,100 | - | - | | - |
| | 101000-115100 Areawide General | 0.00% | 0.35% | 10,000 | 10,000 | 10,000 | | - |
| | 101000-115200 Areawide General | 0.00% | 0.18% | 10,000 | 5,000 | 5,000 | | - |
| | 101000-115400 Areawide General | 0.01% | 1.80% | 51,320 | 51,320 | 51,320 | | - |
| | 101000-115450 Areawide General | 0.05% | 8.42% | 382,000 | 191,000 | 240,000 | | 25.65% |
| | 101000-121031 Areawide General | - | - | 15,170 | - | - | | - |
| | 101000-122200 Areawide General | 0.00% | 0.53% | 15,000 | 15,000 | 15,000 | | - |
| | 101000-124700 Areawide General | 0.01% | 1.26% | - | 36,000 | 36,000 | | - |
| | 101000-132200 Areawide General | 0.00% | 0.25% | - | 7,000 | 7,000 | | - |
| | 101000-132300 Areawide General | - | - | 3,000 | - | - | | - |
| | 101000-134100 Areawide General | 0.01% | 1.08% | - | - | 30,776 | | 100.00% |
| | 101000-134200 Areawide General | 0.08% | 14.84% | 697,533 | 644,387 | 423,000 | | (34.36%) |
| | 101000-134600 Areawide General | 0.00% | 0.06% | 1,800 | 1,800 | 1,800 | | - |
| | 101000-135100 Areawide General | 0.00% | 0.04% | - | 1,000 | 1,000 | | - |
| | 101000-138100 Areawide General | 0.05% | 9.30% | 255,000 | 265,000 | 265,000 | | - |
| | 101000-142300 Areawide General | - | - | 5,000 | - | - | | - |
| | 101000-184500 Areawide General | 0.00% | 0.01% | - | 400 | 400 | | - |
| | 101000-191000 Areawide General | 0.01% | 1.23% | 25,000 | 20,000 | 35,000 | | 75.00% |
| | 101000-353000 Areawide General | 0.00% | 0.05% | - | 1,500 | 1,500 | | - |
| | 101000-613000 Areawide General | - | - | - | - | - | | - |
| | 101000-630000 Areawide General | 0.00% | 0.11% | - | 3,000 | 3,000 | | - |
| | 101000-640000 Areawide General | 0.00% | 0.07% | - | 2,000 | 2,000 | | - |
| | 101000-710500 Areawide General | 0.00% | 0.00% | 100 | 100 | 100 | | - |
| | 101000-722100 Areawide General | 0.00% | 0.35% | 20,000 | 10,000 | 10,000 | | - |
| | 101000-722200 Areawide General | 0.00% | 0.04% | - | - | 1,000 | | 100.00% |
| | 101000-741100 Areawide General | 0.02% | 3.50% | - | - | 99,674 | | 100.00% |
| | 101000-774000 Areawide General | 0.03% | 5.33% | 2,000 | 2,000 | 152,000 | | 7,500.00% |
| | 101000-785000 Areawide General | 0.00% | 0.04% | - | 1,000 | 1,000 | | - |
| | 101000-787000 Areawide General | 0.00% | 0.00% | - | 100 | 100 | | - |
| | 101000-789000 Areawide General | 0.01% | 2.46% | 70,000 | 70,000 | 70,000 | | - |
| | 119000-744900 Chugiak / Birchwd / ER RR SA | 0.00% | 0.88% | 25,000 | 25,000 | 25,000 | | - |
| | 131000-342000 Anchorage Fire SA | 0.00% | 0.00% | - | 100 | 100 | | - |
| | 131000-352000 Anchorage Fire SA | 0.00% | 0.04% | - | 1,000 | 1,000 | | - |
| | 131000-372000 Anchorage Fire SA | 0.00% | 0.04% | - | 1,000 | 1,000 | | - |
| | 141000-747000 Anchorage Roads & Drainage | 0.00% | 0.07% | 2,000 | 2,000 | 2,000 | | - |
| | 151000-411100 Anchorage Metro Police SA | 0.02% | 3.41% | 97,155 | 97,155 | 97,155 | | - |
| | 151000-460500 Anchorage Metro Police SA | 0.06% | 10.53% | 300,000 | 300,000 | 300,000 | | - |
| | 151000-462200 Anchorage Metro Police SA | 0.01% | 1.49% | 42,500 | 42,500 | 42,500 | | - |
| | 151000-462400 Anchorage Metro Police SA | 0.00% | 0.08% | 2,400 | 2,400 | 2,400 | | - |
| | 151000-473400 Anchorage Metro Police SA | 0.00% | 0.37% | 10,600 | 10,600 | 10,600 | | - |
| | 151000-483100 Anchorage Metro Police SA | 0.00% | 0.25% | 7,100 | 7,100 | 7,100 | | - |
| | 151000-483300 Anchorage Metro Police SA | 0.00% | 0.06% | 1,800 | 1,800 | 1,800 | | - |
| | 151000-484200 Anchorage Metro Police SA | 0.02% | 3.68% | 105,000 | 105,000 | 105,000 | | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Budget Unit | 2021 % of Total | 2021 Revised Distr. | 2019 Revised Budget | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|-----------------|-------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------|------------------|
| | 161000-550200 Anchorage Bowl Parks & Rec | 0.00% | 0.04% | - | - | 1,000 | | 100.00% |
| | 162000-555100 ER/Chugiak Park & Rec SA | 0.01% | 0.91% | 26,002 | 26,002 | 26,002 | | - |
| | 164000-131300 Public Finance and Investment | 0.15% | 26.16% | 500,660 | 380,660 | 745,660 | | 95.89% |
| | 602000-124800 General Liability & Workers | 0.00% | 0.70% | - | 20,000 | 20,000 | | - |
| | Total | 0.56% | 100.00% | 2,687,040 | 2,359,974 | 2,850,037 | | 20.77% |
| 406640 | | | | | | | | |
| | 101000-122200 Areawide General | 0.00% | 60.09% | 50,171 | 25,000 | 25,000 | | - |
| | 101000-189110 Areawide General | 0.00% | 39.91% | 16,601 | 16,601 | 16,601 | | - |
| | Total | 0.01% | 100.00% | 66,772 | 41,601 | 41,601 | | - |
| 406660 | Reimbursement for lost books and library materials. | | | | | | | |
| | 101000-536400 Areawide General | 0.00% | 20.00% | 2,000 | 2,000 | 2,000 | | - |
| | 101000-537200 Areawide General | 0.00% | 80.00% | 23,000 | 13,000 | 8,000 | | (38.46%) |
| | Total | 0.00% | 100.00% | 25,000 | 15,000 | 10,000 | | (33.33%) |
| 406672 | US Passport Processing Fees | | | | | | | |
| | 101000-536400 Areawide General | 0.00% | 66.67% | 500 | 4,500 | 2,000 | | (55.56%) |
| | 101000-537100 Areawide General | - | - | 500 | - | - | | - |
| | 101000-537200 Areawide General | 0.00% | 33.33% | 1,000 | 10,000 | 1,000 | | (90.00%) |
| | Total | 0.00% | 100.00% | 2,000 | 14,500 | 3,000 | | (79.31%) |
| 407010 | Revenue received from the court system for violations of municipal codes. | | | | | | | |
| | 101000-467100 Areawide General | 0.05% | 10.87% | 250,000 | 250,000 | 250,000 | | - |
| | 151000-462400 Anchorage Metro Police SA | 0.40% | 89.13% | 2,348,000 | 1,899,000 | 2,050,000 | | 7.95% |
| | Total | 0.45% | 100.00% | 2,598,000 | 2,149,000 | 2,300,000 | | 7.03% |
| 407020 | | | | | | | | |
| | 151000-462400 Anchorage Metro Police SA | 0.25% | 100.00% | 2,832,000 | 1,460,000 | 1,300,000 | | (10.96%) |
| 407030 | Revenue generated from fines on overdue books and materials. | | | | | | | |
| | 101000-536400 Areawide General | - | - | 42,000 | - | - | | - |
| | 101000-537200 Areawide General | - | - | 57,500 | - | - | | - |
| | Total | - | - | 99,500 | - | - | | - |
| 407040 | | | | | | | | |
| | 151000-462400 Anchorage Metro Police SA | 0.35% | 100.00% | 1,403,647 | 1,900,000 | 1,800,000 | | (5.26%) |
| 407050 | Collection of fines for animal control offenses (2250), excess false alarms (4621) traffic (4630) and other violations. | | | | | | | |
| | 101000-115300 Areawide General | 0.00% | 0.28% | 1,000 | 1,000 | 1,000 | | - |
| | 101000-124600 Areawide General | 0.00% | 0.28% | 1,000 | 1,000 | 1,000 | | - |
| | 101000-192020 Areawide General | 0.00% | 5.57% | 8,000 | 10,000 | 20,000 | | 100.00% |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Budget Unit | 2021 % of Total | 2021 Revised Distr. | 2019 Revised Budget | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------|------------------|
| | 101000-192080 Areawide General | 0.00% | 0.28% | 1,000 | 1,000 | 1,000 | | - |
| | 101000-225000 Areawide General | 0.01% | 12.05% | 43,250 | 43,250 | 43,250 | | - |
| | 151000-462400 Anchorage Metro Police SA | 0.05% | 78.18% | 280,656 | 280,656 | 280,656 | | - |
| | 151000-484200 Anchorage Metro Police SA | 0.00% | 0.03% | - | - | 100 | | 100.00% |
| | 163000-192030 Anchorage Building Safety SA | 0.00% | 3.34% | - | - | 12,000 | | 100.00% |
| | Total | 0.07% | 100.00% | 334,906 | 336,906 | 359,006 | | 6.56% |
| 407060 | Fees collected for Pretrial diversion, which is an alternative to prosecution that seeks to divert certain offenders from traditional criminal justice processing into a program of supervision and services. | | | | | | | |
| | 101000-115200 Areawide General | 0.01% | 100.00% | 120,000 | 50,000 | 50,000 | | - |
| 407080 | | | | | | | | |
| | 101000-256000 Areawide General | 0.00% | 100.00% | - | - | 1,500 | | 100.00% |
| 407100 | Revenues received for violation of curfew. | | | | | | | |
| | 151000-462400 Anchorage Metro Police SA | 0.00% | 100.00% | 8,800 | 2,000 | 2,000 | | - |
| 407110 | | | | | | | | |
| | 101000-467000 Areawide General | 0.03% | 100.00% | 138,000 | 138,000 | 138,000 | | - |
| 407120 | | | | | | | | |
| | 151000-462400 Anchorage Metro Police SA | 0.00% | 100.00% | 9,000 | 1,000 | 1,000 | | - |
| 408060 | | | | | | | | |
| | 101000-323000 Areawide General | 0.03% | 100.00% | 170,000 | 170,000 | 170,000 | | - |
| 408090 | Rebates received for recycling aluminum road or street signs that can no longer be reused. | | | | | | | |
| | 101000-785000 Areawide General | 0.00% | 100.00% | 1,500 | 100 | 100 | | - |
| 408380 | | | | | | | | |
| | 104000-189121 Chugiak Fire SA | 0.00% | 100.00% | - | - | 1,000 | | 100.00% |
| 408390 | | | | | | | | |
| | 101000-630000 Areawide General | 0.00% | 1.37% | - | - | 1,000 | | 100.00% |
| | 101000-785000 Areawide General | 0.00% | 1.37% | - | - | 1,000 | | 100.00% |
| | 101000-789000 Areawide General | 0.00% | 1.37% | - | - | 1,000 | | 100.00% |
| | 131000-372000 Anchorage Fire SA | 0.00% | 3.15% | - | - | 2,305 | | 100.00% |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Budget Unit | 2021 % of Total | 2021 Revised Distr. | 2019 Revised Budget | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------|------------------|
| | 141000-743000 Anchorage Roads & Drainage | 0.00% | 15.72% | 11,500 | 11,500 | 11,500 | | - |
| | 141000-747000 Anchorage Roads & Drainage | 0.01% | 77.03% | 56,340 | 56,340 | 56,340 | | - |
| | Total | 0.01% | 100.00% | 67,840 | 67,840 | 73,145 | | 7.82% |
| 408400 | A person who is charged with a petty offense or with a certain specified misdemeanor of the malum prohibitum variety, in lieu of appearance, may pay the amount indicated for the offense, thereby waiving appearance. | | | | | | | |
| | 101000-256000 Areawide General | 0.00% | 0.07% | - | - | 150 | | 100.00% |
| | 151000-462400 Anchorage Metro Police SA | 0.04% | 99.93% | 283,000 | 226,000 | 230,000 | | 1.77% |
| | Total | 0.04% | 100.00% | 283,000 | 226,000 | 230,150 | | 1.84% |
| 408405 | Lease and rental income from meeting and training rooms and Municipal land leases. | | | | | | | |
| | 101000-122200 Areawide General | 0.08% | 83.79% | 380,050 | 368,420 | 404,381 | | 9.76% |
| | 101000-710500 Areawide General | - | - | 113,949 | - | - | | - |
| | 106000-746000 Girdwood Valley SA | 0.00% | 1.24% | 6,000 | 6,000 | 6,000 | | - |
| | 131000-352000 Anchorage Fire SA | 0.00% | 3.11% | - | 14,587 | 15,024 | | 3.00% |
| | 131000-360000 Anchorage Fire SA | 0.00% | 5.18% | 25,000 | 25,000 | 25,000 | | - |
| | 161000-550400 Anchorage Bowl Parks & Rec | 0.00% | 2.20% | - | 10,032 | 10,625 | | 5.91% |
| | 162000-555100 ER/Chugiak Park & Rec SA | 0.00% | 4.48% | 21,600 | 21,600 | 21,600 | | - |
| | Total | 0.09% | 100.00% | 546,599 | 445,639 | 482,630 | | 8.30% |
| 408420 | Library auditorium and meeting room rental fees. | | | | | | | |
| | 101000-535500 Areawide General | 0.01% | 100.00% | 139,140 | 100,000 | 35,000 | | (65.00%) |
| | 101000-536400 Areawide General | - | - | 3,000 | - | - | | - |
| | Total | 0.01% | 100.00% | 142,140 | 100,000 | 35,000 | | (65.00%) |
| 408430 | Revenue generated by collecting a surcharge on tickets sold for admission to the Sullivan Arena. | | | | | | | |
| | 101000-121033 Areawide General | 0.00% | 100.00% | 30,000 | 10,000 | 10,000 | | - |
| 408440 | \$1 surcharge on PAC event tickets. | | | | | | | |
| | 301000-121035 ACPA Surcharge Revenue | 0.06% | 100.00% | 302,000 | 286,000 | 286,000 | | - |
| 408560 | Fees associated with platting, planning and zoning decisions appealed to the Board of Adjustments. | | | | | | | |
| | 101000-102000 Areawide General | 0.00% | 90.91% | 1,000 | 1,000 | 1,000 | | - |
| | 163000-192030 Anchorage Building Safety SA | 0.00% | 9.09% | 100 | 100 | 100 | | - |
| | Total | 0.00% | 100.00% | 1,100 | 1,100 | 1,100 | | - |
| 408570 | Revenue generated from the sale of contract specifications. | | | | | | | |
| | 101000-138100 Areawide General | 0.00% | 100.00% | 4,500 | 500 | 500 | | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Budget Unit | 2021 % of Total | 2021 Revised Distr. | 2019 Revised Budget | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|-----------------|-------------------------------------------------------------------------------|-----------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------|------------------|
| 408580 | | | | | | | | |
| | 101000-102000 Areawide General | 0.00% | 0.03% | - | 500 | 500 | | - |
| | 101000-138100 Areawide General | 0.04% | 10.62% | 210,000 | 210,000 | 210,000 | | - |
| | 101000-191000 Areawide General | 0.00% | 0.10% | - | 2,000 | 2,000 | | - |
| | 101000-225000 Areawide General | 0.00% | 0.00% | 50 | 50 | 50 | | - |
| | 101000-353000 Areawide General | 0.00% | 0.08% | - | 1,500 | 1,500 | | - |
| | 101000-510579 Areawide General | 0.00% | 1.01% | - | - | 20,000 | | 100.00% |
| | 101000-538200 Areawide General | - | - | - | - | - | | - |
| | 101000-613000 Areawide General | 0.00% | 0.40% | - | 8,000 | 8,000 | | - |
| | 119000-744900 Chugiak / Birchwd / ER RR SA | 0.00% | 0.08% | 1,600 | 1,600 | 1,600 | | - |
| | 131000-360000 Anchorage Fire SA | 0.00% | 1.00% | - | 19,800 | 19,800 | | - |
| | 151000-462400 Anchorage Metro Police SA | 0.01% | 2.99% | 59,200 | 59,200 | 59,200 | | - |
| | 151000-474000 Anchorage Metro Police SA | 0.00% | 0.71% | 14,000 | 14,000 | 14,000 | | - |
| | 151000-483400 Anchorage Metro Police SA | 0.00% | 1.26% | 25,000 | 25,000 | 25,000 | | - |
| | 151000-483500 Anchorage Metro Police SA | 0.01% | 1.69% | 33,500 | 33,500 | 33,500 | | - |
| | 151000-484200 Anchorage Metro Police SA | 0.00% | 0.76% | 15,000 | 15,000 | 15,000 | | - |
| | 164000-131300 Public Finance and Investment | 0.31% | 79.26% | 1,515,062 | 1,515,062 | 1,567,497 | | 3.46% |
| | Total | 0.39% | 100.00% | 1,873,412 | 1,905,212 | 1,977,647 | | 3.80% |
| 430030 | | | | | | | | |
| | 101000-106000 Areawide General | 0.03% | 100.00% | 136,489 | 139,331 | 139,331 | | - |
| 440010 | Accrued interest earned on investments throughout the Municipality.(MOA/ML&P) | | | | | | | |
| | 101000-189110 Areawide General | (0.06%) | (45.77%) | 1,357,000 | 567,000 | (295,552) | | (152.13%) |
| | 104000-189121 Chugiak Fire SA | 0.00% | 2.79% | 59,000 | 35,000 | 18,000 | | (48.57%) |
| | 105000-189125 Glen Alps SA | 0.00% | 0.77% | 10,000 | 6,000 | 5,000 | | (16.67%) |
| | 106000-189130 Girdwood Valley SA | 0.00% | 2.17% | 37,000 | 21,000 | 14,000 | | (33.33%) |
| | 111000-189140 Birch Tree/Elmore LRSA | 0.00% | 0.31% | 11,000 | 6,000 | 2,000 | | (66.67%) |
| | 112000-189145 Section 6/Campbell Airs LRSA | 0.00% | 0.31% | 7,000 | 4,000 | 2,000 | | (50.00%) |
| | 113000-189150 Valli Vue Estates LRSA | 0.00% | 0.31% | 8,000 | 4,000 | 2,000 | | (50.00%) |
| | 114000-189155 Skyranch Estates LRSA | 0.00% | 0.15% | 3,000 | 2,000 | 1,000 | | (50.00%) |
| | 115000-189160 Upper Grover LRSA | 0.00% | 0.00% | 1,000 | 10 | 10 | | - |
| | 116000-189165 Raven Woods/Bubbling Brook | 0.00% | 0.15% | 2,000 | 1,000 | 1,000 | | - |
| | 117000-189170 Mountain Park Estates LRSA | 0.00% | 0.00% | 3,000 | 1,000 | 10 | | (99.00%) |
| | 118000-189175 Mountain Pk/Robin Hill RRSA | 0.00% | 0.31% | 6,000 | 3,000 | 2,000 | | (33.33%) |
| | 119000-189180 Chugiak / Birchwd / ER RR SA | 0.00% | 2.01% | 7,000 | 1,000 | 13,000 | | 1,200.00% |
| | 121000-189185 Eaglewood Contributing RSA | 0.00% | 0.00% | 1,000 | 10 | 10 | | - |
| | 122000-189190 Gateway Contributing RSA | 0.00% | 0.00% | 10 | 10 | 10 | | - |
| | 123000-189195 Lakehill LRSA | 0.00% | 0.31% | 5,000 | 2,000 | 2,000 | | - |
| | 124000-189200 Totem LRSA | 0.00% | 0.00% | 2,000 | 1,000 | 10 | | (99.00%) |
| | 125000-189205 Paradise Valley South LRSA | 0.00% | 0.00% | 500 | 10 | 10 | | - |
| | 126000-189210 SRW Homeowners LRSA | 0.00% | 0.15% | 2,000 | 1,000 | 1,000 | | - |
| | 129000-189215 Eagle River Street Lighting SA | 0.00% | 0.46% | 20,000 | 11,000 | 3,000 | | (72.73%) |
| | 131000-189220 Anchorage Fire SA | 0.04% | 31.13% | 341,000 | 128,000 | 201,000 | | 57.03% |
| | 141000-189225 Anchorage Roads & Drainage | 0.02% | 18.12% | 284,000 | 189,000 | 117,000 | | (38.10%) |
| | 142000-189230 Talus West LRSA | 0.00% | 0.00% | 17,000 | 10,000 | 10 | | (99.90%) |
| | 143000-189235 Upper O'Malley LRSA | 0.00% | 1.08% | 15,000 | 7,000 | 7,000 | | - |
| | 144000-189240 Bear Valley LRSA | 0.00% | 0.00% | 1,000 | 10 | 10 | | - |
| | 145000-189245 Rabbit Creek View/Heights | 0.00% | 0.15% | 3,000 | 1,000 | 1,000 | | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Budget Unit | 2021 % of Total | 2021 Revised Distr. | 2019 Revised Budget | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------|------------------|
| 146000-189250 | Villages Scenic Parkway LRSA | 0.00% | 0.00% | 1,000 | 10 | 10 | | - |
| 147000-189255 | Sequoia Estates LRSA | 0.00% | 0.15% | 3,000 | 2,000 | 1,000 | | (50.00%) |
| 148000-189260 | Rockhill LRSA | 0.00% | 0.62% | 11,000 | 6,000 | 4,000 | | (33.33%) |
| 149000-189265 | South Goldenview Area RRSA | 0.00% | 0.31% | 24,000 | 14,000 | 2,000 | | (85.71%) |
| 150000-189290 | Homestead LRSA | 0.00% | 0.00% | 1,000 | 10 | 10 | | - |
| 151000-189270 | Anchorage Metro Police SA | 0.06% | 49.56% | 246,000 | 131,000 | 320,000 | | 144.27% |
| 152000-189295 | Turnagain Arm Police SA | 0.00% | 0.00% | 1,000 | 10 | 10 | | - |
| 161000-189275 | Anchorage Bowl Parks & Rec | 0.00% | 2.94% | 89,000 | 79,000 | 19,000 | | (75.95%) |
| 162000-189280 | ER/Chugiak Park & Rec SA | 0.01% | 6.19% | 152,000 | 87,000 | 40,000 | | (54.02%) |
| 163000-189285 | Anchorage Building Safety SA | 0.00% | (2.01%) | (155,000) | (109,000) | (13,000) | | (88.07%) |
| 164000-131300 | Public Finance and Investment | 0.00% | 2.79% | 75,000 | 38,000 | 18,000 | | (52.63%) |
| 170000-189530 | ML&P Sale Proceeds | 0.02% | 18.27% | - | - | 118,000 | | 100.00% |
| 202010-123010 | Conv Center Room Tax | 0.00% | 1.24% | 132,000 | 70,000 | 8,000 | | (88.57%) |
| 202020-123011 | Convention Center Room Tax | 0.00% | (2.94%) | 12,000 | 87,000 | (19,000) | | (121.84%) |
| 221000-122100 | Heritage Land Bank | 0.01% | 8.21% | 35,000 | 65,000 | 53,000 | | (18.46%) |
| 301000-121035 | ACPA Surcharge Revenue | 0.00% | 1.24% | - | 14,000 | 8,000 | | (42.86%) |
| 602000-124800 | General Liability & Workers | 0.02% | 12.70% | 100,000 | 184,000 | 82,000 | | (55.43%) |
| 607000-144000 | Information Technology | (0.02%) | (14.22%) | (500,000) | (363,000) | (91,812) | | (74.71%) |
| | Total | 0.13% | 100.00% | 2,429,510 | 1,306,080 | 645,746 | | (50.56%) |
| 440020 | Construction Cash Pools Short-Term Interest | | | | | | | |
| 131000-189220 | Anchorage Fire SA | 0.00% | 100.00% | - | - | 1,000 | | 100.00% |
| 440030 | Interest earnings on Tax Anticipation Notices (TANS). Through 2017, budget and actuals were recorded in account 440040 - Other Short-Term Interest. | | | | | | | |
| 101000-189110 | Areawide General | 0.09% | 63.17% | 848,000 | 692,000 | 482,000 | | (30.35%) |
| 131000-189220 | Anchorage Fire SA | 0.02% | 14.02% | 186,000 | 91,000 | 107,000 | | 17.58% |
| 141000-189225 | Anchorage Roads & Drainage | 0.00% | 0.92% | 203,000 | 59,000 | 7,000 | | (88.14%) |
| 151000-189270 | Anchorage Metro Police SA | 0.03% | 20.97% | 424,000 | 210,000 | 160,000 | | (23.81%) |
| 161000-189275 | Anchorage Bowl Parks & Rec | 0.00% | 0.92% | 33,000 | 16,000 | 7,000 | | (56.25%) |
| | Total | 0.15% | 100.00% | 1,694,000 | 1,068,000 | 763,000 | | (28.56%) |
| 440040 | Interest earned on other revenues than cash-pool deposits. Through 2017, TANS interest earned budget and actuals were recorded in account 440040 - Other Short-Term Interest but are recorded in 440030 - TANS Interest Earnings beginning in 2018. | | | | | | | |
| 101000-189110 | Areawide General | 0.00% | 12.57% | 24,000 | 24,000 | 24,000 | | - |
| 221000-122100 | Heritage Land Bank | 0.01% | 14.14% | 27,000 | 27,000 | 27,000 | | - |
| 602000-124800 | General Liability & Workers | 0.03% | 73.30% | 140,000 | 140,000 | 140,000 | | - |
| | Total | 0.04% | 100.00% | 191,000 | 191,000 | 191,000 | | - |
| 450010 | Contributions received from other municipal funds. | | | | | | | |
| 101000-137079 | Areawide General | - | - | - | 2,055,359 | - | | (100.00%) |
| 101000-189110 | Areawide General | 1.42% | 83.17% | - | 687,994 | 7,269,631 | | 956.64% |
| 119000-189180 | Chugiak / Birchwd / ER RR SA | 0.02% | 1.10% | 96,550 | 96,550 | 96,550 | | - |
| 202010-123010 | Conv Center Room Tax | 0.06% | 3.79% | 625,215 | 694,445 | 331,362 | | (52.28%) |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Budget Unit | 2021 % of Total | 2021 Revised Distr. | 2019 Revised Budget | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------|------------------|
| | 602000-124800 General Liability & Workers | 0.20% | 11.94% | - | 1,777,000 | 1,043,473 | | (41.28%) |
| | Total | 1.70% | 100.00% | 721,765 | 5,311,348 | 8,741,016 | | 64.57% |
| 450040 | AMC 6.50.060 Contributions from the MOA Trust Fund | | | | | | | |
| | 101000-189110 Areawide General | 3.65% | 100.00% | 6,500,000 | 13,400,000 | 18,700,000 | | 39.55% |
| 450060 | AMC 26.10.025 (AWWU, ML&P, SWS) Revenue from Municipal Utility Service Assessment (MUSA); AMC 11.50.280 (Port) and AMC 11.60.205 (Merrill Field) Municipal Enterprise Service Assessment (MESA). Payments-in-lieu-of taxes to help cover the cost of tax-supported services they receive (other than those services received on a contract or interfund basis). Included in Tax Limit Calculation (offsets property taxes \$ for \$). | | | | | | | |
| | 101000-189110 Areawide General | 3.93% | 100.00% | 26,930,459 | 29,414,084 | 20,162,980 | | (31.45%) |
| 450070 | Revenues collected from the Port of Anchorage, Solid Waste Services and Municipal Light & Power (ML&P) based on 1.25% applied to actual gross operating revenues. Included in Tax Limit Calculation (offsets property taxes \$ for \$). | | | | | | | |
| | 101000-189110 Areawide General | - | - | 448,095 | - | - | | - |
| 450080 | AMC 26.10.065 Surplus revenues from the operation of municipal owned utilities may be reinvested in the utility and, where prudent fiscal management permits, may be distributed as utility revenue distribution. | | | | | | | |
| | 101000-189110 Areawide General | 0.40% | 100.00% | 843,800 | 3,296,286 | 2,038,333 | | (38.16%) |
| 460030 | | | | | | | | |
| | 101000-121036 Areawide General | - | - | - | 23 | - | | (100.00%) |
| | 101000-124200 Areawide General | 0.00% | 0.79% | - | 98 | 7,144 | | 7,189.80% |
| | 101000-215000 Areawide General | 0.00% | 0.01% | - | 7 | 77 | | 1,000.00% |
| | 101000-271000 Areawide General | 0.00% | 0.10% | - | 33 | 874 | | 2,548.48% |
| | 101000-353000 Areawide General | 0.00% | 0.95% | - | 4,364 | 8,600 | | 97.07% |
| | 101000-487000 Areawide General | 0.00% | 0.92% | - | - | 8,354 | | 100.00% |
| | 101000-611000 Areawide General | 0.00% | 1.19% | - | 1,102 | 10,844 | | 884.03% |
| | 101000-710800 Areawide General | 0.00% | 0.51% | - | - | 4,609 | | 100.00% |
| | 101000-774000 Areawide General | 0.00% | 0.70% | - | - | 6,362 | | 100.00% |
| | 101000-788000 Areawide General | 0.00% | 0.12% | - | - | 1,058 | | 100.00% |
| | 131000-352000 Anchorage Fire SA | 0.01% | 6.01% | - | 828 | 54,520 | | 6,484.54% |
| | 141000-767100 Anchorage Roads & Drainage | 0.15% | 82.57% | - | 93,282 | 749,516 | | 703.49% |
| | 151000-485000 Anchorage Metro Police SA | 0.00% | 0.46% | - | 867 | 4,188 | | 383.04% |
| | 161000-551000 Anchorage Bowl Parks & Rec | 0.01% | 5.42% | - | 1,055 | 49,158 | | 4,559.53% |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Budget Unit | 2021 % of Total | 2021 Revised Distr. | 2019 Revised Budget | 2020 Revised Budget | 2021 Revised Budget | 21 v 20 \$ Chg | 21 v 20 % Chg |
|-----------------------------------------|------------------------------------------------------------------------------|-----------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------|------------------|
| 162000-555900 | ER/Chugiak Park & Rec SA | 0.00% | 0.27% | - | - | 2,413 | | 100.00% |
| | Total | 0.18% | 100.00% | - | 101,659 | 907,717 | | 792.90% |
| 460035 | | | | | | | | |
| 101000-189110 | Areawide General | 0.11% | 63.00% | - | - | 549,234 | | 100.00% |
| 131000-352000 | Anchorage Fire SA | 0.02% | 14.00% | - | - | 122,052 | | 100.00% |
| 141000-767100 | Anchorage Roads & Drainage | 0.00% | 1.00% | - | - | 8,718 | | 100.00% |
| 151000-485000 | Anchorage Metro Police SA | 0.04% | 21.00% | - | - | 183,078 | | 100.00% |
| 161000-551000 | Anchorage Bowl Parks & Rec | 0.00% | 1.00% | - | - | 8,718 | | 100.00% |
| | Total | 0.17% | 100.00% | - | - | 871,800 | | 100.00% |
| 460070 | Revenue generated from the sale of unclaimed property and salvage equipment. | | | | | | | |
| 101000-622000 | Areawide General | 0.00% | 0.96% | - | 91,000 | 1,000 | | (98.90%) |
| 151000-462400 | Anchorage Metro Police SA | 0.01% | 57.69% | 180,000 | 60,000 | 60,000 | | - |
| 151000-483300 | Anchorage Metro Police SA | 0.00% | 14.42% | 15,000 | 15,000 | 15,000 | | - |
| 151000-483400 | Anchorage Metro Police SA | 0.01% | 26.92% | 80,000 | 28,000 | 28,000 | | - |
| | Total | 0.02% | 100.00% | 275,000 | 194,000 | 104,000 | | (46.39%) |
| 460080 | Revenue generated from sale of Municipal land. | | | | | | | |
| 221000-122100 | Heritage Land Bank | 0.00% | 100.00% | - | - | 16,648 | | 100.00% |
| Local, State and Federal Revenues Total | | 100.00% | | 493,597,916 | 516,553,835 | 513,030,243 | | (0.68%) |

Tax Limit Calculation

Anchorage Municipal Charter 14.03 and Anchorage Municipal Code 12.25.040

| Line | | 2020 at Revised | 2021 at Revised | Line |
|------|-------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|------|
| 1 | <u>Step 1: Building Base with Taxes Collected the Prior Year</u> | | | 1 |
| 2 | Real/Personal Property Taxes to be Collected | 287,778,391 | 292,591,547 | 2 |
| 3 | Auto Tax | 10,606,323 | 10,508,117 | 3 |
| 4 | Tobacco Tax | 21,200,000 | 20,000,000 | 4 |
| 5 | Aircraft Tax | 194,000 | 182,000 | 5 |
| 6 | Marijuana Sales Tax | 4,000,000 | 4,100,000 | 6 |
| 7 | Motor Vehicle Rental Tax | 7,100,000 | 7,300,000 | 7 |
| 8 | Fuel Excise Tax | 13,900,000 | 13,440,000 | 8 |
| 9 | Payment in Lieu of Taxes (State & Federal) | 986,000 | 973,000 | 9 |
| 10 | MUSA/MESA | 28,110,234 | 30,093,992 | 10 |
| 11 | Step 1 Total | 373,874,948 | 379,188,656 | 11 |
| 12 | | | | 12 |
| 13 | <u>Step 2: Back out Prior Year's Exclusions Not Subject to Tax Limit</u> | | | 13 |
| 14 | Judgments/Legal Settlements (One-Time) | (2,739,051) | (1,981,050) | 14 |
| 15 | Debt Service (One-Time) | (56,473,813) | (54,091,332) | 15 |
| 16 | Step 2 Total | (59,212,864) | (56,072,382) | 16 |
| 17 | | | | 17 |
| 18 | Tax Limit Base (before Adjustment for Population and CPI) | 314,662,084 | 323,116,274 | 18 |
| 19 | | | | 19 |
| 20 | <u>Step 3: Adjust for Population, Inflation</u> | | | 20 |
| 21 | Population 5 Year Average | -0.60% (1,887,970) | -0.70% (2,261,810) | 21 |
| 22 | Change in Consumer Price Index 5 Year Average | 1.20% 3,775,950 | 0.80% 2,584,930 | 22 |
| 23 | Step 3 Total | 0.60% 1,887,980 | 0.10% 323,120 | 23 |
| 24 | | | | 24 |
| 25 | The Base for Calculating Following Year's Tax Limit | 316,550,064 | 323,439,394 | 25 |
| 26 | | | | 26 |
| 27 | <u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u> | | | 27 |
| 28 | New Construction | 4,493,027 | 2,058,526 | 28 |
| 29 | Taxes Authorized by Voter-Approved Ballot - O&M | 299,500 | 651,500 | 29 |
| 30 | Judgments/Legal Settlements (One-Time) | 1,981,050 | 2,127,830 | 30 |
| 31 | Debt Service (One-Time) | 54,091,332 | 54,545,777 | 31 |
| 32 | Step 4 Total | 60,864,909 | 59,383,633 | 32 |
| 33 | | | | 33 |
| 34 | Limit on ALL Taxes that can be collected | 377,414,973 | 382,823,027 | 34 |
| 35 | | | | 35 |
| 36 | <u>Step 5: To determine limit on property taxes, back out other taxes</u> | | | 36 |
| 37 | Automobile Tax | (10,508,117) | (10,508,117) | 37 |
| 38 | Tobacco Tax | (20,000,000) | (20,700,000) | 38 |
| 39 | Aircraft Tax | (182,000) | (126,000) | 39 |
| 40 | Marijuana Sales Tax | (4,100,000) | (5,400,000) | 40 |
| 41 | Motor Vehicle Rental Tax | (7,300,000) | (5,100,000) | 41 |
| 42 | Fuel Excise Tax | (13,440,000) | (12,640,000) | 42 |
| 43 | Payment in Lieu of Taxes (Utility, State, and Federal) | (973,000) | (10,863,283) | 43 |
| 44 | MUSA/MESA | (30,093,992) | (20,818,552) | 44 |
| 45 | Step 5 Total | (86,597,109) | (86,155,952) | 45 |
| 46 | | | | 46 |
| 47 | Limit on PROPERTY Taxes that can be collected | 290,817,864 | 296,667,075 | 47 |
| 48 | | | | 48 |
| 49 | Add General Government use of tax capacity within the Tax Cap | 1,773,683 | 1,047,288 | 49 |
| 50 | | | | 50 |
| 51 | Limit on PROPERTY Taxes that can be collected within the Tax Cap | 292,591,547 | 297,714,363 | 51 |
| 52 | | | | 52 |
| 53 | <u>Step 6: Determine property taxes to be collected if different than Limit on Property Taxes that can be collected</u> | | | 53 |
| 54 | Property taxes to be collected based on spending decisions minus other available revenue. | | | 54 |
| 55 | | | | 55 |
| 56 | Property taxes TO BE COLLECTED | 292,591,547 | 297,714,363 | 56 |
| 57 | | | | 57 |
| 58 | Amount below limit on property taxes that can be collected ("under the cap") | - | - | 58 |

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 **\$21,513,660**, making the total of all property taxes to be collected for General Government **\$319,228,023**.

2021 Revised General Government Budget and Property Tax by Fund - Inside/Outside Tax Cap

| Fund | Description | Direct Costs | | | IGCs | | | Function Cost | Revenues | | | Fund Balance | | | Tax Cost | 04/09/21 Assessed Valuation | Mill Rate | Max Mill Rate |
|----------------------|-----------------------|---------------|----------------------|--------------|---------------|----------------------|--------------|---------------|---------------|----------------------|--------------|---------------|----------------------|--------------|-------------|-----------------------------|-----------|---------------|
| | | 2021 Approved | 2021 Revised Changes | 2021 Revised | 2021 Approved | 2021 Revised Changes | 2021 Revised | | 2021 Approved | 2021 Revised Changes | 2021 Revised | 2021 Approved | 2021 Revised Changes | 2021 Revised | | | | |
| 101000 | Areawide | 178,205,818 | 3,006,983 | 181,212,801 | (24,720,084) | (512,654) | (25,232,738) | 155,980,063 | 141,842,653 | 8,342,018 | 150,184,671 | 11,172,989 | (93,338,410) | (82,165,421) | 87,960,813 | 34,626,424,977 | 2.54 | |
| 131000 | Anchorage Fire Serv | 72,442,532 | 249,146 | 72,691,678 | 11,141,012 | (100,664) | 11,040,348 | 83,732,026 | 2,779,605 | 364,228 | 3,143,833 | - | 32,547,322 | 32,547,322 | 48,040,871 | 32,285,967,500 | 1.49 | |
| 141000 | Anchorage Roads/Dr | 72,139,160 | 53,853 | 72,193,013 | 2,796,027 | (155,024) | 2,641,003 | 74,834,016 | 3,413,336 | 455,761 | 3,869,097 | 725,700 | 1,449,449 | 2,175,149 | 68,789,770 | 26,946,686,213 | 2.55 | |
| 151000 | Anchorage Police Se | 122,217,400 | 1,271,707 | 123,489,107 | 11,222,107 | 1,445,400 | 12,667,507 | 136,156,614 | 9,388,200 | 832,772 | 10,220,972 | 500,000 | 54,973,984 | 55,473,984 | 70,461,658 | 33,860,831,539 | 2.08 | |
| 161000 | Anchorage Parks & R | 19,204,125 | (106,657) | 19,097,468 | 5,451,886 | (310,591) | 5,141,295 | 24,238,763 | 2,803,969 | (489,551) | 2,314,418 | (2,100,000) | 1,563,094 | (536,906) | 22,461,251 | 29,670,904,216 | 0.76 | |
| Total Funds within T | | 464,209,035 | 4,475,032 | 468,684,067 | 5,890,948 | 366,467 | 6,257,415 | 474,941,482 | 160,227,763 | 9,505,228 | 169,732,991 | 10,298,689 | (2,804,561) | 7,494,128 | 297,714,363 | | | |
| MOA Tax Cap | | | | | | | | | | | | | | | 297,714,363 | | | |
| (Over)/Under Tax Cap | | | | | | | | | | | | | | | - | | | |
| | | | | | | | | | | | | | | | | | | |
| 163000 | Building Safety Servi | 6,601,423 | 113,476 | 6,714,899 | 1,590,373 | (110,826) | 1,479,547 | 8,194,446 | 4,941,610 | 62,000 | 5,003,610 | 3,250,186 | (59,350) | 3,190,836 | - | | | |
| 164000 | Public Finance Inves | 1,948,865 | 379,173 | 2,328,038 | 238,564 | (16,874) | 221,690 | 2,549,728 | 2,512,157 | 370,000 | 2,882,157 | (324,728) | (7,701) | (332,429) | - | | | |
| 170000 | ML&P Sale Proceeds | - | - | - | - | - | - | - | - | 118,000 | 118,000 | - | (118,000) | (118,000) | - | | | |
| 202010 | Convention Ctr Ops | 6,552,950 | - | 6,552,950 | - | - | - | 6,552,950 | 6,017,122 | (456,612) | 5,560,510 | 535,828 | 456,612 | 992,440 | - | | | |
| 202020 | Convention Ctr Ops | 6,268,328 | 1,071,124 | 7,339,452 | - | - | - | 7,339,452 | 6,344,913 | 1,012,124 | 7,357,037 | (76,585) | 59,000 | (17,585) | - | | | |
| 221000 | Heritage Land Bank | 700,397 | 16,866 | 717,263 | 320,363 | (2,054) | 318,309 | 1,035,572 | 587,030 | 27,648 | 614,678 | 433,730 | (12,836) | 420,894 | - | | | |
| 301000 | Revenue Bond Paym | 297,750 | - | 297,750 | - | - | - | 297,750 | 295,000 | (1,000) | 294,000 | 2,750 | 1,000 | 3,750 | - | | | |
| 602000 | Self-Insurance (1248 | 12,333,295 | (156) | 12,333,139 | (10,751,812) | (38,104) | (10,789,916) | 1,543,223 | 244,000 | 1,041,473 | 1,285,473 | 1,337,483 | (1,079,733) | 257,750 | - | | | |
| 607000 | Management Informa | 31,899,186 | (4,024) | 31,895,162 | (28,129,019) | 230,211 | (27,898,808) | 3,996,354 | (318,000) | 226,188 | (91,812) | 4,088,167 | (1) | 4,088,166 | - | | | |
| Total Funds Non-Ta | | 66,602,194 | 1,576,459 | 68,178,653 | (36,731,531) | 62,353 | (36,669,178) | 31,509,475 | 20,623,832 | 2,399,821 | 23,023,653 | 9,246,831 | (761,009) | 8,485,822 | - | | | |
| | | | | | | | | | | | | | | | | | | |
| 103000 | Areawide EMS Lease | 829,029 | - | 829,029 | - | - | - | 829,029 | - | - | - | - | - | - | 829,029 | 34,626,424,977 | 0.02 | - |
| 104000 | Chugiak Fire SA (35 | 994,224 | (36,582) | 957,642 | 360,285 | (9,593) | 350,692 | 1,308,334 | 46,189 | 1,730 | 47,919 | - | - | - | 1,260,415 | 1,260,415,117 | 1.00 | 1.00 |
| 105000 | Glen Alps SA (74500 | 293,139 | 13,873 | 307,012 | 30,000 | - | 30,000 | 337,012 | 11,040 | 1,924 | 12,964 | - | - | - | 324,048 | 117,835,609 | 2.75 | 2.75 |
| 106000 | Girdwood Valley SA | 897,121 | - | 897,121 | 276,813 | (9,811) | 267,002 | 1,164,123 | 35,234 | 1,064 | 36,298 | - | - | - | 1,127,825 | | 1.69 | |
| 106000 | Girdwood Valley SA | 691,000 | - | 691,000 | 423 | (4) | 419 | 691,419 | 11,734 | 819 | 12,553 | - | - | - | 678,866 | | 1.01 | |
| 106000 | Girdwood Valley SA | 342,444 | - | 342,444 | 86,165 | (3,635) | 82,530 | 424,974 | 6,815 | 406 | 7,221 | - | - | - | 417,753 | | 0.62 | |
| 106000 | Girdwood Valley SA | 1,120,003 | 718 | 1,120,721 | 71,747 | (2,064) | 69,683 | 1,190,404 | 25,019 | 1,327 | 26,346 | - | - | - | 1,164,058 | | 1.75 | |
| 106000 | Girdwood Valley SA | 3,050,568 | 718 | 3,051,286 | 435,148 | (15,514) | 419,634 | 3,470,920 | 78,802 | 3,616 | 82,418 | - | - | - | 3,388,502 | 668,882,549 | 5.07 | 6.00 |
| 107000 | AW APD IT Systems | - | 1,500,000 | 1,500,000 | - | - | - | 1,500,000 | - | - | - | - | - | - | 1,500,000 | 34,626,424,977 | 0.04 | - |
| 111000 | Birch Tree/Elmore LF | 263,427 | 1,138 | 264,565 | 27,000 | - | 27,000 | 291,565 | 2,658 | - | 2,658 | - | - | - | 288,907 | 192,604,492 | 1.50 | 1.50 |
| 112000 | Section 6/Campbell / | 165,646 | 4,192 | 169,838 | (11,950) | - | (11,950) | 157,888 | 2,675 | - | 2,675 | - | - | - | 155,213 | 124,170,272 | 1.25 | 1.50 |
| 113000 | Valli Vue Estates LR | 103,314 | 956 | 104,270 | 11,300 | - | 11,300 | 115,570 | 2,169 | - | 2,169 | - | - | - | 113,401 | 81,000,917 | 1.40 | 1.40 |
| 114000 | Skyranch Estates LR | 30,314 | (2,309) | 28,005 | 3,300 | - | 3,300 | 31,305 | 1,101 | - | 1,101 | - | - | - | 30,204 | 23,233,805 | 1.30 | 1.30 |
| 115000 | Upper Grover LRSA | 15,879 | 621 | 16,500 | 1,500 | - | 1,500 | 18,000 | 89 | - | 89 | - | - | - | 17,911 | 17,910,505 | 1.00 | 1.00 |
| 116000 | Ravenwood LRSA (7 | 16,797 | 66 | 16,863 | 1,800 | - | 1,800 | 18,663 | 94 | 990 | 1,084 | - | - | - | 17,579 | 11,719,573 | 1.50 | 1.50 |
| 117000 | Mt. Park Estates LRS | 30,816 | (1,684) | 29,132 | 3,100 | - | 3,100 | 32,232 | 126 | - | 126 | - | - | - | 32,106 | 32,105,603 | 1.00 | 1.00 |
| 118000 | MT Park/Robin Hill R | 135,903 | (645) | 135,258 | 14,600 | - | 14,600 | 149,858 | 1,443 | 1,000 | 2,443 | - | - | - | 147,415 | 113,396,355 | 1.30 | 1.30 |
| 119000 | CBERRRSA (744900 | 3,637,648 | 28,680 | 3,666,328 | 123,923 | (7,994) | 115,929 | 3,782,257 | 304,711 | 3,000 | 307,711 | - | - | - | 3,474,546 | | 0.95 | 1.10 |
| 119000 | CBERRRSA (747300 | 3,538,074 | 9,620 | 3,547,694 | - | - | - | 3,547,694 | - | - | - | - | - | - | 3,547,694 | | 0.97 | 1.00 |
| 119000 | CBERRRSA Total | 7,175,722 | 38,300 | 7,214,022 | 123,923 | (7,994) | 115,929 | 7,329,951 | 304,711 | 3,000 | 307,711 | - | - | - | 7,022,240 | 3,657,416,326 | 1.92 | 2.10 |
| 121000 | Eaglewood Contrib R | 96,587 | 1,125 | 97,712 | 6,900 | - | 6,900 | 104,612 | 122 | - | 122 | - | - | - | 104,490 | 274,973,068 | 0.38 | 0.38 |
| 122000 | Gateway Contrib RS | 2,028 | (85) | 1,943 | 200 | - | 200 | 2,143 | 31 | - | 31 | - | - | - | 2,112 | 7,282,226 | 0.29 | 0.29 |
| 123000 | Lakehill LRSA (7451 | 46,810 | 1,153 | 47,963 | 4,900 | - | 4,900 | 52,863 | 1,216 | 1,000 | 2,216 | - | - | - | 50,647 | 33,764,856 | 1.50 | 1.50 |
| 124000 | Totem LRSA (745200 | 24,977 | 1,027 | 26,004 | 2,600 | - | 2,600 | 28,604 | 35 | - | 35 | - | - | - | 28,569 | 28,568,511 | 1.00 | 1.50 |
| 125000 | Paradise Valley Sout | 14,018 | 624 | 14,642 | 1,500 | - | 1,500 | 16,142 | 20 | - | 20 | - | - | - | 16,122 | 16,121,649 | 1.00 | 1.00 |
| 126000 | SRW Homeowners L | 53,372 | 578 | 53,950 | 5,500 | - | 5,500 | 59,450 | 151 | 990 | 1,141 | - | - | - | 58,309 | 38,872,802 | 1.50 | 1.50 |
| 129000 | Eagle River Street Li | 273,740 | (6,097) | 267,643 | 74,464 | (1,901) | 72,563 | 340,206 | 15,523 | (1,000) | 14,523 | - | - | 200,000 | 125,683 | 1,256,829,130 | 0.10 | 0.50 |
| 142000 | Talus West LRSA (7 | 139,311 | (8,435) | 130,876 | 14,700 | - | 14,700 | 145,576 | 4,396 | (3,990) | 406 | - | - | - | 145,170 | 111,669,591 | 1.30 | 1.30 |
| 143000 | Upper O'Malley LRS | 624,568 | 13,535 | 638,103 | 65,000 | - | 65,000 | 703,103 | 7,303 | 2,000 | 9,303 | - | - | - | 693,800 | 346,899,762 | 2.00 | 2.00 |
| 144000 | Bear Valley LRSA (7 | 45,737 | 3,196 | 48,933 | 4,800 | - | 4,800 | 53,733 | 190 | - | 190 | - | - | - | 53,543 | 35,695,430 | 1.50 | 1.50 |
| 145000 | Rabbit Crk View & H | 103,788 | 2,095 | 105,883 | 10,600 | - | 10,600 | 116,483 | 2,171 | - | 2,171 | - | - | - | 114,312 | 45,724,624 | 2.50 | 2.50 |
| 146000 | Villages Scenic Park | 20,403 | 1,110 | 21,513 | 2,300 | - | 2,300 | 23,813 | 20 | - | 20 | - | - | - | 23,793 | 23,792,755 | 1.00 | 1.00 |
| 147000 | Sequoia Estates LRS | 17,128 | (474) | 16,654 | 1,800 | - | 1,800 | 18,454 | 1,010 | - | 1,010 | - | - | - | 17,444 | 11,629,623 | 1.50 | 1.50 |
| 148000 | Rockhill LRSA (7431 | 46,143 | (1,425) | 44,718 | 4,800 | - | 4,800 | 49,518 | 4,011 | - | 4,011 | | | | | | | |

Property Tax Calculation by Fund

| Fund | Description | Assessed Values at 04/09/2021 | 2021 Revised Budget Tax Cost | 2021 Mill Rate |
|-----------------------------------------------------------|-------------------------------------------------------------------|-------------------------------------|---------------------------------------|----------------------|
| 101000 | Areawide General Fund | 34,626,424,977 | 90,326,095 | 2.61 |
| 101000 | Areawide General Fund downward adjustment to select tax districts | | (2,365,282) | ³ |
| 103000 | Areawide EMS Lease | 34,626,424,977 | 829,029 | 0.02 |
| 104000 | Chugiak Fire Service Area | 1,260,415,117 | 1,260,415 | 1.00 |
| 105000 | Glen Alps Service Area | 117,835,609 | 324,048 | 2.75 |
| 106000 | Girdwood Valley Service Area | 668,882,549 | 3,388,502 | 5.07 |
| 107000 | AW APD IT Systems Special Levy | 34,626,424,977 | 1,500,000 | 0.04 |
| 111000 | Birchtree/Elmore LRSA | 192,604,492 | 288,907 | 1.50 |
| 112000 | Section 6/Campbell Airstrip LRSA | 124,170,272 | 155,213 | 1.25 |
| 113000 | Valli Vue Estates LRSA | 81,000,917 | 113,401 | 1.40 |
| 114000 | Skyranch Estates LRSA | 23,233,805 | 30,204 | 1.30 |
| 115000 | Upper Grover LRSA | 17,910,505 | 17,911 | 1.00 |
| 116000 | Raven Woods/Bubbling Brook LRSA | 11,719,573 | 17,579 | 1.50 |
| 117000 | Mt. Park Estates LRSA | 32,105,603 | 32,106 | 1.00 |
| 118000 | Mt. Park/Robin Hill RRSA | 113,396,355 | 147,415 | 1.30 |
| 119000 | Chugiak, Birchwood, ER Rural Road SA | 3,657,416,326 | 7,022,240 | 1.92 |
| 121000 | Eaglewood Contributing RSA | 274,973,068 | 104,490 | 0.38 |
| 122000 | Gateway Contributing RSA | 7,282,226 | 2,112 | 0.29 |
| 123000 | Lakehill LRSA | 33,764,856 | 50,647 | 1.50 |
| 124000 | Totem LRSA | 28,568,511 | 28,569 | 1.00 |
| 125000 | Paradise Valley South LRSA | 16,121,649 | 16,122 | 1.00 |
| 126000 | SRW Homeowners LRSA | 38,872,802 | 58,309 | 1.50 |
| 129000 | Eagle River Streetlight SA | 1,256,829,130 | 125,683 | 0.10 |
| 131000 | Anchorage Fire SA | 32,285,967,500 | 48,040,871 | 1.49 |
| 141000 | Anchorage Roads and Drainage SA | 26,946,686,213 | 68,789,770 | 2.55 |
| 142000 | Talus West LRSA | 111,669,591 | 145,170 | 1.30 |
| 143000 | Upper O'Malley LRSA | 346,899,762 | 693,800 | 2.00 |
| 144000 | Bear Valley LRSA | 35,695,430 | 53,543 | 1.50 |
| 145000 | Rabbit Creek View/Hts LRSA | 45,724,624 | 114,312 | 2.50 |
| 146000 | Villages Scenic Parkway LRSA | 23,792,755 | 23,793 | 1.00 |
| 147000 | Sequoia Estates LRSA | 11,629,623 | 17,444 | 1.50 |
| 148000 | Rockhill LRSA | 30,337,743 | 45,507 | 1.50 |
| 149000 | South Goldenview Area RRSA | 388,678,039 | 699,620 | 1.80 |
| 150000 | Homestead LRSA | 18,541,286 | 24,104 | 1.30 |
| 151000 | Anchorage Metropolitan Police SA | 33,860,831,539 | 70,461,658 | 2.08 |
| 152000 | Turnagain Arm Police SA | 96,710,890 | 24,846 | 0.26 |
| 161000 | Anchorage Parks & Recreation SA | 29,670,904,216 | 22,461,251 | 0.76 |
| 162000 | Eagle River-Chugiak Parks & Rec | 3,939,671,620 | 4,158,619 | 1.06 |
| Total General Government (GG) Tax Cost | | | 319,228,023 | |
| GG Average Tax Rate | | 34,626,424,977 | 319,228,023 | 9.22 ¹ |
| Anchorage School District (ASD) Tax Rate | | 34,626,424,977 | 293,429,596 | 8.47 ^{1, 2} |
| Total Average Tax Rate | | | 612,657,619 | 17.69 |
| GG Voter Approved Debt Average Tax Rate (Debt Svc in Cap) | | | 54,091,332 | 1.56 ¹ |
| GG State Revenue Sharing Average Tax Rate (credit) | | | 1,737,954 | 0.05 ¹ |

¹ GG Average and ASD Tax Rates are based on Areawide General Fund (101000) Assessed Value

² ASD Tax Cost is based on AO 2021-37

³ Areawide General Fund downward adjustment amount for tax districts outside the Anchorage Police and/or Anchorage Fire Service Areas

Property Tax Calculation by Fund and Type

AssessedValues at 04/09/2021

| Fund | Real Property | New Construction | Personal Property | Total |
|--------|------------------|---------------------|----------------------|----------------|
| 101000 | 31,642,403,351 | 143,280,079 | 2,840,741,547 | 34,626,424,977 |
| 103000 | 31,642,403,351 | 143,280,079 | 2,840,741,547 | 34,626,424,977 |
| 104000 | 1,231,882,300 | 2,032,045 | 26,500,772 | 1,260,415,117 |
| 105000 | 113,775,859 | 3,284,083 | 775,667 | 117,835,609 |
| 106000 | 643,432,595 | 4,109,645 | 21,340,309 | 668,882,549 |
| 107000 | 31,642,403,351 | 143,280,079 | 2,840,741,547 | 34,626,424,977 |
| 111000 | 190,864,011 | 1,709,085 | 31,396 | 192,604,492 |
| 112000 | 124,130,961 | 18,957 | 20,354 | 124,170,272 |
| 113000 | 80,937,605 | 49,625 | 13,687 | 81,000,917 |
| 114000 | 23,193,680 | 24,019 | 16,106 | 23,233,805 |
| 115000 | 17,909,646 | - | 859 | 17,910,505 |
| 116000 | 11,717,720 | - | 1,853 | 11,719,573 |
| 117000 | 32,093,424 | 5,062 | 7,117 | 32,105,603 |
| 118000 | 113,008,742 | 58,657 | 328,957 | 113,396,355 |
| 119000 | 3,561,774,211 | 21,951,817 | 73,690,298 | 3,657,416,326 |
| 121000 | 268,698,419 | - | 6,274,648 | 274,973,068 |
| 122000 | 7,266,193 | 15,979 | 53 | 7,282,226 |
| 123000 | 33,152,513 | 33,844 | 578,499 | 33,764,856 |
| 124000 | 28,010,342 | 239,689 | 318,480 | 28,568,511 |
| 125000 | 11,755,579 | 4,364,320 | 1,750 | 16,121,649 |
| 126000 | 38,306,024 | 564,137 | 2,641 | 38,872,802 |
| 129000 | 1,240,323,432 | 3,091,737 | 13,413,961 | 1,256,829,130 |
| 131000 | 29,389,206,514 | 128,600,111 | 2,768,160,876 | 32,285,967,500 |
| 141000 | 24,153,641,615 | 88,351,457 | 2,704,693,142 | 26,946,686,213 |
| 142000 | 103,453,469 | 8,171,749 | 44,374 | 111,669,591 |
| 143000 | 346,676,125 | 72,750 | 150,887 | 346,899,762 |
| 144000 | 34,723,279 | 964,214 | 7,937 | 35,695,430 |
| 145000 | 45,208,677 | 462,604 | 53,343 | 45,724,624 |
| 146000 | 22,509,759 | 1,278,737 | 4,259 | 23,792,755 |
| 147000 | 11,618,902 | - | 10,720 | 11,629,623 |
| 148000 | 30,332,638 | - | 5,105 | 30,337,743 |
| 149000 | 387,045,385 | 755,690 | 876,965 | 388,678,039 |
| 150000 | 18,540,527 | - | 759 | 18,541,286 |
| 151000 | 30,926,612,395 | 139,100,761 | 2,795,118,382 | 33,860,831,539 |
| 152000 | 72,358,361 | 69,674 | 24,282,855 | 96,710,890 |
| 161000 | 26,841,897,156 | 114,315,555 | 2,714,691,505 | 29,670,904,216 |
| 162000 | 3,837,738,823 | 21,967,797 | 79,965,000 | 3,939,671,620 |

2021 Revised Budget Tax Cost

| Fund | Real Property (Acct 401010) | Personal Property (Acct 401020) | Total |
|-----------------------|-----------------------------------|---------------------------------------|--------------------|
| 101000 | 80,744,534 | 7,216,279 | 87,960,813 |
| 103000 | 761,016 | 68,013 | 829,029 |
| 104000 | 1,233,914 | 26,501 | 1,260,415 |
| 105000 | 321,915 | 2,133 | 324,048 |
| 106000 | 3,280,394 | 108,108 | 3,388,502 |
| 107000 | 1,376,940 | 123,060 | 1,500,000 |
| 111000 | 288,860 | 47 | 288,907 |
| 112000 | 155,188 | 25 | 155,213 |
| 113000 | 113,382 | 19 | 113,401 |
| 114000 | 30,183 | 21 | 30,204 |
| 115000 | 17,910 | 1 | 17,911 |
| 116000 | 17,576 | 3 | 17,579 |
| 117000 | 32,099 | 7 | 32,106 |
| 118000 | 146,987 | 428 | 147,415 |
| 119000 | 6,880,755 | 141,485 | 7,022,240 |
| 121000 | 102,106 | 2,384 | 104,490 |
| 122000 | 2,111 | 1 | 2,112 |
| 123000 | 49,779 | 868 | 50,647 |
| 124000 | 28,251 | 318 | 28,569 |
| 125000 | 16,120 | 2 | 16,122 |
| 126000 | 58,305 | 4 | 58,309 |
| 129000 | 124,342 | 1,341 | 125,683 |
| 131000 | 43,921,903 | 4,118,968 | 48,040,871 |
| 141000 | 61,885,202 | 6,904,568 | 68,789,770 |
| 142000 | 145,112 | 58 | 145,170 |
| 143000 | 693,498 | 302 | 693,800 |
| 144000 | 53,531 | 12 | 53,543 |
| 145000 | 114,179 | 133 | 114,312 |
| 146000 | 23,789 | 4 | 23,793 |
| 147000 | 17,428 | 16 | 17,444 |
| 148000 | 45,499 | 8 | 45,507 |
| 149000 | 698,041 | 1,579 | 699,620 |
| 150000 | 24,103 | 1 | 24,104 |
| 151000 | 64,645,242 | 5,816,416 | 70,461,658 |
| 152000 | 18,607 | 6,239 | 24,846 |
| 161000 | 20,406,195 | 2,055,056 | 22,461,251 |
| 162000 | 4,074,210 | 84,409 | 4,158,619 |
| GG | 292,549,206 | 26,678,817 | 319,228,023 |
| ASD | 269,356,720 | 24,072,876 | 293,429,596 |
| Total Tax Cost | 561,905,926 | 50,751,693 | 612,657,619 |

Mill Levy by Tax District - 2021: AO 2021-36 with Veto and Override (GG) and AO 2021-37 (ASD)

| | | 101 103 107 | 131 104 | 151 152 | 161 162 | 141 105 | 106 | 118, 119, 121, 122, 149 Various Rural Road Service Areas | Levy w/o ASD, ERSL, & LRSA | 129 Eagle River Street Lights Service Areas | Various Limited Road Service Areas | Levy w/o ASD | School District (ASD) | Total Levy | Tax District |
|----------------------------------------------------|-----------------|-------------------|------------|------------|-------------------|---------------------|----------------------------|----------------------------------------------------------------------------|-------------------------------------------|---------------------------------------------------------------|------------------------------------------------|--------------------|-----------------------------|---------------|-----------------|
| | Tax District | Area wide | Fire | Police | Parks & Rec | Roads & Drainage | Girdwood Valley Levy | | | | | | | | |
| City/Anchorage | 1 | 2.67 | 1.49 | 2.08 | 0.76 | 2.55 | - | - | 9.55 | - | - | 9.55 | 8.47 | 18.02 | 1 |
| Hillside | 2 | 2.67 | 1.49 | 2.08 | 0.76 | - | - | - | 7.00 | - | - | 7.00 | 8.47 | 15.47 | 2 |
| Spenard | 3 | 2.67 | 1.49 | 2.08 | 0.76 | 2.55 | - | - | 9.55 | - | - | 9.55 | 8.47 | 18.02 | 3 |
| Girdwood Valley | 4 | 0.05 ¹ | - | - | - | - | 5.07 | - | 6.12 | - | - | 6.12 | 8.47 | 14.59 | 4 |
| Glen Alps SA w/o Fire | 5 | 1.53 ² | - | 2.08 | - | 2.75 | - | - | 8.36 | - | - | 8.36 | 8.47 | 16.83 | 5 |
| Spenard w/o Building Safety | 8 | 2.67 | 1.49 | 2.08 | 0.76 | 2.55 | - | - | 9.55 | - | - | 9.55 | 8.47 | 18.02 | 8 |
| Stuckagain Heights w/o Parks & Rec | 9 | 2.67 | 1.49 | 2.08 | - | - | - | - | 6.24 | - | 1.25 | 7.49 | 8.47 | 15.96 | 9 |
| Eagle River | 10 | 2.67 | 1.49 | 2.08 | 1.06 | - | - | 1.92 | 9.22 | - | - | 9.22 | 8.47 | 17.69 | 10 |
| Municipal Landfill w/o ERPSA | 11 | 2.67 | 1.49 | 2.08 | - | - | - | - | 6.24 | - | - | 6.24 | 8.47 | 14.71 | 11 |
| Canyon Road (Glen Alps SA) | 12 | 2.67 | 1.49 | 2.08 | 0.76 | 2.75 | - | - | 9.75 | - | - | 9.75 | 8.47 | 18.22 | 12 |
| Muni/Outside Bowl w/o APD (w Turnagain Arm Police) | 15 | 0.05 ¹ | - | 0.26 | - | - | - | - | 1.31 | - | - | 1.31 | 8.47 | 9.78 | 15 |
| Muni/Outside Bowl with Police | 16 | 1.53 ² | - | 2.08 | - | - | - | - | 5.61 | - | - | 5.61 | 8.47 | 14.08 | 16 |
| Upper OMalley LRSA | 19 | 2.67 | 1.49 | 2.08 | 0.76 | - | - | - | 7.00 | - | 2.00 | 9.00 | 8.47 | 17.47 | 19 |
| Talus West LRSA | 20 | 2.67 | 1.49 | 2.08 | 0.76 | - | - | - | 7.00 | - | 1.30 | 8.30 | 8.47 | 16.77 | 20 |
| Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA | 21 | 2.67 | 1.49 | 2.08 | 0.76 | - | - | - | 7.00 | - | 2.50 | 9.50 | 8.47 | 17.97 | 21 |
| Chugiak Fire Service Area | 22 | 1.53 ² | 1.00 | 2.08 | 1.06 | - | - | 1.92 | 9.59 | - | - | 9.59 | 8.47 | 18.06 | 22 |
| Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA | 23 | 2.67 | 1.49 | 2.08 | - | - | - | - | 6.24 | - | 2.50 | 8.74 | 8.47 | 17.21 | 23 |
| Birch Tree/Elmore LRSA | 28 | 2.67 | 1.49 | 2.08 | 0.76 | - | - | - | 7.00 | - | 1.50 | 8.50 | 8.47 | 16.97 | 28 |
| Eagle River Valley RRSA w/no Fire | 30 | 1.53 ² | - | 2.08 | 1.06 | - | - | 1.92 | 8.59 | - | - | 8.59 | 8.47 | 17.06 | 30 |
| South Goldenview Area RRSA | 31 | 2.67 | 1.49 | 2.08 | 0.76 | - | - | 1.80 | 8.80 | - | - | 8.80 | 8.47 | 17.27 | 31 |
| Section 6/Campbell Airstrip LRSA | 32 | 2.67 | 1.49 | 2.08 | 0.76 | - | - | - | 7.00 | - | 1.25 | 8.25 | 8.47 | 16.72 | 32 |
| Skyranch Estates LRSA | 33 | 2.67 | 1.49 | 2.08 | 0.76 | - | - | - | 7.00 | - | 1.30 | 8.30 | 8.47 | 16.77 | 33 |
| Valli-Vue Estates LRSA | 34 | 2.67 | 1.49 | 2.08 | 0.76 | - | - | - | 7.00 | - | 1.40 | 8.40 | 8.47 | 16.87 | 34 |
| Mountain Park Estates LRSA | 35 | 2.67 | 1.49 | 2.08 | 0.76 | - | - | - | 7.00 | - | 1.00 | 8.00 | 8.47 | 16.47 | 35 |
| SRW Homeowners LRSA | 36 | 2.67 | 1.49 | 2.08 | 0.76 | - | - | - | 7.00 | - | 1.50 | 8.50 | 8.47 | 16.97 | 36 |
| Mountain Park/Robin Hill LRSA | 37 | 2.67 | 1.49 | 2.08 | 0.76 | - | - | 1.30 | 8.30 | - | - | 8.30 | 8.47 | 16.77 | 37 |
| Raven Woods/Bubbling Brook LRSA | 40 | 2.67 | 1.49 | 2.08 | 0.76 | - | - | - | 7.00 | - | 1.50 | 8.50 | 8.47 | 16.97 | 40 |
| Upper Grover LRSA | 41 | 2.67 | 1.49 | 2.08 | 0.76 | - | - | - | 7.00 | - | 1.00 | 8.00 | 8.47 | 16.47 | 41 |
| View Point | 42 | 1.53 ² | - | 2.08 | - | 2.55 | - | - | 8.16 | - | - | 8.16 | 8.47 | 16.63 | 42 |
| Bear Valley LRSA | 43 | 2.67 | 1.49 | 2.08 | - | - | - | - | 6.24 | - | 1.50 | 7.74 | 8.47 | 16.21 | 43 |
| Villages Scenic Parkway LRSA | 44 | 2.67 | 1.49 | 2.08 | 0.76 | - | - | - | 7.00 | - | 1.00 | 8.00 | 8.47 | 16.47 | 44 |
| Sequoia Estates LRSA | 45 | 2.67 | 1.49 | 2.08 | 0.76 | - | - | - | 7.00 | - | 1.50 | 8.50 | 8.47 | 16.97 | 45 |
| Eaglewood Contributing RSA | 46 | 2.67 | 1.49 | 2.08 | 1.06 | - | - | 0.38 | 7.68 | - | - | 7.68 | 8.47 | 16.15 | 46 |
| Gateway Contributing RSA | 47 | 1.53 ² | - | 2.08 | 1.06 | - | - | 0.29 | 6.96 | - | - | 6.96 | 8.47 | 15.43 | 47 |
| Paradise Valley South LRSA | 48 | 2.67 | 1.49 | 2.08 | 0.76 | - | - | - | 7.00 | - | 1.00 | 8.00 | 8.47 | 16.47 | 48 |
| ER Street Lights SA w/ Anchorage Fire | 50 | 2.67 | 1.49 | 2.08 | 1.06 | - | - | 1.92 | 9.22 | 0.10 | - | 9.32 | 8.47 | 17.79 | 50 |
| ER Street Lights SA w/ Chugiak Fire | 51 | 1.53 ² | 1.00 | 2.08 | 1.06 | - | - | 1.92 | 9.59 | 0.10 | - | 9.69 | 8.47 | 18.16 | 51 |
| Rockhill LRSA | 52 | 2.67 | 1.49 | 2.08 | 0.76 | - | - | - | 7.00 | - | 1.50 | 8.50 | 8.47 | 16.97 | 52 |
| Totem LRSA | 53 | 2.67 | 1.49 | 2.08 | 0.76 | - | - | - | 7.00 | - | 1.00 | 8.00 | 8.47 | 16.47 | 53 |
| Lakehill LRSA | 54 | 2.67 | 1.49 | 2.08 | 0.76 | - | - | - | 7.00 | - | 1.50 | 8.50 | 8.47 | 16.97 | 54 |
| South Goldenview RRSA w/o Fire | 55 | 1.53 ² | - | 2.08 | - | - | - | 1.80 | 7.41 | - | - | 7.41 | 8.47 | 15.88 | 55 |
| Bear Valley LRSA w/o Fire | 56 | 1.53 ² | - | 2.08 | - | - | - | - | 5.61 | - | 1.50 | 7.11 | 8.47 | 15.58 | 56 |
| Homestead LRSA | 57 | 2.67 | 1.49 | 2.08 | 0.76 | - | - | - | 7.00 | - | 1.30 | 8.30 | 8.47 | 16.77 | 57 |
| Eagle River Valley RRSA w/ ERSL w/o Fire | 58 | 1.53 ² | - | 2.08 | 1.06 | - | - | 1.92 | 8.59 | 0.10 | - | 8.69 | 8.47 | 17.16 | 58 |

Note: District 6 was subsumed to District 18; Districts 14 & 18 were subsumed to District 3. District 7 was subsumed to District 2.

District 11 is the Anchorage Landfill. District 36 is new from 2005. April 6, 2010, Mt. Park/Robin Hill LRSA voted to become a RRSA (District 37).

District 57 was created in 2014 for new Homestead LRSA.

District 58 was created in 2016 for Eagle River Valley with Eagle River Street Light Service but without Fire Service.

¹ Downward adjustment of 2.62 mills for tax districts that are outside the Anchorage Fire and Anchorage Police Service Areas is shown in these rates.

² Downward adjustment of 1.14 mills for tax districts that are outside the Anchorage Fire Service Area is shown in these rates.

2021 General Government Property Tax
per \$100,000 Assessed Valuation

| Tax District | School District (ASD) | Areawide² | Fire | Police | Parks & Rec | Roads | GG Subtotal | ASD & GG Total |
|-----------------------------------------------------------------|------------------------------|-----------------------------|-------------|---------------|------------------------|--------------|--------------------|---------------------------|
| 1, 3, 8 | 847 | 267 | 149 | 208 | 76 | 255 | 955 | 1,802 |
| ¹ 2, 19-21, 28, 32-37, 40, 41, 44, 45, 48, 52-54, 57 | 847 | 267 | 149 | 208 | 76 | - | 700 | 1,547 |
| 4 | 847 | 5 ³ | - | - | - | 507 | 512 | 1,359 |
| 5 | 847 | 153 ⁴ | - | 208 | - | 275 | 636 | 1,483 |
| ¹ 9, 11, 23, 43 | 847 | 267 | 149 | 208 | - | - | 624 | 1,471 |
| ¹ 10, 50 | 847 | 267 | 149 | 208 | 106 | 192 | 922 | 1,769 |
| 12 | 847 | 267 | 149 | 208 | 76 | 275 | 975 | 1,822 |
| 15 | 847 | 5 ³ | - | 26 | - | - | 31 | 878 |
| ¹ 16, 56 | 847 | 153 ⁴ | - | 208 | - | - | 361 | 1,208 |
| ¹ 22, 51 | 847 | 153 ⁴ | 100 | 208 | 106 | 192 | 759 | 1,606 |
| ¹ 30, 58 | 847 | 153 ⁴ | - | 208 | 106 | 192 | 659 | 1,506 |
| 31 | 847 | 267 | 149 | 208 | 76 | 180 | 880 | 1,727 |
| 42 | 847 | 153 ⁴ | - | 208 | - | 255 | 616 | 1,463 |
| 46 | 847 | 267 | 149 | 208 | 106 | 38 | 768 | 1,615 |
| 47 | 847 | 153 ⁴ | - | 208 | 106 | 29 | 496 | 1,343 |
| 55 | 847 | 153 ⁴ | - | 208 | - | 180 | 541 | 1,388 |

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 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.

³ Downward adjustment of 2.62 mills for tax districts that are outside the Anchorage Fire and Anchorage Police Service Areas is shown in these rates.

⁴ Downward adjustment of 1.14 mills for tax districts that are outside the Anchorage Fire Service Area is shown in these rates.

General Government Tax Rate Trends

| Tax District ¹ | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|--------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| School District | 7.52 | 7.57 | 7.35 | 7.06 | 6.84 | 6.73 | 6.92 | 7.23 | 7.16 | 7.75 | 8.47 |
| 1 | 7.96 | 8.00 | 8.21 | 7.92 | 7.86 | 8.16 | 8.74 | 9.17 | 9.20 | 9.35 | 9.55 |
| 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 | 7.00 |
| 3, 8 | 7.96 | 8.00 | 8.21 | 7.92 | 7.86 | 8.16 | 8.74 | 9.17 | 9.20 | 9.35 | 9.55 |
| 4 | 3.77 | 3.85 | 3.86 | 3.49 | 3.94 | 4.85 | 5.40 | 5.50 | 5.51 | 5.18 | 5.12 ² |
| 5 | 5.54 | 5.22 | 5.55 | 5.28 | 5.54 | 5.72 | 6.36 | 6.22 | 6.36 | 6.36 | 6.36 ³ |
| 9, 11, 23, 43 | 4.88 | 4.60 | 5.01 | 4.97 | 5.01 | 5.18 | 5.99 | 5.86 | 5.93 | 6.13 | 6.24 |
| 10, 50 | 7.78 | 7.60 | 7.76 | 7.73 | 7.94 | 7.99 | 8.90 | 8.84 | 8.90 | 9.09 | 9.22 |
| 12 | 8.25 | 7.97 | 8.36 | 8.31 | 8.30 | 8.48 | 9.27 | 9.26 | 9.34 | 9.56 | 9.75 |
| 15 | 0.09 | (0.29) | (0.43) | (0.48) | (0.14) | 0.15 | 0.40 | 0.10 | 0.18 | 0.05 | 0.31 ² |
| 16, 56 | 2.79 | 2.47 | 2.80 | 2.53 | 2.79 | 2.97 | 3.61 | 3.47 | 3.61 | 3.61 | 3.61 ³ |
| 22, 51 | 6.66 | 6.47 | 6.55 | 6.24 | 6.72 | 6.78 | 7.52 | 7.45 | 7.58 | 7.57 | 7.59 ³ |
| 30 | 5.69 | 5.47 | 5.55 | 5.29 | 5.72 | 5.78 | 6.52 | 6.45 | 6.58 | 6.57 | 6.59 ³ |
| 31 | 5.50 | 7.02 | 7.41 | 7.36 | 7.35 | 7.53 | 8.32 | 8.31 | 8.39 | 8.61 | 8.80 |
| 42 | 5.25 | 5.25 | 5.40 | 4.89 | 5.10 | 5.40 | 5.83 | 6.13 | 6.22 | 6.15 | 6.16 ³ |
| 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 | 4.96 ³ |
| 55 | 2.79 | 4.27 | 4.60 | 4.33 | 4.59 | 4.77 | 5.41 | 5.27 | 5.41 | 5.41 | 5.41 ³ |
| 57 | - | - | - | 5.56 | 5.55 | 5.73 | 6.52 | 6.51 | 6.59 | 6.81 | 7.00 |
| 58 | - | - | - | - | - | 5.78 | 6.52 | 6.45 | 6.58 | 6.57 | 6.59 ³ |

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 Downward adjustment of 2.62 mills for tax districts that are outside the Anchorage Fire and Anchorage Police Service Areas is shown in these rates.

³ Downward adjustment of 1.14 mills for tax districts that are outside the Anchorage Fire Service Area is shown in these rates.

Municipality of Anchorage Historical Budget and Tax Data

1995 - 2021

| GG Property Tax Levied | | | | | | | | | | | | | | % of Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
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|-------------|-------------|-------------|-------|------------|-------------|-------------|-------|------------|-----|-----------|-------|-------|-----------|------------|-------------|----------------|-------|-------------|-----|-----|-------------|-------|--------|------|--------|--------|-------------|
| '12-'21 Avg | 499,480,917 | 503,113,967 | 2.33% | 54,627,372 | 285,388,530 | 266,536,788 | 2.86% | 18,054,104 | 56% | 2,895,433 | 0.26% | 1.80% | 6,654,887 | 9,443,833 | 247,367,794 | 34,204,335,358 | 1.00% | 249,813,272 | 53% | 47% | 534,404,165 | 15.62 | 0.25 | 8.31 | 0.16 | \$ 16 | '12-'21 Avg |
| '95-'21 Avg | 383,533,520 | 387,245,269 | 3.66% | 42,572,928 | 220,484,501 | 204,859,073 | 3.68% | 16,144,681 | 56% | 3,234,315 | 0.86% | 2.17% | 6,230,254 | 12,310,718 | 334,524,051 | 25,868,239,504 | 4.42% | 190,761,825 | 53% | 47% | 406,384,019 | 16.07 | (0.00) | 8.61 | (0.05) | \$ (5) | '95-'21 Avg |

(1) Per AO 2002-65(S), the \$148,272,260 was amended to \$150,473,179. This was to reflect the annualized Motor Vehicle Rental Tax adjustment. The 150,473,179 is the amount approved by the Assembly for the preceding year to be used in the determination of the 2002 tax limitation.

(2) Property Tax Allowed \$160,705,454 less judgments vetoed \$628,000 is equal to \$160,077,454.

(3) Per AO 2002-65(S), this is the Property Tax amount approved for 2002 (the amount approved by the Assembly for the preceding year to be used in the determination of the 2003 tax limitation). This was not revised to reflect the veto of \$628,000.

(4) 2006 Property Tax Levied (within Charter Limit) \$ 194,866,720
2006 Less: Property Tax Credit 5,022,750 **c**
2006 Net Property Tax Collected (within Charter Limit) \$ 189,843,970 **a**
2006 Property Tax Levied (within Maximum Tax Rates) 12,822,020 **b**
2006 Total Property Tax Collected with Property Tax Credit 202,665,990

(5) Includes 2006 Fund Balance Policy Compliance adjustment of <\$2,125,850>.
Includes 2007 Fund Balance Policy Compliance adjustment of \$1,461,140.
Includes 2008 Fund Balance Policy Compliance adjustment of \$XXX
Includes 2009 Fund Balance Policy Compliance (bond + emg) adjustment of <\$11,163,281>
Includes 2010 Fund Balance Policy Compliance (bond + emg) adjustment of \$176,293
Includes 2010 Fund Balance Policy Compliance (bond + emg) adjustment of \$176,294

(6) Includes \$385,577,670 continuation level plus two required technical adjustments:
(1) Convention Center Reserves for \$6,925,800
(2) Fuel Reclassifications for \$951,390

(7) 2007 Property Tax Levied (within Charter Limit) \$ 203,926,060
2007 Less: Areawide Property Tax Credit 37,128,443 **(8)**
2007 Net Property Tax Collected (within Charter Limit) \$ 166,797,617 **a**
2007 Property Tax Levied (within Maximum Tax Rates) 14,808,320 **b**
2007 Total Property Tax Collected after Property Tax Credit \$ 181,605,937

(8) STATE OPERATIONAL ASSISTANCE
MOA FY Revenue Share PERS TOTAL
2006 16,353,980 5,681,060 22,035,040
2007 13,536,127 1,557,276 15,093,403
TOTAL 29,890,107 7,238,336 37,128,443

(9) 2008 Property Tax Levied (within Charter Limit) \$ 218,372,412
2008 Less: Areawide Property Tax Credit 15,636,117 **c**
2008 Net Property Tax Collected (within Charter Limit) \$ 202,736,295 **a**
2008 Property Tax Levied (within Maximum Tax Rates) 14,971,641 **b**
2008 Total Property Tax Collected after Property Tax Credit \$ 217,707,936

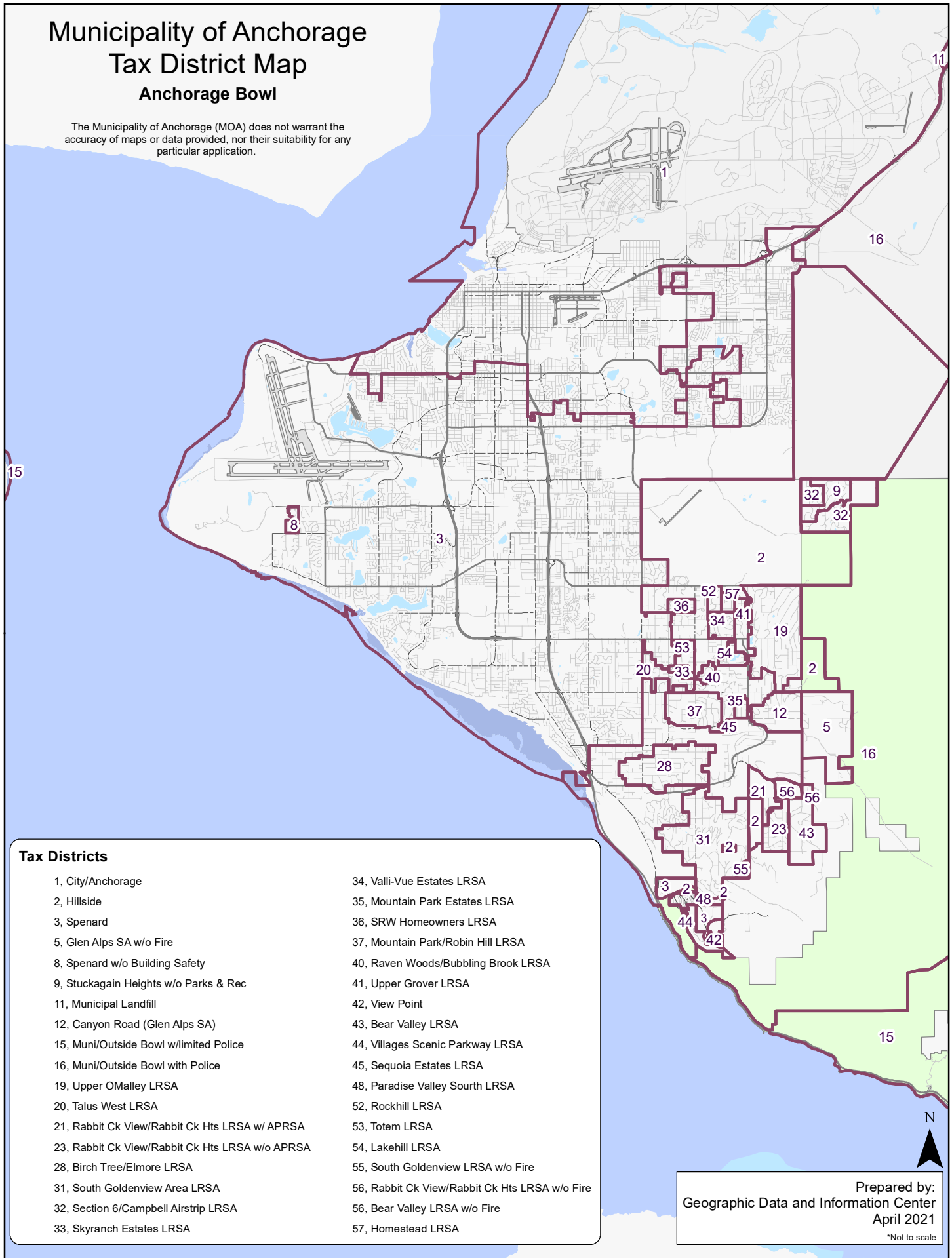
(10) 2007 'Approved' budget is
2009 'Approved' budget is \$XXX as part of the 2008-2009 Biennial. \$432,892,617 is the 2009 Updated (Nov 2008)

(11) Increase in property tax subject to charter limit includes the full use of capacity

Municipality of Anchorage Tax District Map

Anchorage Bowl

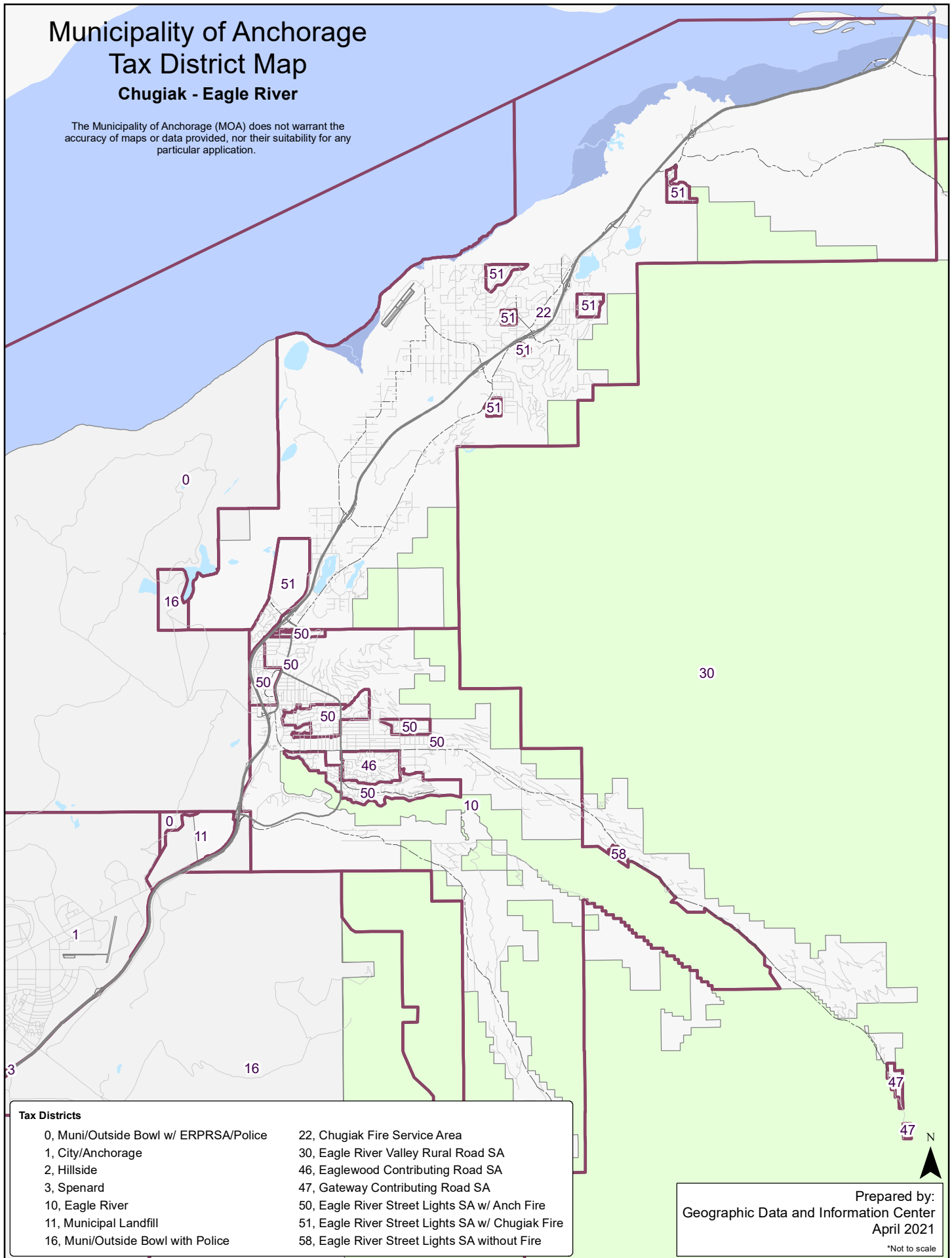
The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.

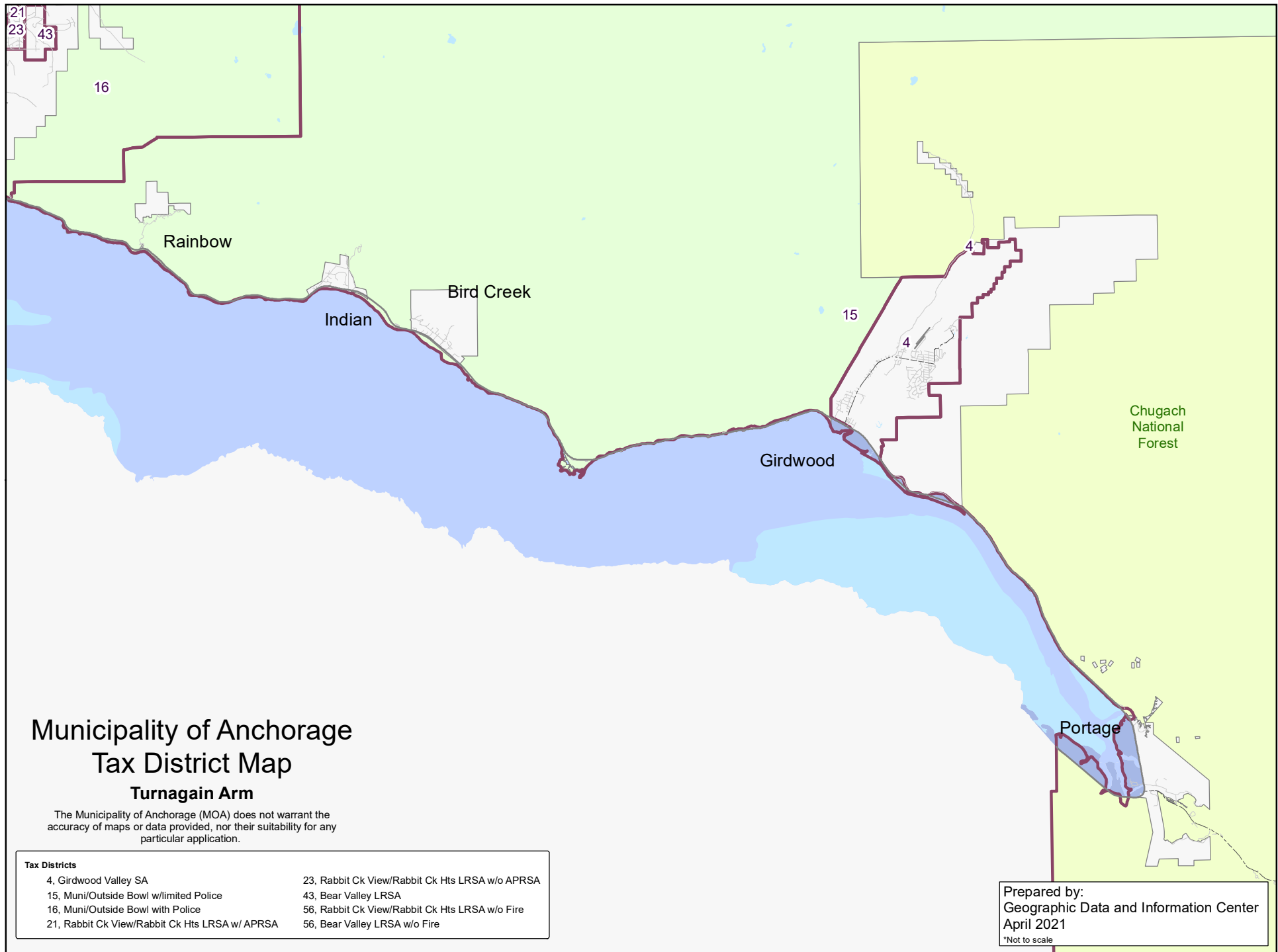


Municipality of Anchorage Tax District Map

Chugiak - Eagle River

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





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 Revised budget. It includes \$47,919 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 Revised Budget taxes to be collected and the service area assessed value at 04/09/2021, is calculated as follows:

$$\frac{\$ 1,260,415}{\$ 1,260,415,117} \times 1,000 = 1.00$$

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

| | 2019 Actuals | 2020 Revised | 2021 Revised | 21 v 20 % Chg |
|-----------------------------------------------------|------------------|------------------|------------------|------------------|
| Direct Cost by Fund Center | | | | |
| Chugiak Fire and Rescue (354000) - Department: Fire | 1,603,806 | 994,224 | 957,642 | -3.68% |
| Direct Cost Total | 1,603,806 | 994,224 | 957,642 | -3.68% |
| Intragovernmental Charges | | | | |
| Charges by/to Other Departments | 327,264 | 340,925 | 350,692 | 2.86% |
| Function Cost Total | 1,931,070 | 1,335,149 | 1,308,334 | -2.01% |
| Program Generated Revenue | (402,274) | (63,807) | (47,919) | -24.90% |
| Net Cost Total | 1,528,796 | 1,271,342 | 1,260,415 | -0.86% |

| | | | | |
|--------------------------------|------------------|----------------|----------------|---------------|
| Direct Cost by Category | | | | |
| Salaries and Benefits | - | - | - | - |
| Supplies | 2,262 | - | - | - |
| Travel | - | - | - | - |
| Contractual/Other Services | 1,601,544 | 994,224 | 957,642 | -3.68% |
| Debt Service | - | - | - | - |
| Equipment, Furnishings | - | - | - | - |
| Direct Cost Total | 1,603,806 | 994,224 | 957,642 | -3.68% |

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 Revised | 21 v 20 % Chg |
|-----------------------------------------|------------------|------------------|------------------|------------------|
| Direct Cost by Category | | | | |
| Salaries and Benefits | - | - | - | - |
| Supplies | 2,262 | - | - | - |
| Travel | - | - | - | - |
| Contractual/Other Services | 1,601,544 | 994,224 | 957,642 | -3.68% |
| Equipment, Furnishings | - | - | - | - |
| Manageable Direct Cost Total | 1,603,806 | 994,224 | 957,642 | -3.68% |
| Debt Service | - | - | - | - |
| Non-Manageable Direct Cost Total | - | - | - | - |
| Direct Cost Total | 1,603,806 | 994,224 | 957,642 | -3.68% |
| Intragovernmental Charges | | | | |
| Charges by/to Other Departments | 327,264 | 340,925 | 350,692 | 2.86% |
| Function Cost Total | 1,931,070 | 1,335,149 | 1,308,334 | -2.01% |
| Net Cost | | | | |
| Direct Cost Total | 1,603,806 | 994,224 | 957,642 | -3.68% |
| Charges by/to Other Departments Total | 327,264 | 340,925 | 350,692 | 2.86% |
| Program Generated Revenue Total | - | - | - | - |
| Net Cost Total | 1,931,070 | 1,335,149 | 1,308,334 | -2.01% |

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 Revised budget. It includes \$55,418 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 Revised Budget taxes to be collected and the service area assessed value at 04/09/2021, is calculated as follows:

$$\frac{\$ 3,388,502}{\$ 668,882,549} \times 1,000 = 5.07$$

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

| | 2019 Actuals | 2020 Revised | 2021 Revised | 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 | 1,120,721 | 10.31% |
| Direct Cost Total | 2,993,302 | 2,943,403 | 3,051,286 | 3.67% |
| Intragovernmental Charges | | | | |
| Charges by/to Other Departments | 397,141 | 414,458 | 419,634 | 1.25% |
| Function Cost Total | 3,390,444 | 3,357,861 | 3,470,920 | 3.37% |
| Program Generated Revenue | (159,740) | (95,260) | (82,418) | -13.48% |
| Net Cost Total | 3,230,703 | 3,262,601 | 3,388,502 | 3.86% |

| | | | | |
|--------------------------------|------------------|------------------|------------------|--------------|
| Direct Cost by Category | | | | |
| Salaries and Benefits | 253,954 | 279,306 | 286,393 | 2.54% |
| Supplies | 82,801 | 138,200 | 138,200 | - |
| Travel | 13 | - | - | - |
| Contractual/Other Services | 2,641,472 | 2,525,897 | 2,626,693 | 3.99% |
| Debt Service | 0 | - | - | - |
| Equipment, Furnishings | 15,062 | - | - | - |
| Direct Cost Total | 2,993,302 | 2,943,403 | 3,051,286 | 3.67% |

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 Revised | 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 | 267,002 | 1.64% |
| Function Cost Total | 1,381,925 | 1,159,813 | 1,164,123 | 0.37% |
| 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 | 267,002 | 1.64% |
| Program Generated Revenue Total | (30,300) | (20,000) | (20,000) | - |
| Net Cost Total | 1,351,625 | 1,139,813 | 1,144,123 | 0.38% |

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

(Fund Center # 450000)

| | 2019 Actuals | 2020 Revised | 2021 Revised | 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 | 419 | 41.08% |
| Function Cost Total | 647,596 | 691,297 | 691,419 | 0.02% |
| Net Cost | | | | |
| Direct Cost Total | 647,350 | 691,000 | 691,000 | - |
| Charges by/to Other Departments Total | 246 | 297 | 419 | 41.08% |
| Program Generated Revenue Total | - | - | - | - |
| Net Cost Total | 647,596 | 691,297 | 691,419 | 0.02% |

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

| | 2019 Actuals | 2020 Revised | 2021 Revised | 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 | 82,530 | 2.34% |
| Function Cost Total | 353,003 | 419,909 | 424,974 | 1.21% |
| 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 | 82,530 | 2.34% |
| Program Generated Revenue Total | (10,486) | (7,000) | (1,000) | -85.71% |
| Net Cost Total | 342,517 | 412,909 | 423,974 | 2.68% |

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

| | 2019 Actuals | 2020 Revised | 2021 Revised | 21 v 20 % Chg |
|-----------------------------------------|------------------|------------------|------------------|------------------|
| Direct Cost by Category | | | | |
| Salaries and Benefits | 243,097 | 261,540 | 265,449 | 1.49% |
| Supplies | 60,732 | 70,200 | 70,200 | - |
| Travel | - | - | - | - |
| Contractual/Other Services | 628,111 | 684,276 | 785,072 | 14.73% |
| Equipment, Furnishings | - | - | - | - |
| Manageable Direct Cost Total | 931,940 | 1,016,016 | 1,120,721 | 10.31% |
| Debt Service | - | - | - | - |
| Non-Manageable Direct Cost Total | - | - | - | - |
| Direct Cost Total | 931,940 | 1,016,016 | 1,120,721 | 10.31% |
| Intragovernmental Charges | | | | |
| Charges by/to Other Departments | 75,979 | 70,826 | 69,683 | -1.61% |
| Function Cost Total | 1,007,919 | 1,086,842 | 1,190,404 | 9.53% |
| 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 | 1,120,721 | 10.31% |
| Charges by/to Other Departments Total | 75,979 | 70,826 | 69,683 | -1.61% |
| Program Generated Revenue Total | (8,301) | (6,000) | (6,000) | - |
| Net Cost Total | 999,618 | 1,080,842 | 1,184,404 | 9.58% |

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 Revised budget. It includes \$281,111 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 Revised Budget taxes to be collected and the service area assessed value at 04/09/2021, is calculated as follows:

$$\frac{\$ 7,022,240}{\$ 3,657,416,326} \times 1,000 = 1.92$$

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

| | 2019 Actuals | 2020 Revised | 2021 Revised | 21 v 20 % Chg |
|------------------------------------------------------------|------------------|------------------|------------------|------------------|
| Direct Cost by Fund Center | | | | |
| Operations of CBERRRSA (744900) - Department: Public Works | 3,491,020 | 3,632,525 | 3,666,328 | 0.93% |
| ER Contribution to CIP (747300) - Department: Public Works | 3,538,074 | 3,538,074 | 3,547,694 | 0.27% |
| Direct Cost Total | 7,029,094 | 7,170,599 | 7,214,022 | 0.61% |
| Intragovernmental Charges | | | | |
| Charges by/to Other Departments | 109,004 | 118,672 | 115,929 | -2.31% |
| Function Cost Total | 7,138,098 | 7,289,271 | 7,329,951 | 0.56% |
| Program Generated Revenue | (339,770) | (295,711) | (307,711) | 4.06% |
| Net Cost Total | 6,798,328 | 6,993,560 | 7,022,240 | 0.41% |

| | | | | |
|--------------------------------|------------------|------------------|------------------|--------------|
| Direct Cost by Category | | | | |
| Salaries and Benefits | 495,630 | 603,218 | 612,078 | 1.47% |
| Supplies | 40,578 | 167,287 | 167,287 | - |
| Travel | - | - | - | - |
| Contractual/Other Services | 6,492,886 | 6,394,094 | 6,428,657 | 0.54% |
| Debt Service | - | - | - | - |
| Equipment, Furnishings | - | 6,000 | 6,000 | - |
| Direct Cost Total | 7,029,094 | 7,170,599 | 7,214,022 | 0.61% |

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 Revised | 21 v 20 % Chg |
|------------------------------------------|------------------|------------------|------------------|------------------|
| Direct Cost by Category | | | | |
| Salaries and Benefits | 495,630 | 603,218 | 612,078 | 1.47% |
| Supplies | 40,578 | 167,287 | 167,287 | - |
| Travel | - | - | - | - |
| Contractual/Other Services | 2,954,812 | 2,856,020 | 2,880,963 | 0.87% |
| Equipment, Furnishings | - | 6,000 | 6,000 | - |
| Manageable Direct Cost Total | 3,491,020 | 3,632,525 | 3,666,328 | 0.93% |
| Debt Service | - | - | - | - |
| Non-Manageable Direct Cost Total | - | - | - | - |
| Direct Cost Total | 3,491,020 | 3,632,525 | 3,666,328 | 0.93% |
| Intragovernmental Charges | | | | |
| Charges by/to Other Departments | 109,004 | 118,672 | 115,929 | -2.31% |
| Function Cost Total | 3,600,024 | 3,751,197 | 3,782,257 | 0.83% |
| 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 | 3,666,328 | 0.93% |
| Charges by/to Other Departments Total | 109,004 | 118,672 | 115,929 | -2.31% |
| Program Generated Revenue Total | (88,560) | (26,600) | (26,600) | - |
| Net Cost Total | 3,511,464 | 3,724,597 | 3,755,657 | 0.83% |

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

| | 2019 Actuals | 2020 Revised | 2021 Revised | 21 v 20 % Chg |
|-----------------------------------------|------------------|------------------|------------------|------------------|
| Direct Cost by Category | | | | |
| Salaries and Benefits | - | - | - | - |
| Supplies | - | - | - | - |
| Travel | - | - | - | - |
| Contractual/Other Services | 3,538,074 | 3,538,074 | 3,547,694 | 0.27% |
| Equipment, Furnishings | - | - | - | - |
| Manageable Direct Cost Total | 3,538,074 | 3,538,074 | 3,547,694 | 0.27% |
| Debt Service | - | - | - | - |
| Non-Manageable Direct Cost Total | - | - | - | - |
| Direct Cost Total | 3,538,074 | 3,538,074 | 3,547,694 | 0.27% |
| Intragovernmental Charges | | | | |
| Charges by/to Other Departments | - | - | - | - |
| Function Cost Total | 3,538,074 | 3,538,074 | 3,547,694 | 0.27% |
| Net Cost | | | | |
| Direct Cost Total | 3,538,074 | 3,538,074 | 3,547,694 | 0.27% |
| Charges by/to Other Departments Total | - | - | - | - |
| Program Generated Revenue Total | - | - | - | - |
| Net Cost Total | 3,538,074 | 3,538,074 | 3,547,694 | 0.27% |

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 Revised Budget. It includes \$56,864 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 Revised Budget taxes to be collected and the service area assessed value at 04/09/2021, is calculated as follows:

$$\frac{\$ 4,158,619}{\$ 3,939,671,620} \times 1,000 = 1.06$$

The 2021 mill rate is within codified limits with 0.90 mill for parks and recreation services, 0.10 mill for capital improvements, and 0.06 mill for debt service for bonds that voters approved to be outside the codified limit.

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 Revised | 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 | 2,472,751 | -2.28% |
| ER Parks Debt (555900) - Department: Parks & Rec | 200,241 | 146,032 | 221,361 | 51.58% |
| Chugiak Pool (555200) - Department: Parks & Rec | 515,615 | 646,311 | 647,973 | 0.26% |
| Contrib for Cap Improvmnt (555950) - Department: Parks & Rec | 388,721 | 392,256 | 393,967 | 0.44% |
| Direct Cost Total | 4,731,886 | 3,804,376 | 3,826,656 | 0.59% |
| Intragovernmental Charges | | | | |
| Charges by/to Other Departments | 778,917 | 851,185 | 874,342 | 2.72% |
| Function Cost Total | 5,510,804 | 4,655,561 | 4,700,998 | 0.98% |
| Program Generated Revenue | (867,774) | (586,966) | (542,379) | -7.60% |
| Net Cost Total | 4,643,030 | 4,068,595 | 4,158,619 | 2.21% |

| | | | | |
|--------------------------------|------------------|------------------|------------------|--------------|
| Direct Cost by Category | | | | |
| Salaries and Benefits | 1,530,786 | 2,195,972 | 2,244,010 | 2.19% |
| Supplies | 264,437 | 103,300 | 103,300 | - |
| Travel | 9,472 | - | - | - |
| Contractual/Other Services | 2,716,950 | 1,349,232 | 1,248,145 | -7.49% |
| Debt Service | 200,241 | 146,032 | 221,361 | 51.58% |
| Equipment, Furnishings | 10,000 | 9,840 | 9,840 | - |
| Direct Cost Total | 4,731,886 | 3,804,376 | 3,826,656 | 0.59% |

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 Revised | 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 | 26,131 | -2.00% |
| Function Cost Total | 42,947 | 76,664 | 76,131 | -0.70% |
| Net Cost | | | | |
| Direct Cost Total | 21,267 | 50,000 | 50,000 | - |
| Charges by/to Other Departments Total | 21,680 | 26,664 | 26,131 | -2.00% |
| Net Cost Total | 42,947 | 76,664 | 76,131 | -0.70% |

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

| | 2019 Actuals | 2020 Revised | 2021 Revised | 21 v 20 % Chg |
|------------------------------------------|-----------------|-----------------|-----------------|------------------|
| 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 | 10,731 | -0.75% |
| Function Cost Total | 27,315 | 50,252 | 51,335 | 2.16% |
| 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 | 10,731 | -0.75% |
| Program Generated Revenue Total | (4,215) | (8,000) | (8,000) | - |
| Net Cost Total | 23,100 | 42,252 | 43,335 | 2.56% |

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

| | 2019 Actuals | 2020 Revised | 2021 Revised | 21 v 20 % Chg |
|------------------------------------------|------------------|------------------|------------------|------------------|
| Direct Cost by Category | | | | |
| Salaries and Benefits | 1,108,667 | 1,634,165 | 1,679,369 | 2.77% |
| Supplies | 225,409 | 69,925 | 69,925 | - |
| Travel | 7,112 | - | - | - |
| Contractual/Other Services | 2,235,206 | 817,407 | 714,617 | -12.58% |
| Equipment, Furnishings | 10,000 | 8,840 | 8,840 | - |
| Manageable Direct Cost Total | 3,586,395 | 2,530,337 | 2,472,751 | -2.28% |
| Debt Service | - | - | - | - |
| Non-Manageable Direct Cost Total | - | - | - | - |
| Direct Cost Total | 3,586,395 | 2,530,337 | 2,472,751 | -2.28% |
| Intragovernmental Charges | | | | |
| Charges by/to Other Departments | 664,841 | 724,826 | 752,710 | 3.85% |
| Function Cost Total | 4,251,236 | 3,255,163 | 3,225,461 | -0.91% |
| 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 | 2,472,751 | -2.28% |
| Charges by/to Other Departments Total | 664,841 | 724,826 | 752,710 | 3.85% |
| Program Generated Revenue Total | (288,744) | (225,102) | (225,102) | - |
| Net Cost Total | 3,962,492 | 3,030,061 | 3,000,359 | -0.98% |

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

| | 2019 Actuals | 2020 Revised | 2021 Revised | 21 v 20 % Chg |
|-----------------------------------------|-----------------|-----------------|-----------------|------------------|
| Direct Cost by Category | | | | |
| Salaries and Benefits | - | - | - | - |
| Supplies | - | - | - | - |
| Travel | - | - | - | - |
| Contractual/Other Services | - | - | - | - |
| Equipment, Furnishings | - | - | - | - |
| Manageable Direct Cost Total | - | - | - | - |
| Debt Service | 200,241 | 146,032 | 221,361 | 51.58% |
| Non-Manageable Direct Cost Total | 200,241 | 146,032 | 221,361 | 51.58% |
| Direct Cost Total | 200,241 | 146,032 | 221,361 | 51.58% |
| Intragovernmental Charges | | | | |
| Charges by/to Other Departments | - | - | - | - |
| Function Cost Total | 200,241 | 146,032 | 221,361 | 51.58% |
| Net Cost | | | | |
| Direct Cost Total | 200,241 | 146,032 | 221,361 | 51.58% |
| Charges by/to Other Departments Total | - | - | - | - |
| Program Generated Revenue Total | - | - | (2,413) | 100.00% |
| 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 Revised | 21 v 20 % Chg |
|-----------------------------------------|------------------|------------------|------------------|------------------|
| Direct Cost by Category | | | | |
| Salaries and Benefits | 415,422 | 537,467 | 539,137 | 0.31% |
| Supplies | 32,065 | 30,375 | 30,375 | - |
| Travel | 2,360 | - | - | - |
| Contractual/Other Services | 65,768 | 78,469 | 78,461 | -0.01% |
| Equipment, Furnishings | - | - | - | - |
| Manageable Direct Cost Total | 515,615 | 646,311 | 647,973 | 0.26% |
| Debt Service | - | - | - | - |
| Non-Manageable Direct Cost Total | - | - | - | - |
| Direct Cost Total | 515,615 | 646,311 | 647,973 | 0.26% |
| Intragovernmental Charges | | | | |
| Charges by/to Other Departments | 84,730 | 88,883 | 84,770 | -4.63% |
| Function Cost Total | 600,345 | 735,194 | 732,743 | -0.33% |
| 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 | 647,973 | 0.26% |
| Charges by/to Other Departments Total | 84,730 | 88,883 | 84,770 | -4.63% |
| Program Generated Revenue Total | (251,462) | (250,000) | (250,000) | - |
| Net Cost Total | 348,883 | 485,194 | 482,743 | -0.51% |

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

| | 2019 Actuals | 2020 Revised | 2021 Revised | 21 v 20 % Chg |
|-----------------------------------------|-----------------|-----------------|-----------------|------------------|
| Direct Cost by Category | | | | |
| Salaries and Benefits | - | - | - | - |
| Supplies | - | - | - | - |
| Travel | - | - | - | - |
| Contractual/Other Services | 388,721 | 392,256 | 393,967 | 0.44% |
| Equipment, Furnishings | - | - | - | - |
| Manageable Direct Cost Total | 388,721 | 392,256 | 393,967 | 0.44% |
| Debt Service | - | - | - | - |
| Non-Manageable Direct Cost Total | - | - | - | - |
| Direct Cost Total | 388,721 | 392,256 | 393,967 | 0.44% |
| Intragovernmental Charges | | | | |
| Charges by/to Other Departments | - | - | - | - |
| Function Cost Total | 388,721 | 392,256 | 393,967 | 0.44% |
| Net Cost | | | | |
| Direct Cost Total | 388,721 | 392,256 | 393,967 | 0.44% |
| Net Cost Total | 388,721 | 392,256 | 393,967 | 0.44% |

Anchorage School District Tax Calculation

The Anchorage School District (ASD) fiscal year (FY) starts July 1 and ends June 30 of the following calendar year. Since Municipal taxes are levied by calendar year, the taxes for ASD are totaled by adding half of the tax need from the ASD FY ending June 30 to half of the tax need from the ASD FY beginning July 1 in the calendar year. The ASD tax need is determined in the ASD annual budgets.

For 2021, the ASD tax need is calculated as follows:

| Fiscal Year | Approving Document | Fiscal Year Tax Need | | 2021 Tax Need | 2021 |
|----------------------------------------|---------------------------|-----------------------------|----|-----------------------|-------------|
| 2020-2021 | AO 2020-18 | \$ 255,880,604 | /2 | \$ 127,940,302 | Jan-Jun |
| 2021-2022 | AO 2021-23 | \$ 255,406,416 | /2 | \$ 127,703,208 | Jul-Dec |
| 2021 * | AO 2021-29 | \$ 37,786,086 | | \$ 37,786,086 | Jan-Dec |
| ASD Tax need for Tax Year Total | | | | \$ 293,429,596 | |

The ASD mill rate is calculated based on the tax need (1/2 of FY ending in June plus 1/2 of FY starting July), divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{ASD Tax need for Tax Year}}{\text{Areawide Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

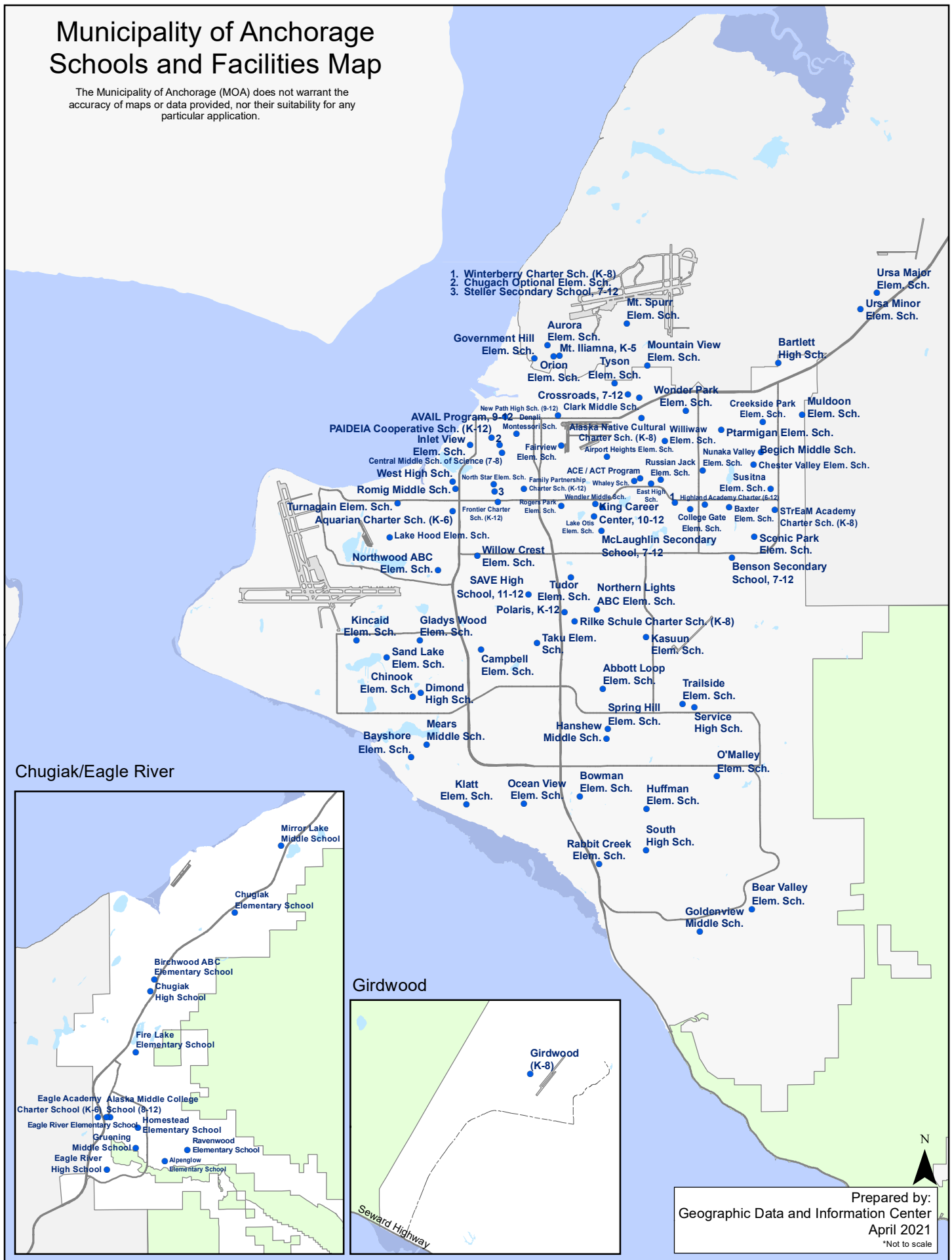
The 2021 ASD mill rate, based on the 2021 ASD tax need and the Areawide service area assessed value at 04/09/2021, is calculated as follows:

$$\frac{\$ 293,429,596}{\$ 34,626,424,977} \times 1,000 = 8.47$$

* The 2021 ASD tax need includes \$37,786,086 to pay bond debt associated with the 100 percent veto in State bond debt reimbursement that is tied to bonds passed prior to 2015.

Municipality of Anchorage Schools and Facilities Map

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



Municipal Clerk's Office

Immediate
Reconsideration Failed

Date: **April 27, 2021**

Approved

Date: **April 27, 2021**

Submitted by: Chair of the Assembly at the
Request of the Acting Mayor
Prepared by: Office of Management & Budget
For Reading: April 13, 2021

ANCHORAGE, ALASKA
AO NO. 2021 – 37

**AN ORDINANCE SETTING THE RATE OF TAX LEVY, APPROVING THE
AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR THE
ANCHORAGE SCHOOL DISTRICT FOR TAX YEAR 2021.**

THE ANCHORAGE ASSEMBLY ORDAINS:

Section 1. The Assembly hereby fixes the rate of tax levy for the Anchorage School District for tax year 2021. The Anchorage Assembly levies this tax upon the full value of all assessed taxable real and personal property, separated by the Anchorage School District Bond Debt associated with the Governor's 100 percent reduction in State bonds debt reimbursement that is tied to bonds passed prior to 2015, as follows:


| | |
|------------------------------------|----------------------------|
| Areawide Schools – Operations | a tax of 7.38 mills |
| Areawide Schools – Bond Debt Reimb | <u>a tax of 1.09 mills</u> |
| | Total tax of 8.47 mills |

Section 2. The property tax amount approved for 2021 is:

| | |
|---------------------------------------------|---------------------|
| Anchorage School District – Operations | \$255,643,510 |
| Anchorage School District – Bond Debt Reimb | <u>\$37,786,086</u> |
| | Total \$293,429,596 |

Section 3. This ordinance shall become effective immediately upon passage and approval by the Anchorage Assembly.

PASSED AND APPROVED by the Anchorage Assembly this 27th day of April, 2021.



Chair

ATTEST:



Municipal Clerk



MUNICIPALITY OF ANCHORAGE

Assembly Memorandum

AM No. 196 – 2021

Meeting Date: April 13, 2021

FROM: ACTING MAYOR

SUBJECT: AN ORDINANCE SETTING THE RATE OF TAX LEVY, APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR THE ANCHORAGE SCHOOL DISTRICT FOR TAX YEAR 2021.

This memorandum transmits the ordinance to establish the 2021 tax rate and tax levy for the Anchorage School District (ASD).

The ASD tax rate and tax levy are based on the amount of property taxes approved to support the ASD operating budget in calendar year 2021 as follows:

- approximately one half of the property taxes approved for ASD's fiscal year 2020-2021 operating budget, per AO 2020-18 as Amended
- approximately one half of the property taxes approved for ASD's fiscal year 2021-2022 approved operating budget, per AO 2021-23 (S)
- property taxes to pay bond debt associated with the 100 percent veto in State bond debt reimbursement that is tied to bonds passed prior to 2015, per AO 2021-29 as Amended.

THE ADMINISTRATION RECOMMENDS APPROVAL.

| | |
|-------------------------|--------------------------------------|
| Prepared by: | Office of Management & Budget (OMB) |
| Approved by: | Lance Wilber, Director, OMB |
| Concur: | Kathryn Vogel, Municipal Attorney |
| Concur: | Alexander Slivka, CFO |
| Concur: | Anna C. Henderson, Municipal Manager |
| Respectfully Submitted: | Austin Quinn-Davidson, Acting Mayor |

Municipal Clerk's Office
Amended and Approved
 Date: **March 24, 2020**

Submitted by: Chairman of the Assembly
 at the request of the
 School Board
 Prepared by: Anchorage School District
 For Reading: March 10, 2020

ANCHORAGE, ALASKA
 AO No. 2020-18, As Amended

1 AN ORDINANCE DETERMINING AND APPROVING THE TOTAL AMOUNT
 2 OF THE ANNUAL OPERATING BUDGET OF THE ANCHORAGE SCHOOL
 3 DISTRICT FOR ITS FISCAL YEAR 2020-2021 AND DETERMINING AND
 4 APPROPRIATING THE PORTION OF THE ASSEMBLY APPROVED BUDGET
 5 AMOUNT TO BE MADE AVAILABLE FROM LOCAL SOURCES
 6

7
 8 WHEREAS, the Anchorage Assembly's approval of the Anchorage School District
 9 annual operating budget is limited to approving the total amount, and it may
 10 increase or decrease the total amount; and
 11

12 WHEREAS, the Anchorage Assembly has no authorization to specify what
 13 specific line items within the ASD Budget are to be changed when it increases or
 14 decreases the total amount of the ASD Budget, but nothing prevents the
 15 Assembly from expressing what it hopes the Anchorage School Board will do to
 16 accommodate the increase or decrease; and
 17

18 WHEREAS, a \$2.8 Million increase to the ASD FY 20-21 Budget could provide the
 19 School District funding needed to maintain full schedule of classes daily, retain
 20 health educators, and obviate the need for the District's planned reduction of
 21 class instructional time one day per week at each school; and
 22

23 WHEREAS, the Anchorage School District should continue to seek cost savings,
 24 grants, and other opportunities that may become available to identify a source for
 25 adding such an increase; now, therefore
 26

27 THE ANCHORAGE ASSEMBLY ORDAINS:
 28

29 Section 1. That the FY 2020-2021 Proposed Anchorage School District
 30 Financial Plan in the amount of \$882,200,165 has been approved by the Anchorage
 31 Assembly and that, the amount of \$255,880,604 is to be contributed from local

property taxes or other local sources and is hereby appropriated for school purposes to fund the School District for its 2020-2021 fiscal year.

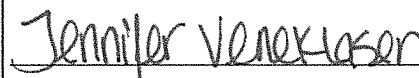
Section 2. The District is also requesting an additional \$16,541,107 in local property taxes to pay bond debt associated with the Governor's 50 percent reduction in State bond debt reimbursement that is tied to bonds passed prior to 2015.

Section 3. That this ordinance is effective upon passage and approval.

PASSED AND APPROVED by the Anchorage Assembly, this 24th day of March, 2020.


Chair

ATTEST


Municipal Clerk

MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM 93-2020

Meeting Date: March 10, 2020

FROM: ANCHORAGE SCHOOL DISTRICT

SUBJECT: AO 2020-18 ANCHORAGE SCHOOL DISTRICT
FY 2020-2021 FINANCIAL PLAN**PROPOSED FINANCIAL PLAN**

The Anchorage School Board has approved the Proposed Financial Plan and Budget for FY 2020-21 in the amount of \$882,200,165. The total proposed Anchorage School District budget by individual fund is projected as follows:

Municipal Upper Limit Summary

| Governmental Funds Summary (in millions \$) | Actual [1] FY 2016-17 | Actual [1] FY 2017-18 | Actual [1] FY 2018-19 | Adopted Budget FY 2019-20 | Proposed Budget FY 2020-21 | FY20 Adopted vs. FY21 Proposed | |
|------------------------------------------------|--------------------------|--------------------------|--------------------------|---------------------------------|----------------------------------|-----------------------------------|--------|
| | | | | | | \$ | % |
| General Fund | \$ 565.947 | \$ 579.539 | \$ 563.426 | \$ 572.500 | \$ 575.955 | \$ 3.456 | 0.6% |
| Project Carryover [2] | - | - | - | 20.000 | 25.000 | 5.000 | 25.0% |
| Transportation Fund | 23.524 | 23.799 | 25.462 | 25.029 | 25.910 | 0.881 | 3.5% |
| Grants Fund | 44.852 | 47.895 | 49.370 | 148.078 | 130.900 | (17.178) | -11.6% |
| Debt Service Fund | 82.954 | 81.403 | 77.266 | 77.876 | 82.394 | 4.518 | 5.8% |
| Capital Projects Fund [3] | - | - | - | 10.000 | 10.000 | - | 0.0% |
| Student Nutrition Fund | 23.377 | 23.678 | 22.271 | 24.476 | 24.141 | (0.335) | -1.4% |
| Student Activities Fund | 7.748 | 7.254 | 6.268 | 7.900 | 7.900 | - | 0.0% |
| ASD Managed Total | 748.402 | 763.568 | 744.063 | 885.859 | 882.200 | (3.659) | -0.4% |
| SOA PERS/TRS On-behalf | 44.188 | 38.586 | 49.218 | 55.000 | 52.000 | (3.000) | -5.5% |
| Total All Funds | \$ 792.590 | \$ 802.154 | \$ 793.281 | \$ 940.859 | \$ 934.200 | \$ (6.659) | -0.7% |

[1] GAAP basis expenditures with on-behalf pension payments removed from individual funds

[2] Accounting practice for transparency and efficiency only - not additional funding

[3] Capital Projects includes capital legislative grants only; voter approved bond projects that are repaid through debt service have been excluded

It is requested that the Anchorage Assembly approve local property taxes in the amount of \$255,880,604, an increase of \$7,013,285 from the prior year, or about 2.8 percent, and the upper limit spending authorization of \$882,200,165 for FY 2020-21, a decrease of \$3,658,435 from the prior year.

Additionally, the District is requesting \$16,541,107 in property taxes to pay costs associated with the Governor's 50 percent reduction in State bond debt reimbursement that is tied to bonds passed prior to 2015.

AO 2020 - 18

The total tax request to fund the District's FY 2020-21 budget and repay prior bond debt is \$272,421,711. The associated mill rate is expected to increase to 7.74 for calendar year 2020, an increase of about 8.25 percent.

PROPERTY TAXES AND ENROLLMENT

The chart below shows the amount of taxes the District is requesting by both fiscal year (FY), which is July 1 through June 30, and calendar year (CY). Fiscal year taxes are collected over the course of two calendar years, e.g. the second half of the FY 20 tax request (January 1, 2020 – June 30, 2020) and the first half of the FY 21 tax request (July 1, 2020 – December 31, 2020) makes up the total calendar year 2020 request.

FY 2020-21 Proposed Budget Property Tax Request

| | Approved Budget FY 2019-2020 | Proposed Budget FY 2020-2021 | Increase/ (Decrease) | Percent Change |
|-----------------------------------|------------------------------------|------------------------------------|-------------------------|----------------|
| Total Property Taxes (FY) | 248,867,319 | 255,880,604 | 7,013,285 | 2.82% |
| Total Property Taxes (CY) | 247,221,383 | 252,373,963 | 5,152,580 | 2.08% |
| Estimated Assessed Valuation (CY) | 34,559,295,046 | 34,752,284,382 | 192,989,336 | 0.56% |
| Estimated Mill Rate (CY) | 7.15 | 7.26 | 0.11 | 1.54% |

Calendar Year Request with Unfunded Bond Debt

| | Approved Budget FY 2019-2020 | Proposed Budget FY 2020-2021 | Increase/ (Decrease) | Percent Change |
|----------------------------------|------------------------------------|------------------------------------|-------------------------|----------------|
| Total Property Taxes (CY) | 247,221,383 | 252,373,963 | 5,152,580 | 2.08% |
| Unfunded Bond Debt for FY20 (CY) | - | 16,541,107 | 16,541,107 | 100.00% |
| Total Calendar Year Request | 247,221,383 | 268,915,070 | 21,693,687 | 8.78% |
| Estimated Mill Rate (CY) | 7.15 | 7.74 | 0.59 | 8.25% |

| | Actual FY 2019-2020 Sept. 30, 2019 | Projected FY 2020-2021 Sept. 30, 2020 | Increase/ (Decrease) | Percent Change |
|-------------------------------|------------------------------------------|---------------------------------------------|-------------------------|----------------|
| Student Enrollment | 46,229 | 45,813 | (416) | -0.90% |
| Students with Intensive Needs | 1,029 | 1,091 | 62 | 6.03% |

Additional information regarding changes in revenue and expenditures specific to each fund as well as programmatic and staffing changes specific to academic programs and support services can be found in the budget document.

The FY 2020-21 Proposed Financial Plan and Budget continues the Anchorage School Board's commitment to improving the education of all students.

1 The Anchorage School District requests the full support of the Anchorage
2 Assembly for this budget and in the ongoing efforts to continue a community
3 dialogue that focuses on building on the momentum ASD has started to achieve.
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6
7 Respectfully submitted,

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10
11 Dr. Deena Bishop
12 Superintendent
13

14 DB/JA/AR
15

16 Attachments include:
17

18 February 18, 2021 Preliminary Budget Memo
19

20 Comb Bound / PDF Proposed FY 2020-21 Budget under separate cover

Municipal Clerk's Office

ApprovedDate: **March 23, 2021**Submitted by: Assembly Members Zaletel
and LaFrance

Prepared by: Assembly Counsel

For Reading: March 9, 2021

ANCHORAGE, ALASKA

AO No. 2021-23(S)

AN ORDINANCE DETERMINING AND APPROVING THE TOTAL AMOUNT OF THE ANNUAL OPERATING BUDGET OF THE ANCHORAGE SCHOOL DISTRICT FOR ITS FISCAL YEAR 2021-2022 AND DETERMINING AND APPROPRIATING THE PORTION OF THE ASSEMBLY APPROVED BUDGET AMOUNT TO BE MADE AVAILABLE FROM LOCAL SOURCES

THE ANCHORAGE ASSEMBLY ORDAINS:

Section 1. That the FY 2021-2022 Proposed Anchorage School District Financial Plan in the amount of \$841,318,521 has been approved by the Anchorage Assembly and that, the amount of \$255,406,416 is to be contributed from local property taxes or other local sources and is hereby appropriated for school purposes to fund the School District for its 2021-2022 fiscal year.

[SECTION 2. THE DISTRICT IS ALSO REQUESTING AN ADDITIONAL \$37,786,086 IN LOCAL PROPERTY TAXES TO PAY BOND DEBT ASSOCIATED WITH THE GOVERNOR'S 100 PERCENT REDUCTION IN STATE BOND DEBT REIMBURSEMENT THAT IS TIED TO BONDS PASSED PRIOR TO 2015.]

Section 2[3]. That this ordinance is effective upon passage and approval.

PASSED AND APPROVED by the Anchorage Assembly, this 23rd day of March, 2021.

ATTEST:

Chair



Municipal Clerk

MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM 100-2021

Meeting Date: March 9, 2021

FROM: ANCHORAGE SCHOOL DISTRICT

SUBJECT: AO 2021-23 ANCHORAGE SCHOOL DISTRICT
FY 2021-2022 FINANCIAL PLAN**PROPOSED FINANCIAL PLAN**

The Anchorage School Board has approved the Proposed Financial Plan and Budget for FY 2020-21 in the amount of \$841,318,521. The total proposed Anchorage School District budget by individual fund is projected as follows:

Municipal Upper Limit Summary

| Governmental Funds Summary (in millions \$) | Actual [1] FY 2017-18 | Actual [1] FY 2018-19 | Actual [1] FY 2019-20 | Adopted Budget FY 2020-21 | Proposed Budget FY 2021-22 | FY21 Adopted vs. FY22 Proposed | |
|------------------------------------------------|--------------------------|--------------------------|--------------------------|---------------------------------|----------------------------------|-----------------------------------|--------|
| | | | | | | \$ | % |
| General Fund | \$ 579.539 | \$ 563.426 | \$ 564.115 | \$ 575.955 | \$ 565.430 | \$ (10.525) | -1.8% |
| Project Carryover [2] | - | - | - | 25.000 | 25.000 | - | 0.0% |
| Transportation Fund | 23.799 | 25.462 | 23.668 | 25.910 | 25.809 | (0.101) | -0.4% |
| Grants Fund | 47.895 | 49.370 | 46.075 | 130.900 | 112.619 | (18.281) | -14.0% |
| Debt Service Fund | 81.403 | 77.266 | 77.175 | 82.394 | 70.570 | (11.824) | -14.4% |
| Capital Projects Fund [3] | 5.497 | 4.367 | 2.775 | 10.000 | 10.000 | - | 0.0% |
| Student Nutrition Fund | 23.678 | 22.271 | 21.595 | 24.141 | 23.990 | (0.151) | -0.6% |
| Student Activities Fund | 7.254 | 6.268 | 4.439 | 7.900 | 7.900 | - | 0.0% |
| ASD Managed Total | 769.065 | 748.430 | 739.842 | 882.200 | 841.318 | (40.882) | -4.6% |
| SOA PERS/TRS On-behalf | 38.586 | 49.218 | 55.106 | 52.000 | 55.000 | 3.000 | 5.8% |
| Total All Funds | \$ 807.651 | \$ 797.648 | \$ 794.948 | \$ 934.200 | \$ 896.318 | \$ (37.882) | -4.1% |

[1] GAAP basis expenditures with on-behalf pension payments removed from individual funds

[2] Accounting practice for transparency and efficiency only - not additional funding

[3] Capital Projects includes capital Legislative grants and General Fund contributions only; voter approved bond projects that are repaid through debt service have been excluded

It is requested that the Anchorage Assembly approve local property taxes in the amount of \$255,406,416, a decrease of \$474,188 from the prior year, or about 0.19 percent, and the upper limit spending authorization of \$841,318,521 for FY 2021-22, a decrease of \$40,881,653 from the prior year.

Additionally, the District is requesting \$37,786,086 in property taxes to pay costs associated with the Governor's 100 percent reduction in State bond debt reimbursement that is tied to bonds passed prior to 2015.

The total tax request to fund the District's FY 2021-22 budget and repay prior bond debt is \$293,192,502. The associated mill rate is expected to increase to 8.49 for calendar year 2021, an increase of about 9.77 percent.

PROPERTY TAXES AND ENROLLMENT

The chart below shows the amount of taxes the District is requesting by both fiscal year (FY), which is July 1 through June 30, and calendar year (CY). Fiscal year taxes are collected over the course of two calendar years, e.g. the second half of the FY 21 tax request (January 1, 2021 – June 30, 2021) and the first half of the FY 22 tax request (July 1, 2021 – December 31, 2021) makes up the total calendar year 2021 request.

FY 2021-22 Proposed Budget Property Tax Request

| | Approved Budget FY 2020-2021 | Proposed Budget FY 2021-2022 | Increase/ (Decrease) | Percent Change |
|-----------------------------------|------------------------------------|------------------------------------|-------------------------|----------------|
| Total Property Taxes (FY) | 255,880,604 | 255,406,416 | (474,188) | -0.19% |
| Total Property Taxes (CY) | 252,373,963 | 255,643,511 | 3,269,548 | 1.30% |
| Estimated Assessed Valuation (CY) | 34,752,284,382 | 34,546,752,248 | (205,532,134) | -0.59% |
| Estimated Mill Rate (CY) | 7.26 | 7.40 | 0.14 | 1.93% |

Calendar Year Request with Unfunded Bond Debt

| | Approved Budget FY 2020-2021 | Proposed Budget FY 2021-2022 | Increase/ (Decrease) | Percent Change |
|----------------------------------|------------------------------------|------------------------------------|-------------------------|----------------|
| Total Property Taxes (CY) | 252,373,963 | 255,643,511 | 3,269,548 | 1.30% |
| Unfunded Bond Debt for FY21 (CY) | 16,541,107 | 37,786,086 | 21,244,979 | 128.44% |
| Total Calendar Year Request | 268,915,070 | 293,429,597 | 24,514,527 | 9.12% |
| Estimated Mill Rate (CY) | 7.74 | 8.49 | 0.76 | 9.77% |

| | Actual FY 2020-2021 Sept. 30, 2020 | Projected FY 2021-2022 Sept. 30, 2021 | Increase/ (Decrease) | Percent Change |
|-------------------------------|------------------------------------------|---------------------------------------------|-------------------------|----------------|
| Student Enrollment | 41,962 | 45,266 | 3,304 | 7.87% |
| Students with Intensive Needs | 949 | 1,025 | 76 | 8.01% |

Additional information regarding changes in revenue and expenditures specific to each fund as well as programmatic and staffing changes specific to academic programs and support services can be found in the budget document.

The FY 2021-22 Proposed Financial Plan and Budget continues the Anchorage School Board's commitment to improving the education of all students.

1 The Anchorage School District requests the full support of the Anchorage
2 Assembly for this budget and in the ongoing efforts to continue a community
3 dialogue that focuses on building on the momentum ASD has started to achieve.

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7 Respectfully submitted,

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9 Dr. Deena Bishop
10 Superintendent

11
12 DB/JA/AR

13
14 Attachments include:

15
16 February 16, 2021 Preliminary Budget Memo

17
18 Comb Bound / PDF Proposed FY 2021-22 Budget under separate cover



MUNICIPALITY OF ANCHORAGE

ASSEMBLY INFORMATION MEMORANDUM

No. AIM 42-2021

Meeting Date: March 9, 2021

From: MAYOR

**Subject: BUDGET ADVISORY COMMISSION ANCHORAGE SCHOOL DISTRICT
FY 21-22 BUDGET RESOLUTION**

Attached is a resolution from the Municipal Budget Advisory Commission recommending the Assembly continue to support public education and approve the FY 2021-22 Proposed Budget.

Prepared by: Lance Wilber, Director, Office of Management & Budget
Respectfully submitted: Austin Quinn-Davidson, Acting Mayor

Budget Advisory Commission Anchorage School District FY 21-22 Budget Resolution
Resolution 2021-1

Resolution recommending the Anchorage Assembly approve the school district budget

Whereas; The Budget Advisory Committee had received and reviewed the Anchorage School District Fiscal Year (FY 2021-2022) budget at the February 4th and March 4th meetings;

Whereas; The Anchorage School District explained the challenge and difficult choices they considered given the fiscal constraints they faced in development of the proposed budget;

Whereas; Anchorage School District has submitted its FY 2021-22 budget with a requested upper limit spending authority of \$841,318,521, of which \$255,406,416 would come from local property taxes;

Whereas; Recent property tax amounts contributed by the Municipality include \$245.6 million in FY19, \$248.9 million in FY20, and \$255.88 million in FY21;

Whereas; The total decrease in taxes is for the General Fund (+\$4.11 million, of which \$4.40 million is due to increased Required Local Contribution, partially offset by lower additional allowable contributions), Transportation (-\$1.37 million), and Debt Service (-\$3.21 million);

Whereas; of the FY22 amount being requested, \$2.68 million is being requested to fund Pupil Transportation to keep the same level of service currently being provided;

Whereas; the District has included \$37.79 million in AO 2021-23 to pay for the unfunded portion of the State Bond Debt Reimbursement Program;

Whereas; The District cannot levy taxes and is reliant upon the Municipality to collect on its behalf;

Whereas; The District is subject to a cap by the State on how much funding the Municipality can contribute. Anchorage has continued to provide the full amount of support, allowed by state law, for many years;

Whereas; The BAC encourages the Administration and Assembly to request that the legislature reexamine the Base Student Allocation (BSA) formula.

Now Therefore Be it Resolved: that the Municipal Budget Advisory Commission recommends the Anchorage Assembly continue to support public education and approve the FY 2021-22 Proposed Budget.

Passed and approved on this date: 04-Mar-2021

Alyssa Rodrigues



Budget Advisory Commission, Chair

Municipal Clerk's Office
Amended and Approved
 Date: **March 23, 2021**

Submitted by: Assembly Members Zaletel
 and LaFrance
 Reviewed by: Assembly Counsel
 For Reading: March 23, 2021

ANCHORAGE, ALASKA
 AO No. 2021-29, As Amended

AN ORDINANCE APPROVING AN AMOUNT TO BE MADE AVAILABLE FROM
 LOCAL SOURCES FOR SCHOOL BOND DEBT REIMBURSEMENT FOR BONDS
 PASSED PRIOR TO 2015.

WHEREAS, the Anchorage School District requests \$37,786,086 in local property
 taxes to pay bond debt associated with the Governor's 100 percent reduction in State
 bond debt reimbursement that is tied to bonds passed prior to 2015;

WHEREAS, the Anchorage Assembly desires to separately consider and take action
 on the school bond debt reimbursement, apart from the remainder of the ASD
 budget for FYI 2021-2022; now, therefore

THE ANCHORAGE ASSEMBLY ORDAINS:

Section 1. The Anchorage School District requests \$37,786,086 in local
 property taxes to pay bond debt associated with the [GOVERNOR'S]100 percent
~~veto~~[REDUCTION] in State bond debt reimbursement that is tied to bonds passed
 prior to 2015 is hereby approved.

Section 2. That this ordinance is effective upon passage and approval.

PASSED AND APPROVED by the Anchorage Assembly, this 23rd day of March,
 2021.



Chair

ATTEST:



Municipal Clerk