



Municipality of Anchorage

2022 Revised General Government Operating Budget

2022 Established Tax Levies

**Dave Bronson, Mayor
Anchorage, Alaska**

MUNICIPALITY OF ANCHORAGE

DAVE BRONSON, MAYOR

ASSEMBLY

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Crystal Kennedy (2022)	Kameron Perez-Verdia (2022)	Pete Petersen (2023)
Austin Quinn-Davidson (2023)	Felix Rivera (2023)	John Weddleton (2022)
	Meg Zaletel (2022)	

BUDGET ADVISORY COMMISSION

Anna Brawley (2023), Chair

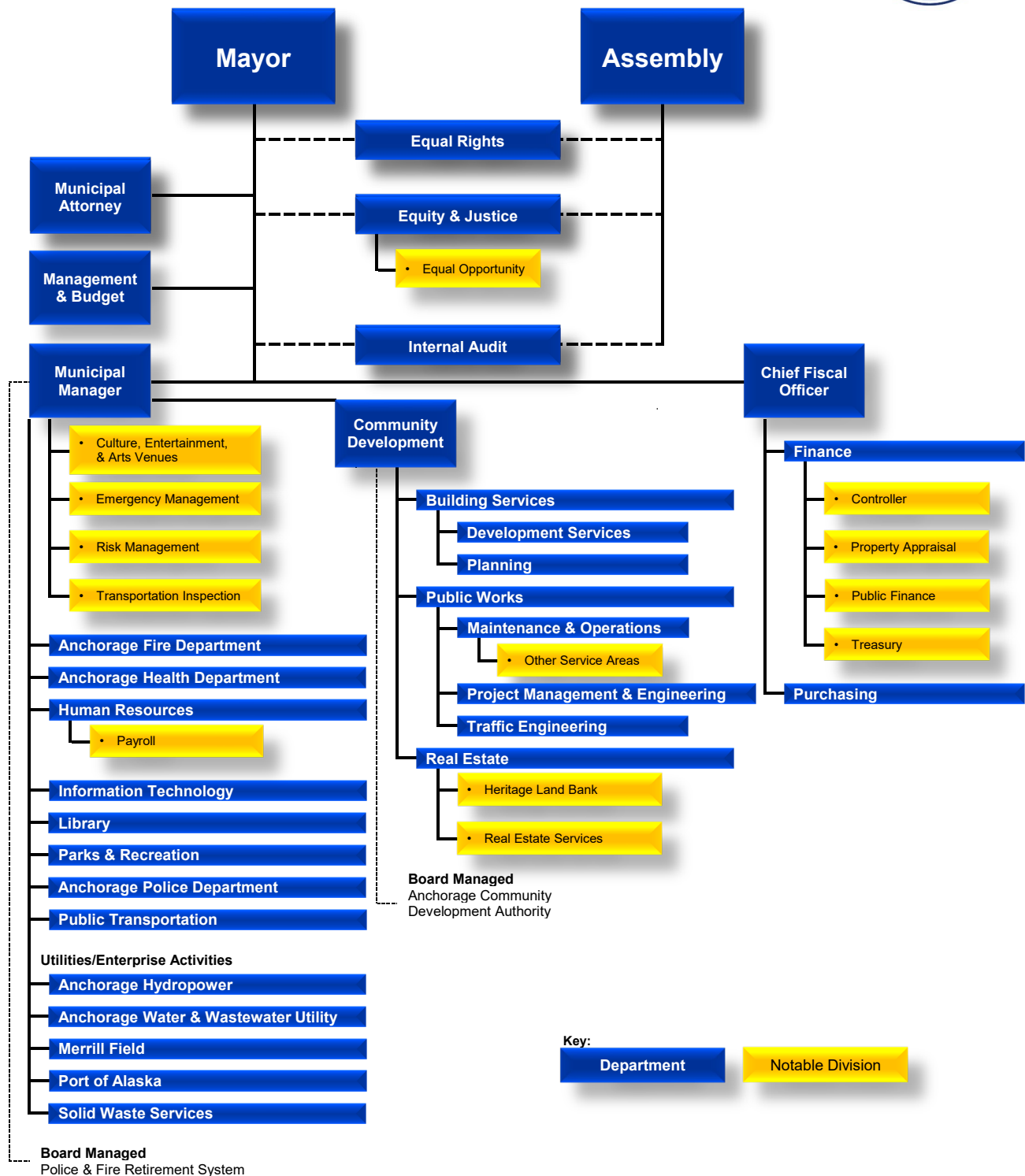
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Jonathan King (2024)	Nolan Klouda (2023)	Carla McConnell (2022)
James Miner (2024)	Alyssa Rodrigues (2022)	James Smallwood, Jr (2023)
	Randy Sulte (2024)	

OFFICE OF MANAGEMENT & BUDGET

Cheryl Frasca, Director

Marilyn Banzhaf	Christine Chesnut	Leilah Lawyer
	Courtney Petersen	

Municipality of Anchorage



2022 Revised Operating Budgets and Taxes

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Submitted By: Chairman of the Assembly at
the Request of the Mayor
Prepared By: Office of Management &
Budget
For Reading: April 26, 2022

ANCHORAGE, ALASKA
AR 2022 - 98 (S) as Amended with Mayoral Vetoes and Veto Overrides

A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING FUNDS FOR THE 2022 GENERAL GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY OF ANCHORAGE

WHEREAS, the Approved 2022 budget for the Municipality of Anchorage was adopted by AO 2021 - 96 (S) as Amended; and

WHEREAS, during the Approved 2022 budget process, the Assembly proposed multiple adjustments to be funded with revenue sources that could not be certified by the CFO at that time and thus were not included in the amounts authorized to be spent in 2022; and

WHEREAS, as part of the Revised 2022 budget process, with updated and more timely information, there are funding sources available to fund the Assembly proposed adjustments, which are included in this S version of the 2022 Approved budget; and

WHEREAS, the Mayor has recommended revisions to departments and fund appropriations for 2022; now, therefore,

THE ANCHORAGE ASSEMBLY RESOLVES:

Section 1. The direct cost amounts set forth for the 2022 fiscal year for the following operating departments and/or agencies are hereby appropriated for the 2022 fiscal year:

Department/Agency	2022 Approved Budget	Revision	2022 Revised Budget
<u>GENERAL GOVERNMENT</u>			
		\$ 545,914	\$ 6,235,388
Assembly	\$ 5,689,474	\$ 10,414	\$ 5,699,888
Building Services	202,589	883	203,472
		115,439	569,559
Chief Fiscal Officer	454,120	1,439	455,559
Community Development	3,062,360	211,401	3,273,761
		(433,858)	11,764,506
		(748,494)	11,449,870
		(433,858)	11,764,506
	12,198,364	(748,494)	11,449,870
Development Services	11,563,628	(113,758)	11,449,870
		28,841	797,641
Equal Rights Commission	768,800	16,341	785,141
Equity & Justice	243,148	126,001	369,149
Finance	13,384,275	303,360	13,687,635

Resolution to Revise and Appropriate 2022 General Government Operating Budget

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	2022 Approved Budget	Revision	2022 Revised Budget
1 Department/Agency			
2			
3		2,180,852	106,369,452
4	104,188,600	1,805,857	105,994,457
5 Fire	104,173,605	1,820,852	105,994,457
6			
7		<u>39,812</u>	<u>14,086,178</u>
8		<u>(1,022,085)</u>	<u>13,024,281</u>
9		39,812	14,086,178
10	14,046,366	(1,022,085)	13,024,281
11 Health	12,984,469	39,812	13,024,281
12 Human Resources	6,694,207	10,363	6,704,570
13 Information Technology	23,594,468	62,375	23,656,843
14			
15		18,124	778,845
16 Internal Audit	760,721	11,124	771,845
17 Library	8,951,239	31,006	8,982,245
18 Maintenance & Operations	99,164,374	2,056,813	101,221,187
19 Management & Budget	1,051,112	106,121	1,157,233
20			
21		(35,550)	1,922,658
22	1,958,208	(164,423)	1,793,785
23 Mayor	1,829,335	(35,550)	1,793,785
24 Municipal Attorney	7,687,227	103,254	7,790,481
25 Municipal Manager	25,232,785	893,577	26,126,362
26 Parks & Recreation	23,037,060	1,032,374	24,069,434
27			
28		157,305	3,579,158
29 Planning	3,421,853	145,305	3,567,158
30 Police	128,470,499	1,929,802	130,400,301
31 Project Management & Engineering	939,798	5,751	945,549
32 Public Transportation	26,444,701	(99,234)	26,345,467
33 Public Works	202,589	883	203,472
34 Purchasing	1,921,655	(46,354)	1,875,301
35 Real Estate	8,120,890	134,244	8,255,134
36 Traffic Engineering	5,815,542	53,630	5,869,172
37 Non-Departmental (TANS DS Fund 101)	448,090	915,351	1,363,441
38 Convention Center Reserve	13,561,827	1,214,084	14,775,911
39			
40		<u>\$ 11,662,564</u>	<u>\$ 553,379,505</u>
41		<u>\$ 10,286,031</u>	<u>\$ 552,002,972</u>
42		\$ 11,662,564	\$ 553,379,505
43	\$ 541,716,941	\$ 9,101,163	\$ 550,818,104
44 GRAND TOTAL GENERAL GOVERNMENT	\$ 539,876,440	\$ 10,941,664	\$ 550,818,104
45			

Resolution to Revise and Appropriate 2022 General Government Operating Budget

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1 **Section 2.** The function cost amounts set forth for the 2022 fiscal year for the following operating funds
 2 are hereby appropriated (see **Section 3**):

Fund No.	Fund Description	2022 Approved Budget	Revision	2022 Revised Budget
	GENERAL FUNDS			
			\$ 4,079,067	\$ 156,761,098
			\$ 3,017,170	\$ 155,699,201
			\$ 4,079,067	\$ 156,761,098
		\$ 152,682,031	\$ 2,192,302	\$ 154,874,333
101000	Areawide General	\$ 151,476,266	\$ 3,398,067	\$ 154,874,333
103000	Areawide EMS Lease	829,029	-	829,029
104000	Chugiak Fire SA	1,302,800	84,990	1,387,790
105000	Glen Alps SA	337,012	37,704	374,716
106000	Girdwood Valley SA	3,653,309	93,209	3,746,518
107000	AW APD IT Systems Special Levy	1,500,000	-	1,500,000
111000	Birchtree/Elmore LRSA	291,565	27,596	319,161
112000	Sec. 6/Campbell Airstrip LRSA	157,888	11,434	169,322
113000	Valli-Vue Estates LRSA	115,570	9,474	125,044
114000	Skyranch Estates LRSA	31,305	2,621	33,926
115000	Upper Grover LRSA	18,000	1,599	19,599
116000	Raven Woods/Bubbling Brook LRSA	18,663	139	18,802
117000	Mt. Park Estates LRSA	32,232	1,485	33,717
118000	Mt. Park/Robin Hill RRSA	149,858	16,590	166,448
119000	Chugiak/Birchwood/Eagle River RRSA	7,332,175	500,384	7,832,559
121000	Eaglewood Contributing RSA	104,612	7,226	111,838
122000	Gateway Contributing RSA	2,143	200	2,343
123000	Lakehill LRSA	52,863	3,093	55,956
124000	Totem LRSA	28,604	3,501	32,105
125000	Paradise Valley South LRSA	16,142	1,586	17,728
126000	SRW Homeowners LRSA	59,450	3,094	62,544
129000	Eagle River Street Light SA	343,656	(45,134)	298,522
			1,336,232	82,683,036
131000	Anchorage Fire SA	81,346,804	976,232	82,323,036
141000	Anchorage Roads & Drainage SA	74,806,482	1,006,468	75,812,950
142000	Talus West LRSA	145,576	15,268	160,844
143000	Upper O'Malley LRSA	703,103	43,053	746,156
144000	Bear Valley LRSA	53,733	4,027	57,760
145000	Rabbit Creek View/Heights LRSA	116,483	10,993	127,476
146000	Villages Scenic Parkway LRSA	23,813	1,834	25,647
147000	Sequoia Estates LRSA	18,454	1,254	19,708
148000	Rockhill LRSA	49,518	1,219	50,737
149000	South Goldenview Area RRSA	704,221	67,410	771,631
150000	Homestead LRSA	24,124	1,418	25,542
151000	Anchorage Metropolitan Police SA	138,082,989	2,044,525	140,127,514
152000	Turnagain Arm Police SA	24,867	(3,062)	21,805
161000	Anchorage Parks & Recreation SA	23,406,909	829,056	24,235,965
162000	Eagle River/Chugiak Parks/Rec SA	4,594,095	386,297	4,980,392

Resolution to Revise and Appropriate 2022 General Government Operating Budget

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1	Fund No.	Fund Description	2022 Approved Budget	Revision	2022 Revised Budget
2					
3				<u>(34,204)</u>	<u>7,615,959</u>
4				<u>(348,840)</u>	<u>7,301,323</u>
5				<u>(34,204)</u>	<u>7,615,959</u>
6			7,650,163	<u>(348,840)</u>	7,301,323
7	163000	Anchorage Building Safety SA	7,521,290	<u>(219,967)</u>	7,301,323
8	164000	Public Finance & Investment Fund	2,528,437	8,471	2,536,908
9					
10				<u>\$ 10,560,117</u>	<u>\$ 513,898,795</u>
11				<u>\$ 9,183,584</u>	<u>\$ 512,522,262</u>
12				<u>\$ 10,560,117</u>	<u>\$ 513,898,795</u>
13			\$ 503,338,678	<u>\$ 7,998,716</u>	<u>\$ 511,337,394</u>
14		Subtotal General Funds	<u>\$ 502,004,040</u>	<u>\$ 9,333,354</u>	<u>\$ 511,337,394</u>
15					
16		<u>SPECIAL REVENUE FUNDS</u>			
17	2020X0	Convention Center Reserves	\$ 13,561,827	\$ 1,214,084	\$ 14,775,911
18	221000	Heritage Land Bank	1,001,403	<u>(221,082)</u>	780,321
19		Subtotal Special Revenue Funds	<u>\$ 14,563,230</u>	<u>\$ 993,002</u>	<u>\$ 15,556,232</u>
20					
21		<u>DEBT SERVICE FUND</u>			
22	301000	PAC Surcharge Revenue Bond	\$ 300,250	\$ -	\$ 300,250
23					
24		<u>INTERNAL SERVICE FUNDS</u>			
25	602000	Self-Insurance	\$ 1,419,680	\$ 326,768	\$ 1,746,448
26	607000	Management Information Systems	<u>(6,355,245)</u>	126,003	<u>(6,229,242)</u>
27		Subtotal Internal Service Funds	<u>\$ (4,935,565)</u>	<u>\$ 452,771</u>	<u>\$ (4,482,794)</u>
28					
29				<u>\$ 12,005,890</u>	<u>\$ 525,272,483</u>
30				<u>\$ 10,629,357</u>	<u>\$ 523,895,950</u>
31				<u>\$ 12,005,890</u>	<u>\$ 525,272,483</u>
32			\$ 513,266,593	<u>\$ 9,444,489</u>	<u>\$ 522,711,082</u>
33		GRAND TOTAL GENERAL GOVERNMENT	<u>\$ 511,931,955</u>	<u>\$ 10,779,127</u>	<u>\$ 522,711,082</u>

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 SEVENTY-SIX MILLION THREE HUNDRED SIXTY-SIX THOUSAND SEVEN HUNDRED THIRTY-SIX DOLLARS (\$276,366,736) from Areawide General Fund (101000) to the Anchorage School District for the 2022 tax year.

Section 5. Appropriating a contribution in the amount of FOUR HUNDRED TWENTY-FIVE THOUSAND NINE HUNDRED TWENTY-FOUR DOLLARS (\$425,924) 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.

Resolution to Revise and Appropriate 2022 General Government Operating Budget

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1 **Section 6.** Appropriating a transfer in the amount of TWO HUNDRED THOUSAND DOLLARS
 2 (\$200,000) from the 2022 Maintenance & Operations Department, Operating Budget Areawide General
 3 Fund (101000) to the Areawide General Capital Improvement Projects (CIP) Fund (401800) Maintenance
 4 & Operations Department, for roof reserves at George M. Sullivan Arena, Anchorage Museum at
 5 Rasmuson Center, and Z.J. Loussac Library, recommended as follows:

	Revenues	Expenditures
	Acct 450010	Acct 530380
6		
7	401800-121033-PF09201	\$84,000
8	401800-121037-PF09202	\$48,000
9	401800-535500-PF09203	\$68,000
10	TOTAL	\$200,000
11		

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

17
 18 **Section 8.** The amount of FOUR HUNDRED SEVENTY-FIVE THOUSAND NINE HUNDRED SIXTY-
 19 THREE DOLLARS (\$475,963) of transfers from the 2022 Maintenance & Operations Department,
 20 Areawide General Fund (101000), General Government Operating Budget is hereby appropriated to the
 21 Maintenance & Operations Department, Areawide General Capital Improvement Projects Fund (401800)
 22 for major municipal facility upgrade and repairs.

23
 24 **Section 9.** The amount of FIFTY THOUSAND DOLLARS (\$50,000) of transfers from the 2022
 25 Community Development Department Areawide General Fund (101000), General Government Operating
 26 Budget is hereby appropriated to the Community Development Department, Miscellaneous Operations
 27 Grants Fund (261010) for 1% for Art Maintenance.

28
 29 **Section 10.** The amount of ONE HUNDRED THOUSAND DOLLARS (\$100,000) of transfers from the
 30 2022 Parks & Recreation Department, Anchorage Parks & Recreation Service Area (SA) Fund (161000)
 31 General Government Operating Budget is hereby appropriated to the Parks & Recreation Department,
 32 Anchorage Parks & Recreation SA Capital Improvement Projects Fund (461000) for capital reserve for
 33 future repairs at Bartlett, Dimond, East, Service, and West pools.

34
 35 **Section 11.** The amount of NINE HUNDRED THOUSAND DOLLARS (\$900,000) of transfers from the
 36 2022 Parks & Recreation Department, Anchorage Parks & Recreation Service Area (SA) Fund (161000)
 37 General Government Operating Budget is hereby appropriated to the Parks & Recreation Department,
 38 Anchorage Parks & Recreation SA Capital Improvement Projects Fund (461800) for purchasing capital
 39 equipment and improving parks, trails, and facilities.

40
 41 **Section 12.** The amount of ONE HUNDRED TWENTY-FIVE THOUSAND DOLLARS (\$125,000) of
 42 transfers from the 2022 Maintenance & Operations Department, Girdwood Valley Service Area (SA)
 43 Fund (106000), General Government Operating Budget is hereby appropriated to the Maintenance &
 44 Operations Department, Girdwood Valley SA Capital Improvement Projects Fund (406800) for roads and
 45 drainage repairs.

Resolution to Revise and Appropriate 2022 General Government Operating Budget

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Section 13. Appropriating a contribution in the amount of THREE MILLION NINE HUNDRED FIFTY-SEVEN THOUSAND TWO HUNDRED THIRTY-EIGHT DOLLARS (\$3,957,238) 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.

Section 14. Revising and appropriating the 2022 Operating Budget for the Police & Fire Retirees Medical Operating Fund (165000) as supported by contributions from 2022 Police and Fire Departments' General Government Operating Budgets:

		2022 Approved Budget	Revision	2022 Revised Budget
165000 P&F Retirees Med Ops - Direct Cost	\$	189,710	\$ 2,657	\$ 192,367
165000 P&F Retirees Med Ops - Function Cost	\$	206,440	\$ 3,351	\$ 209,791

Section 15. Revising and appropriating the amount of 911 Surcharge Fund (211000) anticipated expenses to EIGHT MILLION, SEVENTY-FOUR THOUSAND, NINE HUNDRED ONE DOLLARS (\$8,074,901) to the 911 Surcharge Fund (211000) for 911 operations in fiscal year 2022.

		2022 Approved Budget	Revision	2022 Revised Budget
211000 E911 Surcharge - Function Cost	\$	7,865,194	\$ 209,784	\$ 8,074,978

Section 16. Revising and appropriating the 2022 Operating Budget for the Police & Fire Retiree Medical Liability Fund (281000) as supported by contributions from 2022 Police and Fire Departments' General Government Operating Budgets:

		2022 Approved Budget	Revision	2022 Revised Budget
281000 P&F Retiree Med Liability - Direct Cost	\$	3,777,745	\$ -	\$ 3,777,745
281000 P&F Retiree Med Liability - Function Cost	\$	3,802,077	\$ 242	\$ 3,802,319

Section 17. Revising and appropriating the 2022 Operating Budget for the Equipment Maintenance (Fleet) Fund (601000) from anticipated income included as expenditures in the General Government Operating Budget Departments:

		2022 Approved Budget	Revision	2022 Revised Budget
601000 Equipment Maintenance - Direct Cost	\$	6,549,216	\$ 3,853	\$ 6,553,069
601000 Equipment Maintenance - Function Cost	\$	8,591,187	\$ (8,410)	\$ 8,582,777

Section 18. Revising and appropriating the 2022 Operating Budget for the Police and Fire Retirement System Fund (715000) from anticipated investment income of the Fund as approved by the Anchorage Police and Fire Retirement System Board:

		2022 Approved Budget	Revision	2022 Revised Budget
715000 P&F Retirement - Direct Cost	\$	35,923,322	\$ 1,999	\$ 35,925,321
715000 P&F Retirement - Function Cost	\$	35,982,567	\$ 6,936	\$ 35,989,503

Resolution to Revise and Appropriate 2022 General Government Operating Budget

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1 **Section 19.** The 2022 Operating Budget for the Alcoholic Beverages Retail Sales Tax Fund (206000) is
 2 adopted and appropriated to the following respective departments:

Department	2022 Approved Budget	Revision	2022 Revised Budget
		<u>\$ 100,000</u>	<u>\$ 100,000</u>
		<u>\$ (100,000)</u>	<u>\$ -</u>
Assembly	\$ -	<u>\$ 100,000</u>	<u>\$ 100,000</u>
Chief Fiscal Officer	1,800,000	-	1,800,000
Equity & Justice	186,418	7,326	193,744
Finance	239,449	19,667	259,116
		<u>244,000</u>	<u>2,585,871</u>
		<u>(1,407,176)</u>	<u>934,695</u>
		<u>244,000</u>	<u>2,585,871</u>
	2,341,871	<u>(1,420,469)</u>	<u>921,402</u>
Anchorage Fire Department	<u>921,402</u>	<u>-</u>	<u>921,402</u>
		<u>290,025</u>	<u>8,733,145</u>
		<u>2,140,301</u>	<u>10,583,421</u>
		<u>290,025</u>	<u>8,733,145</u>
	8,443,120	<u>1,816,201</u>	<u>10,259,324</u>
Anchorage Health Department	<u>8,708,615</u>	<u>1,550,706</u>	<u>10,259,324</u>
Library	425,545	13,838	439,383
Municipal Attorney	240,987	(251)	240,736
Parks & Recreation	643,691	4,441	648,132
		<u>526,247</u>	<u>1,079,137</u>
		<u>(23,753)</u>	<u>529,137</u>
		<u>526,247</u>	<u>1,079,137</u>
Anchorage Police Department	<u>552,890</u>	<u>(23,753)</u>	<u>529,137</u>
		<u>\$ 1,205,293</u>	<u>\$ 16,079,264</u>
		<u>\$ 654,393</u>	<u>\$ 15,628,364</u>
		<u>\$ 1,205,293</u>	<u>\$ 16,079,264</u>
	\$ 14,873,971	<u>\$ 417,000</u>	<u>\$ 15,290,974</u>
Alcohol Bvgs Sales Tax - Direct Cost	<u>\$ 13,718,997</u>	<u>\$ 1,571,974</u>	<u>\$ 15,290,974</u>
		<u>\$ 1,283,319</u>	<u>\$ 16,218,443</u>
		<u>\$ 832,419</u>	<u>\$ 15,767,543</u>
		<u>\$ 1,283,319</u>	<u>\$ 16,218,443</u>
	\$ 14,935,124	<u>\$ 495,026</u>	<u>\$ 15,430,150</u>
206000 Alcohol Bvgs Sales Tax - Function Cost	<u>\$ 13,780,150</u>	<u>\$ 1,650,000</u>	<u>\$ 15,430,150</u>

Resolution to Revise and Appropriate 2022 General Government Operating Budget

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1 **Section 20.** (new Section in S version) Revising and appropriating the MOA Trust Fund (730000)
 2 transfer to the 2022 General Government Operating Budget, Areawide General Fund (101000) as
 3 revenue appropriated in support of operations:

		2022 Approved Budget	Revision	2022 Revised Budget
4				
5	760000 MOA Trust Fund - Transfer to GG Ops	\$ 19,300,000	\$ (2,200,000)	\$ 17,100,000
6				

7 **21**

8 **Section 20.** This resolution shall take effect immediately upon passage and approval by the Assembly.

9
 10 PASSED AND APPROVED by the Anchorage Assembly this ____ day of _____, 2022.

11
 12
 13
 14
 15 _____
 16 Chair of the Assembly

17 ATTEST:

18
 19 _____
 20 Municipal Clerk

21
 22
 23 OMB Note: To reflect changes, a ~~strike through~~ indicates an item is being replaced, items in **bold**
 24 indicate S version changes; numbers in **bold and italicized** indicate Assembly amendment amounts;
 25 numbers in **bold, italicized, and single-underlined** are reflective of Mayoral veto amounts; and
 26 numbers in **bold, italicized, and double-underlined** are reflective of amounts of Assembly overrides of
 27 Mayoral vetoes.
 28



MUNICIPALITY OF ANCHORAGE ASSEMBLY MEMORANDUM

AM No. 187 – 2022

Meeting Date: April 12, 2022

FROM: MAYOR

**SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE
REVISING AND APPROPRIATING FUNDS FOR THE 2022 GENERAL
GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY OF
ANCHORAGE**

The attached resolution reflects the Administration's proposed revisions to the 2022 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.

Direct Costs Adjustments

This proposal increases the 2022 operating budget by \$3.6 million when compared to 2021 Revised, for a less than one percent increase. The budget reflects the Administration's continued support for ensuring Anchorage's safety is protected with the addition of \$5 million for police and fire. A \$2.4 million savings was achieved through an in-depth "scrubbing" of budgeted costs for positions. Other increases include "go-live" costs of CAMA, the new property tax assessment system; contractual cost increases for the Anchorage Jail Prisoner Care Agreement and city hall lease; as well as adjustments requested by Service Areas. The budget as proposed does not include increases for higher fuel costs; the Administration will be requesting funding for these (hopefully) one-time increases from the second round of Federal ARPA funds.

Revenue Adjustments

The revenue projections include updated assumptions that resulted in a net increase of \$11.4 million in non-property tax revenue. This reflects a \$14.1 million increase from room taxes, PFD garnishment, ambulance fees and other sources. These increases, however, were offset by a \$2.6 million drop in contribution from the Municipal Trust and other investment income.

Tax Cap and Property Tax Requirement

Overall, the Tax Cap increased \$6.3 million when compared to 2021. The maximum amount of property taxes allowed under the Tax Cap increased \$1.2 million.

The proposed revised budget comes in at \$5.8 million under the Tax Cap and results in a decrease in the average mill rate of 1.34 mills. This translates into a \$134.00 savings per \$100,000 of assessed value, or \$563.00 on an average priced home of \$420,000.

A detailed listing of changes is attached.

THE ADMINISTRATION RECOMMENDS APPROVAL.

Prepared by: Office of Management & Budget (OMB)

Approved by: Cheryl Frasca, Director, OMB

Concur: Travis C. Frisk, CFO

Concur: Amy Demboski, Municipal Manager

Respectfully Submitted: Dave Bronson, Mayor



MUNICIPALITY OF ANCHORAGE ASSEMBLY MEMORANDUM

No. AM 187-2022(A)

Meeting Date: April 26, 2022

FROM: MAYOR

SUBJECT: AR 2022-98(S): A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING FUNDS FOR THE 2022 GENERAL GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY OF ANCHORAGE

The attached S version resolution includes the Assembly amendments that proposed additional spending for which revenues could not be certified by the CFO during the 2022 Approved budget process. Additionally, a new Section 20 is added to adjust the appropriation from the MOA Trust Fund in line with the current Treasury recommendation.

A detailed listing is attached.

Also attached for reference is Assembly Memorandum No. 187-2022 and support documents, which were submitted with the original Assembly Resolution No. 2022-98.

THE ADMINISTRATION RECOMMENDS APPROVAL.

Prepared by: Office of Management & Budget (OMB)

Approved by: Cheryl Frasca, Director, OMB

Concur: Travis C. Frisk, CFO

Concur: Amy Demboski, Municipal Manager

Respectfully Submitted: Dave Bronson, Mayor

Line #	Department / Agency	Description	Fund	Filled Positions	Vacant Positions	Direct Costs	Funding Sources					Property Tax / Special Levy and SAs with Max Tax Rates
							Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit		
1	Initial 2022 Approved GG Operating Budget (w/o Assembly amendments that the CFO could not certify at Nov. 2021)					\$ 550,164,849	\$ 197,523,081	\$ 27,944,485	\$ 6,967,947	\$ 295,930,867	\$ 21,798,469	
2												
3	Assembly Amendments to 2022 Proposed Budget with funding sources that the CFO could not certify at November 2021											
4	Development Services	Amendment #1, Line 1 - Fund 2 Electrical Inspectors, 1 Mechanical/Plumbing inspector, 1 Structural Inspector positions	163000	-	4	634,736	-	-	634,736	-	-	
5	Health	Amendment #1, Line 2 - Move 1 Epidemiologist, 1 Sr Office Associate, 1 Public Health Nursing Supervisor, and 5 Public Health Nurses from Alcohol Tax Program	101000	4	4	1,061,897	-	-	-	1,061,897	-	
6	Mayor	Amendment #1, Line 3 - Restore full funding to Mayor's Community Grants Program	101000	-	-	128,873	-	-	-	128,873	-	
7	Fire	Amendment #11 - Girdwood EMS increase contract to \$507K	101000	-	-	14,995	-	-	-	14,995	-	
8	Police	Amendment #1, Line 5 - Fund School Resource Officers for 5 Months	151000	-	-	-	(1,282,719)	-	-	1,282,719	-	
9	Taxes & Reserves	Amendment #1, Revenue Source Line 5 - Contribution from MOA Trust Fund - Increase dividend	101000	-	-	-	100,000	-	-	(100,000)	-	
10	Taxes & Reserves	Amendment #1, Revenue Source Line 6 - Increase 2022 Room Tax	101000	-	-	-	2,500,000	-	-	(2,500,000)	-	
11	Total Assembly Amendments to 2022 Proposed Budget with funding sources that the CFO could not certify at November 2021				4	8	\$ 1,840,501	\$ 1,317,281	\$ -	\$ 634,736	\$ (111,516)	\$ -
12												
13	2022 Approved GG Operating Budget (with S changes - Assembly amendments on lines 4 - 10)					\$ 552,005,350	\$ 198,840,362	\$ 27,944,485	\$ 7,602,683	\$ 295,819,351	\$ 21,798,469	
14												
15	Funding Source Changes											
16												
17	Multiple	Property Tax adjustment to meet Fund Balance reserves	Multiple	-	-	-	-	-	2,488,530	(2,488,530)	-	
18	Taxes & Reserves	Room Tax - Use Treasury revenue projection (see AM Support line 19) (reverses Assembly Amendment #1)	101000	-	-	-	(2,500,000)	-	-	2,500,000	-	
19	Taxes & Reserve	Room Tax - At \$30M in line with latest Treasury recommendation	101000	-	-	1,832,580	5,500,001	-	(1,832,580)	(1,834,841)	-	
20	Multiple	Fees and Fines Resulting from PFD Garnishment - Criminal Defense Fees, Incarceration Cost Recovery, SOA Traffic and Trial Court Fines, and Criminal Rule 8 Collect Costs; based on \$2,414 PFD/Energy Supplement.	101000	-	-	-	3,074,850	-	-	(3,074,850)	-	
21	Taxes & Reserve	Prior Year Expense Recovery - Per the CFO, this represents the 2021 ASD Areawide property tax over-collection	101000	-	-	-	2,297,643	-	-	(2,297,643)	-	
22	Fire	Ambulance Service Fees - Includes adjustment in line with 2021 actuals and assumption of \$4.2M of Supplemental Emergency Medical Transport (SEMT) program recovery.	101000	-	-	-	1,680,116	-	-	(1,680,116)	-	
23	Police	SRO Reimbursement from ASD - Budget receipt of ASD payment for School Resource Officers (SRO) (reverses Assembly Amendment #1)	151000	-	-	-	1,282,719	-	-	(1,282,719)	-	
24	Real Estate	Land Sales - Adjust for anticipated land sales	221000	-	-	-	907,352	-	(907,352)	-	-	
25	Multiple	Building Permits - Adjust by CPI and in line with current year trend	163000	-	-	-	628,000	-	(561,302)	(66,698)	-	
26	Multiple	Department Revenues - Miscellaneous revenue adjustments in line with revised projections	Multiple	-	-	-	(42,859)	-	(116,498)	164,096	(4,739)	
27	Multiple	Investment Income - Cash Pool and Tax Anticipation Notices in line with forecast	Multiple	-	-	1,318,318	(504,300)	-	(103,990)	1,906,618	19,990	
28	Taxes & Reserves	Contribution from MOA Trust Fund - Use Treasury projection (see AM Support line 29) (reverses Assembly Amendment #1)	101000	-	-	-	(100,000)	-	-	100,000	-	
29	Taxes & Reserve	Contribution from MOA Trust Fund - Adjustment in line with recommendation from Investment Advisory Commission delivered and accepted by the Assembly on 03/01/2022.	101000	-	-	-	(2,100,000)	-	-	2,100,000	-	
30	Total Funding Source Changes				-	-	\$ 3,150,898	\$ 10,123,522	\$ -	\$ (1,033,192)	\$ (5,954,683)	\$ 15,251
31												
32	Running Subtotal of 2022 Revised General Government Operating Budget				-	-	\$ 555,156,248	\$ 208,963,884	\$ 27,944,485	\$ 6,569,491	\$ 289,864,668	\$ 21,813,720
33	Tax Cap Impact											
34	Multiple	Non-Property Taxes Subject to Tax Cap - Tobacco Tax, Marijuana Sales Tax, Motor Vehicle Rental Tax, Fuel Excise Tax, Motor Vehicle Registration Tax, PILTs, and MESA/MUSA	101000	-	-	-	1,744,506	-	-	(1,758,852)	14,346	
35	Multiple	Settlements	101000	-	-	140,000	-	-	-	140,000	-	
36	Multiple	Debt Service - alignment to current 2022 G.O. Bond debt schedules	Multiple	-	-	1,254,241	-	-	-	1,254,241	-	
37	Total Tax Cap Impact				-	-	\$ 1,394,241	\$ 1,744,506	\$ -	\$ -	\$ (364,611)	\$ 14,346

#	Department / Agency	Description	Fund	Filled Positions	Vacant Positions	Direct Costs	Funding Sources				Property Tax / Special Levy and SAs with Max Tax Rates
							Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	
38											
39		Running Subtotal of 2022 Revised General Government Operating Budget		-	-	\$ 556,550,489	\$ 210,708,390	\$ 27,944,485	\$ 6,569,491	\$ 289,500,057	\$ 21,828,066
40	Police & Fire										
41	Fire	Overtime	Multiple	-	-	2,474,114	-	-	-	2,474,114	-
42	Fire	New IAFF contract terms	Multiple	-	-	964,899	-	-	-	964,899	-
43	Fire	AWWU fire hydrant adjustment per RCA decision	131000	-	-	(619,999)	-	-	-	(619,999)	-
44	Police	Overtime	151000	-	-	2,461,876	-	-	-	2,461,876	-
45	Police	Anchorage Jail Prisoner Care Agreement contractual CPI increase	151000	-	-	192,000	-	-	-	192,000	-
46	Police	Girdwood Police services provided by City of Whittier contractual CPI increase	106000	-	-	33,075	-	-	-	-	33,075
47	Multiple	P & F Retirement accumulated fund balance applied to 2022	151000	-	-	(197,596)	-	-	-	(197,596)	-
48	Multiple	P & F Retiree Medical Insurance - adjustment for number of participants	151000	-	-	(323,410)	-	-	-	(323,410)	-
49		Total Police & Fire		-	-	\$ 4,984,959	\$ -	\$ -	\$ -	\$ 4,951,884	\$ 33,075
50											
51		Running Subtotal of 2022 Revised General Government Operating Budget		-	-	\$ 561,535,448	\$ 210,708,390	\$ 27,944,485	\$ 6,569,491	\$ 294,451,941	\$ 21,861,141
52	Other Departmental Programs										
53	Community Developer	Eklutna Survey to vacate ROW completion of project and agreement	101000	-	-	35,000	-	-	-	35,000	-
54	Community Developer	GIS contract for professional support	101000	-	-	39,000	-	-	-	39,000	-
55	Development Services	Don't fund 2 Electrical Inspectors, 1 Mechanical/Plumbing inspector, 1 Structural Inspector positions (reverses Assembly Amendment #1)	163000	-	(4)	(634,736)	-	-	(634,736)	-	-
56	Finance	CAMA go live in 2022 (debt service, training, and go-live support)	101000	-	-	368,009	-	-	-	368,009	-
57	Fire	Don't increase Girdwood EMS contract to \$507K: \$429K in funding remains (reverses Assembly Amendment #11)	101000	-	-	(14,995)	-	-	-	(14,995)	-
58	Health	Continue to fund positions from Alcohol Tax Revenues (1 Epidemiologist, 1 Sr Office Associate, 1 Public Health Nursing Supervisor, and 5 Public Health Nurses) (reverses Assembly Amendment #1)	101000	(4)	(4)	(1,061,897)	-	-	-	(1,061,897)	-
59	Human Resources	PERS liability related to ML&P sale	101000	-	-	8,792	-	-	-	8,792	-
60	Maintenance & Operatio	Increases in facility contractual and utility service costs	101000	-	-	223,000	-	-	-	223,000	-
61	Maintenance & Operatio	Facility computerized maintenance management system upgrade	101000	-	-	25,000	-	-	-	25,000	-
62	Maintenance & Operatio	Restore 75% of funding for Civil Engineer II	101000	-	1	61,431	-	-	-	61,431	-
63	Management & Budget	AWWU rate case contractual support, funded with IGCs to AWWU	101000	-	-	35,000	-	35,000	-	-	-
64	Management & Budget	Additional Budget Analyst - July 1 start	101000	-	1	67,649	-	-	-	67,649	-
65	Mayor	Don't increase funding to Mayor's Community Grants Program (reverses Assembly Amendment #1)	101000	-	-	(128,873)	-	-	-	(128,873)	-
66	Municipal Attorney	Competitive salary adjustments	101000	-	-	60,928	-	-	-	60,928	-
67	Municipal Manager	Museum and ACPA contractual increases	101000	-	-	127,472	-	-	-	127,472	-
68	Municipal Manager	Special Administrative Assistant II	101000	1	-	111,338	-	-	-	111,338	-
69	Parks & Recreation	Debt service alignment to current schedule	162000	-	-	(3,970)	-	-	-	-	(3,970)
70	Real Estate	City Hall lease contractual CPI increase	101000	-	-	250,898	-	-	-	250,898	-
71	Multiple	New AMEA contract terms	Multiple	-	-	242,653	-	-	19,927	213,139	9,587
72	Multiple	Labor adjustment - 1% Increase to Non-Reps and EXEs at July 1	Multiple	-	-	292,528	-	-	57,983	230,815	3,730
73	Multiple	Labor adjustments to position and employee costing	Multiple	-	-	(2,366,408)	-	-	(102,789)	(2,242,377)	(21,242)
74	Multiple	Continuation of funding for ASD pools	Multiple	-	7	688,562	125,000	-	-	483,347	80,215
75	Multiple	Intragovernmental Charges (IGCs) in line with updated factors	Multiple	-	-	-	-	127,537	178,186	(350,146)	44,423
76		Total Other Departmental Programs		(3)	1	\$ (1,573,619)	\$ 125,000	\$ 162,537	\$ (481,429)	\$ (1,492,470)	\$ 112,743
77											
78		Running Subtotal of 2022 Revised General Government Operating Budget		(3)	1	\$ 559,961,829	\$ 210,833,390	\$ 28,107,022	\$ 6,088,062	\$ 292,959,471	\$ 21,973,884
79	Transfers										
80	Real Estate	Administrative Officer from HLB to Community Development	101000	(1)	-	(133,113)	-	-	(133,113)	-	-
81	Community Developer		221000	1	-	133,113	-	-	-	133,113	-
82	Development Services	Engineering Technician IV from Development Services to Planning	101000	(1)	-	(154,586)	-	-	-	(154,586)	-
83	Planning		101000	1	-	154,586	-	-	-	154,586	-
84		Total Transfers		-	-	\$ -	\$ -	\$ -	\$ (133,113)	\$ 133,113	\$ -
85											
86		Running Subtotal of 2022 Revised General Government Operating Budget		(3)	1	\$ 559,961,829	\$ 210,833,390	\$ 28,107,022	\$ 5,954,949	\$ 293,092,584	\$ 21,973,884

Line #	Department / Agency	Description	Fund	Filled Positions	Vacant Positions	Direct Costs	Funding Sources					
							Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax / Special Levy and SAs with Max Tax Rates	
87	Board Requests from Service Areas (SA) with Maximum Tax Rates											
88	Fire	Chugiak Fire SA - Adjust budget to the maximum mill rate of 1.0	104000	-	-	47,152	-	-	-	-	47,152	
89	Maintenance & Operatio	Glen Alps - Adjust budget to the maximum mill rate of 2.75	105000	-	-	34,204	-	-	-	-	34,204	
90	Multiple	Girdwood Valley Service Area - Calculate mill rate to budget amount (maximum voter approved mill rate is 6.0)	106000	-	-	-	-	-	-	-	-	
91	Maintenance & Operatio	Birch Tree/Elmore LRSA - Adjust budget to the maximum mill rate of 1.50	111000	-	-	25,596	-	-	-	-	25,596	
92	Maintenance & Operatio	Campbell Airstrip LRSA - Adjust budget to Board approved mill rate of 1.25 mills (maximum voter approved mill rate is 1.50)	112000	-	-	10,234	-	-	-	-	10,234	
93	Maintenance & Operatio	Valli Vue Estates LRSA - Adjust budget to the maximum mill rate of 1.40	113000	-	-	9,274	-	-	-	-	9,274	
94	Maintenance & Operatio	Skyranch Estates LRSA - Adjust budget to the maximum mill rate of 1.30	114000	-	-	2,621	-	-	-	-	2,621	
95	Maintenance & Operatio	Upper Grover LRSA - Adjust budget to the maximum mill rate of 1.00	115000	-	-	1,299	-	-	-	-	1,299	
96	Maintenance & Operatio	Ravenwood LRSA - Adjust budget to the maximum mill rate of 1.50	116000	-	-	139	-	-	-	-	139	
97	Maintenance & Operatio	Mt Park Estates LRSA - Adjust budget to the maximum mill rate of 1.00	117000	-	-	1,385	-	-	-	-	1,385	
98	Maintenance & Operatio	Mt Park/Robin Hill RRSA - Adjust budget to the maximum mill rate of 1.30	118000	-	-	16,290	-	-	-	-	16,290	
99	Maintenance & Operatio	CBERRRSA - Calculate mill rate to 0.90 for roads and drainage and 1.00 for capital (maximum voter approved mill rate is 2.10: 1.10 for roads and drainage and 1.0 for capital)	119000	-	-	497,476	-	-	-	-	497,476	
100	Maintenance & Operatio	Eaglewood SA - Adjust budget to the maximum mill rate of 0.38 (maximum voter approved mill rate is 20% of CBERRRSA mill rate)	121000	-	-	7,226	-	-	-	-	7,226	
101	Maintenance & Operatio	Gateway SA - Adjust budget to the maximum mill rate of 0.29 (maximum voter approved mill rate is 15% of CBERRRSA mill rate)	122000	-	-	200	-	-	-	-	200	
102	Maintenance & Operatio	Lakehill LRSA - Adjust budget to the maximum mill rate of 1.50	123000	-	-	2,793	-	-	-	-	2,793	
103	Maintenance & Operatio	Totem LRSA - Adjust budget to mill rate of 1.00 (maximum voter approved mill rate is 1.50)	124000	-	-	3,301	-	-	-	-	3,301	
104	Maintenance & Operatio	Paradise Valley LRSA - Adjust budget to the maximum mill rate of 1.00	125000	-	-	1,486	-	-	-	-	1,486	
105	Maintenance & Operatio	SRW Homeowners LRSA - Adjust budget to the maximum mill rate of 1.50	126000	-	-	2,694	-	-	-	-	2,694	
106	Maintenance & Operatio	Eagle River Street Lights SA - Adjust budget to Board approved mill rate of 0.10 with \$150,000 of fund balance use (maximum voter approved mill rate is 0.50)	129000	-	-	(44,093)	-	-	150,000	-	(194,093)	
107	Maintenance & Operatio	Talus West LRSA - Adjust budget to the maximum mill rate of 1.30	142000	-	-	15,268	-	-	-	-	15,268	
108	Maintenance & Operatio	Upper O'Malley LRSA - Adjust budget to maximum mill rate of 2.00	143000	-	-	37,753	-	-	-	-	37,753	
109	Maintenance & Operatio	Bear Valley LRSA - Adjust budget to the maximum mill rate of 1.50	144000	-	-	3,527	-	-	-	-	3,527	
110	Maintenance & Operatio	Rabbit Creek View and Heights LRSA - Adjust budget to the maximum mill rate of 2.50	145000	-	-	9,993	-	-	-	-	9,993	
111	Maintenance & Operatio	Villages Scenic Parkway LRSA - Adjust budget to the max mill rate of 1.00	146000	-	-	1,834	-	-	-	-	1,834	
112	Maintenance & Operatio	Sequoia Estates LRSA - Adjust budget to the maximum mill rate of 1.50	147000	-	-	1,254	-	-	-	-	1,254	
113	Maintenance & Operatio	Rockhill LRSA - Adjust budget to the maximum mill rate of 1.50	148000	-	-	1,119	-	-	-	-	1,119	
114	Maintenance & Operatio	South Golden View RRSA - Adjust budget to the maximum mill rate of 1.80	149000	-	-	62,110	-	-	-	-	62,110	
115	Maintenance & Operatio	Homestead LRSA - Adjust budget to maximum mill rate of 1.30	150000	-	-	1,118	-	-	-	-	1,118	
116	Police	Turnagain Arm Police SA - Calculate mill rate to budget (maximum voter approved mill rate is 0.5.)	152000	-	-	(3,147)	-	-	-	-	(3,147)	
117	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	-	-	394,578	-	-	-	-	394,578	
118	Total Board Requests from Service Areas (SA) with Maximum Tax Rates				-	-	\$ 1,144,684	\$ -	\$ -	\$ 150,000	\$ -	\$ 994,684
119												
120	Running Subtotal of 2022 Revised General Government Operating Budget				(3)	1	\$ 561,106,513	\$ 210,833,390	\$ 28,107,022	\$ 6,104,949	\$ 293,092,584	\$ 22,968,568
121												

		Funding Sources									
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
122	2022 Approved GG Operating Budget (with S changes - Assembly amendments on lines 4 - 10)					\$ 552,005,350	\$ 198,840,362	\$ 27,944,485	\$ 7,602,683	\$ 295,819,351	\$ 21,798,469
123											
124	Total Adjustments and Amendments			(3)	1	9,101,163	11,993,028	162,537	(1,497,734)	(2,726,767)	1,170,099
125											
126	2022 Revised General Government Operating Budget					\$ 561,106,513	\$ 210,833,390	\$ 28,107,022	\$ 6,104,949	\$ 293,092,584	\$ 22,968,568
127										Total Property Taxes	\$ 316,061,152
128	Less Depreciation / Amortization - Information Technology					(10,288,409)					
129	2022 Revised General Government Operating Budget Appropriation S					\$ 550,818,104					
130										Tax Cap Calculation	\$ 298,874,020
131										Amount (Over)/Under the Cap	\$ 5,781,436
132	Assembly Amendments										
133	Police	Dunbar & Quinn-Davidson Amendment #3, Line 1 - Fully fund SRO program (additional 9 months) remove revenue receipt from ASD	151000	-	-	-	(2,308,894)	-	-	2,308,894	-
134	Development Services	Dunbar & Quinn-Davidson Amendment #3, Line 2 - Starting July 1, fund 1 Electrical Inspector, 2 Mechanical/Plumbing Inspectors, and 1 Structural Inspector	163000	-	4	314,636	-	-	314,636	-	-
135	Fire	Dunbar & Quinn-Davidson Amendment #3, Line 3 - Starting July 1, fund 4 full-time permanent Firefighter positions.	131000	-	4	360,000	-	-	-	360,000	-
136	Health	Dunbar & Quinn-Davidson Amendment #3, Line 4 - Fund 8 positions in AHD's operating budget from Alcohol Tax, starting in January 2022	101000	4	4	1,061,897	-	-	-	1,061,897	-
137	Mayor	Dunbar & Quinn-Davidson Amendment #3, Line 5 - Mayor's Community Grants program allocate \$35K to Arts Grants for a total of \$100K	101000	-	-	128,873	-	-	-	128,873	-
138	Assembly	Dunbar & Quinn-Davidson Amendment #3, Line 6 - Special election costs	101000	-	-	150,000	-	-	-	150,000	-
137	Assembly	Dunbar & Quinn-Davidson Amendment #3, Line 6 - Add new Records Clerk position, June 1 start	101000	-	1	49,407	-	-	-	49,407	-
138	Assembly	Dunbar & Quinn-Davidson Amendment #3, Line 6 - Add new Election Administrator position, July 1 start	101000	-	1	88,209	-	-	-	88,209	-
139	Assembly	Dunbar & Quinn-Davidson Amendment #3, Line 6 - Security and legal contract increases, Clerk's Office and Elections pay disparity corrections.	101000	-	-	222,884	-	-	-	222,884	-
140	Equal Rights Commissio	Dunbar & Quinn-Davidson Amendment #3, Line 6 - Pay disparity corrections.	101000	-	-	12,500	-	-	-	12,500	-
141	Internal Audit	Dunbar & Quinn-Davidson Amendment #3, Line 6 - Pay disparity corrections.	101000	-	-	7,000	-	-	-	7,000	-
142	Chief Fiscal Officer	Weddleton #1 - Provide funding for a grant to Anchorage Economic Development Corporation (AEDC)	101000	-	-	114,000	-	-	-	114,000	-
143	Planning	Weddleton #2 - Provide funding for data collection on short term rentals in Girdwood to inform land use decisions and possible regulations	101000	-	-	12,000	-	-	-	12,000	-
144	Assembly	Weddleton #3 - Continue funding to enter into a contract with WINfluence Strategies for public relation and media campaign in defense of property rights along the Railbelt.	101000	-	-	25,000	-	-	-	25,000	-
145	Fire	Dunbar & Quinn-Davidson Amendment #4 - Girdwood EMS contract, to maintain funding at \$507,500	101000	-	-	14,995	-	-	-	14,995	-
146	Total Assembly Amendments			4	14	\$ 2,561,401	\$ (2,308,894)	\$ -	\$ 314,636	\$ 4,555,659	\$ -
147											
148	Running Subtotal of 2022 Revised General Government Operating Budget					1	15	\$ 563,667,914	\$ 208,524,496	\$ 28,107,022	\$ 6,419,585
149											
150	2022 Approved GG Operating Budget (with S changes - Assembly amendments on lines 4 - 10)					\$ 552,005,350	\$ 198,840,362	\$ 27,944,485	\$ 7,602,683	\$ 295,819,351	\$ 21,798,469
151											
152	Total Adjustments and Amendments					11,662,564	9,684,134	\$ 162,537	\$ (1,183,098)	\$ 1,828,892	\$ 1,170,099
153											
154	2022 Revised General Government Operating Budget as Amended					\$ 563,667,914	\$ 208,524,496	\$ 28,107,022	\$ 6,419,585	\$ 297,648,243	\$ 22,968,568
155										Total Property Taxes	\$ 320,616,811
156	Less Depreciation / Amortization - Information Technology					(10,288,409)					
157	2022 Revised General Government Operating Budget Appropriation S as Amended					\$ 553,379,505					
158										Tax Cap Calculation	\$ 298,874,020
159										Amount (Over)/Under the Cap	\$ 1,225,777

Line #	Department / Agency	Description	Fund	Filled Positions	Vacant Positions	Direct Costs	Funding Sources					
							Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax / Special Levy and SAs with Max Tax Rates	
160	Mayor's Vetoes											
161	Police	Reverse: <u>Dunbar & Quinn-Davidson Amendment #3, Line 1</u> - Fully fund SRO program (additional 9 months) remove revenue receipt from ASD (AM Support line 133)	151000	-	-	-	2,308,894	-	-	(2,308,894)	-	
162	Development Services	Reverse: <u>Dunbar & Quinn-Davidson Amendment #3, Line 2</u> - Starting July 1, fund 1 Electrical Inspector, 2 Mechanical/Plumbing Inspectors, and 1 Structural Inspector (AM Support line 134)	163000	-	(4)	(314,636)	-	-	(314,636)	-	-	
163	Health	Reverse: <u>Dunbar & Quinn-Davidson Amendment #3, Line 4</u> - Move 8 positions from Alcohol Tax funding starting January 2022 (AM Support line 136)	101000	(4)	(4)	(1,061,897)	-	-	-	(1,061,897)	-	
164	Total Mayor's Vetoes			(4)	(8)	\$ (1,376,533)	\$ 2,308,894	\$ -	\$ (314,636)	\$ (3,370,791)	\$ -	
165												
166	Running Subtotal of 2022 Revised General Government Operating Budget			(3)	7	\$ 562,291,381	\$ 210,833,390	\$ 28,107,022	\$ 6,104,949	\$ 294,277,452	\$ 22,968,568	
167												
168	2022 Approved GG Operating Budget (with S changes - Assembly amendments on lines 4 - 10)					\$ 552,005,350	\$ 198,840,362	\$ 27,944,485	\$ 7,602,683	\$ 295,819,351	\$ 21,798,469	
169												
170	Total Adjustments, Amendments, and Mayor's Vetoes					10,286,031	11,993,028	162,537	(1,497,734)	(1,541,899)	1,170,099	
171												
172	2021 Revised General Government Operating Budget with S Version Changes and Assembly Amendments					\$ 562,291,381	\$ 210,833,390	\$ 28,107,022	\$ 6,104,949	\$ 294,277,452	\$ 22,968,568	
173											Total Property Taxes	\$ 317,246,020
174	Less Depreciation / Amortization - Information Technology					(10,288,409)						
175	2022 Revised General Government Operating Budget Appropriation S Version as Amended w Vetoes					\$ 552,002,972						
176											Tax Cap Calculation	\$ 298,874,020
177											Amount (Over)/Under the Cap	\$ 4,596,568
178	Veto Overrides											
179	Police	Add back: <u>Dunbar & Quinn-Davidson Amendment #3, Line 1</u> - Fully fund SRO program (additional 9 months) remove revenue receipt from ASD (AM Support lines 133 and 161)	151000	-	-	-	(2,308,894)	-	-	2,308,894	-	
180	Development Services	Add back: <u>Dunbar & Quinn-Davidson Amendment #3, Line 2</u> - Starting July 1, fund 1 Electrical Inspector, 2 Mechanical/Plumbing Inspectors, and 1 Structural Inspector (AM Support lines 134 and 162)	163000	-	4	314,636	-	-	314,636	-	-	
181	Health	Add back: <u>Dunbar & Quinn-Davidson Amendment #3, Line 4</u> - Move 8 positions from Alcohol Tax funding starting January 2022 (AM Support lines 136 and 163)	101000	4	4	1,061,897	-	-	-	1,061,897	-	
182	Total Veto Overrides			4	8	\$ 1,376,533	\$ (2,308,894)	\$ -	\$ 314,636	\$ 3,370,791	\$ -	
183												
184	Running Subtotal of 2022 Revised General Government Operating Budget			1	15	\$ 563,667,914	\$ 208,524,496	\$ 28,107,022	\$ 6,419,585	\$ 297,648,243	\$ 22,968,568	
185												
186	2022 Approved GG Operating Budget (with S changes - Assembly amendments on lines 4 - 10)					\$ 552,005,350	\$ 198,840,362	\$ 27,944,485	\$ 7,602,683	\$ 295,819,351	\$ 21,798,469	
187												
188	Total Adjustments, Amendments, Mayor's Vetoes, and Veto Overrides					11,662,564	9,684,134	162,537	(1,183,098)	1,828,892	1,170,099	
189												
190	2022 Revised General Government Operating Budget					\$ 563,667,914	\$ 208,524,496	\$ 28,107,022	\$ 6,419,585	\$ 297,648,243	\$ 22,968,568	
191											Total Property Taxes	\$ 320,616,811
192	Less Depreciation / Amortization - Information Technology					(10,288,409)						
193	2022 Revised General Government Operating Budget Appropriation S Version as Amended w Vetoes and Overrides					\$ 553,379,505						
194											Tax Cap Calculation	\$ 298,874,020
195											Amount (Over)/Under the Cap	\$ 1,225,777
196												

2022 1st Quarter Revised Alcoholic Beverages Retail Sales Tax Program Budget

2022 1st Quarter Revised <u>Alcoholic Beverages Retail Sales Tax Program</u> Budget						Spending		Financing Sources			
Line #	Department	Category and Description	Fund	Filled Positions	Vacant Positions	Direct Costs	IGCs	Total Cost	Non-Property Tax Revenues	Fund Balance	Total Funding Sources
1	Initial 2022 Approved Alcoholic Beverages Retail Sales Tax Program (w/o Assembly amendments that the CFO could not certify at Nov. 2021)										
2						\$ 13,718,997	\$ 61,153	\$ 13,780,150	\$ 13,780,150	\$ -	\$ 13,780,150
3											
4	<u>Assembly Amds to 2022 Proposed Budget w/ funding sources that the CFO could not certify at Nov. 2021</u>										
5	Fire	<u>Amendment #2, Line 1</u> - Restore funding to the Mobile Crisis Team (MCT) program	206000	1	7	1,407,176	-	1,407,176	-	-	-
6	Fire	<u>Amendment #2, Line 3 in the amount of \$16,691</u> - Crisis Intervention Training for Whittier Police Department and Girdwood Fire & Rescue	206000	-	-	13,293	-	13,293	-	-	-
7	Health	<u>Amendment #2, Line 4 in the amount of \$250,000</u> - Increase budget for evidence based grants to providers for child abuse, sexual assault, and domestic violence prevention programs, for a total recurring amount of \$2M	206000	-	-	199,100	-	199,100	-	-	-
8	Health	<u>Amendment #2, Line 6 in the amount of \$750,000</u> - Increase budget for early education grants to providers for a total recurring amount of \$2M	206000	-	-	597,302	-	597,302	-	-	-
9	Health	<u>Amendment #2, Revenue Source Line 1</u> - Move 1 Epidemiologist, 1 Sr Office Associate, 1 Public Health Nursing Supervisor, and 5 Public Health Nurses to General Government	206000	(4)	(4)	(1,061,897)	-	(1,061,897)	-	-	-
10	Total Assembly Amds to 2022 Proposed Budget w/ funding sources that the CFO could not certify at Nov.				(3)	3	1,154,974	-	1,154,974	-	-
11											
12	2022 Approved Alcoholic Beverages Retail Sales Tax Program (with above Assembly amendments on lines 5-9)										
13											
14	<u>Child Abuse, Sexual Assault, and Domestic Violence</u>										
15	Health	Maintain funding at \$1,800,900 for evidence based grants to providers for child abuse, sexual assault, and domestic violence prevention programs (reverses Amendment #2)	206000	-	-	(199,100)	-	(199,100)	-	-	-
16	Health	Reduce early education grants (note: see line 26 that adds back funding) (reverses Amendment #2)	206000	-	-	(597,302)	-	(597,302)	-	-	-
17	Health	Early Education grants to providers	206000	-	-	597,152	-	597,152	-	-	-
18	Library	Calculated Labor Adjustments	206000	-	-	469	-	469	-	-	-
19	Total Child Abuse, Sexual Assault, and Domestic Violence										
20						(198,781)	-	(198,781)	-	-	-
21	Running Subtotal of 2022 Revised Alcoholic Beverages Retail Sales Tax Program				-	-	\$ 14,675,190	\$ 61,153	\$ 14,736,343	\$ 13,780,150	\$ -
22											
23	<u>First Responders</u>										
24	Fire	Maintain funding at \$918,004 for the Mobile Crisis Team (MCT) program (reverse Amendment #2)	206000	(1)	(7)	(1,407,176)	-	(1,407,176)	-	-	-
25	Fire	Reduce Crisis Intervention Training for Whittier Police Department and Girdwood Fire & Rescue (reverse Amendment #2)	206000	-	-	(13,293)	-	(13,293)	-	-	-
26	Municipal Attorney	Calculated Labor Adjustments	206000	-	-	(251)	-	(251)	-	-	-
27	Police	Calculated Labor Adjustments	206000	-	-	(23,753)	-	(23,753)	-	-	-
28	Total First Responders				(1)	(7)	(1,444,473)	-	(1,444,473)	-	-
29											
30	Running Subtotal of 2022 Revised Alcoholic Beverages Retail Sales Tax Program				(1)	(7)	\$ 13,230,717	\$ 61,153	\$ 13,291,870	\$ 13,780,150	\$ -
31											
32	<u>Homelessness, Mental Health, and Substance Misuse</u>										
33	Health	Continue to fund positions from Alcohol Tax revenues (1 Epidemiologist, 1 Sr Office Associate, 1 Public Health Nursing Supervisor, and 5 Public Health Nurses) (reverse Amendment #2)	206000	4	4	1,061,897	-	1,061,897	-	-	-
34	Health	Operational costs for shelter, day center and/or treatment center	206000	-	-	952,567	-	952,567	-	-	-
35	Health	Calculated Labor Adjustments	206000	-	-	987	-	987	-	-	-
36	Library	Calculated Labor Adjustments	206000	-	-	13,369	-	13,369	-	-	-
37	Parks & Recreation	Calculated Labor Adjustments	206000	-	-	4,441	-	4,441	-	-	-
38			206000	-	-	-	-	-	-	-	-
39	Total Homelessness, Mental Health, and Substance Misuse				4	4	2,033,261	-	2,033,261	-	-

2022 Revised Operating Budgets and Taxes

2022 1st Quarter Revised Alcoholic Beverages Retail Sales Tax Program Budget

Line #	Department	Category and Description	Fund	Filled Positions	Vacant Positions	Spending			Financing Sources		
						Direct Costs	IGCs	Total Cost	Non-Property Tax Revenues	Fund Balance	Total Funding Sources
40											
41		Running Subtotal of 2022 Revised Alcoholic Beverages Retail Sales Tax Program		3	(3)	15,263,978	61,153	15,325,131	13,780,150	-	13,780,150
42											
43		<u>Administration, Collection, and Audits to the Municipality</u>									
44	Equity & Justice	Calculated Labor Adjustments	206000	-	-	7,326	-	7,326	-	-	-
45	Finance	Calculated Labor Adjustments	206000	-	-	1,667	-	1,667	-	-	-
46	Finance	Increase non labor funding for tax collection software costs	206000	-	-	18,000	-	18,000	-	-	-
47	Multiple Depts / Programs	Calculated IGCs	206000	-	-	-	78,026	78,026	-	-	-
48	Taxes & Reserves	Alcoholic Beverages Sales Tax - adjust in line with 2022 projection to total \$15,350,000	206000	-	-	-	-	-	1,650,000	-	1,650,000
49		Total Administration, Collection, and Audits to the Municipality		-	-	26,993	78,026	105,019	1,650,000	-	1,650,000
50											
51		2022 Revised Alcoholic Beverages Retail Sales Tax Program		3	(3)	\$ 15,290,971	\$ 139,179	\$ 15,430,150	\$ 15,430,150	\$ -	\$ 15,430,150
52											
53		<u>Assembly Amendments</u>									
54	Health	<u>Dunbar & Quinn-Davidson Amendment #1, Line 1</u> - Fund evidence based grants to providers for child abuse, sexual assault, and domestic violence prevention programs, for a total recurring amount of \$2M	206000	-	-	199,100	-	199,100	-	-	-
55	Fire	<u>Dunbar & Quinn-Davidson Amendment #1, Line 2</u> - Fund MCT for a total recurring amount of \$1,575,180	206000	-	-	657,176	-	657,176	-	-	-
56	Fire	<u>Dunbar & Quinn-Davidson Amendment #1, Line 3</u> - Increase MCT to 24/7 starting July 1	206000	-	-	872,000	-	872,000	-	-	-
57	Fire	<u>Dunbar & Quinn-Davidson Amendment #1, Line 4</u> - Fund new Logistics Coordinator position at 1 FTE in MCT	206000	-	-	122,000	-	122,000	-	-	-
58	Health	<u>Dunbar & Quinn-Davidson Amendment #1, Line 5</u> - Move 8 positions to be property tax funded starting January 2022	206000	(4)	(4)	(1,061,897)	-	(1,061,897)	-	-	-
59	Health	<u>Dunbar & Quinn-Davidson Amendment #1, Line 6</u> - Reduce funding for operational costs for shelter to fund increase to MCT program	206000	-	-	(788,379)	-	(788,379)	-	-	-
60	Police	<u>Zaletel #1</u> - Fund trainings that will focus on the roll-out of new equipment, case law updates, de-escalation, cultural awareness, wellness, and significant policy changes. This would allow up to 20 hrs of in-service training per officer in 2022. APD will provide a report to the Assembly on these efforts no later than October 2022.	206000	-	-	500,000	-	500,000	-	500,000	500,000
61	Assembly	<u>Zaletel #2</u> - Fund a study to review and make recommendations regarding the personnel levels, staffing structure, national standards and other contributors to overall costs related to the labor costs within the Anchorage Fire Department	206000	-	-	50,000	-	50,000	-	50,000	50,000
62	Police	<u>Rivera & Zaletel #1</u> - Fund specific recruiting efforts to increase the number of officers within APD, specifically focused on recruiting individuals that are reflective of the overall demographics of the community. APD will provide a report to the Assembly on these efforts no later than October 2022	206000	-	-	50,000	-	50,000	-	50,000	50,000
63	Health	<u>Dunbar, Quinn-Davidson, & Zaletel Amendment #1</u> - Fund direct grant to Standing Together Against Rape (STAR)	206000	-	-	125,000	-	125,000	-	125,000	125,000
64	Assembly	<u>Dunbar, Quinn-Davidson, & Zaletel Amendment #2</u> - Facilitate an education effort on the Alcohol Tax Program, including an opportunity to collect feedback from the public	206000	-	-	50,000	-	50,000	-	50,000	50,000
65	Fire	<u>Dunbar & Quinn-Davidson Amendment #5</u> - Fund Crisis Intervention Training for the Whittier Police Department and Girdwood Fire & Rescue	206000	-	-	13,293	-	13,293	-	13,293	13,293
66		Total Assembly Amendments		(4)	(4)	\$ 788,293	\$ -	\$ 788,293	\$ -	\$ 788,293	\$ 788,293
67											
68		2022 Revised Alcoholic Beverages Retail Sales Tax Program as Amended		(1)	(7)	\$ 16,079,264	\$ 139,179	\$ 16,218,443	\$ 15,430,150	\$ 788,293	\$ 16,218,443
69											

2022 Revised Operating Budgets and Taxes

2022 1st Quarter Revised Alcoholic Beverages Retail Sales Tax Program Budget

2022 1st Quarter Revised <u>Alcoholic Beverages Retail Sales Tax Program</u> Budget						Spending			Financing Sources		
Line #	Department	Category and Description	Fund	Filled Positions	Vacant Positions	Direct Costs	IGCs	Total Cost	Non-Property Tax Revenues	Fund Balance	Total Funding Sources
70	<u>Mayor's Vetoes</u>										
71	Fire	Reverse: <u>Dunbar & Quinn-Davidson Amendment #1, Line 2</u> - Fund MCT for a total recurring amount of \$1,575,180 (AM Support line 55)	206000	-	-	(657,176)	-	(657,176)	-	-	-
72	Fire	Reverse: <u>Dunbar & Quinn-Davidson Amendment #1, Line 3</u> - Increase MCT to 24/7 starting July 1 (AM Support line 56)	206000	-	-	(872,000)	-	(872,000)	-	-	-
73	Fire	Reverse: <u>Dunbar & Quinn-Davidson Amendment #1, Line 4</u> - Fund new Logistics Coordinator position at 1 FTE in MCT (AM Support line 57)	206000	-	-	(122,000)	-	(122,000)	-	-	-
74	Health	Reverse: <u>Dunbar & Quinn-Davidson Amendment #1, Line 5</u> - Move 8 positions to be property tax funded starting January 2022 (AM Support line 58)	206000	4	4	1,061,897	-	1,061,897	-	-	-
75	Health	Reverse: <u>Dunbar & Quinn-Davidson Amendment #1, Line 6</u> - Reduce funding for operational costs for shelter to fund increase to MCT program (AM Support line 59)	206000	-	-	788,379	-	788,379	-	-	-
76	Police	Reverse: <u>Zaletel #1</u> - Fund trainings that will focus on the roll-out of new equipment, case law updates, de-escalation, cultural awareness, wellness, and significant policy changes. This would allow up to 20 hrs of in-service training per officer in 2022. APD will provide a report to the Assembly on these efforts no later than October 2022 (AM Support line 60)	206000	-	-	(500,000)	-	(500,000)	-	(500,000)	(500,000)
77	Assembly	Reverse: <u>Zaletel #2</u> - Fund a study to review and make recommendations regarding the personnel levels, staffing structure, national standards and other contributors to overall costs related to the labor costs within the Anchorage Fire Department (AM Support line 61)	206000	-	-	(50,000)	-	(50,000)	-	(50,000)	(50,000)
78	Police	Reverse: <u>Rivera & Zaletel #1</u> - Fund specific recruiting efforts to increase the number of officers within APD, specifically focused on recruiting individuals that are reflective of the overall demographics of the community. APD will provide a report to the Assembly on these efforts no later than October 2022 (AM Support Line 62)	206000	-	-	(50,000)	-	(50,000)	-	(50,000)	(50,000)
79	Assembly	Reverse: <u>Dunbar, Quinn-Davidson, & Zaletel Amendment #2</u> - Facilitate an education effort on the Alcohol Tax Program, including an opportunity to collect feedback from the public (AM Support line 64)	206000	-	-	(50,000)	-	(50,000)	-	(50,000)	(50,000)
80	Total Mayor's Vetoes			4	4	\$ (450,900)	\$ -	\$ (450,900)	\$ -	\$ (650,000)	\$ (650,000)
81											
82	2022 Revised Alcoholic Beverages Retail Sales Tax Program with Mayor's Vetoes			3	(3)	\$ 15,628,364	\$ 139,179	\$ 15,767,543	\$ 15,430,150	\$ 138,293	\$ 15,568,443
83											
84	<u>Veto Overrides</u>										
85	Fire	Add back: <u>Dunbar & Quinn-Davidson Amendment #1, Line 2</u> - Fund MCT for a total recurring amount of \$1,575,180 (AM Support lines 55 and 71)	206000	-	-	657,176	-	657,176	-	-	-
86	Fire	Add back: <u>Dunbar & Quinn-Davidson Amendment #1, Line 3</u> - Increase MCT to 24/7 starting July 1 (AM Support lines 56 and 72)	206000	-	-	872,000	-	872,000	-	-	-
87	Fire	Add back: <u>Dunbar & Quinn-Davidson Amendment #1, Line 4</u> - Fund new Logistics Coordinator position at 1 FTE in MCT (AM Support lines 57 and 73)	206000	-	-	122,000	-	122,000	-	-	-
88	Health	Add back: <u>Dunbar & Quinn-Davidson Amendment #1, Line 5</u> - Move 8 positions to be property tax funded starting January 2022 (AM Support lines 58 and 74)	206000	4	4	(1,061,897)	-	(1,061,897)	-	-	-
89	Health	Add back: <u>Dunbar & Quinn-Davidson Amendment #1, Line 6</u> - Reduce funding for operational costs for shelter to fund increase to MCT program (AM Support lines 59 and 75)	206000	-	-	(788,379)	-	(788,379)	-	-	-
90	Police	Add back: <u>Zaletel #1</u> - Fund trainings that will focus on the roll-out of new equipment, case law updates, de-escalation, cultural awareness, wellness, and significant policy changes. This would allow up to 20 hrs of in-service training per officer in 2022. APD will provide a report to the Assembly on these efforts no later than October 2022 (AM Support lines 60 and 76)	206000	-	-	500,000	-	500,000	-	500,000	500,000

2022 Revised Operating Budgets and Taxes

2022 1st Quarter Revised Alcoholic Beverages Retail Sales Tax Program Budget

Line #	Department	Category and Description	Fund	Filled Positions	Vacant Positions	Spending			Financing Sources		
						Direct Costs	IGCs	Total Cost	Non-Property Tax Revenues	Fund Balance	Total Funding Sources
91	Assembly	Add back: <u>Zaletel #2</u> - Fund a study to review and make recommendations regarding the personnel levels, staffing structure, national standards and other contributors to overall costs related to the labor costs within the Anchorage Fire Department (AM Support lines 61 and 77)	206000	-	-	50,000	-	50,000	-	50,000	50,000
92	Police	Add back: <u>Rivera & Zaletel #1</u> - Fund specific recruiting efforts to increase the number of officers within APD, specifically focused on recruiting individuals that are reflective of the overall demographics of the community. APD will provide a report to the Assembly on these efforts no later than October 2022 (AM Support lines 62 and 78)	206000	-	-	50,000	-	50,000	-	50,000	50,000
93	Assembly	Add back: <u>Dunbar, Quinn-Davidson, & Zaletel Amendment #2</u> - Facilitate an education effort on the Alcohol Tax Program, including an opportunity to collect feedback from the public (AM Support lines 64 and 79)	206000	-	-	50,000	-	50,000	-	50,000	50,000
94	Total Veto Overrides			4	4	\$ 450,900	\$ -	\$ 450,900	\$ -	\$ 650,000	\$ 650,000
95											
96	2022 Revised General Government Operating Budget - Alcoholic Beverages Retail Sales Tax Program			7	1	\$ 16,079,264	\$ 139,179	\$ 16,218,443	\$ 15,430,150	\$ 788,293	\$ 16,218,443
97											
98						Amount of Costs (Over)/Under Financing Sources			\$ -		
99											

Submitted by: Chairman of the Assembly
 at the Request of the Mayor
 Prepared by: Office of Management &
 Budget
 For Reading: April 12, 2022

ANCHORAGE, ALASKA
AO NO. 2022 - 45 as Amended with *Mayoral Vetoes* and Veto Overrides

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 2022.

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 2022. The Anchorage Assembly levies these taxes upon the full value of all assessed taxable real and personal property as follows:

		(0.20)
		(0.23)
		(0.20)
<u>Section 2.</u>	Areawide General, Fund 101	a tax of (0.25) mills
<u>Section 3.</u>	City Service Area, Fund 102	a tax of 0.00 mills
<u>Section 4.</u>	Areawide EMS Lease, Fund 103	a tax of 0.02 mills
<u>Section 5.</u>	Chugiak Fire Service Area, Fund 104	a tax of 1.00 mills
<u>Section 6.</u>	Glen Alps Service Area, Fund 105	a tax of 2.75 mills
<u>Section 7.</u>	Girdwood Valley Service Area, Fund 106	a tax of 4.92 mills
<u>Section 8.</u>	Areawide APD IT Systems, Fund 107	a tax of 0.04 mills
<u>Section 9.</u>	Birch Tree/Elmore Limited Road Service Area, Fund 111	a tax of 1.50 mills
<u>Section 10.</u>	Campbell Airstrip Road (Sec. 6) Limited Road Service Area, Fund 112	a tax of 1.25 mills
<u>Section 11.</u>	Valli Vue Estates Limited Road Service Area, Fund 113	a tax of 1.40 mills
<u>Section 12.</u>	Skyranch Estates Limited Road Service Area, Fund 114	a tax of 1.30 mills
<u>Section 13.</u>	Upper Grover Limited Road Service Area, Fund 115	a tax of 1.00 mills
<u>Section 14.</u>	Raven Woods/Bubbling Brook Limited Road Service Area, Fund 116	a tax of 1.50 mills

<u>Section 15.</u>	Mt. Park Estates Limited Road Service Area, Fund 117	a tax of 1.00 mills
<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 1.90 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	2.49 a tax of 2.48 mills
<u>Section 26.</u>	Anchorage Roads & Drainage Service Area, Fund 141	a tax of 2.54 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

1
2
3
4 **Section 36.** Anchorage Metropolitan Police Service Area, Fund 151 a tax of ~~3.60~~ **3.66** mills
5
6 **Section 37.** Turnagain Arm Police Service Area, Fund 152 a tax of 0.22 mills
7
8 **Section 38.** Anchorage Parks & Recreation Service Area, Fund 161 a tax of 0.66 mills
9
10 **Section 39.** Eagle River-Chugiak Parks & Recreation Service Area,
11 Fund 162 a tax of 1.05 mills
12
13 **Section 40.** Per the Charter's Tax Limit, the General Government amount of property
14 taxes allowed is \$298,874,020; the amount to be collected is ~~\$293,092,584~~ **\$297,648,243**
15 ~~\$294,277,452~~ **\$297,648,243**.
16
17 **Section 41.** The total amount of property taxes levied for all service areas of the
18 Municipality of Anchorage general government for fiscal year 2022 is:
19
20 **\$297,648,243**
21 ~~**\$294,277,452**~~
22 ~~**\$297,648,243**~~
23 Property Taxes to be Collected (per Charter Limit) ~~\$293,092,584~~
24 Property Taxes from Service Areas (not subject to Charter Limit) ~~\$ 22,968,568~~
25 **\$320,616,811**
26 ~~**\$317,246,020**~~
27 ~~**\$320,616,811**~~
28 Total General Government Taxes Levied ~~\$316,061,152~~
29
30 **Section 42.** These rates may be adjusted to include amendments and any associated
31 IGC impact as a result of the approved 2022 Revised Budget.
32
33 **Section 43.** This ordinance shall take effect immediately upon passage and approval.
34
35 PASSED AND APPROVED by the Anchorage Assembly this ____ day of _____, 2022.
36
37
38
39
40
41 ATTEST: _____
42
43
44
45 Municipal Clerk
46
47
48 OMB Note: To reflect changes, a ~~strike through~~ indicates an item is being replaced;
49 numbers in **bold** indicate Assembly amendment amounts; numbers in **bold and italicized**
50 are reflective of Mayoral veto amounts; and numbers in ***bold, italicized, and underlined***
51 are reflective of amounts of Assembly overrides of Mayoral vetoes.



MUNICIPALITY OF ANCHORAGE

Assembly Memorandum

AM No. 189 – 2022

Meeting Date: April 12, 2022

FROM: 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
2022.**

This memorandum transmits the ordinance to establish the 2022 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 2022 General Government Operating Budget.

THE ADMINISTRATION RECOMMENDS APPROVAL.

Prepared by:	Office of Management & Budget (OMB)
Approved by:	Cheryl Frasca, Director, OMB
Concur:	Patrick Bergt, Municipal Attorney
Concur:	Travis C. Frisk, CFO
Concur:	Amy Demboski, Municipal Manager
Respectfully Submitted:	Dave Bronson, Mayor

MUNICIPALITY OF ANCHORAGE
Summary of Economic Effects -- General Government

AO Number: 2022-45

Title: **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 2022.**

Sponsor: **MAYOR**
 Preparing Agency: Office of Management & Budget
 Others Impacted:

CHANGES IN EXPENDITURES AND REVENUES:		(In Thousands of Dollars)			
	FY22	FY23	FY24	FY25	FY26
Operating Expenditures					
1000 Personal Services					
2000 Non-Labor					
3900 Contributions					
4000 Debt Service					
TOTAL DIRECT COSTS:	\$ -	\$ -	\$ -	\$ -	\$ -
Add: 6000 Charges from Others					
Less: 7000 Charges to Others					
FUNCTION COST:	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES:	\$ 316,061				
CAPITAL:					
POSITIONS: FT/PT and Temp					

PUBLIC SECTOR ECONOMIC EFFECTS:

A total of \$293,092,584 in property tax collection revenue subject to the Tax Cap and \$22,968,568 in property tax collection revenue from other service areas will be received for General Government operations and debt service for the 2022 calendar year.

PRIVATE SECTOR ECONOMIC EFFECTS:

A total of \$316,061,152 in property taxes will be paid by Anchorage taxpayers, at an average of 8.72 mills or \$872 per \$100,000 of assessed valuation, for General Government services and debt service for the 2022 calendar year.

Prepared by: *Office of Management & Budget*

Telephone: 907-343-4496

2022 Approved to 2022 Revised Direct Cost Budget Reconciliation by Department

	2021 Revised Budget	2022 Approved Budget	S Version Changes ¹	2022 Approved Budget	Room Tax ²	TANS ³	Tax Cap Impact ⁴	Police & Fire ⁵	Other Departments						Service Areas to Max Mills ¹⁰	Assembly Amends ¹¹	Mayor's Vetoes	Veto Overrides		2022 Revised Budget	Less Depreciation	2022 Revised Approp							
Department / Agency									Dept. Programs ⁶	New AMEA Contract Terms	1% for Non-Rep & EXEs at June 1	Labor Scrub ⁷	ASD Pools ⁸	Subtotal	Xfers ⁹				Subtotal										
Assembly	5,375,709	5,689,474	-	5,689,474	-	-	-	-	-	-	9,885	529	-	10,414	-	-	535,500	-	-	545,914	6,235,388	-	6,235,388						
Building Services		202,589	-	202,589	-	-	-	-	-	-	883	-	-	883	-	-	-	-	883	203,472	-	203,472							
Chief Fiscal Officer	636,065	454,120	-	454,120	-	-	-	-	-	-	1,439	-	-	1,439	-	-	114,000	-	-	115,439	569,559	-	569,559						
Community Development		3,062,360	-	3,062,360	-	-	-	-	74,000	12,216	3,307	(11,235)	-	78,288	133,113	-	-	-	211,401	3,273,761	-	3,273,761							
Development Services	11,654,754	11,563,628	634,736	12,198,364	-	-	-	-	(634,736)	45,699	6,347	(11,218)	-	(593,908)	(154,586)	-	314,636	(314,636)	314,636	(433,858)	11,764,506	-	11,764,506						
Economic & Community Development	12,215,404				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
Equal Rights Commission	760,379	768,800	-	768,800	-	-	-	-	-	-	3,247	13,094	-	16,341	-	-	12,500	-	-	28,841	797,641	-	797,641						
Equity & Justice	243,917	243,148	-	243,148	-	-	125,000	-	-	-	1,001	-	-	1,001	-	-	-	-	-	126,001	369,149	-	369,149						
Finance	14,094,890	13,384,275	-	13,384,275	-	-	-	-	368,009	45,078	21,876	(131,603)	-	303,360	-	-	-	-	-	303,360	13,687,635	-	13,687,635						
Fire	105,683,343	104,173,605	14,995	104,188,600	-	149,544	46,519	2,606,073	(14,995)	-	22,970	(1,051,406)	-	(1,043,431)	-	47,152	374,995	-	-	2,180,852	106,369,452	-	106,369,452						
Health	14,720,950	12,984,469	1,061,897	14,046,366	-	-	1,344	-	(1,061,897)	23,730	8,385	6,353	-	(1,023,429)	-	-	1,061,897	(1,061,897)	1,061,897	39,812	14,086,178	-	14,086,178						
Human Resources	5,242,064	6,694,207	-	6,694,207	-	-	-	-	8,792	-	20,878	(19,307)	-	10,363	-	-	-	-	-	10,363	6,704,570	-	6,704,570						
Information Technology	34,765,577	33,882,877	-	33,882,877	-	-	-	-	-	2,545	51,683	8,147	-	62,375	-	-	-	-	-	62,375	33,945,252	(10,288,409)	23,656,843						
Internal Audit	788,434	760,721	-	760,721	-	-	-	-	-	-	3,189	7,935	-	11,124	-	-	7,000	-	-	18,124	778,845	-	778,845						
Library	9,228,249	8,951,239	-	8,951,239	-	-	-	-	-	26,434	14,512	(9,940)	-	31,006	-	-	-	-	-	31,006	8,982,245	-	8,982,245						
Maintenance & Operations	90,291,116	99,164,374	-	99,164,374	-	(307)	1,022,782	-	309,431	10,595	12,668	(47,908)	43,451	328,237	-	706,101	-	-	-	2,056,813	101,221,187	-	101,221,187						
Management & Budget	1,107,939	1,051,112	-	1,051,112	-	-	-	-	102,649	-	3,472	-	-	106,121	-	-	-	-	-	106,121	1,157,233	-	1,157,233						
Mayor	2,147,879	1,829,335	128,873	1,958,208	-	-	-	-	(128,873)	-	4,927	(40,477)	-	(164,423)	-	-	128,873	-	-	(35,550)	1,922,658	-	1,922,658						
Municipal Attorney	8,235,484	7,687,227	-	7,687,227	-	-	15,000	-	60,928	-	25,728	1,598	-	88,254	-	-	-	-	-	103,254	7,790,481	-	7,790,481						
Municipal Manager	15,472,077	25,232,785	-	25,232,785	618,496	-	1,963	-	238,810	339	9,858	24,111	-	273,118	-	-	-	-	-	893,577	26,126,362	-	26,126,362						
Parks & Recreation	23,779,721	23,037,060	-	23,037,060	-	13,933	17,434	-	(3,970)	34,573	12,768	(82,053)	645,111	606,429	-	394,578	-	-	-	1,032,374	24,069,434	-	24,069,434						
Planning	3,583,123	3,421,853	-	3,421,853	-	-	-	-	-	18,585	3,039	(30,905)	-	(9,281)	154,586	-	12,000	-	-	157,305	3,579,158	-	3,579,158						
Police	126,191,552	128,470,499	-	128,470,499	-	239,797	152,248	2,378,886	-	-	29,720	(867,702)	-	(837,982)	-	(3,147)	-	-	-	1,929,802	130,400,301	-	130,400,301						
Project Management & Engineering	1,547,500	939,798	-	939,798	-	-	-	-	-	4,827	924	-	-	5,751	-	-	-	-	-	5,751	945,549	-	945,549						
Public Transportation	26,214,950	26,444,701	-	26,444,701	-	-	12,376	-	-	5,301	9,712	(126,623)	-	(111,610)	-	-	-	-	-	(99,234)	26,345,467	-	26,345,467						
Public Works		202,589	-	202,589	-	-	-	-	-	-	-	883	-	883	-	-	-	-	-	883	203,472	-	203,472						
Public Works Administration	12,052,666				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
Purchasing	2,186,838	1,921,655	-	1,921,655	-	-	-	-	-	6,017	3,843	(56,214)	-	(46,354)	-	-	-	-	-	(46,354)	1,875,301	-	1,875,301						
Real Estate	8,318,402	8,120,890	-	8,120,890	-	-	-	-	250,898	-	2,385	14,074	-	267,357	(133,113)	-	-	-	-	134,244	8,255,134	-	8,255,134						
Traffic Engineering	6,245,380	5,815,542	-	5,815,542	-	-	(425)	-	-	6,714	2,999	44,342	-	54,055	-	-	-	-	-	53,630	5,869,172	-	5,869,172						
TANs Areawide Expense	837,963	448,090	-	448,090	-	915,351	-	-	-	-	-	-	-	-	-	-	-	-	-	915,351	1,363,441	-	1,363,441						
Convention Center Reserve	13,892,402	13,561,827	-	13,561,827	1,214,084	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,214,084	14,775,911	-	14,775,911						
Direct Cost Total	557,514,727	550,164,849	1,840,501	552,005,350	1,832,580	1,318,318	1,394,241	4,984,959	(430,954)	242,653	292,528	(2,366,408)	688,562	(1,573,619)	-	1,144,684	2,561,401	(1,376,533)	1,376,533	11,662,564	563,667,914	(10,288,409)	553,379,505						
% Change from 2021 Revised										% Change from 2021 Revised										% Change from 2021 Revised									
-1.3%										-0.9%										1.10%									

Notes:

¹ **S Version Changes:** adds back Assembly amendments to 2022 Proposed Budget with funding sources that the CFO could not certify at November 2021: Development Services - \$634,736 (*Amendment #1, Line 1*) - Fund 2 Electrical Inspectors, 1 Mechanical/Plumbing Inspector, 1 Structural Inspector positions; Fire - \$14,995 (*Amendment #11*) - Girdwood EMS increase contract to \$507K; Health - \$1,061,897 (*Amendment #1, Line 2*) - Move 1 Epidemiologist, 1 Sr Office Associate, 1 Public Health Nursing Supervisor, and 5 Public Health Nurses from Alcohol Tax Program; and Mayor - \$128,873 (*Amendment #1, Line 3*) - Restore full funding to Mayor's Community Grants

² **Room Tax:** Direct cost adjustments in line with required allocation and use of projected Room Tax Revenues.

³ **Tax Anticipation Notes (TANs):** anticipated expense, note that it is offset partially with anticipated revenues.

⁴ **Tax Cap Impact:** Settlements of \$140,000 and alignment of budget to current 2022 General Obligation (GO) bond debt service schedules for voter approved bonds in the amount of \$1,254,241

⁵ **Police and Fire:** Fire - \$2,474,114 for overtime, \$964,899 for new IAFF union contract terms, (\$619,999) for Anchorage Water & Wastewater Utility (AWWU) fire hydrant adjustment per Regulatory Commission of Alaska (RCA) decision, (\$212,941) for Police & Fire Retirement; Police - \$2,461,876 for overtime, \$192,000 for Anchorage Jail Prisoner Care Agreement contractual CPI increase, \$33,075 for contractual CPI increase to Girdwood Police services provided by City of Whittier, and (\$308,065) for Police & Fire Retirement.

⁶ **Other Departmental Programs:** Community Development - \$35,000 for Eklutna Survey to vacate right-of-way (ROW) completion of project and agreement, \$39,000 for GIS contract for professional support; Development Services - (\$634,736) to not fund 2 Electrical Inspectors, 1 Mechanical/Plumbing Inspector, 1 Structural Inspector positions (reverses 2022 Proposed Budget Assembly Amendment #1); Finance - \$368,009 CAMA go live in 2022 debt service increase, training costs, and go-live support; Fire - (\$14,995) to not increase Girdwood EMS contract to \$507K with \$429K in funding remaining (reverses 2022 Proposed Budget Assembly Amendment #11); Health - (\$1,061,897) to continue to fund the following positions from Alcohol Tax Revenues: 1 Epidemiologist, 1 Sr Office Associate, 1 Public Health Nursing Supervisor, and 5 Public Health Nurses (reverses 2022 Proposed Budget Assembly Amendment #1); Human Resources - \$8,792 for PERS liability related to ML&P sale; Maintenance & Operations - \$223,000 for increases in facility contractual and utility service costs, \$25,000 for facility computerized maintenance management system upgrade, \$61,431 to restore 75% of funding for Civil Engineer II; Management & Budget - \$35,000 for AWWU rate case contractual support, funded with IGCs to AWWU, and \$67,649 for additional Budget Analyst with July 1 start; Mayor - (\$128,873) to not increase funding to Mayor's Community Grants Program (reverses 2022 Proposed Budget Assembly Amendment #1); Municipal Attorney - \$60,928 for competitive salary adjustments; Municipal Manager - \$127,472 for museum and Anchorage Center for the Performing Arts (ACPA) contractual increases, and \$111,338 for new Special Administrative Assistant II position; Parks & Recreation - (\$3,970) for debt service alignment to current schedule in Eagle River Parks & Recreation; and Real Estate - \$250,898 for City Hall lease contractual CPI increase.

⁷ **Labor Scrub:** Labor adjustments in line with current position and employee costing.

⁸ **Anchorage School District (ASD) Pools:** continuation of funding for swimming pools located in Anchorage schools.

⁹ **Transfers:** Transfer Administrative Officer position from Real Estate, Heritage Land Bank (HLB) to Community Development and transfer Engineering Technician IV position from Development Services to Planning.

¹⁰ **Service Area Adjustments to Board Approved Mill Requests:** Adjustments to Service Area budgets in line with Service Area Board approved and codified mill rates.

¹¹ **Assembly Amendments:** Assembly - (*Dunbar & Quinn-Davidson Amendment #3, Line 6*) \$150,000 for Special election costs, \$49,407 for new Records Clerk position, \$88,209 for new Election Administrator position, and \$222,884 for security and legal contract increases and Clerk's Office and Elections staffing and pay disparity corrections, and (*Weddleton #3*) \$25,000 to continue funding to enter into a contract with WINfluence Strategies for public relation and media campaign in defense of property rights along the Railbelt; Chief Fiscal Officer - (*Weddleton #1*) \$114,000 to provide funding for a grant to Anchorage Economic Development Corporation (AEDC); Development Services - (*Dunbar & Quinn-Davidson Amendment #3, Line 2*) \$314,636 for, starting July 1, funding 1 Electrical Inspector, 2 Mechanical/Plumbing Inspectors, and 1 Structural Inspector; Equal Rights Commission - (*Dunbar & Quinn-Davidson Amendment #3, Line 6*) \$12,500 for pay disparity corrections; Fire - (*Dunbar & Quinn-Davidson Amendment #3, Line 3*) \$360,000 for, starting July 1, funding 4 full-time permanent Firefighter positions, and (*Dunbar & Quinn-Davidson Amendment #4*) \$14,995 to increase funding for the Girdwood EMS contract, to maintain funding at \$507,500; Health - (*Dunbar & Quinn-Davidson Amendment #3, Line 4*) \$1,061,898 to move 8 positions from Alcohol Tax to operating budget starting in January 2022; Internal Audit - (*Dunbar & Quinn-Davidson Amendment #3, Line 6*) \$7,000 for pay disparity corrections; Mayor - (*Dunbar & Quinn-Davidson Amendment #3, Line 5*) \$128,873 increase to Mayor's Community Grants program and allocate \$35K to Arts Grants for a total of \$100K; and Planning - (*Weddleton #2*) \$12,000 provide funding for a data collection on short term rentals in Girdwood to inform land use decisions and possible regulations.

2022 Approved to 2022 Revised Alcohol Tax Reconciliation by Program

Department / Agency	Description	2021 Revised Budget	2022 Approved Budget	S Version Changes	2022 Approved Budget	Revised Changes	Assembly Amends	Mayor's Vetoes	Veto Overrides	2022 Revised Budget
<u>Child Abuse, Sexual Assault, and Domestic Violence</u>										
Health	Early Education grants to providers	2,000,000	1,402,698	597,302	2,000,000	(150)	-	-	-	1,999,850
Health	Evidence-based grants to providers for child abuse, sexual assault, domestic violence prevention programs - funds Victims for Justice, AWAIC, and other grantees from the Anchorage Health Department	1,750,000	1,800,900	199,100	2,000,000	(199,100)	199,100	-	-	2,000,000
Health	2021 1Q - Constant #2 - 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	250,000	250,000	-	250,000	-	-	-	-	250,000
Health	<i>Dunbar, Quinn-Davidson, & Zaletel Amendment #1</i> - Fund direct grant to Standing Together Against Rape (STAR)	-	-	-	-	-	125,000	-	-	125,000
Health	ADVSAIP - reinstate remainder of APD officer and DOL clerk to hold DVSA offenders accountable - grant funding lost mid-year 2019	44,620	44,620	-	44,620	-	-	-	-	44,620
Library	Early Literacy Specialist	94,080	119,332	-	119,332	469	-	-	-	119,801
Subtotal Child Abuse, Sexual Assault, and Domestic Violence		\$ 4,138,700	\$ 3,617,550	\$ 796,402	\$ 4,413,952	\$ (198,781)	\$ 324,100	\$ -	\$ -	\$ 4,539,271
<u>First Responders</u>										
Fire	First Responders - Mental Health First Responders - two (2) Firefighter/Paramedics, two (2) Social Workers, two (2) Mental Health Clinicians, one (1) Administrative Officer, one (1) Battalion Chief	1,575,180	918,004	1,407,176	2,325,180	(1,407,176)	657,176	(657,176)	657,176	1,575,180
Fire	<i>Dunbar & Quinn-Davidson Amendment #1, Line 3</i> - Increase MCT to 24/7 starting July 1	-	-	-	-	-	872,000	(872,000)	872,000	872,000
Fire	<i>Dunbar & Quinn-Davidson Amendment #1, Line 4</i> - Fund new Logistics Coordinator position at 1 FTE in MCT	-	-	-	-	-	122,000	(122,000)	122,000	122,000
Fire	First Responders - Crisis Intervention Training for Whittier Police Department and Girdwood Fire & Rescue	-	3,398	13,293	16,691	(13,293)	-	-	-	3,398
Fire	<i>Dunbar & Quinn-Davidson Amendment #5</i> - Fund Crisis Intervention Training for the Whittier Police Department and Girdwood Fire & Rescue	-	-	-	-	-	13,293	-	-	13,293
Municipal Attorney	First Responders - one (1) Prosecutor, one (1) Clerk and related operating non-labor	238,467	240,987	-	240,987	(251)	-	-	-	240,736
Police	First Responders - two (2) Crime Analysts, one (1) Identification Technician, and one (1) Dispatcher, additional operating related non-labor	542,787	552,890	-	552,890	(23,753)	-	-	-	529,137
Police	<i>Zaletel #1</i> - Fund trainings that will focus on the roll-out of new equipment, case law updates, de-escalation, cultural awareness, wellness, and significant policy changes. This would allow up to 20 hrs of in-service training per officer in 2022. APD will provide a report to the Assembly on these efforts no later than October 2022.	-	-	-	-	-	500,000	(500,000)	500,000	500,000
Police	<i>Rivera & Zaletel #1</i> - Fund specific recruiting efforts to increase the number of officers within APD, specifically focused on recruiting individuals that are reflective of the overall demographics of the community. APD will provide a report to the Assembly on these efforts no later than October 2022	-	-	-	-	-	50,000	(50,000)	50,000	50,000
Police	First Responders - eliminate one (1) Data Systems Technician	118,981	-	-	-	-	-	-	-	-
Police	Mobile Crisis Team (MCT) contract costs	-	-	-	-	-	-	-	-	-
Subtotal First Responders		\$ 2,475,415	\$ 1,715,279	\$ 1,420,469	\$ 3,135,748	\$ (1,444,473)	\$ 2,214,469	\$ (2,201,176)	\$ 2,201,176	\$ 3,905,744
<u>Homelessness, Mental Health, and Substance Misuse</u>										
CFO	Pay for Success/Home for Good - housing program	1,800,000	1,800,000	-	1,800,000	-	-	-	-	1,800,000
Health	Principal Accountant	117,495	144,209	-	144,209	987	-	-	-	145,196
Health	Grant Acquisition/Contracting Officer	100,552	121,249	-	121,249	-	-	-	-	121,249
Health	Senior Office Associate	76,368	85,079	-	85,079	-	-	-	-	85,079
Health	Epidemiologist	-	162,003	(162,003)	-	162,003	(162,003)	162,003	(162,003)	-
Health	Housing and Homeless Services Program Manager	-	148,124	-	148,124	-	-	-	-	148,124
Health	Housing and Homeless Services Response Coordinator	-	111,175	-	111,175	-	-	-	-	111,175
Health	Senior Office Associate	-	83,369	(83,369)	-	83,369	(83,369)	83,369	(83,369)	-
Health	one (1) Public Health Nursing Supervisor and five (5) Public Health Nurses	-	816,525	(816,525)	-	816,525	(816,525)	816,525	(816,525)	-
Health	Full year non labor funding for homelessness and housing administration for operational needs	45,000	45,000	-	45,000	-	-	-	-	45,000
Health	Overnight shelter for 150 individuals	360,000	360,000	-	360,000	-	-	-	-	360,000
Health	Operational costs for shelter, day center and/or treatment center	500,000	2,508,664	-	2,508,664	952,567	(788,379)	788,379	(788,379)	2,672,852
Health	Day Engagement/Shelter Operations	1,000,000	625,000	-	625,000	-	-	-	-	625,000
Library	Community Resource Coordinator	-	104,235	-	104,235	13,369	-	-	-	117,604
Library	Asst. Community Resource Coordinators	-	201,978	-	201,978	-	-	-	-	201,978
Parks & Recreation	Healthy Spaces - expand camp abatement to year-round to include storage	605,132	643,691	-	643,691	4,441	-	-	-	648,132
Subtotal Homelessness, Mental Health, and Substance Misuse		\$ 4,604,547	\$ 7,960,301	\$ (1,061,897)	\$ 6,898,404	\$ 2,033,261	\$ (1,850,276)	\$ 1,850,276	\$ (1,850,276)	\$ 7,081,389
<u>Administration, Collection, and Audits to the Municipality</u>										
Assembly	<i>Zaletel #2</i> - Fund a study to review and make recommendations regarding the personnel levels, staffing structure, national standards and other contributors to overall costs related to the labor costs within the Anchorage Fire Department	-	-	-	-	-	50,000	(50,000)	50,000	50,000
Assembly	<i>Dunbar, Quinn-Davidson, & Zaletel Amendment #2</i> - Facilitate an education effort on the Alcohol Tax Program, including an opportunity to collect feedback from the public.	-	-	-	-	-	50,000	(50,000)	50,000	50,000
Equity & Justice	Equity & Justice Officer	142,748	186,418	-	186,418	7,326	-	-	-	193,744
Finance	One (1) Tax Enforcement Officer I and one (1) Tax Enforcement Officer II	208,830	235,449	-	235,449	1,667	-	-	-	237,116
Finance	Full year funding for non labor costs supporting new alcohol tax enforcement, including tax collection software costs	4,000	4,000	-	4,000	18,000	-	-	-	22,000
Mayor	Administration/Collections - Education and reporting on programs	50,000	-	-	-	-	-	-	-	-
Multiple Depts / Prog	Calculated IGCs	86,904	61,153	-	61,153	78,026	-	-	-	139,179
Subtotal Administration, Collection, and Audits to the Municipality		\$ 492,482	\$ 487,020	\$ -	\$ 487,020	\$ 105,019	\$ 100,000	\$ (100,000)	\$ 100,000	\$ 692,039
Total Alcoholic Beverages Retail Sales Tax Program		\$11,711,144	\$13,780,150	\$ 1,154,974	\$14,935,124	\$ 495,026	\$ 788,293	\$ (450,900)	\$ 450,900	\$ 16,218,443

Position Summary by Department / Agency

Department / Agency	2020 Revised Budget					2021 Revised Budget					2022 Revised Budget					22 v 21 Chg	
	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	#	%
Assembly	27	1	-	-	28	29	1	-	-	30	33	1	-	-	34	4	14.3%
Building Services											1	-	-	-	1	1	0.0%
Chief Fiscal Officer	2	-	-	-	2	2	-	-	-	2	2	-	-	-	2	-	0.0%
Community Development											18	-	-	-	18	18	0.0%
Development Services	70	-	-	-	70	71	-	-	-	71	74	-	-	-	74	3	4.3%
Economic & Community Development	9	-	-	-	9	9	-	-	-	9						(9)	-100.0%
Equal Rights Commission	6	-	-	-	6	6	-	-	-	6	6	-	-	-	6	-	0.0%
Equity & Justice						3	-	-	-	3	2	-	-	-	2	(1)	0.0%
Finance	92	1	-	-	93	93	-	-	-	93	89	-	-	-	89	(4)	-4.3%
Fire	394	-	-	-	394	394	-	-	-	394	396	-	-	-	396	2	0.5%
Health	50	3	1	-	54	64	3	-	-	67	59	3	-	-	62	(5)	-9.3%
Human Resources	44	-	-	-	44	30	-	-	-	30	41	-	-	-	41	11	25.0%
Information Technology	81	-	-	-	81	96	-	-	-	96	85	-	-	-	85	(11)	-13.6%
Internal Audit	5	1	-	-	6	5	1	-	-	6	5	1	-	-	6	-	0.0%
Library	62	28	-	-	90	65	31	-	-	96	62	27	-	-	89	(7)	-7.8%
Maintenance & Operations	148	-	7	-	155	149	-	7	-	156	153	6	-	-	159	3	1.9%
Management & Budget	5	-	-	-	5	5	-	-	-	5	6	-	-	-	6	1	20.0%
Mayor	9	-	-	-	9	9	-	-	-	9	9	-	-	-	9	-	0.0%
Municipal Attorney	48	-	-	-	48	48	-	-	-	48	45	-	-	-	45	(3)	-6.3%
Municipal Manager	16	3	-	-	19	14	3	-	-	17	17	3	-	-	20	3	15.8%
Parks & Recreation	80	23	222	25	350	80	23	223	25	351	77	23	213	25	338	(13)	-3.7%
Planning	24	-	-	-	24	24	-	-	-	24	24	1	-	-	25	1	4.2%
Police	611	-	-	-	611	610	-	-	-	610	610	-	-	-	610	-	0.0%
Project Management & Engineering	8	-	1	-	9	8	-	1	-	9	5	-	-	-	5	(4)	-44.4%
Public Transportation	165	-	-	-	165	166	-	-	-	166	166	-	-	-	166	-	0.0%
Public Works											1	-	-	-	1	1	0.0%
Public Works Administration	17	-	-	-	17	17	-	-	-	17						(17)	-100.0%
Purchasing	15	-	-	-	15	15	-	-	-	15	13	-	-	-	13	(2)	-13.3%
Real Estate	5	1	-	-	6	5	1	-	-	6	3	1	-	-	4	(2)	-33.3%
Traffic Engineering	28	-	3	1	32	28	-	3	1	32	26	-	3	1	30	(2)	-6.3%
Position Total	2,021	61	234	26	2,342	2,045	63	234	26	2,368	2,028	66	216	26	2,336	(32)	-1.4%

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:

2022 Continuation Adjustments from 2021 Revised (net-zero changes detailed in department reconciliations).

Assembly - Add one (1) new assembly member to start April 2022, per AO 2019-82, proposition 12 on the April 7, 2020 election

Equity & Justice - per 2021 Approved and Revised Budget process, Equity & Justice director to be fully funded by Alcohol Tax, see Appendix R

Health - Reverse fourteen (14) ONE-TIME positions that were funded with fund balance; ten (10) of those positions transferred to be funded by Alcohol Tax, see Appendix R

Library - Reverse seven (7) ONE-TIME positions that were funded with fund balance; three (3) of those positions transferred to be funded by Alcohol Tax, see Appendix R

Parks & Recreation - Unfund one (1) Seasonal Recreation Specialist to fund increase in Recreation Superintendent

2022 Proposed Reorganization:

Building Services - Add one (1) Director of Building Services, transfer 71 positions from Development Services to be a division in Building Services, transfer 24 positions from Planning to be a division in Building Services, transfer two (2) Engineering Technician III positions from Project Management, transfer one (1) Engineering Technician IV from Traffic Engineering, transfer two (2) Engineering Technician III positions and two (2) Engineering Technician IV positions from Watershed Management

Community Development - Transfer thirteen (13) positions from Public Works Administration and transfer five (5) positions from Economic & Community Development

Development Services - Transfer 71 positions to be a division in Building Services

Economic & Community Development - Transfer five (5) positions to Community Development, transfer three (3) positions to Information Technology and transfer one (1) position to Municipal Manager

Equity & Justice - Transfer two (2) positions as part of Office of Equal Opportunity to Municipal Manager

Human Resources - Transfer fifteen (15) positions from Information Technology (payroll)

Information Technology - Transfer fifteen (15) positions to Human Resources (payroll) and transfer three (3) positions from Economic & Community Development

Library - Transfer 89 positions to be a division in Parks & Recreation

Maintenance & Operations - Transfer 156 positions to be a division in Public Works

Municipal Manager - Add one (1) Director of Enterprise Services position, transfer two (2) positions from Equity & Justice as part of Office of Equal Opportunity, and transfer one (1) position from Economic & Community Development

Parks & Recreation - Transfer 89 positions from Library

Planning - Transfer 24 positions to be a division in Building Services

Project Management & Engineering - Transfer two (2) Engineering Technician III and two (2) Engineering Technician IV positions to Building Services and transfer five (5) positions to be a division in Public Works

Public Works - Add one (1) new Director of Public Works position, transfer 156 positions from Maintenance & Operations, transfer five (5) positions from Project Management & Engineering, transfer four (4) positions from Public Works Administration, transfer two (2) positions from Purchasing, and transfer 31 positions from Traffic Engineering

Public Works Administration - Transfer four (4) positions to Public Works, transfer thirteen (13) positions to Community Development

Purchasing - Transfer two (2) positions to Public Works

Traffic Engineering - Transfer 31 positions to Public Works, transfer one (1) Engineering Technician IV position to Building Services

2022 Proposed Budget Changes:

Building Services - Reduce Senior Planner from FT 1.0 FTE to PT 0.5 FTE, eliminate one (1) Engineering Technician III, eliminate two (2) electrical inspector positions, eliminate one (1) Mechanical/Plumbing Inspector, eliminate one (1) Plan Reviewer I, eliminate one (1) Structural Inspector and eliminate one (1) Seasonal Engineering Technician III position

Community Development - Eliminate one (1) Administrative Assistant position

Finance - Eliminate one (1) Accounting Clerk IV, one (1) Senior Accountant, one (1) Administrative Officer and one (1) Tax Enforcement Officer II positions

Fire - Eliminate one (1) Fire Training Specialist and one (1) Executive Assistant positions

Health - Add one (1) part-time Special Administrative Assistant II (Homeless Coordinator)

Human Resources - Eliminate one (1) Payroll Director and one (1) Senior Accountant positions

Municipal Attorney - Eliminate two (2) Municipal Attorney positions and one (1) Legal Secretary III

Public Works - Transfer one (1) Civil Engineer II position to be funded with alternate funding source, move one (1) non-code required position to alternate funding source, eliminate one (1) General Foreman position, eliminate one (1) Civil Engineer Technician III, and eliminate one (1) seasonal Office Associate position

2022 Assembly Amendments to Budget:

Assembly - Add one (1) new Special Admin Assistant I position

Real Estate - Eliminate one (1) Director position

2022 Assembly Amendments to Reorganization / Mayoral Vetoes / Vetoes Overridden (Resulting in change to the budget):

Building Services - Transfer 71 positions from a division to be Development Services department, transfer 24 positions from a division to be Planning department

Development Services - Transfer 71 positions from a division in Building Services

Equity & Justice - Transfer two (2) positions as part of Office of Equal Opportunity from Municipal Manager

Library - Transfer 89 positions from a division in Parks & Recreation

Maintenance & Operations - Transfer 158 positions from a division in Public Works

Municipal Manager - Transfer two (2) positions as part of Office of Equal Opportunity to Equity & Justice

Parks & Recreation - Transfer 89 positions back to be Library department

Planning - Transfer 24 positions from a division in Building Services

Project Management & Engineering - Transfer five (5) positions from a division in Public Works

Public Works - Transfer 158 positions from a division to be Maintenance & Operations department, transfer five (5) positions from a division to be Project Management & Engineering department, and transfer 30 positions from a division to be Traffic Engineering department.

Traffic Engineering - Transfer 30 positions from a division in Public Works

2022 Assembly Amendments / Mayoral Vetoes (Resulting in no change to the budget):

Municipal Manager - Move one (1) Director of Enterprise Services position to utilities and enterprises

2022 Assembly Amendments / Mayoral Vetoes / Vetoes Overridden / CFO Unable to Fund Certify Funding Sources (Resulting in no change to the budget):

Building Services - Eliminate two (2) electrical inspector positions, one (1) Mechanical/Plumbing Inspector position, and one (1) Structural Inspector position.

Health - Move one (1) Epidemiologist, one (1) Sr Office Associate, one (1) Public Health Nursing Supervisor, and five (5) Public Health Nurses to the Alcoholic Beverages Retail Sales Tax

2022 Revised Adjustments / Amendments / Mayoral Vetoes / Vetoes Overridden:

Assembly - Add one (1) new Records Clerk position with June 1 start and one (1) new Election Administrator position with July 1 start

Community Development - Transfer one (1) Administrative Officer from Real Estate

Development Services - Add back two (2) electrical inspector positions, one (1) Mechanical/Plumbing Inspector position, and one (1) Structural Inspector position and transfer one (1) Engineering Technician position to Planning

Fire - Add four (4) new Firefighter positions with July 1 start

Health - Move one (1) Epidemiologist, one (1) Sr Office Associate, one (1) Public Health Nursing Supervisor, and five (5) Public Health Nurses from the Alcoholic Beverages Retail Sales

Human Resources - Unfund one (1) Special Administrative Assistant II, one (1) Principal Accountant, one (1) Administrative Coordinator and fund one (1) new Deputy Director position for department net-0 changes

Information Technology - Add one (1) new Junior Administrative Officer funded with non-labor

Maintenance & Operations - Restore 75% funding for one (1) Civil Engineer II

Management & Budget - Add one (1) new Budget Analyst II with July 1 start

Municipal Manager - Add one (1) new Special Administrative Assistant

Parks & Recreation - Unfund nine (9) seasonal positions to adjust position costing on other positions for department net-0 changes and add back four (4) seasonal and three (3) part-time lifeguards from Anchorage School District (ASD) pools

Planning - Transfer one (1) Engineering Technician position from Development Services

Real Estate - Transfer one (1) Administrative Officer to Community Development

2022 Revised Personnel Benefit Assumptions

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

Employee Group	Contract End	FTE Definition ⁷ Hours	Wage Increase	Monthly Premium		PERS/ Pension ³	Leave Cashout ⁶	SS/Medicare Unemp/et al. ^{1, 4}
				Premium ^{1, 5} Health	Other ²			
AMEA	12/31/2025	2080	1.00%	\$2,112	\$5.38	22.00%	2.50%	8.01%
APDEA (Police) Sworn	12/31/2024	2080	1.20%	\$2,238	\$21.05	24.00%	1.50%	8.01%
APDEA (Police) Non-Sworn	12/31/2024	2080	1.20%	\$2,238	\$10.85	24.00%	1.50%	8.01%
Executives		2080	1.00%	\$2,141	\$5.38	22.00%	1.00%	8.01%
IAFF (Fire) F40	6/30/2025	2080	1.20%	\$2,640	\$21.05	22.00%	7.00%	8.01%
IAFF (Fire) F56	6/30/2025	3159	1.20%	\$2,640	\$21.05	22.00%	8.90%	8.01%
IAFF (Fire) Dispatch	6/30/2025	2392	1.20%	\$2,640	\$21.05	22.00%	6.00%	8.01%
IBEW/Electrical	6/30/2024	2080	1.50%	\$2,255 / \$2,370	\$48.73	\$1,430	1.60%	9.75%
IBEW/Technicians	12/31/2024	2080	1.70%	\$2,112	\$5.38	22.00%	2.20%	8.01%
Local 71 (Laborers)	6/30/2024	2080	1.00%	\$1,773 / \$1,823	\$1.98	22.00%	3.00%	8.01%
Mayor		2080	0.00%	\$2,141	\$5.38	22.00%	0.00%	8.01%
Non-represented		2080	1.00%	\$2,141	\$5.38	22.00%	3.70%	8.01%
Operating Engineers	6/30/2022	2080	1.00%	\$1,677 / \$1,755	\$53.98	\$1,109	1.80%	7.85%
Plumbers	6/30/2022	2080	1.20%	\$2,070	\$5.38	22.00%	2.30%	8.01%
Teamsters	12/31/2022	2080	1.10%	\$2,141	\$5.38	22.00%	1.60%	8.01%
Assembly Members		2080	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, 2021 base wage assumption of \$142,800. 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, 2022 contribution = \$1,677 July 1 contribution increases 90% of the increase to the fund (assmp 5.1%) = \$1,755

AMEA (Article 6.1.5.A) 2021 contribution = \$2,107 (Increase 60% of the difference between 2021 500 Plan \$2,339 and 2022 500 Plan \$2,339)

Non-Reps, EXE, Mayor, and Teamsters (Article 6.1.5) increase MOA Renewal Plan Rate of 0.0% (CPI-M 5.2%) = \$2,141

IBEW/Technicians (Article 6.1.4) 2022 contribution = \$2,112 (Increase 60% of the difference between 2021 500 Plan \$2,339 and 2022 500 Plan \$2,339)

Plumbers (Article 6.1.C) 2022 contribution = \$2,069.82 - Increase CPI-M (assmp 5.1%) or max \$70

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

APDEA (Article XVII, Section 2.C) 2022 contribution = \$2,238 (90% of 2022 500 Plan premium of \$2,486)

IBEW (Article 6.1.C) - Jan 1 - March 30, 2022 = \$2,255 - April 1 increase to \$2,370 (increase CPI-M assmp 5.1%)

L71 (Article 6.1.C.1) - Jan 1 - June 30, 2022 = \$1,773 - July 1 increase by CPI-M (assumption 5.1%) or max of \$50 = \$1,823

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 - 2080 payable hours in the year

IAFF Dispatch - 2392 = 52 weeks * 40 hrs = 2080 + 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 2080 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)

2022 Revised Budget Debt Service

Fund	Description	Principal	Interest	Total P&I	Fees / Other	Total
Debt Service on Voter-Approved GO Bonds Inside Tax Cap						
101000	Office of Emergency Management	454,636	79,812	534,448	50	534,498
101000	Heath - Senior Center	16,104	2,349	18,453	50	18,503
101000	Health - Cemetery	104,566	16,835	121,401	50	121,451
101000	Fire - Emergency Medical Service	431,914	246,012	677,926	100	678,026
101000	Transit - Areawide	447,712	146,331	594,043	100	594,143
131000	Fire Service Area	2,709,700	910,199	3,619,899	200	3,620,099
141000	Anchorage Roads & Drainage	30,774,588	13,095,794	43,870,382	2,050	43,872,432
151000	Police Service Area	291,207	350,435	641,642	100	641,742
161000	Parks & Recreation - Anchorage	1,875,329	972,735	2,848,064	200	2,848,264
101000	E911 Operations - Areawide	257,419	173,048	430,467	100	430,567
101000	Facilities - Areawide	361,712	260,037	621,749	100	621,849
101000	AWARN - Areawide	464,709	261,959	726,668	100	726,768
101000	Traffic - Areawide	70,258	69,231	139,489	50	139,539
GO Bonds Inside Tax Cap Total		38,259,854	16,584,777	54,844,631	3,250	54,847,881
Voter-Approved GO Bonds Outside Tax Limit Calculation						
162000	Parks & Recreation - Eagle River	165,144	28,106	193,250	50	193,300
GO Bonds Outside Tax Cap Total		165,144	28,106	193,250	50	193,300
GO Bonds Total		38,424,998	16,612,883	55,037,881	3,300	55,041,181
Revenue Bonds						
202010	Civic Center Revenue Bonds ¹	-	-	-	1,000	1,000
301000	Alaska Center for the Performing Arts	160,000	140,250	300,250	-	300,250
Revenue Bonds Total		160,000	140,250	300,250	1,000	301,250
Lease/Purchase Agreements						
101000	Computerized Assisted Mass Apprais	569,666	83,455	653,121	10,750	663,871
106000	Girdwood Fire Engine	80,000	-	80,000	-	80,000
101000	Automated Handling System (AMHS)	12,000	-	12,000	-	12,000
607000	IT Capital Infrastructure	-	142,365	142,365	-	142,365
607000	IT SAP Capital Purchase	-	353,343	353,343	-	353,343
Lease/Purchase Agreements Total		661,666	579,163	1,240,829	10,750	1,251,579
Tax Anticipation Notes (TANs), Offset partially with TANs Revenues						
101000	Areawide Service Area	-	1,216,125	1,216,125	1	1,216,126
131000	Fire Service Area	-	211,500	211,500	1	211,501
141000	Maintenance & Operations - ARDSA	-	35,250	35,250	1	35,251
151000	Police Service Area	-	282,000	282,000	1	282,001
161000	Anchorage Parks & Recreation SA	-	17,625	17,625	1	17,626
TANS Total		-	1,762,500	1,762,500	5	1,762,505
Cost of Issuance for Refunding Bonds, Offset with Bond Premium Revenues						
101000	Areawide Service Area	-	-	-	195,237	195,237
131000	Fire Service Area	-	-	-	80,140	80,140
141000	Maintenance & Operations - ARDSA	-	-	-	753,786	753,786
151000	Police Service Area	-	-	-	38,348	38,348
161000	Anchorage Parks & Recreation SA	-	-	-	51,293	51,293
162000	Eagle River Parks & Recreation SA	-	-	-	2,413	2,413
Cost of Issuance for Refunding Bonds		-	-	-	1,121,217	1,121,217
Debt Service Total		39,246,664	19,094,796	58,341,460	1,136,272	59,477,732

¹ The Civic Center revenue bond debt service is paid by a trustee, thus it is budgeted as contractual service and not debt. The payment to the trustee is as follows:

Fund	Description	Principal	Interest	Total
202010	Payment to Trustee	3,015,000	3,560,950	6,575,950

The Certificates of Participation (COPs) debt service is funded with transfers from the Fire and Police departments to the COPs fund 330000. The debt service is then paid from the COPs fund. The transfers to the COPs fund from the Fire and Police departments are as follows:

Fund	Description	Principal	Interest	Total
131000	Fire Transfer to COPs Fund	1,575,882	682,296	2,258,178
151000	Police Transfer to COPs Fund	2,214,118	958,627	3,172,745
Total Transfer to COPs Fund		3,790,000	1,640,923	5,430,923

2022 Revised Budget Direct Cost by Department and Category of Expenditure

Department	Salaries and Benefits	Supplies	Travel	Other Services	Debt Service	Depreciation Amortization	Capital Outlay	Total Direct Cost	Less Depreciation Amortization	Total Appropriation
Assembly	3,771,154	25,722	28,040	2,410,472	-	-	-	6,235,388	-	6,235,388
Building Services	203,472	-	-	-	-	-	-	203,472	-	203,472
Chief Fiscal Officer	341,145	2,952	5,000	220,462	-	-	-	569,559	-	569,559
Community Development	2,567,055	5,972	-	700,734	-	-	-	3,273,761	-	3,273,761
Development Services	11,193,869	110,865	-	442,072	-	-	17,700	11,764,506	-	11,764,506
Equal Rights Commission	775,966	1,200	8,500	11,975	-	-	-	797,641	-	797,641
Equity & Justice	356,169	350	3,000	8,130	-	-	1,500	369,149	-	369,149
Finance	11,149,374	57,542	33,680	1,757,168	663,871	-	26,000	13,687,635	-	13,687,635
Fire	79,756,779	2,979,393	50,000	10,743,678	4,678,366	-	283,684	98,491,900	-	98,491,900
<i>Fire - Police/Fire Retirement</i>	-	-	-	7,877,552	-	-	-	7,877,552	-	7,877,552
Health	6,481,092	164,394	10,450	7,388,724	18,580	-	22,938	14,086,178	-	14,086,178
Human Resources	6,411,870	21,038	-	271,662	-	-	-	6,704,570	-	6,704,570
Information Technology	13,027,317	75,860	-	10,045,958	495,708	10,288,409	12,000	33,945,252	(10,288,409)	23,656,843
Internal Audit	767,313	1,331	1,500	8,701	-	-	-	778,845	-	778,845
Library	7,187,720	62,086	8,000	1,641,694	12,000	-	70,745	8,982,245	-	8,982,245
Maintenance & Operations	18,089,778	2,362,986	4,810	34,702,856	46,021,057	-	39,700	101,221,187	-	101,221,187
Management & Budget	904,219	3,190	-	249,824	-	-	-	1,157,233	-	1,157,233
Mayor	1,204,015	5,872	17,000	695,771	-	-	-	1,922,658	-	1,922,658
Municipal Attorney	6,055,490	27,034	10,000	1,697,957	-	-	-	7,790,481	-	7,790,481
Municipal Manager	2,510,695	71,766	15,262	22,686,747	841,892	-	-	26,126,362	-	26,126,362
Parks & Recreation	12,877,761	833,889	-	6,920,957	3,235,221	-	201,606	24,069,434	-	24,069,434
Planning	3,343,710	14,984	-	211,014	-	-	9,450	3,579,158	-	3,579,158
Police	100,695,566	2,402,058	19,500	16,041,727	1,401,012	-	59,000	120,618,863	-	120,618,863
<i>Police - Police/Fire Retirement</i>	-	-	-	9,781,438	-	-	-	9,781,438	-	9,781,438
Project Management & Engineering	705,488	8,784	-	231,277	-	-	-	945,549	-	945,549
Public Transportation	18,363,964	2,642,268	-	4,696,248	604,987	-	38,000	26,345,467	-	26,345,467
Public Works	203,472	-	-	-	-	-	-	203,472	-	203,472
Purchasing	1,740,632	2,964	-	131,705	-	-	-	1,875,301	-	1,875,301
Real Estate	475,184	5,708	1,000	7,764,942	-	-	8,300	8,255,134	-	8,255,134
Traffic Engineering	4,475,046	853,789	4,861	369,799	140,597	-	25,080	5,869,172	-	5,869,172
TANS Expense	-	-	-	-	1,363,441	-	-	1,363,441	-	1,363,441
Convention Center Reserve	-	-	-	14,774,911	1,000	-	-	14,775,911	-	14,775,911
Direct Cost Total	315,635,315	12,743,997	220,603	164,486,155	59,477,732	10,288,409	815,703	563,667,914	(10,288,409)	553,379,505
% of Total	56.00%	2.26%	0.04%	29.18%	10.55%	1.83%	0.14%	100.00%		

2022 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			206000
	Area-	Anch	Anch	Anch	Anch	Chugiak	Gird-	Chugiak/	Eagle	Multiple:		Public	Cnvntn	Heritage	Rev	Self-	Mgmt			
Department / Agency	wide	Fire	Roads /	Police	Parks &	Fire	wood	Birchwd/	River /	Special	Bld	Fin	Ctr Ops	Land	Bond-	Ins	Info	TOTAL	% of	Alc
			Drainage		Rec		Valley	ER RR	Chugiak	Assmt,	Safety	Invest	Reserve	Bank	PAC		Systems		Total	Bev
									P&R	LRSAs										Tax
Assembly	6,235	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,235	1.1%	100
Building Services	203	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	203	0.0%	-
Chief Fiscal Officer	570	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	570	0.1%	1,800
Community Development	3,274	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,274	0.6%	-
Development Services	5,399	-	-	-	-	-	-	-	-	-	6,365	-	-	-	-	-	-	11,765	2.1%	-
Equal Rights Commission	798	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	798	0.1%	-
Equity & Justice	369	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	369	0.1%	194
Finance	11,373	-	-	-	-	-	-	-	-	-	-	2,315	-	-	-	-	-	13,688	2.4%	259
Fire	31,075	72,448	-	-	-	1,005	1,012	-	-	829	-	-	-	-	-	-	-	106,369	18.9%	2,586
Health	14,086	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,086	2.5%	8,733
Human Resources	6,705	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,705	1.2%	-
Information Technology	1,247	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,698	33,945	6.0%	-
Internal Audit	779	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	779	0.1%	-
Library	8,982	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,982	1.6%	439
Maintenance & Operations	15,884	-	72,936	-	-	-	1,225	7,718	-	3,458	-	-	-	-	-	-	-	101,221	18.0%	-
Management & Budget	1,157	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,157	0.2%	-
Mayor	1,923	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,923	0.3%	-
Municipal Attorney	7,790	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,790	1.4%	241
Municipal Manager	13,414	-	-	-	80	-	-	-	-	-	-	-	-	-	300	12,333	-	26,126	4.6%	-
Parks & Recreation	530	-	-	-	19,009	-	316	-	4,214	-	-	-	-	-	-	-	-	24,069	4.3%	648
Planning	3,579	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,579	0.6%	-
Police	489	-	-	127,666	-	-	724	-	-	1,521	-	-	-	-	-	-	-	130,400	23.1%	1,079
Project Management & Engineering	946	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	946	0.2%	-
Public Transportation	26,345	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,345	4.7%	-
Public Works	203	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	203	0.0%	-
Purchasing	1,875	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,875	0.3%	-
Real Estate	7,727	-	-	-	-	-	-	-	-	-	-	-	-	528	-	-	-	8,255	1.5%	-
Traffic Engineering	5,869	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,869	1.0%	-
TANs Expense	1,363	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,363	0.2%	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-	-	-	-	14,776	-	-	-	-	14,776	2.6%	-
Total General Government	180,192	72,448	72,936	127,666	19,089	1,005	3,277	7,718	4,214	5,808	6,365	2,315	14,776	528	300	12,333	32,698	563,668	100.0%	16,079
Percent of Total	32.0%	12.9%	12.9%	22.6%	3.4%	0.2%	0.6%	1.4%	0.7%	1.0%	1.1%	0.4%	2.6%	0.1%	0.1%	2.2%	5.8%	100.0%		

Direct Cost includes debt service and depreciation / amortization.

Function Cost by Fund

Fund	Title	2021 Revised Budget	2022 Revised Budget	Less Depreciation Amortization	2022 Revised Appropriation
101000	Areawide General Fund	155,980,063	156,761,098	-	156,761,098
103000	Areawide EMS Lease	829,029	829,029	-	829,029
104000	Chugiak Fire Service Area	1,308,334	1,387,790	-	1,387,790
105000	Glen Alps Service Area	337,012	374,716	-	374,716
106000	Girdwood Valley Service Area	3,470,920	3,746,518	-	3,746,518
107000	AW APD IT Systems Special Levy	1,500,000	1,500,000	-	1,500,000
111000	Birchtree/Elmore LRSA	291,565	319,161	-	319,161
112000	Section 6/Campbell Airstrip LRSA	157,888	169,322	-	169,322
113000	Valli Vue Estates LRSA	115,570	125,044	-	125,044
114000	Skyranch Estates LRSA	31,305	33,926	-	33,926
115000	Upper Grover LRSA	18,000	19,599	-	19,599
116000	Raven Woods/Bubbling Brook LRSA	18,663	18,802	-	18,802
117000	Mt. Park Estates LRSA	32,232	33,717	-	33,717
118000	Mt. Park/Robin Hill LRSA	149,858	166,448	-	166,448
119000	Chugiak, Birchwood, ER Rural Road SA	7,329,951	7,832,559	-	7,832,559
121000	Eaglewood Contributing RSA	104,612	111,838	-	111,838
122000	Gateway Contributing RSA	2,143	2,343	-	2,343
123000	Lakehill LRSA	52,863	55,956	-	55,956
124000	Totem LRSA	28,604	32,105	-	32,105
125000	Paradise Valley South LRSA	16,142	17,728	-	17,728
126000	SRW Homeowners LRSA	59,450	62,544	-	62,544
129000	Eagle River Streetlight SA	340,206	298,522	-	298,522
131000	Anchorage Fire SA	83,732,026	82,683,036	-	82,683,036
141000	Anchorage Roads and Drainage SA	74,834,016	75,812,950	-	75,812,950
142000	Talus West LRSA	145,576	160,844	-	160,844
143000	Upper O'Malley LRSA	703,103	746,156	-	746,156
144000	Bear Valley LRSA	53,733	57,760	-	57,760
145000	Rabbit Creek View/Hts LRSA	116,483	127,476	-	127,476
146000	Villages Scenic Parkway LRSA	23,813	25,647	-	25,647
147000	Sequoia Estates LRSA	18,454	19,708	-	19,708
148000	Rockhill LRSA	49,518	50,737	-	50,737
149000	South Goldenview Area LRSA	704,221	771,631	-	771,631
150000	Homestead LRSA	24,124	25,542	-	25,542
151000	Anchorage Metropolitan Police SA	136,156,614	140,127,514	-	140,127,514
152000	Turnagain Arm Police SA	24,866	21,805	-	21,805
161000	Anchorage Parks & Recreation SA	24,238,763	24,235,965	-	24,235,965
162000	Eagle River-Chugiak Parks & Rec	4,700,998	4,980,392	-	4,980,392
163000	Anchorage Building Safety SA	8,194,446	7,615,959	-	7,615,959
164000	Public Finance and Investments	2,549,728	2,536,908	-	2,536,908
2020X0	Convention Center	13,892,402	14,775,911	-	14,775,911
221000	Heritage Land Bank	1,035,572	780,321	-	780,321
301000	PAC Surcharge Revenue Bond Fund	297,750	300,250	-	300,250
602000	Self Insurance ISF	1,543,223	1,746,448	-	1,746,448
607000	Information Technology ISF	3,996,354	4,059,167	(10,288,409)	(6,229,242)
Function Cost Total		529,210,193	535,560,892	(10,288,409)	525,272,483

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

2022 Revised Budget Function Cost by Fund and Category of Expenditure

Fund	Description	Salaries and Benefits	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	113,063,392	5,113,782	141,933	55,642,883	5,952,578	-	277,913	180,192,481	(23,431,383)	156,761,098	-	156,761,098
103000	Areawide EMS Lease	-	-	-	829,029	-	-	-	829,029	-	829,029	-	829,029
104000	Chugiak Fire Service Area	-	-	-	1,004,794	-	-	-	1,004,794	382,996	1,387,790	-	1,387,790
105000	Glen Alps Service Area	-	-	-	341,216	-	-	-	341,216	33,500	374,716	-	374,716
106000	Girdwood Valley Service Area	292,263	147,678	-	2,757,363	80,000	-	-	3,277,304	469,214	3,746,518	-	3,746,518
107000	AW APD IT Systems Special Levy	-	-	-	1,500,000	-	-	-	1,500,000	-	1,500,000	-	1,500,000
111000	Birchtree/Elmore LRSA	-	-	-	290,161	-	-	-	290,161	29,000	319,161	-	319,161
112000	Section 6/Campbell Airstrip LRSA	-	-	-	180,072	-	-	-	180,072	(10,750)	169,322	-	169,322
113000	Valli Vue Estates LRSA	-	-	-	113,544	-	-	-	113,544	11,500	125,044	-	125,044
114000	Skyranch Estates LRSA	-	-	-	30,626	-	-	-	30,626	3,300	33,926	-	33,926
115000	Upper Grover LRSA	-	-	-	17,799	-	-	-	17,799	1,800	19,599	-	19,599
116000	Raven Woods/Bubbling Brook LRSA	-	-	-	17,002	-	-	-	17,002	1,800	18,802	-	18,802
117000	Mt. Park Estates LRSA	-	-	-	30,517	-	-	-	30,517	3,200	33,717	-	33,717
118000	Mt. Park/Robin Hill LRSA	-	-	-	151,548	-	-	-	151,548	14,900	166,448	-	166,448
119000	Chugiak, Birchwood, ER Rural Road SA	618,753	167,287	-	6,925,917	-	-	6,000	7,717,957	114,602	7,832,559	-	7,832,559
121000	Eaglewood Contributing RSA	-	-	-	104,938	-	-	-	104,938	6,900	111,838	-	111,838
122000	Gateway Contributing RSA	-	-	-	2,143	-	-	-	2,143	200	2,343	-	2,343
123000	Lakehill LRSA	-	-	-	50,756	-	-	-	50,756	5,200	55,956	-	55,956
124000	Totem LRSA	-	-	-	29,305	-	-	-	29,305	2,800	32,105	-	32,105
125000	Paradise Valley South LRSA	-	-	-	16,128	-	-	-	16,128	1,600	17,728	-	17,728
126000	SRW Homeowners LRSA	-	-	-	56,644	-	-	-	56,644	5,900	62,544	-	62,544
129000	Eagle River Streetlight SA	-	4,899	-	218,651	-	-	-	223,550	74,972	298,522	-	298,522
131000	Anchorage Fire SA	57,412,827	2,050,000	38,170	8,817,336	3,911,740	-	218,184	72,448,257	10,234,779	82,683,036	-	82,683,036
141000	Anchorage Roads and Drainage SA	10,673,249	2,019,322	-	15,563,669	44,661,469	-	18,000	72,935,709	2,877,241	75,812,950	-	75,812,950
142000	Talus West LRSA	-	-	-	146,144	-	-	-	146,144	14,700	160,844	-	160,844
143000	Upper O'Malley LRSA	-	-	-	675,856	-	-	-	675,856	70,300	746,156	-	746,156
144000	Bear Valley LRSA	-	-	-	52,460	-	-	-	52,460	5,300	57,760	-	57,760
145000	Rabbit Creek View/Hts LRSA	-	-	-	115,876	-	-	-	115,876	11,600	127,476	-	127,476
146000	Villages Scenic Parkway LRSA	-	-	-	23,347	-	-	-	23,347	2,300	25,647	-	25,647
147000	Sequoia Estates LRSA	-	-	-	17,908	-	-	-	17,908	1,800	19,708	-	19,708
148000	Rockhill LRSA	-	-	-	45,837	-	-	-	45,837	4,900	50,737	-	50,737
149000	South Goldenview Area LRSA	-	-	-	701,331	-	-	-	701,331	70,300	771,631	-	771,631
150000	Homestead LRSA	-	-	-	23,142	-	-	-	23,142	2,400	25,542	-	25,542
151000	Anchorage Metropolitan Police SA	100,674,566	2,402,058	19,500	23,548,690	962,091	-	59,000	127,665,905	12,461,609	140,127,514	-	140,127,514
152000	Turnagain Arm Police SA	21,000	-	-	-	-	-	-	21,000	805	21,805	-	21,805
161000	Anchorage Parks & Recreation SA	10,447,412	657,456	-	4,875,621	2,917,183	-	191,766	19,089,438	5,146,527	24,235,965	-	24,235,965
162000	Eagle River-Chugiak Parks & Rec	2,264,667	103,300	-	1,640,417	195,713	-	9,840	4,213,937	766,455	4,980,392	-	4,980,392
163000	Anchorage Building Safety SA	6,048,772	54,755	-	248,016	-	-	13,500	6,365,043	1,250,916	7,615,959	-	7,615,959
164000	Public Finance and Investments	1,034,917	2,100	20,000	1,255,553	-	-	2,000	2,314,570	222,338	2,536,908	-	2,536,908
2020X0	Convention Center Operating Reserve	-	-	-	14,774,911	1,000	-	-	14,775,911	-	14,775,911	-	14,775,911
221000	Heritage Land Bank	216,482	4,500	1,000	298,460	-	-	7,500	527,942	252,379	780,321	-	780,321
301000	PAC Surcharge Revenue Bond Fund	-	-	-	-	300,250	-	-	300,250	-	300,250	-	300,250
602000	Self Insurance ISF	538,868	4,500	-	11,789,151	-	-	-	12,332,519	(10,586,071)	1,746,448	-	1,746,448
607000	Information Technology ISF	12,328,147	12,360	-	9,561,394	495,708	10,288,409	12,000	32,698,018	(28,638,851)	4,059,167	(10,288,409)	(6,229,242)
Function Cost Total		315,635,315	12,743,997	220,603	164,486,155	59,477,732	10,288,409	815,703	563,667,914	(28,107,022)	535,560,892	(10,288,409)	525,272,483

2022 Revised Budget Revenues, Direct Costs, and Other Financing Sources and Uses by Major Funds and Non-major Funds in the Aggregate

Revenue Type	(\$ Thousands)																		Total Budget
	Fund #	101000	131000	141000	151000	161000	104000	106000	119000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000	
		Area-wide	Anch Fire	Anch Roads / Drainage	Anch Police	Anch Parks & Rec	Chugiak Fire	Gird-wood Valley	Chugiak/ Birchwd/ ER RR	Eagle River / Chugiak P&R	Multiple: Special Assmt, SAs, LRSAs	Bld Safety	Public Fin Invest	Cnvrtn Ctr Ops Reserve	Heritage Land Bank	Rev Bond-PAC	Self-Ins	Mgmnt Info Systems	
Federal Revenues		190	-	54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	244
Fees & Charges for Services		22,413	420	2	1,189	1,586	-	24	25	462	-	21	1,297	-	662	-	20	-	28,121
Fines & Forfeitures		510	-	-	8,174	-	-	-	-	-	-	24	-	-	-	-	-	-	8,708
Investment Income		586	20	51	34	24	11	5	12	22	11	(46)	6	27	34	2	190	(29)	960
Licenses, Permits, Certifications		2,778	676	62	-	-	-	-	-	-	-	5,882	-	-	-	-	-	-	9,397
Other Revenues		3,235	62	68	725	11	1	3	2	22	-	1	1,567	-	924	286	-	-	6,905
Payments in Lieu of Taxes (PILT)		2,018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,018
Special Assessments		8	-	220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	228
State Revenues		3,641	85	580	512	29	2	2	-	-	11	-	-	-	-	-	-	-	4,862
Taxes - Other - Not Subject to Tax Limit		14,702	391	662	624	299	29	47	179	18	22	-	-	16,833	-	-	-	-	33,805
Taxes - Other/PILT - Subject to Tax Limit		86,912	1,086	1,440	1,437	374	-	-	-	-	-	-	-	-	-	-	-	-	91,250
Taxes - Property		(7,135)	84,063	70,723	129,556	20,441	1,345	3,665	7,519	4,455	5,984	-	-	-	-	-	-	-	320,617
Transfers from Other Funds		20,086	-	-	-	-	-	-	97	-	-	-	-	333	-	-	-	-	20,516
Var. Other Financial Sources		464	127	762	101	55	-	-	-	2	-	-	-	-	-	-	-	-	1,510
Revenues Total		150,409	86,930	74,624	142,351	22,819	1,388	3,747	7,833	4,980	6,028	5,881	2,870	17,193	1,620	288	210	(29)	529,141
Department / Agency																			
Assembly		6,235	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,235
Building Services		203	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	203
Chief Fiscal Officer		570	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	570
Community Development		3,274	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,274
Development Services		5,399	-	-	-	-	-	-	-	-	-	6,365	-	-	-	-	-	-	11,765
Equal Rights Commission		798	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	798
Equity & Justice		369	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	369
Finance		11,373	-	-	-	-	-	-	-	-	-	-	2,315	-	-	-	-	-	13,688
Fire		31,075	72,448	-	-	-	1,005	1,012	-	-	829	-	-	-	-	-	-	-	106,369
Health		14,086	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,086
Human Resources		6,705	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,705
Information Technology		1,247	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,698	33,945
Internal Audit		779	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	779
Library		8,982	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,982
Maintenance & Operations		15,884	-	72,936	-	-	-	1,225	7,718	-	3,458	-	-	-	-	-	-	-	101,221
Management & Budget		1,157	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,157
Mayor		1,923	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,923
Municipal Attorney		7,790	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,790
Municipal Manager		13,414	-	-	-	80	-	-	-	-	-	-	-	-	-	300	12,333	-	26,126
Parks & Recreation		530	-	-	-	19,009	-	316	-	4,214	-	-	-	-	-	-	-	-	24,069
Planning		3,579	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,579
Police		489	-	-	127,666	-	-	724	-	-	1,521	-	-	-	-	-	-	-	130,400
Project Management & Engineering		946	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	946
Public Transportation		26,345	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,345
Public Works		203	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	203
Purchasing		1,875	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,875
Real Estate		7,727	-	-	-	-	-	-	-	-	-	-	-	-	528	-	-	-	8,255
Traffic Engineering		5,869	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,869
TANs Expense		1,363	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,363
Convention Center Reserve		-	-	-	-	-	-	-	-	-	-	-	-	14,776	-	-	-	-	14,776
Direct Cost Total		180,192	72,448	72,936	127,666	19,089	1,005	3,277	7,718	4,214	5,808	6,365	2,315	14,776	528	300	12,333	32,698	563,668
Charges by/to Department / Agency		(23,431)	10,235	2,877	12,462	5,147	383	469	115	766	370	1,251	222	-	252	-	(10,586)	(28,639)	(28,107)
Charges by/to Total		(23,431)	10,235	2,877	12,462	5,147	383	469	115	766	370	1,251	222	-	252	-	(10,586)	(28,639)	(28,107)
Function Cost Total		156,761	82,683	75,813	140,128	24,236	1,388	3,747	7,833	4,980	6,178	7,616	2,537	14,776	780	300	1,746	4,059	535,561
Net Increase (Decrease / Use) in Fund Balance		(6,352)	4,247	(1,189)	2,223	(1,417)	-	-	-	-	(150)	(1,735)	333	2,417	840	(12)	(1,536)	(4,088)	(6,420)

2020 Actuals, 2021 Revised Budget, and 2022 Revised Budget Financing Sources and Uses (\$ Thousands)

	101000 Areawide Service Area			131000 Anchorage Fire Service Area			141000 Anchorage Roads & Drainage Service Area		
	2020	2021	2022	2020	2021	2022	2020	2021	2022
Revenue Type	Actuals	Revised	Revised	Actuals	Revised	Revised	Actuals	Revised	Revised
Federal Revenues	253	203	190	31	-	-	528	66	54
Fees & Charges for Services	18,201	18,713	22,413	413	420	420	11	2	2
Fines & Forfeitures	190	506	510	-	-	-	-	-	-
Investment Income	1,599	328	586	154	309	20	58	124	51
Licenses, Permits, Certifications	2,624	2,426	2,778	509	646	676	26	62	62
Other Revenues	1,822	1,007	3,235	211	62	62	0	68	68
Payments in Lieu of Taxes (PILT)	1,935	1,930	2,018	-	-	-	-	-	-
Special Assessments	28	8	8	-	-	-	769	220	220
State Revenues	2,431	3,656	3,641	79	87	85	634	583	580
Taxes - Other - Not Subject to Tax	6,081	11,062	14,702	318	367	391	424	559	662
Taxes - Other/PILT - Subject to Tax	74,307	81,859	86,912	1,095	1,076	1,086	1,453	1,427	1,440
Taxes - Property	(4,880)	87,961	(7,135)	81,271	48,041	84,063	68,713	68,790	70,723
Transfers from Other Funds	33,035	28,008	20,086	0	-	-	1	-	-
Var. Other Financial Sources	1,881	597	464	106	177	127	3,500	758	762
Revenues Total	139,508	238,263	150,409	84,189	51,185	86,930	76,117	72,659	74,624
Department / Agency (prior year activity is presented in budget year organization structure)									
Assembly	4,442	5,376	6,235	-	-	-	-	-	-
Building Services	8,470	8,523	203	-	-	-	-	-	-
Chief Fiscal Officer	9,610	636	570	-	-	-	-	-	-
Community Development	17,839	3,406	3,274	-	-	-	-	-	-
Development Services	-	-	5,399	-	-	-	-	-	-
Equal Rights Commission	654	760	798	-	-	-	-	-	-
Equity & Justice	-	-	369	-	-	-	-	-	-
Finance	12,450	11,767	11,373	-	-	-	-	-	-
Fire	22,875	30,308	31,075	41,424	72,692	72,448	-	-	-
Health	22,221	14,721	14,086	-	-	-	-	-	-
Human Resources	6,788	6,910	6,705	-	-	-	-	-	-
Information Technology	1,186	1,736	1,247	-	-	-	-	-	-
Internal Audit	783	788	779	-	-	-	-	-	-
Library	-	-	8,982	-	-	-	-	-	-
Maintenance & Operations	-	-	15,884	-	-	-	-	-	72,936
Management & Budget	1,047	1,108	1,157	-	-	-	-	-	-
Mayor	1,859	2,148	1,923	-	-	-	-	-	-
Municipal Attorney	7,321	8,235	7,790	-	-	-	-	-	-
Municipal Manager	13,625	13,139	13,414	-	-	-	-	-	-
Parks & Recreation	10,075	9,741	530	-	-	-	-	-	-
Planning	-	-	3,579	-	-	-	-	-	-
Police	372	487	489	-	-	-	-	-	-
Project Management & Engineering	-	-	946	-	-	-	-	-	-
Public Transportation	23,927	26,215	26,345	-	-	-	-	-	-
Public Works	22,487	24,503	203	-	-	-	70,974	72,193	-
Purchasing	1,856	2,187	1,875	-	-	-	-	-	-
Real Estate	21,211	7,601	7,727	-	-	-	-	-	-
Traffic Engineering	-	-	5,869	-	-	-	-	-	-
TANs Expense	823	838	1,363	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	211,924	181,133	180,192	41,424	72,692	72,448	70,974	72,193	72,936
Charges by/to Dept / Agency	(22,191)	(25,503)	(23,431)	10,803	11,040	10,235	2,429	2,641	2,877
Charges by/to Total	(22,191)	(25,503)	(23,431)	10,803	11,040	10,235	2,429	2,641	2,877
Function Cost Total	189,733	155,630	156,761	52,226	83,732	82,683	73,403	74,834	75,813
Net Increase (Decrease / Use) in Fund Balance	(50,224)	82,634	(6,352)	31,962	(32,547)	4,247	2,714	(2,175)	(1,189)

2020 Actuals, 2021 Revised Budget, and 2022 Revised Budget Financing Sources and Uses (\$ Thousands)

	151000 Anchorage Police Service Area			161000 Anchorage Parks & Recreation Service Area			SUBTOTAL Five Major Funds (101, 131, 141, 151, 161)		
Revenue Type	2020 Actuals	2021 Revised	2022 Revised	2020 Actuals	2021 Revised	2022 Revised	2020 Actuals	2021 Revised	2022 Revised
Federal Revenues	-	-	-	33	-	-	847	269	244
Fees & Charges for Services	1,035	1,164	1,189	812	1,586	1,586	20,473	21,885	25,610
Fines & Forfeitures	5,996	5,434	8,174	-	-	-	6,186	5,940	8,684
Investment Income	400	480	34	101	26	24	2,313	1,267	715
Licenses, Permits, Certifications	-	-	-	-	-	-	3,159	3,134	3,515
Other Revenues	386	480	725	6	11	11	2,425	1,627	4,100
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	1,935	1,930	2,018
Special Assessments	-	-	-	-	-	-	797	228	228
State Revenues	503	516	512	27	30	29	3,674	4,872	4,847
Taxes - Other - Not Subject to Tax	509	537	624	167	233	299	7,498	12,759	16,679
Taxes - Other/PILT - Subject to Tax	1,450	1,424	1,437	377	371	374	78,683	86,156	91,250
Taxes - Property	126,020	70,462	129,556	20,201	22,461	20,441	291,325	297,714	297,648
Transfers from Other Funds	0	-	-	0	-	-	33,036	28,008	20,086
Var. Other Financial Sources	150	187	101	31	58	55	5,668	1,777	1,508
Revenues Total	136,450	80,683	142,351	21,755	24,776	22,819	458,019	467,565	477,132
Department / Agency (prior year activity is presented in budget year organization structure)									
Assembly	-	-	-	-	-	-	4,442	5,376	6,235
Building Services	-	-	-	-	-	-	8,470	8,523	203
Chief Fiscal Officer	-	-	-	-	-	-	9,610	636	570
Community Development	-	-	-	-	-	-	17,839	3,406	3,274
Development Services	-	-	-	-	-	-	-	-	5,399
Equal Rights Commission	-	-	-	-	-	-	654	760	798
Equity & Justice	-	-	-	-	-	-	-	-	369
Finance	-	-	-	-	-	-	12,450	11,767	11,373
Fire	-	-	-	-	-	-	64,299	103,000	103,524
Health	-	-	-	-	-	-	22,221	14,721	14,086
Human Resources	-	-	-	-	-	-	6,788	6,910	6,705
Information Technology	-	-	-	-	-	-	1,186	1,736	1,247
Internal Audit	-	-	-	-	-	-	783	788	779
Library	-	-	-	-	-	-	-	-	8,982
Maintenance & Operations	-	-	-	-	-	-	-	-	88,820
Management & Budget	-	-	-	-	-	-	1,047	1,108	1,157
Mayor	-	-	-	-	-	-	1,859	2,148	1,923
Municipal Attorney	-	-	-	-	-	-	7,321	8,235	7,790
Municipal Manager	-	-	-	21	80	80	13,646	13,219	13,494
Parks & Recreation	-	-	-	17,962	19,097	19,009	28,037	28,839	19,540
Planning	-	-	-	-	-	-	-	-	3,579
Police	72,554	123,489	127,666	-	-	-	72,926	123,976	128,155
Project Management & Engineering	-	-	-	-	-	-	-	-	946
Public Transportation	-	-	-	-	-	-	23,927	26,215	26,345
Public Works	-	-	-	-	-	-	93,462	96,696	203
Purchasing	-	-	-	-	-	-	1,856	2,187	1,875
Real Estate	-	-	-	-	-	-	21,211	7,601	7,727
Traffic Engineering	-	-	-	-	-	-	-	-	5,869
TANs Expense	-	-	-	-	-	-	823	838	1,363
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	72,554	123,489	127,666	17,983	19,177	19,089	414,858	468,684	472,332
Charges by/to Dept / Agency	9,226	12,668	12,462	4,774	5,412	5,147	5,041	6,257	7,289
Charges by/to Total	9,226	12,668	12,462	4,774	5,412	5,147	5,041	6,257	7,289
Function Cost Total	81,780	136,157	140,128	22,756	24,589	24,236	419,899	474,941	479,621
Net Increase (Decrease / Use) in Fund Balance	54,670	(55,474)	2,223	(1,001)	187	(1,417)	38,120	(7,376)	(2,489)

2020 Actuals, 2021 Revised Budget, and 2022 Revised Budget Financing Sources and Uses (\$ Thousands)

	104000 Chugiak Fire Service Area			106000 Girdwood Valley Service Area			119000 Chugiak, Birchwood, Eagle River Rural Road Service Area		
Revenue Type	2020 Actuals	2021 Revised	2022 Revised	2020 Actuals	2021 Revised	2022 Revised	2020 Actuals	2021 Revised	2022 Revised
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	-	-	-	33	21	24	5	25	25
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	71	18	11	20	14	5	62	13	12
Licenses, Permits, Certifications	-	-	-	-	-	-	-	-	-
Other Revenues	199	1	1	2	6	3	25	2	2
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	1	2	2	2	2	2	-	-	-
Taxes - Other - Not Subject to Tax	28	27	29	44	39	47	174	172	179
Taxes - Other/PILT - Subject to Tax	-	-	-	-	-	-	-	-	-
Taxes - Property	1,257	1,260	1,345	3,254	3,389	3,665	6,939	7,022	7,519
Transfers from Other Funds	-	-	-	-	-	-	99	97	97
Var. Other Financial Sources	-	-	-	-	-	-	-	-	-
Revenues Total	1,556	1,308	1,388	3,356	3,471	3,747	7,304	7,330	7,833
Department / Agency (prior year activity is presented in budget year organization structure)									
Assembly	-	-	-	-	-	-	-	-	-
Building Services	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	859	958	1,005	916	897	1,012	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	1,225	-	-	7,718
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	302	342	316	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	682	691	724	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	1,000	1,121	-	7,302	7,214	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	859	958	1,005	2,901	3,051	3,277	7,302	7,214	7,718
Charges by/to Dept / Agency	327	351	383	404	420	469	112	116	115
Charges by/to Total	327	351	383	404	420	469	112	116	115
Function Cost Total	1,186	1,308	1,388	3,304	3,471	3,747	7,414	7,330	7,833
Net Increase (Decrease / Use) in Fund Balance	370	-	-	52	-	-	(110)	-	-

2020 Actuals, 2021 Revised Budget, and 2022 Revised Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	162000 Eagle River / Chugiak Parks & Recreation Service Area			SA/LRSA Multiple: Special Assessment, Service Areas, and Limited Road Service Areas			SUBTOTAL Service Areas Funded with Prop. Taxes		
	2020	2021	2022	2020	2021	2022	2020	2021	2022
	Actuals	Revised	Revised	Actuals	Revised	Revised	Actuals	Revised	Revised
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	91	462	462	-	-	-	130	508	511
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	162	40	22	222	36	11	538	121	61
Licenses, Permits, Certifications	-	-	-	-	-	-	-	-	-
Other Revenues	19	22	22	-	-	-	245	30	27
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	13	11	11	16	15	15
Taxes - Other - Not Subject to Tax	15	17	18	19	18	22	280	272	294
Taxes - Other/PILT - Subject to Tax	-	-	-	-	-	-	-	-	-
Taxes - Property	4,038	4,159	4,455	4,080	5,684	5,984	19,569	21,514	22,969
Transfers from Other Funds	-	-	-	-	-	-	99	97	97
Var. Other Financial Sources	-	2	2	-	-	-	-	2	2
Revenues Total	4,327	4,701	4,980	4,334	5,749	6,028	20,876	22,559	23,975
Department / Agency (prior year activity is presented in budget year organization structure)									
Assembly	-	-	-	-	-	-	-	-	-
Building Services	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	829	829	829	2,604	2,684	2,846
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	3,458	-	-	12,401
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	2,876	3,827	4,214	-	-	-	3,178	4,169	4,530
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	21	1,524	1,521	703	2,215	2,245
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	3,535	3,249	-	11,836	11,584	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	2,876	3,827	4,214	4,384	5,602	5,808	18,321	20,652	22,022
Charges by/to Dept / Agency	785	874	766	341	347	370	1,969	2,107	2,103
Charges by/to Total	785	874	766	341	347	370	1,969	2,107	2,103
Function Cost Total	3,661	4,701	4,980	4,726	5,949	6,178	20,291	22,759	24,125
Net Increase (Decrease / Use) in Fund Balance	666	-	-	(392)	(200)	(150)	585	(200)	(150)

2020 Actuals, 2021 Revised Budget, and 2022 Revised Budget Financing Sources and Uses (\$ Thousands)

	163000 Building Safety Service Area			164000 Public Finance Investment Fund			2020X0 Convention Center Operations Reserve		
Revenue Type	2020 Actuals	2021 Revised	2022 Revised	2020 Actuals	2021 Revised	2022 Revised	2020 Actuals	2021 Revised	2022 Revised
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	20	15	21	1,582	1,297	1,297	-	-	-
Fines & Forfeitures	65	12	24	-	-	-	-	-	-
Investment Income	(15)	(13)	(46)	83	18	6	254	(11)	27
Licenses, Permits, Certifications	6,443	4,990	5,882	-	-	-	-	-	-
Other Revenues	1	0	1	889	1,567	1,567	-	-	-
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-	-
Taxes - Other - Not Subject to Tax	-	0	-	-	-	-	7,914	12,597	16,833
Taxes - Other/PILT - Subject to Tax	-	-	-	-	-	-	-	-	-
Taxes - Property	-	-	-	-	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-	717	331	333
Var. Other Financial Sources	-	-	-	-	-	-	-	-	-
Revenues Total	6,513	5,004	5,881	2,554	2,882	2,870	8,885	12,918	17,193
Department / Agency (prior year activity is presented in budget year organization structure)									
Assembly	-	-	-	-	-	-	-	-	-
Building Services	6,412	6,715	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	6,365	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	2,066	2,328	2,315	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	12,056	13,892	14,776
Direct Cost Total	6,412	6,715	6,365	2,066	2,328	2,315	12,056	13,892	14,776
Charges by/to Dept / Agency	1,521	1,480	1,251	220	222	222	-	-	-
Charges by/to Total	1,521	1,480	1,251	220	222	222	-	-	-
Function Cost Total	7,933	8,194	7,616	2,285	2,550	2,537	12,056	13,892	14,776
Net Increase (Decrease / Use) in Fund Balance	(1,420)	(3,191)	(1,735)	268	332	333	(3,171)	(975)	2,417

2020 Actuals, 2021 Revised Budget, and 2022 Revised Budget Financing Sources and Uses (\$ Thousands)

	221000 Heritage Land Bank			301000 Revenue Bond Payment-Performing Arts Center			602000 Self Insurance		
Revenue Type	2020 Actuals	2021 Revised	2022 Revised	2020 Actuals	2021 Revised	2022 Revised	2020 Actuals	2021 Revised	2022 Revised
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	580	518	662	-	-	-	442	20	20
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	403	80	34	40	8	2	771	222	190
Licenses, Permits, Certifications	-	-	-	-	-	-	-	-	-
Other Revenues	725	17	924	100	286	286	225	-	-
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-	-
Taxes - Other - Not Subject to Tax	-	-	-	-	-	-	-	-	-
Taxes - Other/PILT - Subject to Tax	-	-	-	-	-	-	-	-	-
Taxes - Property	-	-	-	-	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-	1,715	1,043	-
Var. Other Financial Sources	-	-	-	-	-	-	-	-	-
Revenues Total	1,708	615	1,620	140	294	288	3,153	1,285	210
Department / Agency (prior year activity is presented in budget year organization structure)									
Assembly	-	-	-	-	-	-	-	-	-
Building Services	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	300	298	300	14,050	12,333	12,333
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	454	717	528	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	454	717	528	300	298	300	14,050	12,333	12,333
Charges by/to Dept / Agency	302	318	252	-	-	-	(9,851)	(10,790)	(10,586)
Charges by/to Total	302	318	252	-	-	-	(9,851)	(10,790)	(10,586)
Function Cost Total	756	1,036	780	300	298	300	4,199	1,543	1,746
Net Increase (Decrease / Use) in Fund Balance	952	(421)	840	(160)	(4)	(12)	(1,046)	(258)	(1,536)

2020 Actuals, 2021 Revised Budget, and 2022 Revised Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	607000 Management Information Systems			SUBTOTAL Other Funds, non Prop. Tax Supported			GRAND TOTAL All General Government Funds		
	2020	2021	2022	2020	2021	2022	2020	2021	2022
	Actuals	Revised	Revised	Actuals	Revised	Revised	Actuals	Revised	Revised
Federal Revenues	-	-	-	-	-	-	847	269	244
Fees & Charges for Services	0	-	-	2,624	1,849	2,000	23,226	24,241	28,121
Fines & Forfeitures	-	-	-	65	12	24	6,251	5,952	8,708
Investment Income	(1,197)	(92)	(29)	340	212	184	3,191	1,601	960
Licenses, Permits, Certifications	-	-	-	6,443	4,990	5,882	9,602	8,124	9,397
Other Revenues	0	-	-	1,940	1,870	2,778	4,610	3,527	6,905
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	1,935	1,930	2,018
Special Assessments	-	-	-	-	-	-	797	228	228
State Revenues	-	-	-	-	-	-	3,690	4,887	4,862
Taxes - Other - Not Subject to Tax	-	-	-	7,914	12,597	16,833	15,692	25,628	33,805
Taxes - Other/PILT - Subject to Tax	-	-	-	-	-	-	78,683	86,156	91,250
Taxes - Property	-	-	-	-	-	-	310,893	319,228	320,617
Transfers from Other Funds	5,406	-	-	7,837	1,375	333	40,972	29,479	20,516
Var. Other Financial Sources	-	-	-	-	-	-	5,668	1,780	1,510
Revenues Total	4,209	(92)	(29)	27,162	22,906	28,034	506,057	513,030	529,141
Department / Agency (prior year activity is presented in budget year organization structure)									
Assembly	-	-	-	-	-	-	4,442	5,376	6,235
Building Services	-	-	-	6,412	6,715	-	14,882	15,238	203
Chief Fiscal Officer	-	-	-	-	-	-	9,610	636	570
Community Development	-	-	-	-	-	-	17,839	3,406	3,274
Development Services	-	-	-	-	-	6,365	-	-	11,765
Equal Rights Commission	-	-	-	-	-	-	654	760	798
Equity & Justice	-	-	-	-	-	-	-	-	369
Finance	-	-	-	2,066	2,328	2,315	14,516	14,095	13,688
Fire	-	-	-	-	-	-	66,903	105,683	106,369
Health	-	-	-	-	-	-	22,221	14,721	14,086
Human Resources	-	-	-	-	-	-	6,788	6,910	6,705
Information Technology	30,182	31,895	32,698	30,182	31,895	32,698	31,369	33,631	33,945
Internal Audit	-	-	-	-	-	-	783	788	779
Library	-	-	-	-	-	-	-	-	8,982
Maintenance & Operations	-	-	-	-	-	-	-	-	101,221
Management & Budget	-	-	-	-	-	-	1,047	1,108	1,157
Mayor	-	-	-	-	-	-	1,859	2,148	1,923
Municipal Attorney	-	-	-	-	-	-	7,321	8,235	7,790
Municipal Manager	-	-	-	14,350	12,631	12,633	27,996	25,849	26,126
Parks & Recreation	-	-	-	-	-	-	31,215	33,008	24,069
Planning	-	-	-	-	-	-	-	-	3,579
Police	-	-	-	-	-	-	73,629	126,192	130,400
Project Management & Engineering	-	-	-	-	-	-	-	-	946
Public Transportation	-	-	-	-	-	-	23,927	26,215	26,345
Public Works	-	-	-	-	-	-	105,298	108,280	203
Purchasing	-	-	-	-	-	-	1,856	2,187	1,875
Real Estate	-	-	-	454	717	528	21,665	8,318	8,255
Traffic Engineering	-	-	-	-	-	-	-	-	5,869
TANs Expense	-	-	-	-	-	-	823	838	1,363
Convention Center Reserve	-	-	-	12,056	13,892	14,776	12,056	13,892	14,776
Direct Cost Total	30,182	31,895	32,698	65,520	68,179	69,314	498,700	557,515	563,668
Charges by/to Dept / Agency	(27,718)	(27,899)	(28,639)	(35,526)	(36,669)	(37,499)	(28,516)	(28,305)	(28,107)
Charges by/to Total	(27,718)	(27,899)	(28,639)	(35,526)	(36,669)	(37,499)	(28,516)	(28,305)	(28,107)
Function Cost Total	2,465	3,996	4,059	29,994	31,509	31,815	470,184	529,210	535,561
Net Increase (Decrease / Use) in Fund Balance	1,745	(4,088)	(4,088)	(2,832)	(8,604)	(3,781)	35,873	(16,180)	(6,420)

2020 Actuals, 2021 Revised Budget, and 2022 Revised Budget Financing Sources and Uses (\$ Thousands)

	206000 Alcoholic Beverages Retail Sales Tax		
Revenue Type	2020 Actuals	2021 Revised	2022 Revised
Federal Revenues	-	-	-
Fees & Charges for Services	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Licenses, Permits, Certifications	-	-	-
Other Revenues	-	0	0
Payments in Lieu of Taxes (PILT)	-	-	-
Special Assessments	-	-	-
State Revenues	-	-	-
Taxes - Other - Not Subject to Tax Limit	-	11,830	15,430
Taxes - Other/PILT - Subject to Tax Limit	-	-	-
Taxes - Property	-	-	-
Transfers from Other Funds	-	-	-
Var. Other Financial Sources	-	-	-
Revenues Total	-	11,830	15,430
Department / Agency (prior year activity is presented in budget year organization structure)			
Assembly	-	-	100
Building Services	-	-	-
Chief Fiscal Officer	-	1,800	1,800
Community Development	-	-	-
Development Services	-	-	-
Equal Rights Commission	-	-	-
Equity & Justice	-	143	194
Finance	-	213	259
Fire	-	1,575	2,586
Health	-	6,244	8,733
Human Resources	-	-	-
Information Technology	-	-	-
Internal Audit	-	-	-
Library	-	94	439
Maintenance & Operations	-	-	-
Management & Budget	-	-	-
Mayor	-	50	-
Municipal Attorney	-	238	241
Municipal Manager	-	-	-
Parks & Recreation	-	605	648
Planning	-	-	-
Police	-	662	1,079
Project Management & Engineering	-	-	-
Public Transportation	-	-	-
Public Works	-	-	-
Purchasing	-	-	-
Real Estate	-	-	-
Traffic Engineering	-	-	-
TANs Expense	-	-	-
Convention Center Reserve	-	-	-
Direct Cost Total	-	11,624	16,079
Charges by/to Dept / Agency	-	87	139
Charges by/to Total	-	87	139
Function Cost Total	-	11,711	16,218
Net Increase (Decrease / Use) in Fund Balance	-	119	(788)

Revenue Distribution Summary

Revenue Account	Description	2020 Revised Budget	2020 Actuals	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
Federal Revenues							
405100	Federal Grant Revenue-Direct	60,000	73,800	60,000	60,000	-	-
405120	Build America Bonds (BABs) Subsidy	-	591,759	-	-	-	-
405130	Fisheries Tax	143,000	119,219	143,000	130,000	(13,000)	(9.09%)
405140	National Forest Allocation	66,000	61,761	66,000	54,000	(12,000)	(18.18%)
Federal Revenues Total		269,000	846,539	269,000	244,000	(25,000)	(9.29%)
Fees & Charges for Services							
406010	Land Use Permits-HLB	169,910	164,602	169,135	169,135	-	-
406020	Inspections	415,000	258,105	315,000	305,000	(10,000)	(3.17%)
406030	Landscape Plan Review Pmt	17,000	14,782	17,000	17,000	-	-
406050	Platting Fees	375,765	264,425	375,765	375,765	-	-
406060	Zoning Fees	449,970	404,535	449,970	449,970	-	-
406080	Lease & Rental Revenue-HLB	185,366	235,023	238,100	238,100	-	-
406090	Pipe ROW Fee	66,427	155,767	110,795	150,000	39,205	35.39%
406100	Wetlands Mitigation Credit	-	25,000	-	105,000	105,000	100.00%
406110	Sale of Publications	4,690	2,956	4,690	4,690	-	-
406120	Rezoning Inspections	61,000	57,029	60,000	72,000	12,000	20.00%
406130	Appraisal Appeal Fee	5,000	(1,703)	5,000	5,000	-	-
406160	Clinic Fees	188,880	5,536	188,880	188,880	-	-
406170	Sanitary Inspection Fees	1,626,095	1,461,271	1,581,095	1,711,095	130,000	8.22%
406180	Reproductive Health Fees	370,275	37,884	370,275	370,275	-	-
406220	Transit Advertising Fees	316,000	371,074	316,000	316,000	-	-
406250	Transit Bus Pass Sales	1,600,000	981,956	1,000,000	1,000,000	-	-
406260	Transit Fare Box Receipts	1,740,000	942,934	1,000,000	1,450,000	450,000	45.00%
406280	Programs Lessons & Camps	139,100	24,835	136,100	137,100	1,000	0.73%
406290	Rec Center Rentals & Activities	617,750	239,592	503,150	503,250	100	0.02%
406300	Aquatics	973,935	282,686	789,049	789,049	-	-
406310	Camping Fees	98,500	7,275	95,500	96,500	1,000	1.05%
406320	Library Non-Resident Fees	1,500	-	1,500	1,500	-	-
406330	Park Land & Operations	526,910	223,452	292,331	292,331	-	-
406340	Golf Fees	25,000	22,405	25,000	25,000	-	-
406350	Library Fees	500	30	500	500	-	-
406370	Fire Service Fees	20,000	32,000	20,000	21,000	1,000	5.00%
406380	Ambulance Service Fees	12,583,333	7,789,927	10,344,020	13,350,467	3,006,447	29.06%
406400	Fire Alarm Fees	75,000	30,742	75,000	75,000	-	-
406410	Hazardous Mat Facility & Trans	200,000	215,036	200,000	200,000	-	-
406420	Fire Inspection Fees	143,200	164,134	143,200	143,200	-	-
406440	Cemetery Fees	322,634	359,998	322,634	322,634	-	-
406450	Mapping Fees	4,000	722	2,000	2,000	-	-
406490	DWI Impound/Admin Fees	510,000	550,424	510,000	510,000	-	-
406495	APD Range Usage Fee	-	7,088	5,000	5,000	-	-
406500	Police Services	192,174	351,346	192,174	192,174	-	-
406510	Animal Shelter Fees	246,750	197,060	246,750	246,750	-	-
406520	Animal Drop-Off Fees	29,000	13,702	29,000	29,000	-	-
406530	Incarceration Cost Recovery	152,000	185,689	180,000	205,000	25,000	13.89%
406540	Other Charges for Services	-	3,241,451	-	170,000	170,000	100.00%
406550	Address Fees	23,500	21,623	21,000	25,500	4,500	21.43%
406560	Service Fees - School District	841,500	286,098	841,500	841,500	-	-
406570	Micro-Fiche Fees	100	50	100	100	-	-

Revenue Distribution Summary

Revenue Account	Description	2020 Revised Budget	2020 Actuals	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
406580	Copier Fees	35,450	30,595	26,050	32,550	6,500	24.95%
406600	Late Fees	8,000	26,857	8,000	8,000	-	-
406610	Computer Time Fees	200	-	200	-	(200)	(100.00%)
406620	Reimbursed Cost-Employee Relations	121,300	149,270	121,300	121,300	-	-
406621	Reimbursed Cost-Payroll Fee	4,000	3,628	4,000	4,000	-	-
406625	Reimbursed Cost-NonGrant Funded	2,359,974	3,355,164	2,850,037	2,790,937	(59,100)	(2.07%)
406640	Parking Garages & Lots	41,601	21,372	41,601	41,601	-	-
406660	Lost Book Reimbursement	15,000	4,774	10,000	10,000	-	-
406670	Sale of Books	-	747	-	-	-	-
406672	US Passport Processing Fees	14,500	5,258	3,000	-	(3,000)	(100.00%)
Fees & Charges for Services Total		27,917,789	23,226,206	24,241,401	28,120,853	3,879,452	16.00%
Fines & Forfeitures							
407010	SOA Traffic Court Fines	2,149,000	2,643,314	2,300,000	4,050,000	1,750,000	76.09%
407020	SOA Trial Court Fines	1,460,000	1,459,019	1,300,000	1,890,000	590,000	45.38%
407030	Library Fines	-	1,389	-	-	-	-
407040	APD Counter Fines	1,900,000	1,666,349	1,800,000	2,200,000	400,000	22.22%
407050	Other Fines & Forfeitures	336,906	362,919	359,006	375,006	16,000	4.46%
407060	Pre-Trial Diversion Cost	50,000	48,375	50,000	50,000	-	-
407070	Zoning Enforcement Fines	-	(472)	-	-	-	-
407080	I&M Enforcement Fines	-	1,904	1,500	1,500	-	-
407090	Administrative Fines, Civil	-	300	-	-	-	-
407100	Curfew Fines	2,000	861	2,000	2,000	-	-
407110	Parking Enforcement Fines	138,000	65,916	138,000	138,000	-	-
407120	Minor Tobacco Fines	1,000	927	1,000	1,000	-	-
Fines & Forfeitures Total		6,036,906	6,250,801	5,951,506	8,707,506	2,756,000	46.31%
Investment Income							
439045	Interest Earned Restricted Funds	-	11,337	-	-	-	-
440010	GCP Short-Term Interest	1,306,080	(1,578,544)	645,746	368,160	(277,586)	(42.99%)
440020	Construction Cash Pools Short-Term Int	-	12,239	1,000	1,000	-	-
440030	TANS Interest Earnings	1,068,000	4,273,664	763,000	400,000	(363,000)	(47.58%)
440040	Other Short Term Interest	191,000	434,033	191,000	191,000	-	-
440050	Other Interest Income	-	37,909	-	-	-	-
Investment Income Total		2,565,080	3,190,638	1,600,746	960,160	(640,586)	(40.02%)
Licenses, Permits, Certifications							
404010	Plmbr/Gas/Sht Metal Cert	159,730	133,230	26,000	25,000	(1,000)	(3.85%)
404020	Taxi Cab Permits	414,050	201,676	-	400,298	400,298	100.00%
404030	Plmbr/Gas/Sht Metal Exam	11,020	5,340	9,000	9,400	400	4.44%
404040	Chauffeur Licenses-Biannual	21,000	17,390	21,000	21,000	-	-
404050	Taxicab Permit Revision	5,000	38,190	5,000	10,000	5,000	100.00%
404060	Local Business Licenses	520,150	493,043	106,000	92,000	(14,000)	(13.21%)
404075	Marijuana Licensing Fee	41,000	22,400	41,000	41,000	-	-
404079	Small Cell Site License Annual Fees	12,000	25,686	62,000	62,000	-	-
404090	Building Permit Plan Review Fees	2,282,340	2,129,329	2,287,830	2,274,528	(13,302)	(0.58%)
404100	Bldg/Grade/Clearing Permit	3,158,905	3,142,000	2,350,000	3,311,302	961,302	40.91%
404110	Electrical Permit	484,840	233,727	240,000	220,000	(20,000)	(8.33%)
404120	Mech/Gas/Plumbing Permits	641,780	621,141	530,000	520,000	(10,000)	(1.89%)
404130	Sign Permits	54,210	28,753	36,000	42,000	6,000	16.67%
404140	Construction & ROW Permits	1,030,000	1,254,844	1,165,000	1,075,000	(90,000)	(7.73%)

Revenue Distribution Summary

Revenue Account	Description	2020 Revised Budget	2020 Actuals	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
404150	Elevator Permits	578,875	664,403	535,000	590,000	55,000	10.28%
404160	Mobile Home/Park Permits	9,580	994	2,000	1,000	(1,000)	(50.00%)
404170	Land Use Permits (Not HLB)	110,870	108,551	110,870	110,870	-	-
404180	Parking & Access Agreement	7,650	10,833	7,650	7,650	-	-
404210	Animal Licenses	256,500	184,788	256,500	256,500	-	-
404220	Miscellaneous Permits	353,300	285,721	333,300	327,300	(6,000)	(1.80%)
Licenses, Permits, Certifications Total		10,152,800	9,602,035	8,124,150	9,396,848	1,272,698	15.67%
Other Revenues							
408060	Other Collection Revenues	170,000	137,806	170,000	-	(170,000)	(100.00%)
408090	Recycle Rebate	100	-	100	-	(100)	(100.00%)
408380	Prior Year Expense Recovery	-	708,584	1,000	2,298,743	2,297,743	229,774.30%
408390	Insurance Recoveries	67,840	291,443	73,145	73,145	-	-
408400	Criminal Rule 8 Collect Costs	226,000	267,647	230,150	475,000	244,850	106.39%
408405	Lease & Rental Revenue	445,639	413,225	482,630	479,630	(3,000)	(0.62%)
408420	Building Rental	100,000	26,921	35,000	35,000	-	-
408430	Amusement Surcharge	10,000	-	10,000	10,000	-	-
408440	ACPA Loan Surcharge	286,000	99,918	286,000	286,000	-	-
408550	Cash Over & Short	-	(1,495)	-	-	-	-
408560	Appeal Receipts	1,100	3,540	1,100	1,500	400	36.36%
408570	Sale of Contractor Specifications	500	-	500	500	-	-
408575	Reimbursed Cost-Grant Funded	-	(8)	-	-	-	-
408580	Miscellaneous Revenues	1,905,212	1,381,869	1,977,647	2,078,647	101,000	5.11%
430030	Restricted Contributions	139,331	137,941	139,331	139,331	-	-
460070	MOA Property Sales	194,000	236,199	104,000	104,000	-	-
460080	Land Sales-Cash	-	906,118	16,648	924,000	907,352	5,450.22%
Other Revenues Total		3,545,722	4,609,706	3,527,251	6,905,496	3,378,245	95.78%
Payments in Lieu of Taxes (PILT)							
402020	Payment in Lieu of Tax Private	1,930,000	1,934,893	1,930,000	2,018,368	88,368	4.58%
Payments in Lieu of Taxes (PILT) Total		1,930,000	1,934,893	1,930,000	2,018,368	88,368	4.58%
Special Assessments							
403010	Assessment Collections	160,000	695,014	160,000	160,000	-	-
403020	P & I on Assessments(MOA/AWWU)	67,830	102,158	67,830	67,830	-	-
Special Assessments Total		227,830	797,172	227,830	227,830	-	-
State Revenues							
405030	SOA Traffic Signal Reimbursement	1,900,000	2,149,819	1,900,000	1,900,000	-	-
405050	Municipal Assistance	4,600,000	375,000	1,737,954	1,737,954	-	-
405060	Liquor Licenses	399,300	398,100	399,300	399,300	-	-
405070	Electric Co-op Allocation	790,000	767,324	850,000	825,000	(25,000)	(2.94%)
State Revenues Total		7,689,300	3,690,243	4,887,254	4,862,254	(25,000)	(0.51%)
Taxes - Other - Not Subject to Tax Limit							
401010*	Property Tax Exemption Recoveries	1,400,000	337,000	570,000	730,000	160,000	28.07%
401030	P & I on Delinquent Tax	2,600,000	2,319,760	2,599,990	2,950,000	350,010	13.46%
401040	Tax Cost Recoveries	10,100	(125,695)	10,100	10,100	-	-
401041	Foreclosed Prop-RES	159,780	63,720	159,780	159,780	-	-
401060*	Auto Tax (non-5 Maj.)	191,883	195,381	191,883	193,677	1,794	0.93%

Revenue Distribution Summary

Revenue Account	Description	2020 Revised Budget	2020 Actuals	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
401090	P & I on Tobacco Tax	12,000	42,704	12,000	38,000	26,000	216.67%
401106	P & I on Marijuana Tax	11,000	41,495	11,000	11,000	-	-
401110	Room Tax	30,693,115	12,645,464	21,914,501	29,603,601	7,689,100	35.09%
401120	P & I on Room Tax	90,000	63,317	90,000	40,000	(50,000)	(55.56%)
401140	P & I on Motor Veh Rental Tax	34,000	101,117	34,000	34,000	-	-
401151	P & I on Fuel Excise Tax	35,000	8,211	35,000	35,000	-	-
Taxes - Other - Not Subject to Tax Limit Total		35,236,878	15,692,474	25,628,254	33,805,158	8,176,904	31.91%
Taxes - Other/PILT - Subject to Tax Limit							
401060	Auto Tax (5 Maj.)	10,508,117	10,699,731	10,508,117	10,606,323	98,206	0.93%
401080	Tobacco Tax	20,000,000	19,101,324	20,700,000	20,700,000	-	-
401100	Aircraft Tax	182,000	167,580	126,000	-	(126,000)	(100.00%)
401105	Marijuana Sales Tax	4,100,000	5,269,900	5,400,000	6,000,000	600,000	11.11%
401130	Motor Vehicle Rental Tax	7,300,000	3,130,797	5,100,000	8,300,000	3,200,000	62.75%
401150	Fuel Excise Tax	13,440,000	11,693,166	12,640,000	13,300,000	660,000	5.22%
402010	MESA - ACDA Net Plt & 1.25%	679,908	672,833	655,572	638,600	(16,972)	(2.59%)
402020*	Payment in Lieu of Tax Utility	-	-	9,890,283	10,632,949	742,666	7.51%
402030	Payment in Lieu of Tax SOA	227,000	221,152	227,000	227,000	-	-
402040	Payment in Lieu of Tax Federal	746,000	746,175	746,000	761,000	15,000	2.01%
450060	MUSA/MESA	29,414,084	26,979,978	20,162,980	20,083,652	(79,328)	(0.39%)
Taxes - Other/PILT - Subject to Tax Limit Total		86,597,109	78,682,634	86,155,952	91,249,524	5,093,572	5.91%
Taxes - Property							
401010	Real Property Tax (Excludes ASD)	285,905,100	281,931,990	292,549,206	297,116,032	4,566,826	1.56%
401020	Personal Property Tax (Excludes ASD)	26,371,028	28,961,249	26,678,817	23,500,779	(3,178,038)	(11.91%)
Taxes - Property Total		312,276,128	310,893,238	319,228,023	320,616,811	1,388,788	0.44%
Transfers from Other Funds							
450010	Transfer from Other Funds	5,311,348	23,656,452	8,741,016	1,029,913	(7,711,103)	(88.22%)
450040	Transfer from MOA Trust Fund	13,400,000	14,000,000	18,700,000	17,100,000	(1,600,000)	(8.56%)
450080	Utility Revenue Distribution	3,296,286	3,315,799	2,038,333	2,386,369	348,036	17.07%
Transfers from Other Funds Total		22,007,634	40,972,252	29,479,349	20,516,282	(8,963,067)	(30.40%)
Var. Other Financial Sources							
460030	Premium on Bond Sales	101,659	3,764,625	907,717	907,717	-	-
460035	Premium on TANS	-	634,000	871,800	602,500	(269,300)	(30.89%)
460040	Loan Proceeds	-	1,269,607	-	-	-	-
Var. Other Financial Sources Total		101,659	5,668,232	1,779,517	1,510,217	(269,300)	(15.13%)
Summary							
	Federal Revenues	269,000	846,539	269,000	244,000	(25,000)	(9.29%)
	Fees & Charges for Services	27,917,789	23,226,206	24,241,401	28,120,853	3,879,452	16.00%
	Fines & Forfeitures	6,036,906	6,250,801	5,951,506	8,707,506	2,756,000	46.31%
	Investment Income	2,565,080	3,190,638	1,600,746	960,160	(640,586)	(40.02%)
	Licenses, Permits, Certifications	10,152,800	9,602,035	8,124,150	9,396,848	1,272,698	15.67%
	Other Revenues	3,545,722	4,609,706	3,527,251	6,905,496	3,378,245	95.78%
	Payments in Lieu of Taxes (PILT)	1,930,000	1,934,893	1,930,000	2,018,368	88,368	4.58%
	Special Assessments	227,830	797,172	227,830	227,830	-	-
	State Revenues	7,689,300	3,690,243	4,887,254	4,862,254	(25,000)	(0.51%)
	Taxes - Other - Not Subject to Tax Limit	35,236,878	15,692,474	25,628,254	33,805,158	8,176,904	31.91%
	Taxes - Other/PILT - Subject to Tax Limit	86,597,109	78,682,634	86,155,952	91,249,524	5,093,572	5.91%

Revenue Distribution Summary

Revenue Account	Description	2020 Revised Budget	2020 Actuals	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
	Taxes - Property	312,276,128	310,893,238	319,228,023	320,616,811	1,388,788	0.44%
	Transfers from Other Funds	22,007,634	40,972,252	29,479,349	20,516,282	(8,963,067)	(30.40%)
	Var. Other Financial Sources	101,659	5,668,232	1,779,517	1,510,217	(269,300)	(15.13%)
Local, State and Federal Revenues Total		516,553,835	506,057,061	513,030,233	529,141,307	16,111,074	3.14%

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2022 % of Total	2022 Revised Distr.	2020 Revised Budget	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
401010	Real Property Tax (Excludes ASD)							
	Real property includes land, all buildings, structures, improvements, and fixtures.	56.15%	100.00%	285,905,100	292,549,206	297,116,032	4,566,826	1.56%
401020	Personal Property Tax (Excludes ASD)							
	Personal property is anything other than real property.	4.44%	100.00%	26,371,028	26,678,817	23,500,779	(3,178,038)	(11.91%)
401010*	Property Tax Exemption Recoveries							
	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 Taxes/Reserves	0.14%	100.00%	1,400,000	570,000	730,000	160,000	28.07%
401030	P & I on Delinquent Tax							
	Penalties and interest on property taxes paid after the due date.							
	101000-134600 Tax Billing	-	-	222	222	-	(222)	(100.00%)
	101000-189110 Areawide Taxes/Reserves	0.26%	46.35%	1,188,132	1,188,132	1,367,339	179,207	15.08%
	104000-189121 Chugiak Taxes & Reserves	0.00%	0.31%	7,851	7,851	9,262	1,411	17.97%
	105000-189125 Glen Alps Taxes/Reserves	0.00%	0.08%	1,921	1,921	2,361	440	22.90%
	106000-189130 Girdwood Taxes/Reserves	0.00%	0.63%	11,195	11,195	18,686	7,491	66.91%
	111000-189140 Birchtree/Elmore LRSA	0.00%	0.06%	658	658	1,857	1,199	182.22%
	112000-189145 Campbell Airstrip LRSA	0.00%	0.01%	675	675	366	(309)	(45.78%)
	113000-189150 Valli Vue LRSA Taxes/Reserves	0.00%	0.01%	169	169	200	31	18.34%
	114000-189155 Skyranch LRSA	0.00%	0.00%	101	101	44	(57)	(56.44%)
	115000-189160 Upper Grover LRSA	0.00%	0.00%	79	79	18	(61)	(77.22%)
	116000-189165 Ravenwood LRSA	0.00%	0.00%	84	84	63	(21)	(25.00%)
	117000-189170 Mt Park LRSA Taxes/Reserves	0.00%	0.00%	116	116	4	(112)	(96.55%)
	118000-189175 Mt Park/Robin Hill LRSA	0.00%	0.01%	443	443	439	(4)	(0.90%)
	119000-189180 Eagle River RRSA Taxes/Res	0.01%	1.31%	32,737	32,737	38,535	5,798	17.71%
	121000-189185 Eaglewood Contrib SA	0.00%	0.00%	112	112	102	(10)	(8.93%)
	122000-189190 Gateway Contrib SA	0.00%	0.00%	21	21	16	(5)	(23.81%)
	123000-189195 Lakehill LRSA Taxes/Reserves	0.00%	0.00%	216	216	125	(91)	(42.13%)
	124000-189200 Totem LRSA Taxes Reserves	0.00%	0.00%	25	25	31	6	24.00%
	125000-189205 Paradise Valley	0.00%	0.00%	10	10	6	(4)	(40.00%)
	126000-189210 SRW Homeowners LRSA	0.00%	0.00%	141	141	82	(59)	(41.84%)
	129000-189215 Eagle River SA Taxes/Reserves	0.00%	0.01%	493	493	255	(238)	(48.28%)
	131000-189220 Fire SA Taxes/Reserves	0.07%	13.25%	366,983	366,983	391,014	24,031	6.55%
	141000-189225 Rds & Drainage SA	0.07%	12.41%	339,738	339,738	365,981	26,243	7.72%
	142000-189230 Talus West LRSA	0.00%	0.01%	396	396	276	(120)	(30.30%)
	143000-189235 Upper O'Malley LRSA	0.00%	0.14%	2,303	2,303	4,259	1,956	84.93%
	144000-189240 Bear Valley LRSA	0.00%	0.01%	180	180	197	17	9.44%
	145000-189245 Rabbit Creek LRSA	0.00%	0.05%	1,171	1,171	1,396	225	19.21%
	146000-189250 Villages Scenic LRSA	0.00%	0.00%	10	10	21	11	110.00%
	147000-189255 Sequoia Estates LRSA	0.00%	0.00%	10	10	10	-	-
	148000-189260 Rockhill LRSA Taxes/Reserves	0.00%	0.00%	11	11	56	45	409.09%
	149000-189265 So Goldenview LRSA	0.00%	0.12%	2,601	2,601	3,599	998	38.37%
	150000-189290 Homestead LRSA	0.00%	0.00%	10	10	10	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2022 % of Total	2022 Revised Distr.	2020 Revised Budget	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
	151000-189270 Police SA Taxes/Reserves	0.12%	21.14%	536,964	536,964	623,593	86,629	16.13%
	152000-189295 Turnagain Arm Police SA Tax &	0.00%	0.00%	10	10	68	58	580.00%
	161000-189275 Parks (APRSA) Taxes/Reserves	0.02%	3.46%	87,338	87,338	102,057	14,719	16.85%
	162000-189280 Parks (ERC RSA)	0.00%	0.60%	16,864	16,864	17,672	808	4.79%
	163000-189285 Bldg Safety SA Taxes/Reserves	-	-	10	-	-	-	-
	Total	0.56%	100.00%	2,600,000	2,599,990	2,950,000	350,010	13.46%
401040	Tax Cost Recoveries							
	Administration and litigation costs recovered on tax foreclosed property.							
	101000-134600 Tax Billing	0.00%	0.99%	100	100	100	-	-
	101000-189110 Areawide Taxes/Reserves	0.00%	99.01%	10,000	10,000	10,000	-	-
	Total	0.00%	100.00%	10,100	10,100	10,100	-	-
401041	Foreclosed Prop-RES							
	Recovery of Property Taxes - Foreclosed Prop - RES							
	101000-122200 Real Estate Services	0.03%	100.00%	159,780	159,780	159,780	-	-
401060	Auto Tax (5 Maj.)							
	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 Taxes/Reserves	1.18%	59.11%	6,210,946	6,210,946	6,268,992	58,046	0.93%
	131000-189220 Fire SA Taxes/Reserves	0.21%	10.24%	1,075,695	1,075,695	1,085,748	10,053	0.93%
	141000-189225 Rds & Drainage SA	0.27%	13.58%	1,426,920	1,426,920	1,440,255	13,335	0.93%
	151000-189270 Police SA Taxes/Reserves	0.27%	13.55%	1,424,022	1,424,022	1,437,331	13,309	0.93%
	161000-189275 Parks (APRSA) Taxes/Reserves	0.07%	3.53%	370,534	370,534	373,997	3,463	0.93%
	Total	2.00%	100.00%	10,508,117	10,508,117	10,606,323	98,206	0.93%
401060*	Auto Tax (non-5 Maj.)							
	AS 28.10.431 refund from the State of fees collected in lieu of personal property tax on motor vehicles.							
	104000-189121 Chugiak Taxes & Reserves	0.00%	10.15%	19,485	19,485	19,667	182	0.93%
	105000-189125 Glen Alps Taxes/Reserves	0.00%	2.92%	5,599	5,599	5,651	52	0.93%
	106000-189130 Girdwood Taxes/Reserves	0.01%	14.58%	27,975	27,975	28,237	262	0.94%
	119000-189180 Eagle River RRSA Taxes/Res	0.03%	72.35%	138,824	138,824	140,122	1,298	0.93%
	Total	0.04%	100.00%	191,883	191,883	193,677	1,794	0.93%
401080	Tobacco Tax							
	AMC 12.40 excise tax on tobacco and tobacco related products. Included in Tax Limit Calculation (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	3.91%	100.00%	20,000,000	20,700,000	20,700,000	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2022 % of Total	2022 Revised Distr.	2020 Revised Budget	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
401090	P & I on Tobacco Tax							
	Penalties and interest on tobacco taxes paid after the due date.							
	101000-189110 Areawide Taxes/Reserves	0.01%	100.00%	12,000	12,000	38,000	26,000	216.67%
401100	Aircraft Tax							
	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 \$). AO 2020-96, as Amended phased out aircraft registration tax beginning in Q4 2021, with full termination effective January 1, 2022. This tax is replaced by a new commercial use, non-regularly scheduled aircraft fee schedule embedded in the Business Personal Property Tax filings received from aircraft businesses.							
	101000-189110 Areawide Taxes/Reserves	-	-	182,000	126,000	-	(126,000)	(100.00%)
401105	Marijuana Sales Tax							
	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 Taxes/Reserves	1.13%	100.00%	4,100,000	5,400,000	6,000,000	600,000	11.11%
401106	P & I on Marijuana Tax							
	Penalties and interest on marijuana taxes paid after the due date.							
	101000-189110 Areawide Taxes/Reserves	0.00%	100.00%	11,000	11,000	11,000	-	-
401110	Room Tax							
	AMC 12.20 revenue generated from 12% tax on room rentals of less than 30 days. 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. 4% of the tax revenues received, less administrative and enforcement related expenses, are dedicated to financing the construction, maintenance, and operation of the Dena'ina Civic and Convention Center; and renovation, operation, and maintenance of the Egan Civic and Convention Center.							
	101000-189110 Areawide Taxes/Reserves	2.32%	41.55%	12,328,497	9,001,949	12,299,422	3,297,473	36.63%
	141000-189225 Rds & Drainage SA	0.06%	1.00%	306,934	219,147	296,039	76,892	35.09%
	161000-189275 Parks (APRSA) Taxes/Reserves	0.04%	0.67%	204,619	146,095	197,355	51,260	35.09%
	202010-123010 Room Tax-Convention Center	1.64%	29.30%	9,475,004	5,207,858	8,673,324	3,465,466	66.54%

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2022 % of Total	2022 Revised Distr.	2020 Revised Budget	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
	202020-123011 Operating Reserve Conv-CTR	1.54%	27.49%	8,378,061	7,339,452	8,137,461	798,009	10.87%
	Total	5.59%	100.00%	30,693,115	21,914,501	29,603,601	7,689,100	35.09%
401120	P & I on Room Tax							
	Penalties and interest on room taxes paid after the due date.							
	101000-189110 Areawide Taxes/Reserves	0.00%	44.58%	40,125	40,125	17,832	(22,293)	(55.56%)
	202010-123010 Room Tax-Convention Center	0.00%	14.77%	13,290	13,290	5,908	(7,382)	(55.55%)
	202020-123011 Operating Reserve Conv-CTR	0.00%	40.65%	36,585	36,585	16,260	(20,325)	(55.56%)
	Total	0.01%	100.00%	90,000	90,000	40,000	(50,000)	(55.56%)
401130	Motor Vehicle Rental Tax							
	AMC 12.45 8% 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 Taxes/Reserves	1.57%	100.00%	7,300,000	5,100,000	8,300,000	3,200,000	62.75%
401140	P & I on Motor Veh Rental Tax							
	Penalties and interest on motor vehicle rental tax paid after due date							
	101000-189110 Areawide Taxes/Reserves	0.01%	100.00%	34,000	34,000	34,000	-	-
401150	Fuel Excise Tax							
	AMC 12.55 Revenue generated from \$0.10/gallon fuel excise tax 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 years. Included in Tax Cap Limitation (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	2.51%	100.00%	13,440,000	12,640,000	13,300,000	660,000	5.22%
401151	P & I on Fuel Excise Tax							
	Penalties and interest on fuel excise tax paid after the due date.							
	101000-189110 Areawide Taxes/Reserves	0.01%	100.00%	35,000	35,000	35,000	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2022 % of Total	2022 Revised Distr.	2020 Revised Budget	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
402010	MESA - ACDA Net Plt & 1.25%							
	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 Taxes/Reserves	0.12%	100.00%	679,908	655,572	638,600	(16,972)	(2.59%)
402020	Payment in Lieu of Tax Private							
	Revenue collected from private companies in lieu of taxes such as Cook Inlet Housing and Aurora Military Housing.							
	101000-189110 Areawide Taxes/Reserves	0.38%	100.00%	1,930,000	1,930,000	2,018,368	88,368	4.58%
402020*	Payment in Lieu of Tax Utility							
	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 Taxes/Reserves	2.01%	100.00%	-	9,890,283	10,632,949	742,666	7.51%
402030	Payment in Lieu of Tax SOA							
	Revenue collected from the Alaska Housing Finance Corporation in lieu of taxes. Included in Tax Limit Calculation (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	0.04%	100.00%	227,000	227,000	227,000	-	-
402040	Payment in Lieu of Tax Federal							
	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 Taxes/Reserves	0.14%	100.00%	746,000	746,000	761,000	15,000	2.01%
403010	Assessment Collections							
	Revenue generated from costs assessed to property owners for road construction.							
	141000-767100 Assess/Non-Assess Debt	0.03%	100.00%	160,000	160,000	160,000	-	-
403020	P & I on Assessments(MOA/AWWU)							
	Penalties and interest on assessments paid after the due date. (MOA/AWWU)							
	101000-722279 IGC PW-Unalloc	0.00%	11.54%	7,830	7,830	7,830	-	-
	141000-767100 Assess/Non-Assess Debt	0.01%	88.46%	60,000	60,000	60,000	-	-
	Total	0.01%	100.00%	67,830	67,830	67,830	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2022 % of Total	2022 Revised Distr.	2020 Revised Budget	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
404010	Plmbr/Gas/Sht Metal Cert							
	Issuance of regulatory licenses to contractors subject to Building Code regulations. Most certifications are due to renew on even numbered year.							
	163000-192030 Building Inspection	0.00%	100.00%	159,730	26,000	25,000	(1,000)	(3.85%)
404020	Taxi Cab Permits							
	AMC 11.10.160 Revenue generated from fees for taxicab permits and reserved taxi parking spaces.							
	101000-124600 Transportation Inspection	0.08%	100.00%	414,050	-	400,298	400,298	100.00%
404030	Plmbr/Gas/Sht Metal Exam							
	Revenue generated for fees charged to private contractors for examinations and certification.							
	163000-192030 Building Inspection	0.00%	100.00%	11,020	9,000	9,400	400	4.44%
404040	Chauffeur Licenses-Biannual							
	Revenue generated from sale of new chauffeur licenses.							
	101000-124600 Transportation Inspection	0.00%	100.00%	21,000	21,000	21,000	-	-
404050	Taxicab Permit Revision							
	Revenue generated from change of vehicle, sale or other disposition of vehicle for hire.							
	101000-124600 Transportation Inspection	0.00%	100.00%	5,000	5,000	10,000	5,000	100.00%
404060	Local Business Licenses							
	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 Clerk	0.00%	19.57%	18,000	18,000	18,000	-	-
	163000-192030 Building Inspection	0.01%	80.43%	502,150	88,000	74,000	(14,000)	(15.91%)
	Total	0.02%	100.00%	520,150	106,000	92,000	(14,000)	(13.21%)

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2022 % of Total	2022 Revised Distr.	2020 Revised Budget	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
404075	Marijuana Licensing Fee 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 Clerk-Marijuana License	0.01%	100.00%	41,000	41,000	41,000	-	-
404079	Small Cell Site License Annual Fees Small Cell Site License Annual Fees							
	141000-747000 Street Lighting	0.01%	100.00%	12,000	62,000	62,000	-	-
404090	Building Permit Plan Review Fees 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 Land Use Plan Review	0.09%	21.50%	452,030	452,030	488,928	36,898	8.16%
	131000-342000 Fire Marshal	0.13%	29.70%	645,800	645,800	675,600	29,800	4.61%
	163000-192040 Plan Review	0.21%	48.80%	1,184,510	1,190,000	1,110,000	(80,000)	(6.72%)
	Total	0.43%	100.00%	2,282,340	2,287,830	2,274,528	(13,302)	(0.58%)
404100	Bldg/Grade/Clearing Permit 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 Building Inspection	0.63%	100.00%	3,158,905	2,350,000	3,311,302	961,302	40.91%
404110	Electrical Permit Revenues from the issuance of Electrical Permits. Fees for electrical permits based on the type of structure and electrical work performed.							
	163000-192030 Building Inspection	0.04%	100.00%	484,840	240,000	220,000	(20,000)	(8.33%)
404120	Mech/Gas/Plumbing Permits Revenues generated from issuance of gas and plumbing permits.							
	163000-192030 Building Inspection	0.10%	100.00%	641,780	530,000	520,000	(10,000)	(1.89%)

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2022 % of Total	2022 Revised Distr.	2020 Revised Budget	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
404130	Sign Permits							
	AMC 21.45.110 and 21.47 Fees associated with issuance of fence and sign placement permits.							
	101000-192020 Land Use Enforcement	0.00%	50.00%	19,600	16,000	21,000	5,000	31.25%
	163000-192030 Building Inspection	0.00%	50.00%	34,610	20,000	21,000	1,000	5.00%
	Total	0.01%	100.00%	54,210	36,000	42,000	6,000	16.67%
404140	Construction & ROW Permits							
	Fees associated with excavation and right-of-way and floodplain permits.							
	101000-192080 Right-of-Way	0.20%	100.00%	1,030,000	1,165,000	1,075,000	(90,000)	(7.73%)
404150	Elevator Permits							
	Fees associated with elevator permits and annual inspection certification.							
	163000-192030 Building Inspection	0.11%	100.00%	578,875	535,000	590,000	55,000	10.28%
404160	Mobile Home/Park Permits							
	Fees associated with annual code compliance inspection of mobile homes.							
	163000-192030 Building Inspection	0.00%	100.00%	9,580	2,000	1,000	(1,000)	(50.00%)
404170	Land Use Permits (Not HLB)							
	Fees associated with issuance of land use permits (excluding Heritage Land Bank).							
	101000-192060 Land Use Plan Review	0.02%	100.00%	110,870	110,870	110,870	-	-
404180	Parking & Access Agreement							
	Fees to record parking and access agreements at the District Records office.							
	101000-190300 Zoning & Platting	0.00%	100.00%	7,650	7,650	7,650	-	-
404210	Animal Licenses							
	Revenue generated from the sale of original and duplicate animal licenses.							
	101000-225000 Animal Care & Control	0.05%	100.00%	256,500	256,500	256,500	-	-
404220	Miscellaneous Permits							
	Fees associated with applications for variances, requests for transcripts, etc. Municipality wide.							
	101000-134200 Revenue Management	0.01%	18.33%	60,000	60,000	60,000	-	-
	101000-190200 Physical Planning	0.00%	0.01%	30	30	30	-	-
	101000-190300 Zoning & Platting	0.01%	13.51%	44,220	44,220	44,220	-	-
	101000-192025 Code Abatement	0.01%	22.61%	100,000	80,000	74,000	(6,000)	(7.50%)
	101000-211000 AHD Director's Office	0.00%	0.02%	50	50	50	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2022 % of Total	2022 Revised Distr.	2020 Revised Budget	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
	101000-732400 Watershed Management	0.02%	38.19%	125,000	125,000	125,000	-	-
	101000-781000 Traffic Engineer	0.00%	0.06%	200	200	200	-	-
	101000-788000 Safety	0.00%	7.03%	23,000	23,000	23,000	-	-
	101000-789000 Signal Operations	0.00%	0.24%	800	800	800	-	-
	Total	0.06%	100.00%	353,300	333,300	327,300	(6,000)	(1.80%)
405030	SOA Traffic Signal Reimbursement							
	101000-785000 Paint and Signs	0.02%	5.44%	103,408	103,408	103,408	-	-
	101000-787000 Signals	0.05%	14.66%	278,548	278,548	278,548	-	-
	101000-789000 Signal Operations	0.20%	54.66%	1,038,484	1,038,484	1,038,484	-	-
	129000-747200 Eagle River Street Light SA	0.00%	0.58%	11,030	11,030	11,030	-	-
	141000-747000 Street Lighting	0.09%	24.66%	468,530	468,530	468,530	-	-
	Total	0.36%	100.00%	1,900,000	1,900,000	1,900,000	-	-
405050	Municipal Assistance							
	Revenue received from the State of Alaska (SOA) for general assistance as part of the Community Assistance Program (CAP).							
	101000-189110 Areawide Taxes/Reserves	0.33%	100.00%	4,600,000	1,737,954	1,737,954	-	-
405060	Liquor Licenses							
	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 Police SA Taxes/Reserves	0.08%	100.00%	399,300	399,300	399,300	-	-
405070	Electric Co-op Allocation							
	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 Taxes/Reserves	0.09%	58.54%	462,500	497,628	482,992	(14,636)	(2.94%)
	104000-189121 Chugiak Taxes & Reserves	0.00%	0.19%	1,471	1,583	1,536	(47)	(2.97%)
	105000-189125 Glen Alps Taxes/Reserves	0.00%	0.05%	413	444	431	(13)	(2.93%)
	106000-189130 Girdwood Taxes/Reserves	0.00%	0.26%	2,090	2,248	2,182	(66)	(2.94%)
	131000-189220 Fire SA Taxes/Reserves	0.02%	10.28%	81,188	87,354	84,785	(2,569)	(2.94%)
	141000-189225 Rds & Drainage SA	0.02%	13.49%	106,593	114,688	111,315	(3,373)	(2.94%)
	151000-189270 Police SA Taxes/Reserves	0.02%	13.67%	108,030	116,235	112,816	(3,419)	(2.94%)
	161000-189275 Parks (APRSA) Taxes/Reserves	0.01%	3.51%	27,715	29,820	28,943	(877)	(2.94%)
	Total	0.16%	100.00%	790,000	850,000	825,000	(25,000)	(2.94%)

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2022 % of Total	2022 Revised Distr.	2020 Revised Budget	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
405100	Federal Grant Revenue-Direct							
	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 Equal Rights Commission	0.01%	100.00%	60,000	60,000	60,000	-	-
405130	Fisheries Tax							
	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. Shared Fisheries Business Tax Program, Fisheries Management Area 14: Cook Inlet Area revenues are included here.							
	101000-189110 Areawide Taxes/Reserves	0.02%	100.00%	143,000	143,000	130,000	(13,000)	(9.09%)
405140	National Forest Allocation							
	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 Rds & Drainage SA	0.01%	100.00%	66,000	66,000	54,000	(12,000)	(18.18%)
406010	Land Use Permits-HLB							
	Fees associated with the issuance of land use permits.							
	221000-122100 Heritage Land Bank	0.03%	100.00%	169,910	169,135	169,135	-	-
406020	Inspections							
	Fees for platting services and establishment of subdivisions.							
	101000-191000 Private Development	0.03%	55.74%	280,000	180,000	170,000	(10,000)	(5.56%)
	101000-732400 Watershed Management	0.03%	44.26%	135,000	135,000	135,000	-	-
	141000-743000 Street Maintenance Operations	-	-	-	-	-	-	-
	Total	0.06%	100.00%	415,000	315,000	305,000	(10,000)	(3.17%)
406030	Landscape Plan Review Pmt							
	Fees associated with a review of documents that shows how a site will be developed.							
	101000-192060 Land Use Plan Review	0.00%	29.41%	5,000	5,000	5,000	-	-
	101000-788000 Safety	0.00%	70.59%	12,000	12,000	12,000	-	-
	Total	0.00%	100.00%	17,000	17,000	17,000	-	-
406050	Platting Fees							
	Fees charged for administration of zoning ordinance and subdivision regulations (platting, inspection of improvements, etc.).							
	101000-190300 Zoning & Platting	0.07%	93.35%	350,765	350,765	350,765	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2022 % of Total	2022 Revised Distr.	2020 Revised Budget	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
	101000-732200 Survey	0.00%	6.65%	25,000	25,000	25,000	-	-
	Total	0.07%	100.00%	375,765	375,765	375,765	-	-
406060	Zoning Fees							
	Fees assessed for rezoning and conditional use applications.							
	101000-190300 Zoning & Platting	0.09%	100.00%	449,970	449,970	449,970	-	-
406080	Lease & Rental Revenue-HLB							
	Lease and rental income from Heritage Land Bank properties.							
	221000-122100 Heritage Land Bank	0.04%	100.00%	185,366	238,100	238,100	-	-
406090	Pipe ROW Fee							
	Permit costs for pipelines crossing Municipal land.							
	221000-122100 Heritage Land Bank	0.03%	100.00%	66,427	110,795	150,000	39,205	35.39%
406100	Wetlands Mitigation Credit							
	221000-122100 Heritage Land Bank	0.02%	100.00%	-	-	105,000	105,000	100.00%
406110	Sale of Publications							
	Fees charged for the sale of maps, publications and regulations to the public.							
	101000-190200 Physical Planning	0.00%	10.66%	500	500	500	-	-
	101000-190300 Zoning & Platting	0.00%	46.70%	2,190	2,190	2,190	-	-
	101000-613000 Customer Service	0.00%	42.64%	2,000	2,000	2,000	-	-
	Total	0.00%	100.00%	4,690	4,690	4,690	-	-
406120	Rezoning Inspections							
	Fees charged for rezoning inspections.							
	101000-192020 Land Use Enforcement	0.01%	100.00%	61,000	60,000	72,000	12,000	20.00%
406130	Appraisal Appeal Fee							
	Fees charged for appeals on assessed properties.							
	101000-135100 Property Appraisal	0.00%	100.00%	5,000	5,000	5,000	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2022 % of Total	2022 Revised Distr.	2020 Revised Budget	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
406160	Clinic Fees							
	Revenue generated from Municipal owned clinic visits, treatment, and immunizations services.							
	101000-246000 Community Health Nursing	0.04%	100.00%	188,880	188,880	188,880	-	-
406170	Sanitary Inspection Fees							
	Inspection and service fees associated with enforcement of health and environmental protection regulations.							
	101000-192050 On-site Water and Wastewater	0.13%	40.33%	605,000	560,000	690,000	130,000	23.21%
	101000-235000 Child Care Licensing	0.01%	2.16%	37,030	37,030	37,030	-	-
	101000-256000 Environmental Health Services	0.19%	57.51%	984,065	984,065	984,065	-	-
	Total	0.32%	100.00%	1,626,095	1,581,095	1,711,095	130,000	8.22%
406180	Reproductive Health Fees							
	Revenue generated from clinic and other services related to reproductive health.							
	101000-246000 Community Health Nursing	0.07%	100.00%	370,275	370,275	370,275	-	-
406220	Transit Advertising Fees							
	Fees for advertising posted on public transit coaches.							
	101000-613000 Customer Service	0.06%	100.00%	316,000	316,000	316,000	-	-
406250	Transit Bus Pass Sales							
	Fares collected from passengers of the fixed route system for the sales of daily, monthly or annual passes.							
	101000-622000 Transit Operations	0.19%	100.00%	1,600,000	1,000,000	1,000,000	-	-
406260	Transit Fare Box Receipts							
	Fares collected from passengers of the fixed route system through fare box collections of cash.							
	101000-622000 Transit Operations	0.27%	100.00%	1,740,000	1,000,000	1,450,000	450,000	45.00%
406280	Programs Lessons & Camps							
	Revenue generated from recreation center room rentals, activities and classes, and fees from therapeutic recreation and playground programs.							
	106000-558000 Girdwood Parks & Rec	0.00%	1.09%	3,500	500	1,500	1,000	200.00%
	161000-550100 Parks & Recreation	0.00%	3.65%	5,000	5,000	5,000	-	-
	161000-560200 Recreation Facilities	0.00%	0.07%	100	100	100	-	-
	161000-560300 Recreation Programs	0.00%	7.29%	10,000	10,000	10,000	-	-
	162000-555100 Eagle River/Chugiak Parks	0.02%	87.89%	120,500	120,500	120,500	-	-
	Total	0.03%	100.00%	139,100	136,100	137,100	1,000	0.73%

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2022 % of Total	2022 Revised Distr.	2020 Revised Budget	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
406290	Rec Center Rentals & Activities							
	Revenues generated from park use permits; garden plots; outdoor recreation programs, lessons or activities; and rental of Kincaid or Russian Jack chalets.							
	101000-121034 O'Malley Golf Course	0.01%	13.91%	70,000	70,000	70,000	-	-
	106000-558000 Girdwood Parks & Rec	0.00%	0.02%	-	-	100	100	100.00%
	161000-560200 Recreation Facilities	0.07%	68.50%	444,750	344,750	344,750	-	-
	161000-560300 Recreation Programs	0.00%	4.65%	38,000	23,400	23,400	-	-
	162000-555000 Beach Lake Chalet	0.00%	1.59%	8,000	8,000	8,000	-	-
	162000-555100 Eagle River/Chugiak Parks	0.01%	11.33%	57,000	57,000	57,000	-	-
	Total	0.10%	100.00%	617,750	503,150	503,250	100	0.02%
406300	Aquatics							
	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 Aquatics	0.10%	68.32%	723,935	539,049	539,049	-	-
	162000-555200 Chugiak Pool	0.05%	31.68%	250,000	250,000	250,000	-	-
	Total	0.15%	100.00%	973,935	789,049	789,049	-	-
406310	Camping Fees							
	Revenue generated from operation of the Centennial Park and Lions camper areas.							
	106000-558000 Girdwood Parks & Rec	0.00%	1.55%	3,500	500	1,500	1,000	200.00%
	161000-560200 Recreation Facilities	0.02%	98.45%	95,000	95,000	95,000	-	-
	Total	0.02%	100.00%	98,500	95,500	96,500	1,000	1.05%
406320	Library Non-Resident Fees							
	101000-537200 Library Circulation	0.00%	100.00%	1,500	1,500	1,500	-	-
406330	Park Land & Operations							
	Fees collected from permits for park land use - picnic shelters, fields, trails, right-a-way, and processing community work service and sale of flowers.							
	161000-550400 Park Property Management	0.01%	15.05%	44,000	44,000	44,000	-	-
	161000-550600 Horticulture	0.01%	23.03%	67,320	67,320	67,320	-	-
	161000-560200 Recreation Facilities	0.03%	61.92%	415,590	181,011	181,011	-	-
	Total	0.06%	100.00%	526,910	292,331	292,331	-	-
406340	Golf Fees							
	161000-560200 Recreation Facilities	-	-	-	-	-	-	-
	161000-560300 Recreation Programs	0.00%	100.00%	25,000	25,000	25,000	-	-
	Total	0.00%	100.00%	25,000	25,000	25,000	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2022 % of Total	2022 Revised Distr.	2020 Revised Budget	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
406350	Library Fees							
	Revenues from on-line database search fees and fees for other miscellaneous library services.							
	101000-536400 Branch Libraries	0.00%	100.00%	500	500	500	-	-
406370	Fire Service Fees							
	Fire Service Fees							
	106000-355000 Girdwood Fire & Rescue	0.00%	100.00%	20,000	20,000	21,000	1,000	5.00%
406380	Ambulance Service Fees							
	Fees associated with Anchorage Fire Department ambulance transport services.							
	101000-353000 Emergency Medical Services	2.52%	100.00%	12,583,333	10,344,020	13,350,467	3,006,447	29.06%
406400	Fire Alarm Fees							
	Fees for monthly inspection and maintenance of radio fire alarm systems located in non-municipal facilities.							
	131000-352000 Anchorage Fire & Rescue	0.01%	100.00%	75,000	75,000	75,000	-	-
406410	Hazardous Mat Facility & Trans							
	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 Fire Marshal	0.04%	100.00%	200,000	200,000	200,000	-	-
406420	Fire Inspection Fees							
	Billings for fire inspections performed by the Anchorage Fire Department.							
	131000-342000 Fire Marshal	0.03%	100.00%	143,200	143,200	143,200	-	-
406440	Cemetery Fees							
	Fees for burial, disinterment ,and grave use permits.							
	101000-271000 Anchorage Memorial Cemetery	0.06%	100.00%	322,634	322,634	322,634	-	-
406450	Mapping Fees							
	Revenue generated from the sale of ozalid and blue line maps.							
	101000-192080 Right-of-Way	0.00%	100.00%	4,000	2,000	2,000	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2022 % of Total	2022 Revised Distr.	2020 Revised Budget	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
406490	DWI Impound/Admin Fees							
	101000-115200 Criminal	0.05%	56.86%	290,000	290,000	290,000	-	-
	151000-462400 Patrol Staff	0.04%	43.14%	220,000	220,000	220,000	-	-
	Total	0.10%	100.00%	510,000	510,000	510,000	-	-
406495	APD Range Usage Fee							
	151000-482400 Police Training	0.00%	100.00%	-	5,000	5,000	-	-
406500	Police Services							
	Revenues generated from police services provided to outside agencies.							
	151000-460500 Reimbursed Costs	0.04%	100.00%	192,174	192,174	192,174	-	-
406510	Animal Shelter Fees							
	Revenues generated from animal shelter and boarding, shots, adoption and impound fees.							
	101000-225000 Animal Care & Control	0.05%	100.00%	246,750	246,750	246,750	-	-
406520	Animal Drop-Off Fees							
	101000-225000 Animal Care & Control	0.01%	100.00%	29,000	29,000	29,000	-	-
406530	Incarceration Cost Recovery							
	Recovery of expenses for incarceration.							
	151000-462400 Patrol Staff	0.04%	100.00%	152,000	180,000	205,000	25,000	13.89%
406540	Other Charges for Services							
	101000-323000 AFD Communications	0.03%	100.00%	-	-	170,000	170,000	100.00%
406550	Address Fees							
	Fees received from the public for specific street addresses.							
	101000-190400 GIS Addressing	0.00%	100.00%	23,500	21,000	25,500	4,500	21.43%

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2022 % of Total	2022 Revised Distr.	2020 Revised Budget	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
406560	Service Fees - School District							
	Reimbursement from Anchorage School District for efforts including bonds management, Arts in Public Places Program, and land use and public facilities planning.							
	101000-722100 Public Art	0.01%	4.75%	40,000	40,000	40,000	-	-
	161000-560200 Recreation Facilities	0.00%	0.06%	500	500	500	-	-
	161000-560400 Aquatics	0.05%	29.71%	250,000	250,000	250,000	-	-
	164000-131300 Public Finance and Investment	0.10%	65.48%	551,000	551,000	551,000	-	-
	Total	0.16%	100.00%	841,500	841,500	841,500	-	-
406570	Micro-Fiche Fees							
	101000-135100 Property Appraisal	0.00%	100.00%	100	100	100	-	-
406580	Copier Fees							
	Revenue generated from coin operated copiers Municipal wide.							
	101000-102000 Clerk	0.00%	0.31%	100	100	100	-	-
	101000-135100 Property Appraisal	0.00%	0.31%	100	100	100	-	-
	101000-187100 Benefits	0.00%	0.46%	150	150	150	-	-
	101000-190200 Physical Planning	0.00%	1.84%	600	600	600	-	-
	101000-190300 Zoning & Platting	0.00%	0.31%	-	100	100	-	-
	101000-535500 Library Administration	0.00%	3.07%	10,000	1,000	1,000	-	-
	101000-536400 Branch Libraries	0.00%	9.22%	9,000	3,000	3,000	-	-
	101000-537100 Library Adult Services	0.00%	19.97%	6,500	6,500	6,500	-	-
	163000-192030 Building Inspection	0.00%	64.52%	9,000	14,500	21,000	6,500	44.83%
	Total	0.01%	100.00%	35,450	26,050	32,550	6,500	24.95%
406600	Late Fees							
	Late payment penalty on miscellaneous accounts receivable.							
	101000-134200 Revenue Management	0.00%	100.00%	8,000	8,000	8,000	-	-
406610	Computer Time Fees							
	101000-132300 Payroll	-	-	100	100	-	(100)	(100.00%)
	101000-135100 Property Appraisal	-	-	100	100	-	(100)	(100.00%)
	Total	-	-	200	200	-	(200)	(100.00%)
406620	Reimbursed Cost-Employee Relations							
	Reimbursement for various products and services Municipal-wide, including legal transcripts and tapes, police accident reports, and tax billing information.							
	101000-187100 Benefits	0.02%	100.00%	121,300	121,300	121,300	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2022 % of Total	2022 Revised Distr.	2020 Revised Budget	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
406621	Reimbursed Cost-Payroll Fee							
	101000-132300 Payroll	0.00%	100.00%	4,000	4,000	4,000	-	-
406625	Reimbursed Cost-NonGrant Funded							
	101000-102000 Clerk	0.00%	0.00%	50	50	50	-	-
	101000-115100 Civil Law	0.00%	0.36%	10,000	10,000	10,000	-	-
	101000-115200 Criminal	0.00%	0.18%	5,000	5,000	5,000	-	-
	101000-115400 Muni Attorney Administration	0.01%	1.84%	51,320	51,320	51,320	-	-
	101000-115450 Indigent Defense	0.05%	10.21%	191,000	240,000	285,000	45,000	18.75%
	101000-122200 Real Estate Services	0.00%	0.54%	15,000	15,000	15,000	-	-
	101000-124700 Risk Management	0.01%	1.29%	36,000	36,000	36,000	-	-
	101000-132200 Central Accounting	0.00%	0.25%	7,000	7,000	7,000	-	-
	101000-134100 Treasury Administration	0.01%	1.10%	-	30,776	30,776	-	-
	101000-134200 Revenue Management	0.08%	15.55%	644,387	423,000	433,900	10,900	2.58%
	101000-134600 Tax Billing	0.00%	0.06%	1,800	1,800	1,800	-	-
	101000-135100 Property Appraisal	0.00%	0.04%	1,000	1,000	1,000	-	-
	101000-138100 Purchasing Services	0.04%	7.52%	265,000	265,000	210,000	(55,000)	(20.75%)
	101000-184500 Employment	0.00%	0.01%	400	400	400	-	-
	101000-191000 Private Development	0.01%	1.79%	20,000	35,000	50,000	15,000	42.86%
	101000-353000 Emergency Medical Services	0.00%	0.05%	1,500	1,500	1,500	-	-
	101000-630000 Vehicle Maintenance	0.00%	0.11%	3,000	3,000	3,000	-	-
	101000-640000 Non-Vehicle Maintenance	0.00%	0.07%	2,000	2,000	2,000	-	-
	101000-710500 Facility Maintenance	0.00%	0.00%	100	100	100	-	-
	101000-722100 Public Art	0.00%	0.36%	10,000	10,000	10,000	-	-
	101000-722200 Public Works Administration	0.00%	0.04%	-	1,000	1,000	-	-
	101000-741100 IBEW Shop Steward	0.02%	3.57%	-	99,674	99,674	-	-
	101000-774000 Communications	0.01%	2.76%	2,000	152,000	77,000	(75,000)	(49.34%)
	101000-785000 Paint and Signs	0.00%	0.04%	1,000	1,000	1,000	-	-
	101000-787000 Signals	0.00%	0.00%	100	100	100	-	-
	101000-789000 Signal Operations	0.01%	2.51%	70,000	70,000	70,000	-	-
	119000-744900 Chugiak/Birchwood/Eagle River	0.00%	0.90%	25,000	25,000	25,000	-	-
	131000-342000 Fire Marshal	0.00%	0.00%	100	100	100	-	-
	131000-352000 Anchorage Fire & Rescue	0.00%	0.04%	1,000	1,000	1,000	-	-
	131000-372000 AFD Shop	0.00%	0.04%	1,000	1,000	1,000	-	-
	141000-747000 Street Lighting	0.00%	0.07%	2,000	2,000	2,000	-	-
	151000-411100 Chief of Police	0.02%	3.48%	97,155	97,155	97,155	-	-
	151000-460500 Reimbursed Costs	0.06%	10.75%	300,000	300,000	300,000	-	-
	151000-462200 Special Assignments	0.01%	1.52%	42,500	42,500	42,500	-	-
	151000-462300 School Resources	-	-	-	-	-	-	-
	151000-462400 Patrol Staff	0.00%	0.09%	2,400	2,400	2,400	-	-
	151000-473400 Vice	0.00%	0.38%	10,600	10,600	10,600	-	-
	151000-483100 Crime Lab	0.00%	0.25%	7,100	7,100	7,100	-	-
	151000-483300 Police Property & Evidence	0.00%	0.06%	1,800	1,800	1,800	-	-
	151000-484200 Police Records	0.02%	3.76%	105,000	105,000	105,000	-	-
	161000-550200 Park Maintenance	0.00%	0.04%	-	1,000	1,000	-	-
	162000-555100 Eagle River/Chugiak Parks	0.00%	0.93%	26,002	26,002	26,002	-	-
	164000-131300 Public Finance and Investment	0.14%	26.72%	380,660	745,660	745,660	-	-
	602000-124800 Self Insurance	0.00%	0.72%	20,000	20,000	20,000	-	-
	Total	0.53%	100.00%	2,359,974	2,850,037	2,790,937	(59,100)	(2.07%)

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2022 % of Total	2022 Revised Distr.	2020 Revised Budget	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
406640	Parking Garages & Lots							
	101000-122200 Real Estate Services	0.00%	60.09%	25,000	25,000	25,000	-	-
	101000-189110 Areawide Taxes/Reserves	0.00%	39.91%	16,601	16,601	16,601	-	-
	Total	0.01%	100.00%	41,601	41,601	41,601	-	-
406660	Lost Book Reimbursement							
	Reimbursement for lost books and library materials.							
	101000-536400 Branch Libraries	0.00%	20.00%	2,000	2,000	2,000	-	-
	101000-537200 Library Circulation	0.00%	80.00%	13,000	8,000	8,000	-	-
	Total	0.00%	100.00%	15,000	10,000	10,000	-	-
406672	US Passport Processing Fees							
	US Passport Processing Fees							
	101000-536400 Branch Libraries	-	-	4,500	2,000	-	(2,000)	(100.00%)
	101000-537200 Library Circulation	-	-	10,000	1,000	-	(1,000)	(100.00%)
	Total	-	-	14,500	3,000	-	(3,000)	(100.00%)
407010	SOA Traffic Court Fines							
	Revenue received from the court system for violations of municipal codes.							
	101000-467100 Highway Patrol	0.05%	6.17%	250,000	250,000	250,000	-	-
	151000-462400 Patrol Staff	0.72%	93.83%	1,899,000	2,050,000	3,800,000	1,750,000	85.37%
	Total	0.77%	100.00%	2,149,000	2,300,000	4,050,000	1,750,000	76.09%
407020	SOA Trial Court Fines							
	151000-462400 Patrol Staff	0.36%	100.00%	1,460,000	1,300,000	1,890,000	590,000	45.38%
407030	Library Fines							
	Revenue generated from fines on overdue books and materials.							
	101000-536400 Branch Libraries	-	-	-	-	-	-	-
	101000-537200 Library Circulation	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-
407040	APD Counter Fines							
	151000-462400 Patrol Staff	0.42%	100.00%	1,900,000	1,800,000	2,200,000	400,000	22.22%
407050	Other Fines & Forfeitures							
	Collection of fines for animal control offenses (2250), excess false alarms (4621), traffic (4630), and other violations.							
	101000-115300 Administrative Hearing	0.00%	0.27%	1,000	1,000	1,000	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2022 % of Total	2022 Revised Distr.	2020 Revised Budget	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
	101000-124600 Transportation Inspection	0.00%	0.27%	1,000	1,000	1,000	-	-
	101000-192020 Land Use Enforcement	0.00%	5.87%	10,000	20,000	22,000	2,000	10.00%
	101000-192080 Right-of-Way	0.00%	0.80%	1,000	1,000	3,000	2,000	200.00%
	101000-225000 Animal Care & Control	0.01%	11.53%	43,250	43,250	43,250	-	-
	151000-462400 Patrol Staff	0.05%	74.84%	280,656	280,656	280,656	-	-
	151000-484200 Police Records	0.00%	0.03%	-	100	100	-	-
	163000-192030 Building Inspection	0.00%	6.40%	-	12,000	24,000	12,000	100.00%
	Total	0.07%	100.00%	336,906	359,006	375,006	16,000	4.46%
407060	Pre-Trial Diversion Cost							
	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 Criminal	0.01%	100.00%	50,000	50,000	50,000	-	-
407080	I&M Enforcement Fines							
	101000-256000 Environmental Health Services	0.00%	100.00%	-	1,500	1,500	-	-
407100	Curfew Fines							
	Revenues received for violation of curfew.							
	151000-462400 Patrol Staff	0.00%	100.00%	2,000	2,000	2,000	-	-
407110	Parking Enforcement Fines							
	101000-467000 Parking	0.03%	100.00%	138,000	138,000	138,000	-	-
407120	Minor Tobacco Fines							
	151000-462400 Patrol Staff	0.00%	100.00%	1,000	1,000	1,000	-	-
408060	Other Collection Revenues							
	101000-323000 AFD Communications	-	-	170,000	170,000	-	(170,000)	(100.00%)
408090	Recycle Rebate							
	Rebates received for recycling aluminum road or street signs that can no longer be reused.							
	101000-785000 Paint and Signs	-	-	100	100	-	(100)	(100.00%)

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2022 % of Total	2022 Revised Distr.	2020 Revised Budget	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
408380	Prior Year Expense Recovery							
	101000-189110 Areawide Taxes/Reserves	0.43%	99.95%	-	-	2,297,643	2,297,643	100.00%
	101000-785000 Paint and Signs	0.00%	0.00%	-	-	100	100	100.00%
	104000-189121 Chugiak Taxes & Reserves	0.00%	0.04%	-	1,000	1,000	-	-
	Total	0.43%	100.00%	-	1,000	2,298,743	2,297,743	229,774.30 %
408390	Insurance Recoveries							
	101000-630000 Vehicle Maintenance	0.00%	1.37%	-	1,000	1,000	-	-
	101000-785000 Paint and Signs	0.00%	1.37%	-	1,000	1,000	-	-
	101000-789000 Signal Operations	0.00%	1.37%	-	1,000	1,000	-	-
	131000-372000 AFD Shop	0.00%	3.15%	-	2,305	2,305	-	-
	141000-743000 Street Maintenance Operations	0.00%	15.72%	11,500	11,500	11,500	-	-
	141000-747000 Street Lighting	0.01%	77.03%	56,340	56,340	56,340	-	-
	Total	0.01%	100.00%	67,840	73,145	73,145	-	-
408400	Criminal Rule 8 Collect Costs							
	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 Environmental Health Services	0.00%	0.03%	-	150	150	-	-
	151000-462400 Patrol Staff	0.09%	99.97%	226,000	230,000	474,850	244,850	106.46%
	Total	0.09%	100.00%	226,000	230,150	475,000	244,850	106.39%
408405	Lease & Rental Revenue							
	Lease and rental income from meeting and training rooms and Municipal land leases.							
	101000-122200 Real Estate Services	0.08%	84.31%	368,420	404,381	404,381	-	-
	106000-746000 Street Maint Girdwood	0.00%	0.63%	6,000	6,000	3,000	(3,000)	(50.00%)
	131000-352000 Anchorage Fire & Rescue	0.00%	3.13%	14,587	15,024	15,024	-	-
	131000-360000 AFD Training Center	0.00%	5.21%	25,000	25,000	25,000	-	-
	161000-550400 Park Property Management	0.00%	2.22%	10,032	10,625	10,625	-	-
	162000-555100 Eagle River/Chugiak Parks	0.00%	4.50%	21,600	21,600	21,600	-	-
	Total	0.09%	100.00%	445,639	482,630	479,630	(3,000)	(0.62%)
408420	Building Rental							
	Library auditorium and meeting room rental fees.							
	101000-535500 Library Administration	0.01%	100.00%	100,000	35,000	35,000	-	-
408430	Amusement Surcharge							
	Revenue generated by collecting a surcharge on tickets sold for admission to the Sullivan Arena.							
	101000-121033 Sullivan Arena	0.00%	100.00%	10,000	10,000	10,000	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2022 % of Total	2022 Revised Distr.	2020 Revised Budget	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
408440	ACPA Loan Surcharge							
	\$1 surcharge on PAC event tickets.							
	301000-121035 PAC Revenue Bond	0.05%	100.00%	286,000	286,000	286,000	-	-
408560	Appeal Receipts							
	Fees associated with platting, planning and zoning decisions appealed to the Board of Adjustments.							
	101000-102000 Clerk	0.00%	66.67%	1,000	1,000	1,000	-	-
	163000-192030 Building Inspection	0.00%	33.33%	100	100	500	400	400.00%
	Total	0.00%	100.00%	1,100	1,100	1,500	400	36.36%
408570	Sale of Contractor Specifications							
	Revenue generated from the sale of contract specifications.							
	101000-138100 Purchasing Services	0.00%	100.00%	500	500	500	-	-
408580	Miscellaneous Revenues							
	101000-102000 Clerk	0.00%	0.02%	500	500	500	-	-
	101000-122200 Real Estate Services	0.00%	0.72%	-	-	15,000	15,000	100.00%
	101000-138100 Purchasing Services	0.06%	15.15%	210,000	210,000	315,000	105,000	50.00%
	101000-191000 Private Development	0.00%	0.14%	2,000	2,000	3,000	1,000	50.00%
	101000-225000 Animal Care & Control	0.00%	0.00%	50	50	50	-	-
	101000-353000 Emergency Medical Services	0.00%	0.07%	1,500	1,500	1,500	-	-
	101000-510579 Office of Economic &	-	-	-	20,000	-	(20,000)	(100.00%)
	101000-613000 Customer Service	0.00%	0.38%	8,000	8,000	8,000	-	-
	119000-744900 Chugiak/Birchwood/Eagle River	0.00%	0.08%	1,600	1,600	1,600	-	-
	131000-360000 AFD Training Center	0.00%	0.95%	19,800	19,800	19,800	-	-
	151000-462400 Patrol Staff	0.01%	2.85%	59,200	59,200	59,200	-	-
	151000-474000 Narcotics Enforcement Unit	0.00%	0.67%	14,000	14,000	14,000	-	-
	151000-483400 Police Impounds	0.00%	1.20%	25,000	25,000	25,000	-	-
	151000-483500 APD Communications Center	0.01%	1.61%	33,500	33,500	33,500	-	-
	151000-484200 Police Records	0.00%	0.72%	15,000	15,000	15,000	-	-
	164000-131300 Public Finance and Investment	0.30%	75.41%	1,515,062	1,567,497	1,567,497	-	-
	Total	0.39%	100.00%	1,905,212	1,977,647	2,078,647	101,000	5.11%
430030	Restricted Contributions							
	101000-106000 Internal Audit	0.03%	100.00%	139,331	139,331	139,331	-	-
440010	GCP Short-Term Interest							
	Accrued interest earned on investments in the Municipal general cash pools (GCP).							
	101000-189110 Areawide Taxes/Reserves	0.05%	77.68%	567,000	(295,552)	286,000	581,552	(196.77%)
	104000-189121 Chugiak Taxes & Reserves	0.00%	2.99%	35,000	18,000	11,000	(7,000)	(38.89%)
	105000-189125 Glen Alps Taxes/Reserves	0.00%	0.27%	6,000	5,000	1,000	(4,000)	(80.00%)
	106000-189130 Girdwood Taxes/Reserves	0.00%	1.36%	21,000	14,000	5,000	(9,000)	(64.29%)

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2022 % of Total	2022 Revised Distr.	2020 Revised Budget	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
111000-189140	Birchtree/Elmore LRSA	0.00%	0.27%	6,000	2,000	1,000	(1,000)	(50.00%)
112000-189145	Campbell Airstrip LRSA	0.00%	0.27%	4,000	2,000	1,000	(1,000)	(50.00%)
113000-189150	Valli Vue LRSA Taxes/Reserves	0.00%	0.27%	4,000	2,000	1,000	(1,000)	(50.00%)
114000-189155	Skyranch LRSA	0.00%	0.00%	2,000	1,000	10	(990)	(99.00%)
115000-189160	Upper Grover LRSA	0.00%	0.00%	10	10	10	-	-
116000-189165	Ravenwood LRSA	0.00%	0.00%	1,000	1,000	10	(990)	(99.00%)
117000-189170	Mt Park LRSA Taxes/Reserves	0.00%	0.00%	1,000	10	10	-	-
118000-189175	Mt Park/Robin Hill LRSA	0.00%	0.00%	3,000	2,000	10	(1,990)	(99.50%)
119000-189180	Eagle River RRSA Taxes/Res	0.00%	3.26%	1,000	13,000	12,000	(1,000)	(7.69%)
121000-189185	Eaglewood Contrib SA	0.00%	0.00%	10	10	10	-	-
122000-189190	Gateway Contrib SA	0.00%	0.00%	10	10	10	-	-
123000-189195	Lakehill LRSA Taxes/Reserves	0.00%	0.27%	2,000	2,000	1,000	(1,000)	(50.00%)
124000-189200	Totem LRSA Taxes Reserves	0.00%	0.00%	1,000	10	10	-	-
125000-189205	Paradise Valley	0.00%	0.00%	10	10	10	-	-
126000-189210	SRW Homeowners LRSA	0.00%	0.00%	1,000	1,000	10	(990)	(99.00%)
129000-189215	Eagle River SA Taxes/Reserves	0.00%	0.27%	11,000	3,000	1,000	(2,000)	(66.67%)
131000-189220	Fire SA Taxes/Reserves	(0.01%)	(7.88%)	128,000	201,000	(29,000)	(230,000)	(114.43%)
141000-189225	Rds & Drainage SA	0.01%	11.68%	189,000	117,000	43,000	(74,000)	(63.25%)
142000-189230	Talus West LRSA	0.00%	0.27%	10,000	10	1,000	990	9,900.00%
143000-189235	Upper O'Malley LRSA	0.00%	0.27%	7,000	7,000	1,000	(6,000)	(85.71%)
144000-189240	Bear Valley LRSA	0.00%	0.00%	10	10	10	-	-
145000-189245	Rabbit Creek LRSA	0.00%	0.00%	1,000	1,000	10	(990)	(99.00%)
146000-189250	Villages Scenic LRSA	0.00%	0.00%	10	10	10	-	-
147000-189255	Sequoia Estates LRSA	0.00%	0.00%	2,000	1,000	10	(990)	(99.00%)
148000-189260	Rockhill LRSA Taxes/Reserves	0.00%	0.54%	6,000	4,000	2,000	(2,000)	(50.00%)
149000-189265	So Goldenview LRSA	0.00%	0.27%	14,000	2,000	1,000	(1,000)	(50.00%)
150000-189290	Homestead LRSA	0.00%	0.00%	10	10	10	-	-
151000-189270	Police SA Taxes/Reserves	(0.01%)	(8.15%)	131,000	320,000	(30,000)	(350,000)	(109.38%)
152000-189295	Turnagain Arm Police SA Tax &	0.00%	0.00%	10	10	10	-	-
161000-189275	Parks (APRSA) Taxes/Reserves	0.00%	5.43%	79,000	19,000	20,000	1,000	5.26%
162000-189280	Parks (ERCRA)	0.00%	5.98%	87,000	40,000	22,000	(18,000)	(45.00%)
163000-189285	Bldg Safety SA Taxes/Reserves	(0.01%)	(12.49%)	(109,000)	(13,000)	(46,000)	(33,000)	253.85%
164000-131300	Public Finance and Investment	0.00%	1.63%	38,000	18,000	6,000	(12,000)	(66.67%)
170000-189530	ML&P Sale Proceeds	-	-	-	118,000	-	(118,000)	(100.00%)
202010-123010	Room Tax-Convention Center	0.00%	0.81%	70,000	8,000	3,000	(5,000)	(62.50%)
202020-123011	Operating Reserve Conv-CTR	0.00%	6.52%	87,000	(19,000)	24,000	43,000	(226.32%)
221000-122100	Heritage Land Bank	0.00%	1.90%	65,000	53,000	7,000	(46,000)	(86.79%)
301000-121035	PAC Revenue Bond	0.00%	0.54%	14,000	8,000	2,000	(6,000)	(75.00%)
602000-124800	Self Insurance	0.01%	13.58%	184,000	82,000	50,000	(32,000)	(39.02%)
607000-144000	Fixed Assets	(0.01%)	(7.88%)	(363,000)	(91,812)	(29,000)	62,812	(68.41%)
	Total	0.07%	100.00%	1,306,080	645,746	368,160	(277,586)	(42.99%)
440020	Construction Cash Pools Short-Term Int							
	Construction Cash Pools Short-Term Interest							
131000-189220	Fire SA Taxes/Reserves	0.00%	100.00%	-	1,000	1,000	-	-
440030	TANS Interest Earnings							
	Interest earnings on tax anticipation notices (TANS). Through 2017, budget and actuals were recorded in account 440040 - Other Short-Term Interest.							
101000-189110	Areawide Taxes/Reserves	0.05%	69.00%	692,000	482,000	276,000	(206,000)	(42.74%)

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2022 % of Total	2022 Revised Distr.	2020 Revised Budget	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
	131000-189220 Fire SA Taxes/Reserves	0.01%	12.00%	91,000	107,000	48,000	(59,000)	(55.14%)
	141000-189225 Rds & Drainage SA	0.00%	2.00%	59,000	7,000	8,000	1,000	14.29%
	151000-189270 Police SA Taxes/Reserves	0.01%	16.00%	210,000	160,000	64,000	(96,000)	(60.00%)
	161000-189275 Parks (APRSA) Taxes/Reserves	0.00%	1.00%	16,000	7,000	4,000	(3,000)	(42.86%)
	Total	0.08%	100.00%	1,068,000	763,000	400,000	(363,000)	(47.58%)
440040	Other Short Term Interest							
	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 Taxes/Reserves	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 Self Insurance	0.03%	73.30%	140,000	140,000	140,000	-	-
	Total	0.04%	100.00%	191,000	191,000	191,000	-	-
450010	Transfer from Other Funds							
	Contributions received from other municipal funds.							
	101000-137079 IGC-CFO-UnAlloc	-	-	2,055,359	-	-	-	-
	101000-189110 Areawide Taxes/Reserves	0.11%	58.26%	687,994	7,269,631	600,000	(6,669,631)	(91.75%)
	119000-189180 Eagle River RRSA Taxes/Res	0.02%	9.37%	96,550	96,550	96,550	-	-
	202010-123010 Room Tax-Convention Center	0.06%	32.37%	694,445	331,362	333,363	2,001	0.60%
	602000-124800 Self Insurance	-	-	1,777,000	1,043,473	-	(1,043,473)	(100.00%)
	Total	0.19%	100.00%	5,311,348	8,741,016	1,029,913	(7,711,103)	(88.22%)
450040	Transfer from MOA Trust Fund							
	AMC 6.50.060 Revenues from the MOA Trust Fund							
	101000-189110 Areawide Taxes/Reserves	3.23%	100.00%	13,400,000	18,700,000	17,100,000	(1,600,000)	(8.56%)
450060	MUSA/MESA							
	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 Taxes/Reserves	3.80%	100.00%	29,414,084	20,162,980	20,083,652	(79,328)	(0.39%)

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2022 % of Total	2022 Revised Distr.	2020 Revised Budget	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
450070	1.25% MUSA/MESA 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 Taxes/Reserves	-	-	-	-	-	-	-
450080	Utility Revenue Distribution 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 Taxes/Reserves	0.45%	100.00%	3,296,286	2,038,333	2,386,369	348,036	17.07%
460030	Premium on Bond Sales 101000-121036 Debt Service - Fund 101 101000-124200 Office of Emergency 101000-215000 AHD Debt Service 101000-271000 Anchorage Memorial Cemetery 101000-353000 Emergency Medical Services 101000-487000 E911 Operations, Areawide 101000-611000 Transit Administration 101000-710800 Facility Capital Improvements 101000-774000 Communications 101000-788000 Safety 131000-352000 Anchorage Fire & Rescue 141000-767100 Assess/Non-Assess Debt 151000-485000 Police Debt Service 161000-551000 Debt Service - Fund 161 162000-555900 ER Parks Debt 162 Total	- 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.01% 0.14% 0.00% 0.01% 0.00%	- 0.79% 0.01% 0.10% 0.95% 0.92% 1.19% 0.51% 0.70% 0.12% 6.01% 82.57% 0.46% 5.42% 0.27%	23 98 7 33 4,364 - 1,102 - - - 828 93,282 867 1,055 -	- 7,144 77 874 8,600 8,354 10,844 4,609 6,362 1,058 54,520 749,516 4,188 49,158 2,413	- 7,144 77 874 8,600 8,354 10,844 4,609 6,362 1,058 54,520 749,516 4,188 49,158 2,413	- - - - - - - - - - - - - - -	- - - - - - - - - - - - - - -
460035	Premium on TANS Premium on tax anticipation notices. 101000-189110 Areawide Taxes/Reserves 131000-352000 Anchorage Fire & Rescue 141000-767100 Assess/Non-Assess Debt 151000-485000 Police Debt Service 161000-551000 Debt Service - Fund 161 Total	0.08% 0.01% 0.00% 0.02% 0.00%	69.00% 12.00% 2.00% 16.00% 1.00%	- - - - -	549,234 122,052 8,718 183,078 8,718	415,725 72,300 12,050 96,400 6,025	(133,509) (49,752) 3,332 (86,678) (2,693)	(24.31%) (40.76%) 38.22% (47.34%) (30.89%)
460070	MOA Property Sales Revenue generated from the sale of unclaimed property and salvage equipment. 101000-622000 Transit Operations 151000-462400 Patrol Staff 151000-483300 Police Property & Evidence	0.00% 0.01% 0.00%	0.96% 57.69% 14.42%	91,000 60,000 15,000	1,000 60,000 15,000	1,000 60,000 15,000	- - -	- - -

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2022 % of Total	2022 Revised Distr.	2020 Revised Budget	2021 Revised Budget	2022 Revised Budget	22 v 21 \$ Chg	22 v 21 % Chg
	151000-483400 Police Impounds	0.01%	26.92%	28,000	28,000	28,000	-	-
	Total	0.02%	100.00%	194,000	104,000	104,000	-	-
460080	Land Sales-Cash							
	Revenue generated from sale of Municipal land.							
	221000-122100 Heritage Land Bank	0.17%	100.00%	-	16,648	924,000	907,352	5,450.22%
Local, State and Federal Revenues Total		100.00%		516,553,835	513,030,233	529,141,307	16,111,074	3.14%

Tax Limit Calculation

Anchorage Municipal Charter 14.03 and Anchorage Municipal Code 12.25.040

		2021		2022			
Line		at Revised		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		292,591,547		297,714,363	2	
3	Auto Tax		10,508,117		10,508,117	3	
4	Tobacco Tax		20,000,000		20,700,000	4	
5	Aircraft Tax		182,000		126,000	5	
6	Marijuana Sales Tax		4,100,000		5,400,000	6	
7	Motor Vehicle Rental Tax		7,300,000		5,100,000	7	
8	Fuel Excise Tax		13,440,000		12,640,000	8	
9	Payment in Lieu of Taxes (State & Federal)		973,000		10,863,283	9	
10	MUSA/MESA		30,093,992		20,818,552	10	
11	Step 1 Total		379,188,656		383,870,315	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)		(1,981,050)		(2,127,830)	14	
15	Debt Service (One-Time)		(54,091,332)		(54,545,777)	15	
16	Step 2 Total		(56,072,382)		(56,673,607)	16	
17							17
18	Tax Limit Base (before Adjustment for Population and CPI)		323,116,274		327,196,708	18	
19							19
20	<u>Step 3: Adjust for Population, Inflation</u>						20
21	Population 5 Year Average	-0.70%	(2,261,810)	-0.60%	(1,963,180)	21	
22	Change in Consumer Price Index 5 Year Average	0.80%	2,584,930	1.70%	5,562,340	22	
23	Step 3 Total	0.10%	323,120	1.10%	3,599,160	23	
24							24
25	The Base for Calculating Following Year's Tax Limit		323,439,394		330,795,868	25	
26							26
27	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>						27
28	New Construction		2,058,526		2,631,367	28	
29	Taxes Authorized by Voter-Approved Ballot - O&M		651,500		692,000	29	
30	Judgments/Legal Settlements (One-Time)		2,127,830		165,050	30	
31	Debt Service (One-Time)		54,545,777		54,847,881	31	
32	Step 4 Total		59,383,633		58,336,298	32	
33							33
34	Limit on ALL Taxes that can be collected		382,823,027		389,132,166	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)		(10,606,323)	37	
38	Tobacco Tax		(20,700,000)		(20,700,000)	38	
39	Aircraft Tax		(126,000)		-	39	
40	Marijuana Sales Tax		(5,400,000)		(6,000,000)	40	
41	Motor Vehicle Rental Tax		(5,100,000)		(8,300,000)	41	
42	Fuel Excise Tax		(12,640,000)		(13,300,000)	42	
43	Payment in Lieu of Taxes (Utility, State, and Federal)		(10,863,283)		(12,259,549)	43	
44	MUSA/MESA		(20,818,552)		(20,083,652)	44	
45	Step 5 Total		(86,155,952)		(91,249,524)	45	
46							46
47	Limit on PROPERTY Taxes that can be collected		296,667,075		297,882,642	47	
48							48
49	Add General Government use of tax capacity within the Tax Cap		1,047,288		991,378	49	
50							50
51	Limit on PROPERTY Taxes that can be collected within the Tax Cap		297,714,363		298,874,020	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		297,714,363		297,648,243	56	
57							57
58	Amount below limit on property taxes that can be collected ("under the cap")		-		1,225,777	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 2022 total property taxes "outside the cap" is **\$22,968,568**, making the total of all property taxes to be collected for General Government **\$320,616,811**.

2021 Revised to 2022 Revised General Government Budget and Property Tax by Fund - Inside/Outside Tax Cap

Fund	Description	Direct Costs			IGCs			2022 Function Cost	Revenues			Fund Balance			2022 Tax Cost	at 03/17/2022	2022 Mill Rate	Max Mill Rate
		2021 Revised	2022 Changes	2022 Revised	2021 Revised	2022 Changes	2022 Revised		2021 Revised	2022 Changes	2022 Revised	2021 Revised	2022 Changes	2022 Revised				
101000	Areawide	181,212,801	(1,020,320)	180,192,481	(25,232,738)	1,801,355	(23,431,383)	166,761,098	150,184,671	7,359,243	157,543,914	(82,165,421)	88,517,705	6,352,284	(7,135,100)	36,237,162,319	(0.20)	
131000	Anchorage Fire Service Area	72,691,678	(243,421)	72,448,257	11,040,348	(805,569)	10,234,779	82,683,036	3,143,833	(277,437)	2,866,396	32,547,322	(36,794,082)	(4,246,760)	84,063,400	33,700,861,672	2.49	
141000	Anchorage Roads/Drainage SA	72,193,013	742,696	72,935,709	2,641,003	236,238	2,877,241	75,812,950	3,869,097	31,429	3,900,526	2,175,149	(985,780)	1,189,369	70,723,055	27,897,257,094	2.54	
151000	Anchorage Police Service Area	123,489,107	4,176,798	127,665,905	12,667,507	(205,898)	12,461,609	140,127,514	10,220,972	2,573,691	12,794,663	55,473,984	(57,697,293)	(2,223,309)	129,556,160	35,392,486,490	3.66	
161000	Anchorage Parks & Rec	19,097,468	(8,030)	19,089,438	5,141,295	5,232	5,146,527	24,235,965	2,314,418	63,872	2,378,290	(536,906)	1,953,853	1,416,947	20,440,728	30,862,563,567	0.66	
Total Funds within Tax Cap		468,684,067	3,647,723	472,331,790	6,257,415	1,031,358	7,288,773	479,620,563	169,732,991	9,750,798	179,483,789	7,494,128	(5,005,597)	2,488,531	297,648,243			
MOA Tax Cap															298,874,020			
(Over)/Under Tax Cap															1,225,777			
163000	Building Safety Service Area	6,714,899	(349,856)	6,365,043	1,479,547	(228,631)	1,250,916	7,615,959	5,003,610	877,592	5,881,202	3,190,836	(1,456,079)	1,734,757	-			
164000	Public Finance Investment	2,328,038	(13,468)	2,314,570	221,690	648	222,338	2,536,908	2,882,157	(12,000)	2,870,157	(332,429)	(820)	(333,249)	-			
170000	ML&P Sale Proceeds	-	-	-	-	-	-	-	118,000	(118,000)	-	(118,000)	118,000	-	-			
202010	Convention Ctr Ops Res	6,552,950	85,500	6,638,450	-	-	-	6,638,450	5,560,510	3,455,085	9,015,595	992,440	(3,369,585)	(2,377,145)	-			
202020	Convention Ctr Ops Res	7,339,452	798,009	8,137,461	-	-	-	8,137,461	7,357,037	820,684	8,177,721	(17,585)	(22,675)	(40,260)	-			
221000	Heritage Land Bank	717,263	(189,321)	527,942	318,309	(65,930)	252,379	780,321	614,678	1,005,557	1,620,235	420,894	(1,260,808)	(839,914)	-			
301000	Revenue Bond Payment-PAC	297,750	2,500	300,250	-	-	-	300,250	294,000	(6,000)	288,000	3,750	8,500	12,250	-			
602000	Self-Insurance	12,333,139	(620)	12,332,519	(10,789,916)	203,845	(10,586,071)	1,746,448	1,285,473	(1,075,473)	210,000	257,750	1,278,698	1,536,448	-			
607000	Management Information Systems	31,895,162	802,856	32,698,018	(27,898,808)	(740,043)	(28,638,851)	4,059,167	(91,812)	62,812	(29,000)	4,088,166	1	4,088,167	-			
Total Funds Non-Tax Supported		68,178,653	1,135,600	69,314,253	(36,669,178)	(830,111)	(37,499,289)	31,814,964	23,023,653	5,010,257	28,033,910	8,485,822	(4,704,768)	3,781,054	-			
103000	Areawide EMS Lease	829,029	-	829,029	-	-	-	829,029	-	-	-	-	-	-	829,029	36,237,162,319	0.02	-
104000	Chugiak Fire SA	957,642	47,152	1,004,794	350,692	32,304	382,996	1,387,790	47,919	(5,454)	42,465	-	-	-	1,345,325	1,344,965,301	1.00	1.00
105000	Glen Alps SA	307,012	34,204	341,216	30,000	3,500	33,500	374,716	12,964	(3,521)	9,443	-	-	-	365,273	132,826,587	2.75	2.75
106000	Girdwood Valley SA-Fire	897,121	114,879	1,012,000	267,002	51,142	318,144	1,330,144	36,298	610	36,908	-	-	-	1,293,236		1.74	
106000	Girdwood Valley SA-Police	691,000	33,075	724,075	419	(74)	345	724,420	12,553	(300)	12,253	-	-	-	712,167		0.96	
106000	Girdwood Valley SA-Parks	342,444	(26,585)	315,859	82,530	(1,606)	80,924	396,783	7,221	1,951	9,172	-	-	-	387,611		0.52	
106000	Girdwood Valley SA -Roads	1,120,721	104,649	1,225,370	69,683	118	69,801	1,295,171	26,346	(3,474)	22,872	-	-	-	1,272,299		1.70	
106000	Girdwood Valley SA-Total	3,051,286	226,018	3,277,304	419,634	49,580	469,214	3,746,518	82,418	(1,213)	81,205	-	-	-	3,665,313	745,138,716	4.92	6.00
107000	AW APD IT Systems Special Levy	1,500,000	-	1,500,000	-	-	-	1,500,000	-	-	-	-	-	-	1,500,000	36,237,162,319	0.04	-
111000	Birch Tree/Elmore LRSA	264,565	25,596	290,161	27,000	2,000	29,000	319,161	2,858	199	2,857	-	-	-	316,304	210,869,394	1.50	1.50
112000	Section 6/Campbell Airstrip LRSA	169,838	10,234	180,072	(11,950)	1,200	(10,750)	169,322	2,675	(1,309)	1,366	-	-	-	167,956	134,364,563	1.25	1.50
113000	Valli Vue Estates LRSA	104,270	9,274	113,544	11,300	200	11,500	125,044	2,169	(969)	1,200	-	-	-	123,844	88,459,734	1.40	1.40
114000	Skyranch Estates LRSA	28,005	2,621	30,626	3,300	-	3,300	33,926	1,101	(1,047)	54	-	-	-	33,872	26,055,476	1.30	1.30
115000	Upper Grover LRSA	16,500	1,299	17,799	1,500	300	1,800	19,599	89	(61)	28	-	-	-	19,571	19,570,647	1.00	1.00
116000	Ravenwood LRSA	16,863	139	17,002	1,800	-	1,800	18,802	1,084	(1,011)	73	-	-	-	18,729	12,485,891	1.50	1.50
117000	Mt. Park Estates LRSA	29,132	1,385	30,517	3,100	100	3,200	33,717	126	(112)	14	-	-	-	33,703	33,702,593	1.00	1.00
118000	MT Park/Robin Hill RRSA	135,258	16,290	151,548	14,600	300	14,900	166,448	2,443	(1,994)	449	-	-	-	165,999	127,691,645	1.30	1.30
119000	CBERRRSA-Operations	3,666,328	94,391	3,760,719	115,929	(1,327)	114,602	3,875,321	307,711	6,096	313,807	-	-	-	3,561,514		0.90	1.10
119000	CBERRRSA-Contributing	3,547,694	409,544	3,957,238	-	-	-	3,957,238	-	-	-	-	-	-	3,957,238		1.00	1.00
119000	CBERRRSA Total	7,214,022	503,935	7,717,957	115,929	(1,327)	114,602	7,832,559	307,711	6,096	313,807	-	-	-	7,518,752	3,957,238,217	1.90	2.10
121000	Eaglewood Contrib RSA	97,712	7,226	104,938	6,900	-	6,900	111,838	122	(10)	112	-	-	-	111,726	294,014,479	0.38	0.38
122000	Gateway Contrib RSA	1,943	200	2,143	200	-	200	2,343	31	(5)	26	-	-	-	2,317	7,990,613	0.29	0.29
123000	Lakehill LRSA	47,963	2,793	50,756	4,900	300	5,200	55,956	2,216	(1,091)	1,125	-	-	-	54,831	36,554,017	1.50	1.50
124000	Totem LRSA	26,004	3,301	29,305	2,600	200	2,800	32,105	35	6	41	-	-	-	32,064	32,063,618	1.00	1.50
125000	Paradise Valley South LRSA	14,642	1,486	16,128	1,500	100	1,600	17,728	20	(4)	16	-	-	-	17,712	17,711,973	1.00	1.00
126000	SRW Homeowners LRSA	53,950	2,694	56,644	5,500	400	5,900	62,544	1,141	(1,049)	92	-	-	-	62,452	41,634,642	1.50	1.50
129000	Eagle River Street Light SA	267,643	(44,093)	223,550	72,563	2,409	74,972	298,522	14,523	(2,238)	12,285	200,000	150,000	150,000	136,237	1,360,046,932	0.10	0.50
142000	Talus West LRSA	130,876	15,268	146,144	14,700	-	14,700	160,844	406	870	1,276	-	-	-	159,568	122,744,729	1.30	1.30
143000	Upper O'Malley LRSA	638,103	37,753	675,856	65,000	5,300	70,300	746,156	9,303	(4,044)	5,259	-	-	-	740,897	370,448,353	2.00	2.00
144000	Bear Valley LRSA	48,933	3,527	52,460	4,800	500	5,300	57,760	190	17	207	-	-	-	57,553	38,368,948	1.50	1.50
145000	Rabbit Crk View & Hts LRSA	105,883	9,993	115,876	10,600	1,000	11,600	127,476	2,171	(765)	1,406	-	-	-	126,070	50,428,182	2.50	2.50
146000	Villages Scenic Parkway LRSA	21,513	1,834	23,347	2,300	-	2,300	25,647	20	11	31	-	-	-	25,616	25,615,781	1.00	1.00
147000	Sequoia Estates LRSA																	

Property Tax Calculation by Fund

Fund	Description	Assessed Values at 03/17/2022	2022 Revised Budget Tax Cost	2022 Mill Rate
101000	Areawide General Fund	36,237,162,319	(7,135,100)	(0.20)
103000	Areawide EMS Lease	36,237,162,319	829,029	0.02
104000	Chugiak Fire Service Area	1,344,965,301	1,345,325	1.00
105000	Glen Alps Service Area	132,826,587	365,273	2.75
106000	Girdwood Valley Service Area	745,138,716	3,665,313	4.92
107000	AW APD IT Systems Special Levy	36,237,162,319	1,500,000	0.04
111000	Birchtree/Elmore LRSA	210,869,394	316,304	1.50
112000	Section 6/Campbell Airstrip LRSA	134,364,563	167,956	1.25
113000	Valli Vue Estates LRSA	88,459,734	123,844	1.40
114000	Skyranch Estates LRSA	26,055,476	33,872	1.30
115000	Upper Grover LRSA	19,570,647	19,571	1.00
116000	Raven Woods/Bubbling Brook LRSA	12,485,891	18,729	1.50
117000	Mt. Park Estates LRSA	33,702,593	33,703	1.00
118000	Mt. Park/Robin Hill RRSA	127,691,645	165,999	1.30
119000	Chugiak, Birchwood, ER Rural Road SA	3,957,238,217	7,518,752	1.90
121000	Eaglewood Contributing RSA	294,014,479	111,726	0.38
122000	Gateway Contributing RSA	7,990,613	2,317	0.29
123000	Lakehill LRSA	36,554,017	54,831	1.50
124000	Totem LRSA	32,063,618	32,064	1.00
125000	Paradise Valley South LRSA	17,711,973	17,712	1.00
126000	SRW Homeowners LRSA	41,634,642	62,452	1.50
129000	Eagle River Streetlight SA	1,360,046,932	136,237	0.10
131000	Anchorage Fire SA	33,700,861,672	84,063,400	2.49
141000	Anchorage Roads and Drainage SA	27,897,257,094	70,723,055	2.54
142000	Talus West LRSA	122,744,729	159,568	1.30
143000	Upper O'Malley LRSA	370,448,353	740,897	2.00
144000	Bear Valley LRSA	38,368,948	57,553	1.50
145000	Rabbit Creek View/Hts LRSA	50,428,182	126,070	2.50
146000	Villages Scenic Parkway LRSA	25,615,781	25,616	1.00
147000	Sequoia Estates LRSA	13,125,429	19,688	1.50
148000	Rockhill LRSA	32,453,770	48,681	1.50
149000	South Goldenview Area RRSA	426,128,653	767,032	1.80
150000	Homestead LRSA	19,632,304	25,522	1.30
151000	Anchorage Metropolitan Police SA	35,392,486,490	129,556,160	3.66
152000	Turnagain Arm Police SA	99,537,114	21,727	0.22
161000	Anchorage Parks & Recreation SA	30,862,563,567	20,440,728	0.66
162000	Eagle River-Chugiak Parks & Rec	4,259,243,310	4,455,205	1.05
Total General Government (GG) Tax Cost			320,616,811	
GG Average Tax Rate		36,237,162,319	320,616,811	8.85 ¹
Anchorage School District (ASD) Tax Rate		36,237,162,319	276,366,736	7.63 ^{1,2}
Total Average Tax Rate			596,983,547	16.48
GG Voter Approved Debt Average Tax Rate (Debt Svc in Cap)		36,237,162,319	54,847,881	1.51 ¹
GG State Revenue Sharing Average Tax Rate (credit)		36,237,162,319	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 2022-46

Property Tax Calculation by Fund and Type

AssessedValues at 03/17/2022

2022 Revised Budget Tax Cost

Fund	Real Property	New Construction	Personal Property	Total	Fund	Real Property (Acct 401010)	Personal Property (Acct 401020)	Total
101000	33,455,482,537	193,607,074	2,588,072,708	36,237,162,319	101000	(6,625,508)	(509,592)	(7,135,100)
103000	33,455,482,537	193,607,074	2,588,072,708	36,237,162,319	103000	769,819	59,210	829,029
104000	1,316,475,421	5,304,913	23,184,968	1,344,965,301	104000	1,322,134	23,191	1,345,325
105000	128,784,280	2,904,353	1,137,955	132,826,587	105000	362,144	3,129	365,273
106000	723,789,021	3,355,643	17,994,052	745,138,716	106000	3,576,801	88,512	3,665,313
107000	33,455,482,537	193,607,074	2,588,072,708	36,237,162,319	107000	1,392,869	107,131	1,500,000
111000	210,388,041	455,061	26,292	210,869,394	111000	316,265	39	316,304
112000	134,263,470	79,797	21,297	134,364,563	112000	167,929	27	167,956
113000	88,419,488	28,386	11,861	88,459,734	113000	123,827	17	123,844
114000	26,042,206	-	13,270	26,055,476	114000	33,855	17	33,872
115000	19,569,877	-	770	19,570,647	115000	19,570	1	19,571
116000	12,484,270	-	1,621	12,485,891	116000	18,727	2	18,729
117000	33,670,447	25,805	6,341	33,702,593	117000	33,697	6	33,703
118000	127,391,029	75,232	225,385	127,691,645	118000	165,706	293	165,999
119000	3,848,270,234	45,523,295	63,444,687	3,957,238,217	119000	7,398,207	120,545	7,518,752
121000	287,460,982	2,283	6,551,215	294,014,479	121000	109,237	2,489	111,726
122000	7,990,578	-	35	7,990,613	122000	2,316	1	2,317
123000	36,091,636	-	462,382	36,554,017	123000	54,137	694	54,831
124000	31,118,071	722,739	222,809	32,063,618	124000	31,841	223	32,064
125000	17,711,293	-	680	17,711,973	125000	17,711	1	17,712
126000	41,599,840	34,043	759	41,634,642	126000	62,451	1	62,452
129000	1,335,368,860	9,897,905	14,780,167	1,360,046,932	129000	134,756	1,481	136,237
131000	31,002,069,168	174,454,901	2,524,337,603	33,700,861,672	131000	77,766,694	6,296,706	84,063,400
141000	25,307,754,895	120,695,345	2,468,806,854	27,897,257,094	141000	64,464,319	6,258,736	70,723,055
142000	122,706,909	-	37,820	122,744,729	142000	159,519	49	159,568
143000	369,694,418	639,071	114,864	370,448,353	143000	740,667	230	740,897
144000	37,396,570	964,909	7,470	38,368,948	144000	57,542	11	57,553
145000	48,935,538	1,444,286	48,358	50,428,182	145000	125,949	121	126,070
146000	25,559,536	53,198	3,047	25,615,781	146000	25,613	3	25,616
147000	13,115,495	-	9,934	13,125,429	147000	19,673	15	19,688
148000	32,400,665	50,121	2,984	32,453,770	148000	48,677	4	48,681
149000	418,090,230	7,042,582	995,841	426,128,653	149000	765,239	1,793	767,032
150000	19,631,797	-	508	19,632,304	150000	25,521	1	25,522
151000	32,654,718,185	189,864,754	2,547,903,551	35,392,486,490	151000	120,229,418	9,326,742	129,556,160
152000	76,975,331	386,678	22,175,104	99,537,114	152000	16,887	4,840	21,727
161000	28,245,684,944	139,364,964	2,477,513,659	30,862,563,567	161000	18,799,834	1,640,894	20,440,728
162000	4,143,721,794	45,525,578	69,995,937	4,259,243,310	162000	4,381,989	73,216	4,455,205
					GG	297,116,032	23,500,779	320,616,811
					ASD	256,628,513	19,738,223	276,366,736
					Total Tax Cost	553,744,545	43,239,002	596,983,547

Mill Levy by Tax District - 2022: AO 2022-45 (GG) and AO 2022-46 (ASD)

		101 103 107	131 104	151 152	161 162	141 105	106	118, 119, 121, 122, 149	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	Various Rural Road Service Areas							
City/Anchorage	1	(0.14)	2.49	3.66	0.66	2.54	-	-	9.21	-	-	9.21	7.63	16.84	1
Hillside	2	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	-	6.67	7.63	14.30	2
Spenard	3	(0.14)	2.49	3.66	0.66	2.54	-	-	9.21	-	-	9.21	7.63	16.84	3
Girdwood Valley	4	(0.14)	-	-	-	-	4.92	-	4.78	-	-	4.78	7.63	12.41	4
Glen Alps SA w/o Fire	5	(0.14)	-	3.66	-	2.75	-	-	6.27	-	-	6.27	7.63	13.90	5
Spenard w/o Building Safety	8	(0.14)	2.49	3.66	0.66	2.54	-	-	9.21	-	-	9.21	7.63	16.84	8
Stuckagain Heights w/o Parks & Rec	9	(0.14)	2.49	3.66	-	-	-	-	6.01	-	1.25	7.26	7.63	14.89	9
Eagle River	10	(0.14)	2.49	3.66	1.05	-	-	1.90	8.96	-	-	8.96	7.63	16.59	10
Municipal Landfill w/o ERPRSA	11	(0.14)	2.49	3.66	-	-	-	-	6.01	-	-	6.01	7.63	13.64	11
Canyon Road (Glen Alps SA)	12	(0.14)	2.49	3.66	0.66	2.75	-	-	9.42	-	-	9.42	7.63	17.05	12
Muni/Outside Bowl w/o APD (w Turnagain Arm P)	15	(0.14)	-	0.22	-	-	-	-	0.08	-	-	0.08	7.63	7.71	15
Muni/Outside Bowl with Police	16	(0.14)	-	3.66	-	-	-	-	3.52	-	-	3.52	7.63	11.15	16
Upper OMalley LRSA	19	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	2.00	8.67	7.63	16.30	19
Talus West LRSA	20	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.30	7.97	7.63	15.60	20
Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA	21	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	2.50	9.17	7.63	16.80	21
Chugiak Fire Service Area	22	(0.14)	1.00	3.66	1.05	-	-	1.90	7.47	-	-	7.47	7.63	15.10	22
Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA	23	(0.14)	2.49	3.66	-	-	-	-	6.01	-	2.50	8.51	7.63	16.14	23
Birch Tree/Elmore LRSA	28	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.50	8.17	7.63	15.80	28
Eagle River Valley RRSA w/no Fire	30	(0.14)	-	3.66	1.05	-	-	1.90	6.47	-	-	6.47	7.63	14.10	30
South Goldenview Area RRSA	31	(0.14)	2.49	3.66	0.66	-	-	1.80	8.47	-	-	8.47	7.63	16.10	31
Section 6/Campbell Airstrip LRSA	32	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.25	7.92	7.63	15.55	32
Skyranch Estates LRSA	33	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.30	7.97	7.63	15.60	33
Valli-Vue Estates LRSA	34	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.40	8.07	7.63	15.70	34
Mountain Park Estates LRSA	35	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.00	7.67	7.63	15.30	35
SRW Homeowners LRSA	36	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.50	8.17	7.63	15.80	36
Mountain Park/Robin Hill LRSA	37	(0.14)	2.49	3.66	0.66	-	-	1.30	7.97	-	-	7.97	7.63	15.60	37
Raven Woods/Bubbling Brook LRSA	40	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.50	8.17	7.63	15.80	40
Upper Grover LRSA	41	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.00	7.67	7.63	15.30	41
View Point	42	(0.14)	-	3.66	-	2.54	-	-	6.06	-	-	6.06	7.63	13.69	42
Bear Valley LRSA	43	(0.14)	2.49	3.66	-	-	-	-	6.01	-	1.50	7.51	7.63	15.14	43
Villages Scenic Parkway LRSA	44	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.00	7.67	7.63	15.30	44
Sequoia Estates LRSA	45	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.50	8.17	7.63	15.80	45
Eaglewood Contributing RSA	46	(0.14)	2.49	3.66	1.05	-	-	0.38	7.44	-	-	7.44	7.63	15.07	46
Gateway Contributing RSA	47	(0.14)	-	3.66	1.05	-	-	0.29	4.86	-	-	4.86	7.63	12.49	47
Paradise Valley South LRSA	48	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.00	7.67	7.63	15.30	48
ER Street Lights SA w/ Anchorage Fire	50	(0.14)	2.49	3.66	1.05	-	-	1.90	8.96	0.10	-	9.06	7.63	16.69	50
ER Street Lights SA w/ Chugiak Fire	51	(0.14)	1.00	3.66	1.05	-	-	1.90	7.47	0.10	-	7.57	7.63	15.20	51
Rockhill LRSA	52	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.50	8.17	7.63	15.80	52
Totem LRSA	53	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.00	7.67	7.63	15.30	53
Lakehill LRSA	54	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.50	8.17	7.63	15.80	54
South Goldenview RRSA w/o Fire	55	(0.14)	-	3.66	-	-	-	1.80	5.32	-	-	5.32	7.63	12.95	55
Bear Valley LRSA w/o Fire	56	(0.14)	-	3.66	-	-	-	-	3.52	-	1.50	5.02	7.63	12.65	56
Homestead LRSA	57	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.30	7.97	7.63	15.60	57
Eagle River Valley RRSA w/ ERS� w/o Fire	58	(0.14)	-	3.66	1.05	-	-	1.90	6.47	0.10	-	6.57	7.63	14.20	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.

2022 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	763	(14)	249	366	66	254	921	1,684
¹ 2, 19-21, 28, 32-37, 40, 41, 44, 45, 48, 52-54, 57	763	(14)	249	366	66	-	667	1,430
4	763	(14)	-	-	-	492	478	1,241
5	763	(14)	-	366	-	275	627	1,390
¹ 9, 11, 23, 43	763	(14)	249	366	-	-	601	1,364
¹ 10, 50	763	(14)	249	366	105	190	896	1,659
12	763	(14)	249	366	66	275	942	1,705
15	763	(14)	-	22	-	-	8	771
¹ 16, 56	763	(14)	-	366	-	-	352	1,115
¹ 22, 51	763	(14)	100	366	105	190	747	1,510
¹ 30, 58	763	(14)	-	366	105	190	647	1,410
31	763	(14)	249	366	66	180	847	1,610
42	763	(14)	-	366	-	254	606	1,369
46	763	(14)	249	366	105	38	744	1,507
47	763	(14)	-	366	105	29	486	1,249
55	763	(14)	-	366	-	180	532	1,295

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.

Tax Rate Trends

Tax District ¹	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
School District	7.57	7.35	7.06	6.84	6.73	6.92	7.23	7.16	7.75	8.47	7.63
1	8.00	8.21	7.92	7.86	8.16	8.74	9.17	9.20	9.35	9.55	9.21
2, 19-21, 28, 32-37, 40-41, 44, 45, 48, 52-54	5.22	5.61	5.56	5.55	5.73	6.52	6.51	6.59	6.81	7.00	6.67
3, 8	8.00	8.21	7.92	7.86	8.16	8.74	9.17	9.20	9.35	9.55	9.21
4	3.85	3.86	3.49	3.94	4.85	5.40	5.50	5.51	5.18	5.12 ²	4.78
5	5.22	5.55	5.28	5.54	5.72	6.36	6.22	6.36	6.36	6.36 ³	6.27
9, 11, 23, 43	4.60	5.01	4.97	5.01	5.18	5.99	5.86	5.93	6.13	6.24	6.01
10, 50	7.60	7.76	7.73	7.94	7.99	8.90	8.84	8.90	9.09	9.22	8.96
12	7.97	8.36	8.31	8.30	8.48	9.27	9.26	9.34	9.56	9.75	9.42
15	(0.29)	(0.43)	(0.48)	(0.14)	0.15	0.40	0.10	0.18	0.05	0.31 ²	0.08
16, 56	2.47	2.80	2.53	2.79	2.97	3.61	3.47	3.61	3.61	3.61 ³	3.52
22, 51	6.47	6.55	6.24	6.72	6.78	7.52	7.45	7.58	7.57	7.59 ³	7.47
30	5.47	5.55	5.29	5.72	5.78	6.52	6.45	6.58	6.57	6.59 ³	6.47
31	7.02	7.41	7.36	7.35	7.53	8.32	8.31	8.39	8.61	8.80	8.47
42	5.25	5.40	4.89	5.10	5.40	5.83	6.13	6.22	6.15	6.16 ³	6.06
46	6.00	6.36	6.30	6.42	6.53	7.38	7.21	7.36	7.55	7.68	7.44
47	3.77	4.05	3.77	4.11	4.22	4.91	4.73	4.95	4.94	4.96 ³	4.86
55	4.27	4.60	4.33	4.59	4.77	5.41	5.27	5.41	5.41	5.41 ³	5.32
57	-	-	5.56	5.55	5.73	6.52	6.51	6.59	6.81	7.00	6.67
58	-	-	-	-	5.78	6.52	6.45	6.58	6.57	6.59 ³	6.47

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.

2022 Revised Operating Budgets and Taxes

Municipality of Anchorage Historical Budget and Tax Data

1995 - 2022

GG Property Tax Levied															% of Total																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	

'13-'22 Avg	509,270,024	514,022,453	3.00%	54,560,811	292,772,438	273,779,155	3.36%	18,708,750	57%	2,991,401	0.11%	1.71%	6,105,769	7,500,047	244,904,907	34,675,119,653	1.58%	253,572,408	54%	46%	546,060,312	15.75	0.29	8.43	0.16	\$ 16	'13-'22 Avg
'95-'22 Avg	389,484,639	393,546,078	3.87%	43,011,319	224,104,432	208,172,972	3.73%	16,503,833	56%	3,212,781	0.81%	2.15%	6,237,016	11,932,344	329,491,302	26,238,558,176	4.48%	193,819,144	53%	47%	413,191,145	16.08	0.01	8.62	(0.05)	\$ (4)	'95-'22 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 2008 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
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

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

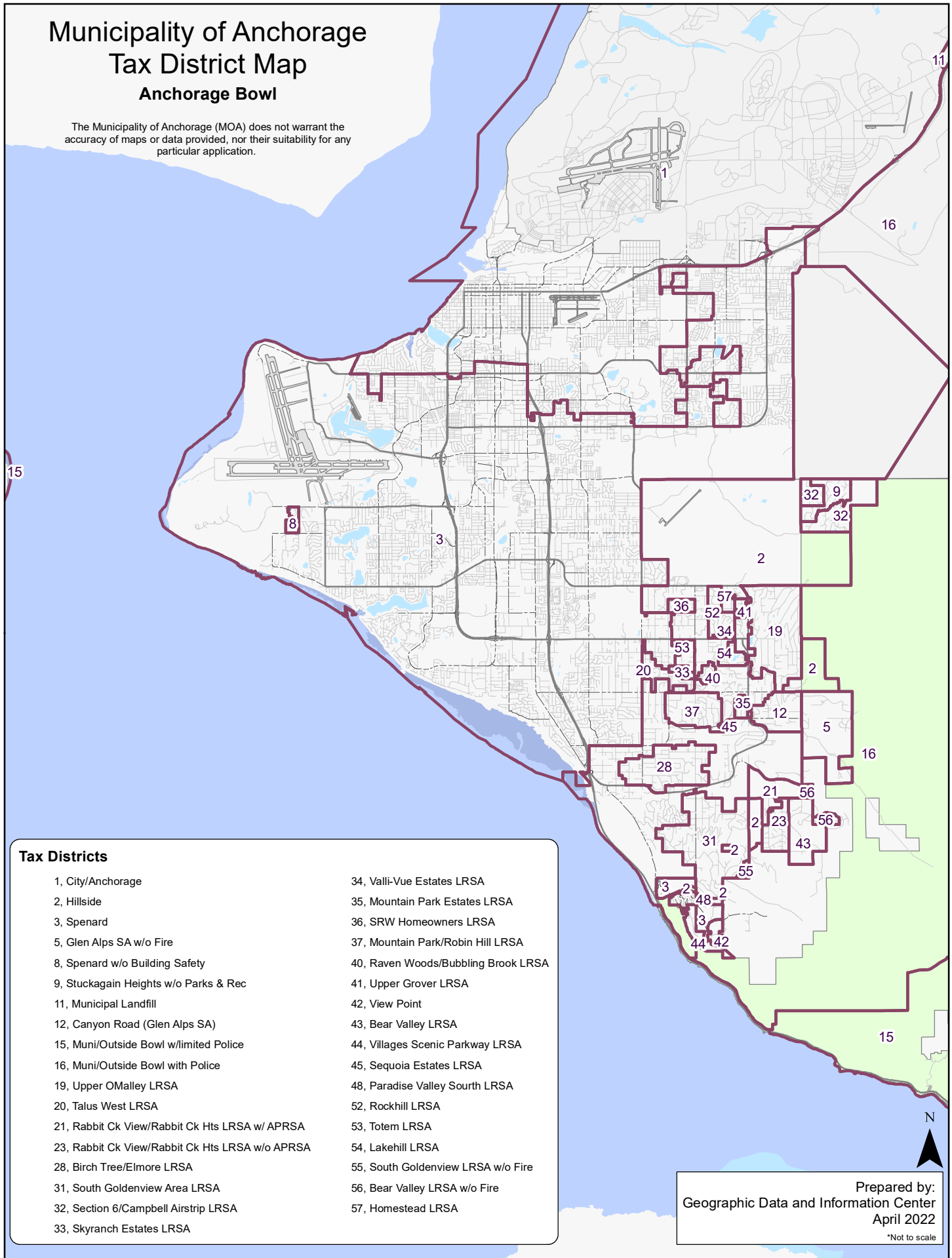
- (9) 2008 Property Tax Levied (within Charter Limit) \$ 218,372,412
2008 Less: Areawide Property Tax Credit 15,636,117 c
2008 Net Property Tax Collected (within Charter Limit) \$ 202,736,295 a
2008 Property Tax Levied (within Maximum Tax Rates) 14,971,641 b
2008 Total Property Tax Collected after Property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

Municipality of Anchorage Tax District Map

Anchorage Bowl

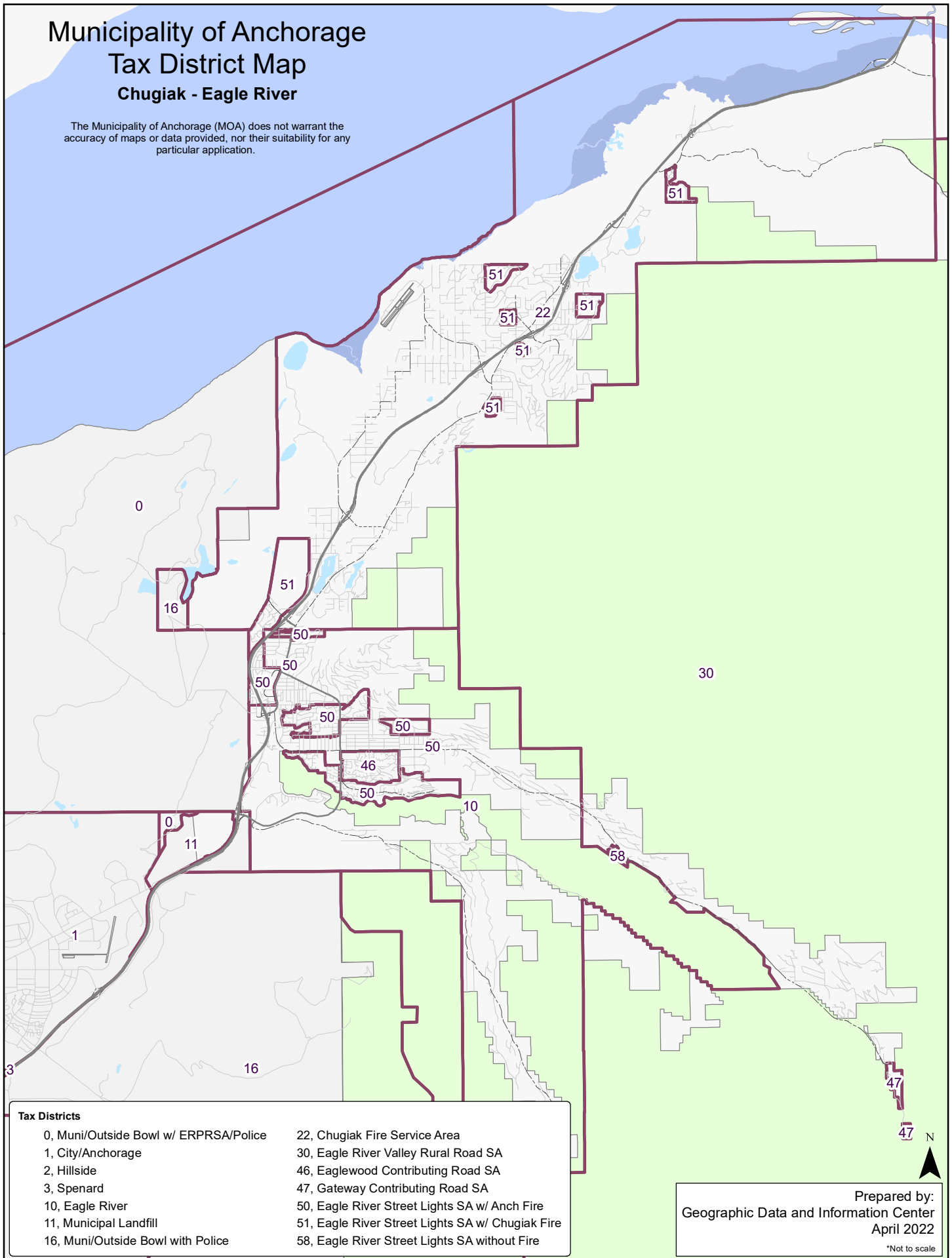
The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.

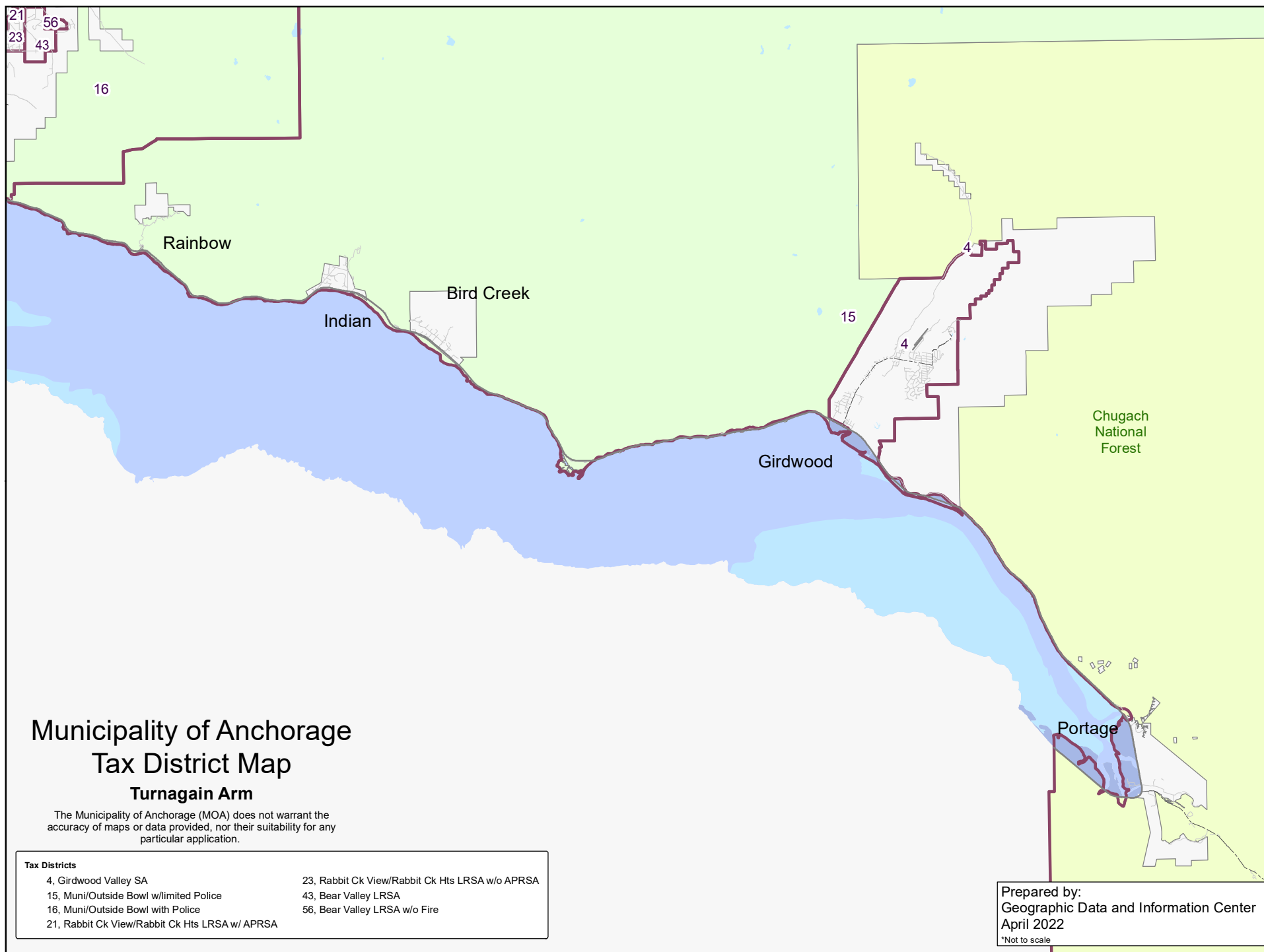


Municipality of Anchorage Tax District Map

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 2022 Revised Budget. It includes \$42,465 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 2022 mill rate, based on the 2022 Revised Budget taxes to be collected and the service area assessed value at 03/17/2022, is calculated as follows:

$$\frac{\$ 1,345,325}{\$ 1,344,965,301} \times 1,000 = 1.00$$

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

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
Direct Cost by Fund Center				
Chugiak Fire and Rescue (354000) - Department: Fire	858,718	957,642	1,004,794	4.92%
Direct Cost Total	858,718	957,642	1,004,794	4.92%
Intragovernmental Charges				
Charges by/to Other Departments	327,255	350,692	382,996	9.21%
Function Cost Total	1,185,973	1,308,334	1,387,790	6.07%
Program Generated Revenue	(299,662)	(47,919)	(42,465)	-11.38%
Net Cost Total	886,311	1,260,415	1,345,325	6.74%

Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	6,367	-	-	-
Travel	-	-	-	-
Contractual/Other Services	852,351	957,642	1,004,794	4.92%
Debt Service	-	-	-	-
Equipment, Furnishings	-	-	-	-
Direct Cost Total	858,718	957,642	1,004,794	4.92%

Position Summary as Budgeted

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

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

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	6,367	-	-	-
Travel	-	-	-	-
Contractual/Other Services	852,351	957,642	1,004,794	4.92%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	858,718	957,642	1,004,794	4.92%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	858,718	957,642	1,004,794	4.92%
Intragovernmental Charges				
Charges by/to Other Departments	327,255	350,692	382,996	9.21%
Function Cost Total	1,185,973	1,308,334	1,387,790	6.07%
Net Cost				
Direct Cost Total	858,718	957,642	1,004,794	4.92%
Charges by/to Other Departments Total	327,255	350,692	382,996	9.21%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	1,185,973	1,308,334	1,387,790	6.07%

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 2022 Revised Budget. It includes \$54,105 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 2022 mill rate, based on the 2022 Revised Budget taxes to be collected and the service area assessed value at 03/17/2022, is calculated as follows:

$$\frac{\$ 3,665,313}{\$ 745,138,716} \times 1,000 = 4.92$$

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

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
Direct Cost by Fund Center				
Fire and Rescue (355000) - Department: Fire	916,101	897,121	1,012,000	12.81%
Police (450000) - Department: Police	682,415	691,000	724,075	4.79%
Parks & Recreation (558000) - Department: Parks & Recreation	302,470	342,444	315,859	-7.76%
Street Maintenance (746000) - Department: Maintenance & Ops	999,628	1,120,721	1,225,370	9.34%
Direct Cost Total	2,900,614	3,051,286	3,277,304	7.41%
Intragovernmental Charges				
Charges by/to Other Departments	403,550	419,634	469,214	11.82%
Function Cost Total	3,304,163	3,470,920	3,746,518	7.94%
Program Generated Revenue	(101,422)	(82,418)	(81,205)	-1.47%
Net Cost Total	3,202,741	3,388,502	3,665,313	8.17%

Direct Cost by Category				
Salaries and Benefits	288,373	286,393	292,263	2.05%
Supplies	68,955	138,200	147,678	6.86%
Travel	-	-	-	-
Contractual/Other Services	2,543,286	2,626,693	2,757,363	4.97%
Debt Service	-	-	80,000	100.00%
Equipment, Furnishings	-	-	-	-
Direct Cost Total	2,900,614	3,051,286	3,277,304	7.41%

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)

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	11,589	30,000	30,000	-
Travel	-	-	-	-
Contractual/Other Services	904,511	867,121	902,000	4.02%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	916,101	897,121	932,000	3.89%
Debt Service	-	-	80,000	100.00%
Non-Manageable Direct Cost Total	-	-	80,000	100.00%
Direct Cost Total	916,101	897,121	1,012,000	12.81%
Intragovernmental Charges				
Charges by/to Other Departments	251,924	267,002	318,144	19.15%
Function Cost Total	1,168,025	1,164,123	1,330,144	14.26%
406370 - Fire Service Fees	(32,000)	(20,000)	(21,000)	5.00%
Program Generated Revenue Total	(32,000)	(20,000)	(21,000)	5.00%
Net Cost				
Direct Cost Total	916,101	897,121	1,012,000	12.81%
Charges by/to Other Departments Total	251,924	267,002	318,144	19.15%
Program Generated Revenue Total	(32,000)	(20,000)	(21,000)	5.00%
Net Cost Total	1,136,025	1,144,123	1,309,144	14.42%

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

(Fund Center # 450000)

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	682,415	691,000	724,075	4.79%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	682,415	691,000	724,075	4.79%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	682,415	691,000	724,075	4.79%
Intragovernmental Charges				
Charges by/to Other Departments	295	419	345	-17.66%
Function Cost Total	682,710	691,419	724,420	4.77%
Net Cost				
Direct Cost Total	682,415	691,000	724,075	4.79%
Charges by/to Other Departments Total	295	419	345	-17.66%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	682,710	691,419	724,420	4.77%

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

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
Direct Cost by Category				
Salaries and Benefits	24,022	20,944	22,181	5.91%
Supplies	20,693	38,000	47,178	24.15%
Travel	-	-	-	-
Contractual/Other Services	257,754	283,500	246,500	-13.05%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	302,470	342,444	315,859	-7.76%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	302,470	342,444	315,859	-7.76%
Intragovernmental Charges				
Charges by/to Other Departments	81,352	82,530	80,924	-1.95%
Function Cost Total	383,822	424,974	396,783	-6.63%
Program Generated Revenue				
406280 - Programs Lessons & Camps	-	(500)	(1,500)	200.00%
406290 - Rec Center Rentals & Activities	(184)	-	(100)	100.00%
406310 - Camping Fees	(1,185)	(500)	(1,500)	200.00%
Program Generated Revenue Total	(1,369)	(1,000)	(3,100)	210.00%
Net Cost				
Direct Cost Total	302,470	342,444	315,859	-7.76%
Charges by/to Other Departments Total	81,352	82,530	80,924	-1.95%
Program Generated Revenue Total	(1,369)	(1,000)	(3,100)	210.00%
Net Cost Total	382,453	423,974	393,683	-7.14%

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

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
Direct Cost by Category				
Salaries and Benefits	264,351	265,449	270,082	1.75%
Supplies	36,672	70,200	70,500	0.43%
Travel	-	-	-	-
Contractual/Other Services	698,605	785,072	884,788	12.70%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	999,628	1,120,721	1,225,370	9.34%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	999,628	1,120,721	1,225,370	9.34%
Intragovernmental Charges				
Charges by/to Other Departments	69,978	69,683	69,801	0.17%
Function Cost Total	1,069,606	1,190,404	1,295,171	8.80%
Program Generated Revenue				
408380 - Prior Year Expense Recovery	(16)	-	-	-
408405 - Lease & Rental Revenue	(1,900)	(6,000)	(3,000)	-50.00%
Program Generated Revenue Total	(1,916)	(6,000)	(3,000)	(1)
Net Cost				
Direct Cost Total	999,628	1,120,721	1,225,370	9.34%
Charges by/to Other Departments Total	69,978	69,683	69,801	0.17%
Program Generated Revenue Total	(1,916)	(6,000)	(3,000)	-50.00%
Net Cost Total	1,067,691	1,184,404	1,292,171	9.10%

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 2022 Revised Budget. It includes \$287,207 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 2022 mill rate, based on the 2022 Revised Budget taxes to be collected and the service area assessed value at 03/17/2022, is calculated as follows:

$$\frac{\$ 7,518,752}{\$ 3,957,238,217} \times 1,000 = 1.90$$

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

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
Direct Cost by Fund Center				
Operations of CBERRRSA (744900) - Department: Public Works	3,763,729	3,666,328	3,760,719	2.57%
ER Contribution to CIP (747300) - Department: Public Works	3,538,074	3,547,694	3,957,238	11.54%
Direct Cost Total	7,301,803	7,214,022	7,717,957	6.99%
Intragovernmental Charges				
Charges by/to Other Departments	112,382	115,929	114,602	-1.14%
Function Cost Total	7,414,185	7,329,951	7,832,559	6.86%
Program Generated Revenue	(364,696)	(307,711)	(313,807)	1.98%
Net Cost Total	7,049,489	7,022,240	7,518,752	7.07%

Direct Cost by Category				
Salaries and Benefits	558,058	612,078	618,753	1.09%
Supplies	41,695	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	6,702,050	6,428,657	6,925,917	7.74%
Debt Service	-	-	-	-
Equipment, Furnishings	-	6,000	6,000	-
Direct Cost Total	7,301,803	7,214,022	7,717,957	6.99%

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)

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
Direct Cost by Category				
Salaries and Benefits	558,058	612,078	618,753	1.09%
Supplies	41,695	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	3,163,976	2,880,963	2,968,679	3.04%
Equipment, Furnishings	-	6,000	6,000	-
Manageable Direct Cost Total	3,763,729	3,666,328	3,760,719	2.57%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	3,763,729	3,666,328	3,760,719	2.57%
Intragovernmental Charges				
Charges by/to Other Departments	112,382	115,929	114,602	-1.14%
Function Cost Total	3,876,111	3,782,257	3,875,321	2.46%
Program Generated Revenue				
406625 - Reimbursed Cost-NonGrant Funded	(4,845)	(25,000)	(25,000)	-
408380 - Prior Year Expense Recovery	(26)	-	-	-
408580 - Miscellaneous Revenues	(24,898)	(1,600)	(1,600)	-
Program Generated Revenue Total	(29,769)	(26,600)	(26,600)	-
Net Cost				
Direct Cost Total	3,763,729	3,666,328	3,760,719	2.57%
Charges by/to Other Departments Total	112,382	115,929	114,602	-1.14%
Program Generated Revenue Total	(29,769)	(26,600)	(26,600)	-
Net Cost Total	3,846,342	3,755,657	3,848,721	2.48%

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

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	3,538,074	3,547,694	3,957,238	11.54%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	3,538,074	3,547,694	3,957,238	11.54%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	3,538,074	3,547,694	3,957,238	11.54%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	3,538,074	3,547,694	3,957,238	11.54%
Net Cost				
Direct Cost Total	3,538,074	3,547,694	3,957,238	11.54%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	3,538,074	3,547,694	3,957,238	11.54%

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 2022 Revised Budget. It includes \$39,672 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 2022 mill rate, based on the 2022 Revised Budget taxes to be collected and the service area assessed value at 03/17/2022, is calculated as follows:

$$\frac{\$ 4,455,205}{\$ 4,259,243,310} \times 1,000 = 1.05$$

The 2022 mill rate is within codified limits with 0.90 mill for parks and recreation services, 0.10 mill for capital improvements, totaling 1.00 mill within the codified limit. There is an additional 0.05 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)

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
Direct Cost by Fund Center				
Fire Lake Rec Ctr (555300) - Department: Parks & Rec	12,069	50,000	50,000	-
ER Park Facilities (555000) - Department: Parks & Rec	18,662	40,604	40,497	-0.26%
ER Chugiak Parks (555100) - Department: Parks & Rec	1,819,091	2,472,751	2,825,860	14.28%
ER Parks Debt (555900) - Department: Parks & Rec	168,584	221,361	195,713	-11.59%
Chugiak Pool (555200) - Department: Parks & Rec	465,252	647,973	675,943	4.32%
Contrib for Cap Improvmnt (555950) - Department: Parks & Rec	392,256	393,967	425,924	8.11%
Direct Cost Total	2,875,914	3,826,656	4,213,937	10.12%
Intragovernmental Charges				
Charges by/to Other Departments	784,882	874,342	766,455	-12.34%
Function Cost Total	3,660,796	4,700,998	4,980,392	5.94%
Program Generated Revenue	(288,120)	(542,379)	(525,187)	-3.17%
Net Cost Total	3,372,676	4,158,619	4,455,205	7.13%
Direct Cost by Category				
Salaries and Benefits	1,504,938	2,244,010	2,264,667	0.92%
Supplies	326,662	103,300	103,300	-
Travel	(131)	-	-	-
Contractual/Other Services	868,989	1,248,145	1,640,417	31.43%
Debt Service	168,584	221,361	195,713	-11.59%
Equipment, Furnishings	6,872	9,840	9,840	-
Direct Cost Total	2,875,914	3,826,656	4,213,937	10.12%
Position Summary as Budgeted				
Full-Time	17	17	16	-5.88%
Part-Time	36	36	27	-25.00%
Position Total	53	53	43	-18.87%

Position Summaries include:

1 FT Director position in 2020, 2021, and 2022;
1 FT Engineering Technician position in 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)

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	1,950	-	-	-
Travel	-	-	-	-
Contractual/Other Services	10,119	50,000	50,000	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	12,069	50,000	50,000	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	12,069	50,000	50,000	-
Intragovernmental Charges				
Charges by/to Other Departments	26,216	26,131	9,441	-63.87%
Function Cost Total	38,285	76,131	59,441	-21.92%
Net Cost				
Direct Cost Total	12,069	50,000	50,000	-
Charges by/to Other Departments Total	26,216	26,131	9,441	-63.87%
Net Cost Total	38,285	76,131	59,441	-21.92%

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

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
Direct Cost by Category				
Salaries and Benefits	8,429	25,504	25,397	-0.42%
Supplies	1,042	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	9,191	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
Manageable Direct Cost Total	18,662	40,604	40,497	-0.26%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	18,662	40,604	40,497	-0.26%
Intragovernmental Charges				
Charges by/to Other Departments	7,732	10,731	3,308	-69.17%
Function Cost Total	26,394	51,335	43,805	-14.67%
Program Generated Revenue				
406290 - Rec Center Rentals & Activities	(644)	(8,000)	(8,000)	-
Program Generated Revenue Total	(644)	(8,000)	(8,000)	-
Net Cost				
Direct Cost Total	18,662	40,604	40,497	-0.26%
Charges by/to Other Departments Total	7,732	10,731	3,308	-69.17%
Program Generated Revenue Total	(644)	(8,000)	(8,000)	-
Net Cost Total	25,750	43,335	35,805	-17.38%

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

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
Direct Cost by Category				
Salaries and Benefits	1,145,795	1,679,369	1,672,143	-0.43%
Supplies	306,179	69,925	69,925	-
Travel	(131)	-	-	-
Contractual/Other Services	360,376	714,617	1,074,952	50.42%
Equipment, Furnishings	6,872	8,840	8,840	-
Manageable Direct Cost Total	1,819,091	2,472,751	2,825,860	14.28%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	1,819,091	2,472,751	2,825,860	14.28%
Intragovernmental Charges				
Charges by/to Other Departments	669,475	752,710	724,238	-3.78%
Function Cost Total	2,488,565	3,225,461	3,550,098	10.06%
Program Generated Revenue				
406280 - Programs Lessons & Camps	-	(120,500)	(120,500)	-
406290 - Rec Center Rentals & Activities	(21,382)	(57,000)	(57,000)	-
406300 - Aquatics	-	-	-	-
406625 - Reimbursed Cost-NonGrant Funded	(989)	(26,002)	(26,002)	-
407050 - Other Fines and Forfeitures	-	-	-	-
408380 - Prior Year Expense Recovery	(53)	-	-	-
408405 - Lease & Rental Revenue	(19,200)	(21,600)	(21,600)	-
Program Generated Revenue Total	(41,624)	(225,102)	(225,102)	-
Net Cost				
Direct Cost Total	1,819,091	2,472,751	2,825,860	14.28%
Charges by/to Other Departments Total	669,475	752,710	724,238	-3.78%
Program Generated Revenue Total	(41,624)	(225,102)	(225,102)	-
Net Cost Total	2,446,941	3,000,359	3,324,996	10.82%

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

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
Debt Service	168,584	221,361	195,713	-11.59%
Non-Manageable Direct Cost Total	168,584	221,361	195,713	-11.59%
Direct Cost Total	168,584	221,361	195,713	-11.59%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	168,584	221,361	195,713	-11.59%
Net Cost				
Direct Cost Total	168,584	221,361	195,713	-11.59%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	(2,413)	(2,413)	-
Net Cost Total	168,584	218,948	193,300	-11.71%

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

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
Direct Cost by Category				
Salaries and Benefits	350,715	539,137	567,127	5.19%
Supplies	17,490	30,375	30,375	-
Travel	-	-	-	-
Contractual/Other Services	97,047	78,461	78,441	-0.03%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	465,252	647,973	675,943	4.32%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	465,252	647,973	675,943	4.32%
Intragovernmental Charges				
Charges by/to Other Departments	81,460	84,770	29,468	-65.24%
Function Cost Total	546,712	732,743	705,411	-3.73%
Program Generated Revenue				
406300 - Aquatics	(68,449)	(250,000)	(250,000)	-
408380 - Prior Year Expense Recovery	(8)	-	-	-
408550 - Cash Over & Short	(0)	-	-	-
Program Generated Revenue Total	(68,457)	(250,000)	(250,000)	-
Net Cost				
Direct Cost Total	465,252	647,973	675,943	4.32%
Charges by/to Other Departments Total	81,460	84,770	29,468	-65.24%
Program Generated Revenue Total	(68,457)	(250,000)	(250,000)	-
Net Cost Total	478,256	482,743	455,411	-5.66%

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

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	392,256	393,967	425,924	8.11%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	392,256	393,967	425,924	8.11%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	392,256	393,967	425,924	8.11%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	392,256	393,967	425,924	8.11%
Net Cost				
Direct Cost Total	392,256	393,967	425,924	8.11%
Net Cost Total	392,256	393,967	425,924	8.11%

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 2022, the ASD tax need is calculated as follows:

Fiscal Year	Approving Document	Fiscal Year Tax Need		2022 Tax Need	2022
2021-2022	AO 2021-23	\$ 255,406,416	/2	\$ 127,703,208	Jan-Jun
2022-2023	AO 2022-30	\$ 256,691,028	/2	\$ 128,345,514	Jul-Dec
2022 *	AO 2022-30	\$ 20,318,014		\$ 20,318,014	Jan-Dec
ASD Tax need for Tax Year Total				\$ 276,366,736	

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 2022 ASD mill rate, based on the 2022 ASD tax need and the Areawide service area assessed value at 03/17/2022, is calculated as follows:

$$\frac{\$ 276,366,736}{\$ 36,237,162,319} \times 1,000 = 7.63$$

* The 2022 ASD tax need includes \$20,318,014 to pay bond debt associated with the 63 percent reduction in State bond debt reimbursement that is tied to bonds passed prior to 2015.

Municipal Clerk's Office

ApprovedDate: **April 26, 2022****Immediate****Reconsideration Failed**Date: **April 26, 2022**Submitted by: Chair of the Assembly at
the request of the MayorPrepared by: Office of Management &
Budget

For Reading: April 12, 2022

**ANCHORAGE, ALASKA
AO No. 2022 – 46****AN ORDINANCE SETTING THE RATE OF TAX LEVY, APPROVING THE
AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR THE
ANCHORAGE SCHOOL DISTRICT FOR THE TAX YEAR 2022.****THE ANCHORAGE ASSEMBLY ORDAINS:**

Section 1. The Assembly hereby fixes the rate of the tax levy for the Anchorage School District for the tax year 2022. 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 63 percent reduction in State bonds debt reimbursement that is tied to bonds passed prior to 2015, as follows:

Areawide Schools – Operations	a tax of 7.07 mills
Areawide Schools – Bond Debt Reimb.	<u>a tax of 0.56 mills</u>
	Total tax of 7.63 mills

Section 2. The property tax amount approved for 2022 is:

Anchorage School District – Operations	\$ 256,048,722
Anchorage School District – Bond Debt Reimb.	<u>20,318,014</u>
	Total \$ 276,366,736

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

PASSED AND APPROVED by the Anchorage Assembly this 26th day of April 2022.



Chair

ATTEST:



Municipal Clerk



MUNICIPALITY OF ANCHORAGE

Assembly Memorandum

AM No. 190–2022

Meeting Date: April 12, 2022

FROM: 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 THE TAX YEAR 2022.

This memorandum transmits the ordinance to establish the 2022 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 the calendar year 2022 as follows:

- one half of the property taxes approved for ASD's fiscal year 2021-2022 operating budget, per AO 2021-23 (S)
- one half of the property taxes approved for ASD's fiscal year 2022-2023 operating budget, per AO 2022-30
- property taxes to pay bond debt associated with the 63 percent reduction in State bond debt reimbursement that is tied to bonds passed prior to 2015

THE ADMINISTRATION RECOMMENDS APPROVAL.

Prepared by: Office of Management & Budget (OMB)
 Approved by: Cheryl Frasca, Director, OMB
 Concur: Patrick Bergt, Municipal Attorney
 Concur: Travis C. Frisk, CFO
 Concur: Amy Demboski, Municipal Manager
 Respectfully Submitted: Dave Bronson, Mayor

MUNICIPALITY OF ANCHORAGE
Summary of Economic Effects -- General Government

AO Number: 2022-46

Title: **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 2022.**

Sponsor: **MAYOR**
 Preparing Agency: Office of Management & Budget
 Others Impacted:

CHANGES IN EXPENDITURES AND REVENUES:		(In Thousands of Dollars)				
	FY22	FY23	FY24	FY25	FY26	
Operating Expenditures						
1000 Personal Services						
2000 Non-Labor						
3900 Contributions						
4000 Debt Service						
TOTAL DIRECT COSTS:	\$ -	\$ -	\$ -	\$ -	\$ -	
Add: 6000 Charges from Others						
Less: 7000 Charges to Others						
FUNCTION COST:	\$ -	\$ -	\$ -	\$ -	\$ -	
REVENUES:	\$ 276,367					
CAPITAL:						
POSITIONS: FT/PT and Temp						

PUBLIC SECTOR ECONOMIC EFFECTS:

A total of \$276,366,736 in property tax collection revenue will be received for Anchorage School District operations and debt for the 2022 calendar year.

PRIVATE SECTOR ECONOMIC EFFECTS:

A total of \$276,366,736 of property taxes will be paid by Anchorage tax payers as 7.63 mills or \$763 per \$100,000 of assessed valuation for the 2022 calendar year.

Prepared by: Office of Management & Budget

Telephone: 907-343-4496



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

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

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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

Anchorage School District
Fiscal Year 2021-2022

PROJECTED REVENUES AND EXPENDITURES SUMMARY

Fund	Revenues and Fund Balance				2021-2022 Revenue/Source Projections	2021-2022 Expenditure Projections
	Taxes	Local Other	State	Federal		
General Fund	\$ 214,943,663	\$ 5,760,000	\$ 327,446,087	\$ 17,280,508	\$ 565,430,258	\$ 565,430,258
Project Carryover		25,000,000			25,000,000	25,000,000
Transportation Fund	2,676,667	2,335,785	20,796,954		25,809,406	25,809,406
Local, State and Federal Grants Fund		1,530,550	4,074,101	107,014,740	112,619,391	112,619,391
Debt Service Fund	37,786,086	353,492	32,430,294		70,569,872	70,569,872
Capital Projects Fund		10,000,000			10,000,000	10,000,000
Student Nutrition Fund		3,304,924	180,000	20,504,670	23,989,594	23,989,594
Student Activities Fund		7,900,000			7,900,000	7,900,000
ASD Managed Total	255,406,416	56,184,751	384,927,436	144,799,918	841,318,521	841,318,521
SOA PERS/TRS On-behalf			55,000,000		55,000,000	55,000,000
TOTAL	<u>\$ 255,406,416</u>	<u>\$ 56,184,751</u>	<u>\$ 439,927,436</u>	<u>\$ 144,799,918</u>	<u>\$ 896,318,521</u>	<u>\$ 896,318,521</u>
Percentage of Revenue Sources to Total Revenue Projections	28.50%	6.27%	49.08%	16.15%	100.00%	

Computation of Total Taxes
for Calendar Year 2021

			General and Transportation Funds	Debt Service Fund
Amount required to fund second half of Adopted FY 2020-2021 Budget: January 1, 2021/June 30, 2021	\$ 127,940,303		\$ 107,439,420	\$ 20,500,883
Amount required to fund first half of Adopted FY 2021-2022 Budget: July 1, 2021/December 31, 2021	\$ 127,703,208		108,810,165	18,893,043
TOTAL Taxes for Calendar Year 2021			<u>\$ 216,249,585</u>	<u>\$ 39,393,926</u>
Total Taxes for Calendar Year 2021				
A) <u>Total Taxes 2021</u>	\$ 255,643,511	= 7.40 mills	\$ 216,249,585	\$ 39,393,926
Assessed Valuation	\$ 34,546,752,248		\$ 34,546,752,248	\$ 34,546,752,248
			<u>6.26 mills</u>	<u>1.14 mills</u>

Appendix E

Anchorage School District
Fiscal Year 2021-2022

COMPUTATION OF MUNICIPAL PROPERTY TAX LIMITATION

		<u><u>Charter Limit</u></u>
Taxes Projected – Anchorage School District FY 2020-2021		\$ 255,880,604
Less: Prior Year Taxes Required for Debt Service		<u>41,001,766</u>
Net Taxes Approved for General and Transportation Funds		214,878,838
<u>Allowable Growth Factors</u>		
Population – 5 year Average	-0.5%	
CPI – 5 average year Anchorage Urban	<u>0.8%</u>	
	0.3%	<u>644,637</u>
Basic Tax Limitation		215,523,475
<u>Plus Exclusions:</u>		
Judgments/Legal Settlements		521,366
Taxes for Operations and Maintenance on New Voter Approved Facilities		
Taxes Requested on New Construction/Property Improvements (A)		<u>1,575,489</u>
Tax Limitation – General Fund		217,620,330
Taxes Requested for Debt Service		<u>37,786,086</u>
Tax Limitation FY 2021-2022		255,406,416
General and Transportation Funds	217,620,330	
Debt Service Fund	<u>37,786,086</u>	
Taxes Projected in Financial Plan – FY 2021-2022		<u>255,406,416</u>
Amount Over (Under) as allowed by the Property Tax Cap Limitation under the MOA Charter		<u><u>\$ -</u></u>

Municipal Clerk's Office

ApprovedDate: **March 15, 2022**Submitted by: Chairman of the Assembly
at the request of the
School Board

Prepared by: Anchorage School District

For Reading: March 15, 2022

ANCHORAGE, ALASKA

AO No. 2022-30

AN ORDINANCE DETERMINING AND APPROVING THE TOTAL AMOUNT
OF THE ANNUAL OPERATING BUDGET OF THE ANCHORAGE SCHOOL
DISTRICT FOR ITS FISCAL YEAR 2022-2023 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 2022-2023 Proposed Anchorage School District
Financial Plan in the amount of \$850,548,476 has been approved by the Anchorage
Assembly and that, the amount of \$256,691,028 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 2022-2023 fiscal year.

Section 2. The District is also requesting an additional \$20,318,014 in
local property taxes to pay bond debt associated with the Governor's 63 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 15th day of
March, 2022.



Chair

ATTEST



Municipal Clerk

AM No. 92 - 2022

MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM 92-2022

Meeting Date: March 15, 2022

FROM: ANCHORAGE SCHOOL DISTRICT

SUBJECT: AO 2022-30 ANCHORAGE SCHOOL DISTRICT
FY 2022-2023 FINANCIAL PLAN**PROPOSED FINANCIAL PLAN**

The Anchorage School Board has approved the Proposed Financial Plan and Budget for FY 2022-23 in the amount of \$850,548,476. 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]	Actual [1]	Actual [1]	Adopted Budget	Proposed Budget	FY22 Adopted vs. FY23 Proposed	
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	\$	%
General Fund	\$ 563.426	\$ 564.115	\$ 556.930	\$ 565.430	\$ 549.507	\$ (15.923)	-2.8%
Project Carryover [2]	-	-	-	25.000	25.000	-	0.0%
Transportation Fund	25.462	23.668	22.621	25.809	25.692	(0.117)	-0.5%
Grants Fund	49.370	46.075	63.968	112.619	137.725	25.106	22.3%
Debt Service Fund	77.266	77.175	79.019	70.570	70.766	0.196	0.3%
Capital Projects Fund [3]	4.367	2.775	3.434	10.000	10.000	-	0.0%
Student Nutrition Fund	22.271	21.595	16.035	23.990	23.959	(0.031)	-0.1%
Student Activities Fund	6.268	4.439	1.407	7.900	7.900	-	0.0%
ASD Managed Total	748.430	739.842	743.414	841.318	850.549	9.231	1.1%
SOA PERS/TRS On-behalf	49.218	55.106	54.682	55.000	55.000	-	0.0%
Total All Funds	\$ 797.648	\$ 794.948	\$ 798.096	\$ 896.318	\$ 905.549	\$ 9.231	1.0%

[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 \$256,691,028, an increase of \$1,284,612 from the prior year, or about 0.5 percent, and the upper limit spending authorization of \$850,548,476 for FY 2022-23, an increase of \$9,229,955 from the prior year.

Additionally, the District is requesting \$20,318,014 in property taxes to pay costs associated with the Governor's 63 percent reduction in State bond debt reimbursement that is tied to bonds passed prior to 2015.

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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11 Dr. Deena Bishop
12 Superintendent
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14 DB/JA/AR
15

16 Attachments include:
17

18 February 22, 2022 Preliminary Budget Memo
19

20 Comb Bound / PDF Proposed FY 2022-23 Budget under separate cover

ANCHORAGE SCHOOL DISTRICT
ANCHORAGE, ALASKA

ASD MEMORANDUM #081 (2021-2022)

February 8, 2022

TO: SCHOOL BOARD

FROM: DR. DEENA BISHOP, SUPERINTENDENT

SUBJECT: FY 2022-23 PRELIMINARY FINANCIAL PLAN AND BUDGET

ASD Core Value: *The District will be open, transparent and accountable to the public.*

RECOMMENDATION:

It is the Administration's recommendation that the School Board approve the fiscal year 2022-2023 Preliminary Budget and authorize an upper limit spending authority of \$850,548,476.

PERTINENT FACTS:

Consistent with the upper limit budget set in the Board's pro forma financial planning guidance and updated revenue projections, the total Anchorage School District managed funds for FY 2022-23 is \$850.549 million, or about 1.1 percent above the prior year. Including the State of Alaska on-behalf payments, the total for all funds is \$905,549 million or about a 1.0 percent increase from FY 2021-22. The following table shows the upper limit authority requested for each fund:

Municipal Upper Limit Summary

Governmental Funds Summary (in millions \$)	Actual [1] FY 2018-19	Actual [1] FY 2019-20	Actual [1] FY 2020-21	Adopted Budget FY 2021-22	Preliminary Budget FY 2022-23	FY22 Adopted vs. FY23 Preliminary	
						\$	%
General Fund	\$ 563.426	\$ 564.115	\$ 556.930	\$ 565.430	\$ 549.507	\$ (15.923)	-2.8%
Project Carryover [2]	-	-	-	25.000	25.000	-	0.0%
Transportation Fund	25.462	23.668	22.621	25.809	25.692	(0.117)	-0.5%
Grants Fund	49.370	46.075	63.968	112.619	137.725	25.106	22.3%
Debt Service Fund	77.266	77.175	79.019	70.570	70.766	0.196	0.3%
Capital Projects Fund [3]	4.367	2.775	3.434	10.000	10.000	-	0.0%
Student Nutrition Fund	22.271	21.595	16.035	23.990	23.959	(0.031)	-0.1%
Student Activities Fund	6.268	4.439	1.407	7.900	7.900	-	0.0%
ASD Managed Total	748.430	739.842	743.414	841.318	850.549	9.231	1.1%
SOA PERS/TRS On-behalf	49.218	55.106	54.682	55.000	55.000	-	0.0%
Total All Funds	\$ 797.648	\$ 794.948	\$ 798.096	\$ 896.318	\$ 905.549	\$ 9.231	1.0%

[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

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

Once the FY 2022-23 Preliminary Budget is approved, it will become the Proposed Budget and is submitted to the Anchorage Assembly no later than the first Monday in March.

After Assembly approval and the Legislative session has concluded, the District will finalize the Adopted Budget, incorporating any changes made by those entities and approved by the School Board, if necessary.

DB/MS/JA/TR/MT/MF/AR

Prepared by: Andy Ratliff, Senior Director, OMB

Approved by: Jim Anderson, Chief Financial Officer
Dr. Mark Stock, Deputy Superintendent
Tom Roth, Chief Operating Officer
Matt Teaford, Chief Human Resource Officer
Mike Fleckenstein, Chief Information Officer

Attachment – FY 2022-23 Preliminary Budget

Anchorage School District
Fiscal Year 2022-2023

PROJECTED REVENUES AND EXPENDITURES SUMMARY

Fund	Revenues and Fund Balance				2022-2023 Revenue/Source Projections	2022-2023 Expenditure Projections
	Taxes	Local Other	State	Federal		
General Fund	\$ 212,394,716	\$ 5,835,000	\$ 314,645,952	\$ 16,631,546	\$ 549,507,214	\$ 549,507,214
Project Carryover		25,000,000			25,000,000	25,000,000
Transportation Fund	5,634,390		20,057,113		25,691,503	25,691,503
Local, State and Federal Grants Fund		1,585,550	3,894,995	132,244,488	137,725,033	137,725,033
Debt Service Fund	38,661,922	353,492	31,750,623		70,766,037	70,766,037
Capital Projects Fund		10,000,000			10,000,000	10,000,000
Student Nutrition Fund		2,938,057	150,000	20,870,632	23,958,689	23,958,689
Student Activities Fund		7,900,000			7,900,000	7,900,000
ASD Managed Total	256,691,028	53,612,099	370,498,683	169,746,666	850,548,476	850,548,476
SOA PERS/TRS On-behalf			55,000,000		55,000,000	55,000,000
TOTAL	<u>\$ 256,691,028</u>	<u>\$ 53,612,099</u>	<u>\$ 425,498,683</u>	<u>\$ 169,746,666</u>	<u>\$ 905,548,476</u>	<u>\$ 905,548,476</u>
Percentage of Revenue Sources to Total Revenue Projections	28.35%	5.92%	46.98%	18.75%	100.00%	

Computation of Total Taxes
for Calendar Year 2022

			General and Transportation Funds	Debt Service Fund
Amount required to fund second half of Adopted FY 2021-2022 Budget: January 1, 2022/June 30, 2022	\$ 127,703,208		\$ 108,810,165	\$ 18,893,043
Amount required to fund first half of Adopted FY 2022-2023 Budget: July 1, 2022/December 31, 2022	\$ 128,345,514		109,014,553	19,330,961
TOTAL Taxes for Calendar Year 2022			<u>\$ 217,824,718</u>	<u>\$ 38,224,004</u>
Total Taxes for Calendar Year 2022				
A) <u>Total Taxes 2022</u>	\$ 256,048,722	= 7.403 mills	\$ 217,824,718	\$ 38,224,004
Assessed Valuation	\$ 34,585,381,504		\$ 34,585,381,504	\$ 34,585,381,504
			<u>6.298 mills</u>	<u>1.105 mills</u>

Appendix E

Anchorage School District
Fiscal Year 2022-2023

COMPUTATION OF MUNICIPAL PROPERTY TAX LIMITATION

		<u><u>Charter Limit</u></u>
Taxes Projected – Anchorage School District FY 2021-2022		\$ 255,406,416
Less: Prior Year Taxes Required for Debt Service		<u>37,786,086</u>
Net Taxes Approved for General and Transportation Funds		217,620,330
<u>Allowable Growth Factors</u>		
Population – 5 year Average	-0.7%	
CPI – 5 average year Anchorage Urban	<u>1.3%</u>	
	0.6%	<u>1,305,722</u>
Basic Tax Limitation		218,926,052
<u>Plus Exclusions:</u>		
Judgments/Legal Settlements		-
Taxes for Operations and Maintenance on New Voter Approved Facilities		-
Taxes Requested on New Construction/Property Improvements (A)		<u>1,085,810</u>
Tax Limitation – General Fund		220,011,862
Taxes Requested for Debt Service		<u>38,661,922</u>
Tax Limitation FY 2022-2023		258,673,784
General and Transportation Funds	218,029,106	
Debt Service Fund	<u>38,661,922</u>	
Taxes Projected in Financial Plan – FY 2022-2023		<u>256,691,028</u>
Amount Over (Under) as allowed by the Property Tax Cap Limitation under the MOA Charter		<u><u>\$ (1,982,756)</u></u>

Appendix F

American Rescue Plan (ARP) Act Spending Plan

The ARP Act, signed into law on March 11, 2021, provides funding and flexibility for States to respond to the COVID-19 emergency, work to fully reopen K-12 schools, and provide interventions to students who have been adversely affected by the pandemic.

On November 17, 2021, the School Board authorized the Superintendent to accept the ARP Act grant in the amount of \$112,451,632 and allocated an initial amount of \$21,151,925 to District priorities with the remaining \$91,299,707 to be allocated during the FY 2022-23 budgeting process.

Allocated funding is available to the District to be spent from July 1, 2021 through September 30, 2024 and the District has identified several areas that will be a high value response to the COVID-19 pandemic, including a mandatory 20 percent directed toward evidence-based interventions to address learning loss initiatives, facility and air quality enhancements, maintaining class sizes, and School Board goals and guardrails.

The administration has strategically developed a plan to use the funds in FY22 through FY24, utilizing input from the Strategic Planning Task Force (SPTF), community & staff members, and the School Board's goals and guardrails. Actual amounts in each are may vary depending on actual costs and priority shifts during the next 2 years.

Teachers to Preserve PTR in FY23- \$56,219,316

Funds will be used to attain lower pupil teacher ratios in neighborhood schools for FY23. In FY22 the District allocated nearly \$29 million in CRRSA funds to retain PTR; this amount was able to keep an additional PTR of 4 at all K12 grade levels. In FY 23 these funds will be used to offset a PTR of 10 at all K12 grade levels representing 477.2 FTE.

Learning Loss Initiatives - \$11,702,900

Assessments and planning will continue to identify and address areas in which learning loss can be mitigated. The following planned uses are not inclusive of all future initiatives:

- **Summer School for FY23/24 - \$4,300,000**
Funds will be used to increase learning opportunities for all students in FY23-24. This will provide continuity and connectedness to learning for students at all grade levels K-12. The administration plans to dedicate \$4.3 million to support extended learning in the summers of 2023 and 2024.
- **Virtual Teachers for FY23 - \$2,343,161**
Funds will be used to pay the salaries and benefits for 20 virtual teachers in support of ASD Virtual.
- **Reading Teacher Experts - \$1,288,739**
Funds will be used to pay the salaries and benefits for 11 Reading Teacher Experts for FY23. These positions will be allocated to schools with the most needs after assessments are completed in the spring of 2022.
- **Implement reading initiatives - \$3,450,000.**

Funds to be spent in FYs 23/24 for Heggerty Phonological and Phonemic Awareness, professional development, and instructional materials to support PreK through 3rd grade reading. Afterschool reading intervention programs will cover 8-week sessions in 30 schools twice yearly. Substitutes for MTSS data meetings to support reading and math.

- **Training Inclusive Practices for Special Education staff in FYs 23/24 - \$221,000**
Funds will be used to provide training to special education teachers, school administrators and other staff, with strategies and methods to ensure students are making academic progress with better access to the general curriculum. Training topics include, but are not limited, to the following: specializing instruction, IEP development, inclusive practices, accommodations & modifications, Co-Teaching, engagement strategies, etc.
- **Increased Substitute Teacher training for FYs 23/24 - \$100,000**
Funds will be used to pay for training substitute teachers during onboarding. This will better prepare new substitute teachers so they are more effective when they perform their classroom duties.

Board Goals & Guardrails - \$1,777,536

Assessments and planning will continue to identify and address areas in which learning loss can be mitigated. The following planned uses are not inclusive of all future initiatives:

- **Graduation supports for at risk students for FYs 23/24 - \$360,000**
Funds will be used to partner with United Way and Covenant House in order to support students that are migrant, CITH or EDS and not on track to graduate.
- **Training for implementing the College, Career & Life Ready (CCL) student platform in FYs 23/24 - \$100,000**
Funds will be used to pay for staff training (substitutes) so they will be able to assist students in developing personal pathways for their success after graduation.
- **Expand Work-based learning for FYs 23/24 - \$300,000**
Funds will be used to Support the expansion of work-based learning opportunities in all middle and high schools to include field trips, job shadows, internships, mentorships, and Cooperative Learning experiences. Funds transportation, staffing, partnerships, and employer community-outreach to expand work-based learning options for students to reengage in real world learning. Students in all ASD programs including World Language, Gifted Mentorship, CTE and other pathways would have expanded access to apply their skills in real-world settings.
- **Universal PSAT in FY 24 - \$59,400**
Funds will be used to pay for 3,300 students to take the PSAT.
- **Universal SAT/ACT FYs 23/24 - \$363,000**
Funds will be used to pay for 3,300 students to take the SAT, and 3,300 students to take the ACT. Funds may be shifted between the two tests depending on the number of students who sign up for their choice of tests.
- **CCL Student Platform FYs 23/24 - \$331,000**

Funds will be used to pay for 3,300 students to take the SAT, and 3,300 students to take the ACT. Funds may be shifted between the two tests depending on the number of students who sign up for their choice of tests.

- **Testing coordinator in FYs 23/24 - \$30,000**
Funds will be used to pay addenda for testing coordinators in support of the CCL Board Goal.
- **Career Pathways Development in FYs 23/24 - \$40,000**
Funds will be used to pay for training and addenda required to develop, assess, and refine the Career Pathways programs.
- **Senior Director, Mental Health in FYs 23/24 - \$194,136**
Funds will be used to pay for .5 FTE of the Senior Director of Mental Health and Student Support position. This position will be responsible for the administration, long-term planning, coordination, and evaluation of mental and behavioral health services, social-emotional learning, and student support services, which supports the mental health guardrail.

Air Quality Improvements for District Managed School Buildings and upgrades to intercom systems- \$8,921,644

Funds will be used to improve outdated TC6 intercom systems and to replace aging and outdated pneumatic air exchange systems in order to improve air quality in schools to enhance safety for staff and students. The following areas of improvement are planned for FY23 and FY24.

- **Upgrades to Direct Digital Control (DDC) for 24 schools and 2 facilities that still have pneumatic control systems in the ventilation systems - \$7,721,644**
Upgrading these heating and ventilation systems will allow for precise control of the air delivered to the occupied spaces. With this precise control, changes to the air being delivered can be remotely monitored and through DDC controls adjusted automatically to maximize ventilation airflow per ASHRAE recommendations for virus mitigation. Making the upgrade to these systems will improve both air cleaning as well as improve energy efficiency.
- **Modernize Intercom systems for 16 schools - \$1,200,000**
Funds will be used to replace 16 schools with outdated TC6 Intercom systems, and two schools with outdated WWT intercom systems. Upgrades will include classroom audio in each school. These upgrades will improve security for staff and students, as repair parts are no longer produced for the TC6 and WWT intercom systems.

1:1 Equipment, Software and support personnel for secondary schools in FYs 23/24 - \$12,678,311

Funds will be used to buy, manage, maintain, and repair equipment and software in support of a 1:1 device for each secondary student. The costs for the equipment and software are approximately \$5.8 million/year, and the 17 FTE in staff who are currently managing the program cost approximately \$1.7 million/year, however, funding availability within the ARP grant may be limited.