

## Mayor's Budget

---

The 2022 Proposed budget is a reduction from the 2021 budget and demonstrates that we can achieve increased efficiencies while maintaining core services, with the ultimate goal of reducing the property tax burden on our taxpayers at a crucial time when economic revitalization should be a priority.

### Proposed Executive Branch Reorganization

Mayor Bronson and his executive team developed and proposed a new organizational structure for 2022. These changes are made to stream-line government services and provide a more efficient process to better serve the citizens of Anchorage. The proposed organizational changes are as follows:

Community Development is newly established with responsibility of the oversight of: Data & Analytics, Public Art, and Administrative sections; the newly established departments Building Services and Public Works; and the Real Estate department:

- Building Services contains divisions that were formerly a department:
  - Development Services
  - Planning
- Public Works Department contains divisions that were formerly a department:
  - Maintenance & Operations
  - Project Management & Engineering
  - Traffic Engineering
  - Other Road Service Areas
- Real Estate Department
  - Heritage Land Bank
  - Real Estate Services

Proposed transfers include:

- Information Technology no longer reports directly to the Mayor and will now report to the Municipal Manager.
- Payroll division no longer reports to Information Technology and will now report to Human Resources.
- i-team division is moved from Economic & Community Development to Information Technology.
- Library is no longer a department and is now a division in Parks & Recreation.
- Equal Opportunity moved from Equity & Justice to a division in the Municipal Manager's office.
- Culture, Entertainment, & Arts Venues moved from Economic & Community Development to the Municipal Managers office.
- Economic & Community Development Department is dissolved.

### Approved Executive Branch Reorganization

As part of the public process, the Assembly amended, the Mayor vetoed, and the Assembly overrode the Mayor's vetoes of certain aspects of the proposed organization, resulting in the following changes from the Mayor's proposed organizational structure:

- Development Services moves to a department from a division in Building Services.
- Planning moves to a department from a division in Building Services.
- Maintenance & Operations moves to a department from a division in Public Works.

- Project Management & Engineering moves to a department from a division in Public Works.
- Traffic Engineering moves to a department from a division in Public Works.
- Library moves to a department from a division in Parks & Recreation
- Equal Opportunity moves to a division of Equity & Justice from a division in the Municipal Manager's office.

## **2022 Continuation Budget**

---

The MOA operating budget is based on a continuation budget; a continuation budget illustrates how much it would cost to provide current (2021) levels of services in the next budget (2022) year.

Starting with the 2021 Revised Budget of \$557,514,727, 2021 non-recurring (one-time) spending is removed from the budget. Next, spending changes are projected for personnel and other ongoing costs. The 2022 continuation level spending plan result is about flat, at a negative 0.3% change, compared to the 2021 Revised Budget.

The continuation spending decrease of about \$1.8 million results primarily from:

- Reversal of One-Time Items from 2021 – \$4.1 million decrease, including
  - Reducing \$0.4 million that was added for mayoral run-off special election
  - Reducing \$0.1 million for Building Safety Service Area settlement
  - Reducing \$1.7 million for 14 positions funded with fund balance
  - Reducing \$0.3 million for contaminated soils remediation at MOA Brother Francis Shelter property site (former 2nd Ave. easement)
  - Reducing \$1.0 million for contributions of tax collections for settlement recoveries
- Salaries and Benefits – \$4.1 million increase (see Appendix C for details)
  - Full Time Equivalent (FTE) paid hours decrease from 2,088 in 2021 to 2,080 in 2022 for most positions.
  - Wage increases and step progressions based on existing collective bargaining agreements (CBAs), ranging from 0% to 1.7%,
  - Health benefit costs basically flat
  - Opt-out reductions for medical and social security
  - Positions budgeted to start mid-year 2021 become full year budgeted in 2022
  - Positions funded with fund balance in 2021 are not included in 2022 continuation
- Debt Service – \$1.6 million decrease
  - General obligation (GO) bond debt service is expected to decrease \$1.0 million according to debt schedules
  - Tax Anticipation Notes (TANs) expense is anticipated to decrease \$0.7 million. Although there is a net \$0.7 million reduction in anticipated expense, note that there is also a net \$0.3 million reduction in anticipated revenue related to these notes so that the TANs are budgeted to be net neutral in 2022.
- Room Tax – \$0.1 million decrease in line with required allocation and use of projected Room Tax revenues.
- Police & Fire Retirement – \$0.1 net decrease for retiree insurance and contributions to the Certificates of Participation (COPs) Fund that was used to pay the Police & Fire Retirement Trust Fund

Projected continuation financing source changes are next identified. Property taxes, the largest source of local funding, are established based on the projected taxing capacity for 2022, using preliminary numbers to calculate the Tax Cap including projections of non-property tax revenues based on recent economic trends. The projected property tax limit change for 2022 is a reduction of \$1.8 million.

The continuation level non-property tax revenue funding change is \$3.7 million higher than 2021.

Continuation funding source changes include:

- Non-property tax revenues highlights:
  - Increase in contribution from the MOA Trust Fund
  - Removal of one-time contributions of ML&P sale proceeds
  - Removal of one-time contributions of tax collections for settlement recoveries
  - Net increase of Ambulance Service fees in line with projected activity and status of the Supplemental Emergency Medical Transportation (SEMT) Medicaid reimbursement program
  - Increase in transit fare box receipts
  - Increase in taxicab permit receipts
  - Increase in building related certifications, licenses, and permits
  - State Revenue Sharing / Community Assistance Program flat from 2021
  - Increase of Room Taxes
  - Net increase in other non-property taxes
  - Dividend from Anchorage Water Utility
  - Contribution from Anchorage Hydropower operations
- Fund balance adjustments for 2021 activity were removed
- Intragovernmental Charges (IGCs) were calculated based on 2022 Proposed Budget and 2021 factors. Factors will be updated during the Revised process and IGCs will then be calculated based on the 2022 Revised Budget.

## **2022 Proposed Budget**

---

The 2022 Proposed General Government Operating Budget (GGOB) is a balanced budget at \$550,015,270, a decrease of \$7,499,457 from the 2021 Revised Budget of \$557,514,727 and \$149,579 under the preliminary 2022 Tax Limit.

The 2022 Proposed Budget is balanced by adjusting spending to match available and proposed funding, while achieving the goals of the community. The ongoing spending proposals include:

- New Building Services and Public Works director positions and new Deputy Municipal Manager position totaling \$0.6 million
- Voter approved operations and maintenance of \$0.7 million
- Savings and efficiencies in multiple departments of \$5.8 million, including labor and non-labor adjustments
- Position reductions in other funds of \$0.4 million including maintenance positions in the Fleet fund and non-sworn Mobile Intervention Team positions in the projects fund
- Transfers to/from other financing sources of \$0.9 million including transferring pool costs to the Anchorage School District and positions to and from projects funds
- Service area adjustments of \$0.2 million as approved by the Girdwood Board of Supervisors for the Girdwood Service Area

**2022 Approved Budget**

The 2022 Approved General Government Operating Budget (GGOB) is a balanced budget at \$550,164,849, an increase of \$149,579 from the 2022 Proposed Budget of \$550,015,270 and fully utilizing the taxing capacity of the preliminary 2022 Tax Limit.

The change from 2022 Proposed is comprised of the following Assembly amendment adjustments:

- increase the Assembly labor and non-labor by \$0.2 million
- eliminate the Real Estate department director position in an amount of \$0.2 million
- increase Fire by \$0.1 million for Girdwood Emergency Medical Service contract

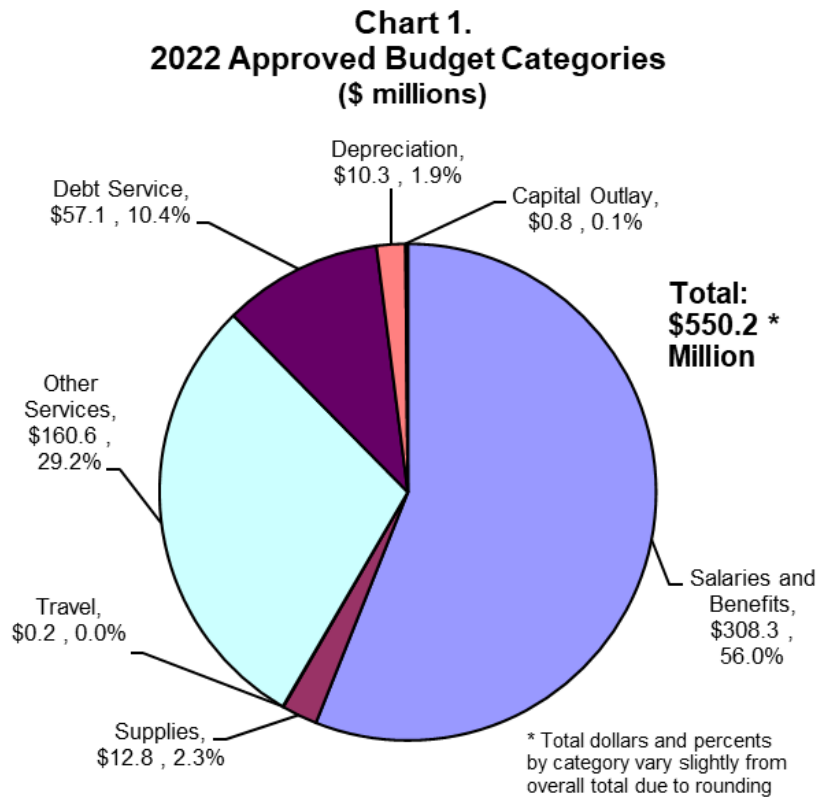
There were additional Assembly amendment adjustments that were either vetoed or were vetoed, then the vetoes was overridden, but the budget was not adjusted due to the CFO being unable to certify the funding source for the adjustments because the CFO determined that the projected revenues were not expected, based on the information available at the time.

Chart 1 reflects the main budget categories as a percent of the total 2022 Approved Budget.

Salaries and benefits, or total compensation for personnel, is the largest spending category that includes wages, wage adjustments (performance incentive program (PIP) pay, education, etc.), medical benefits, retirement, social security, vacancy factor, etc.

Other Services includes non-labor discretionary and non-discretionary spending, including contracts and utilities. Transfers, including one-time expenses and transfers to programs, such as Fleet operating and capital programs and Police & Fire Retirement programs are in this category. This category also includes management of municipal-owned facilities including convention and performing arts centers; sports and ice arenas; the Anchorage Golf Course; and the Anchorage Museum, all within the Municipal Manager department. Most of the costs for the Limited Road Service Areas (LRSA) are also included in this category in the Maintenance & Operations department.

Debt Service is primarily comprised of repayment of general obligation (GO) bond debt for capital projects and other principal and interest payments; voter approved GO debt service is included in the tax cap, and thus any related debt service increase results in the same amount of tax dollar increase. Other debt service included in this category is for



Lease/Purchase Agreements that may be used for financing capital projects that are not bondable, such as software and many Information Technology projects.

The following Table 1 reflects the 2022 Approved direct cost budget of \$550,164,849 by department / agency, with debt service and depreciation presented separately:

Police	\$ 127,462	23.2%	Human Resources	\$ 6,694	1.2%
Fire	\$ 99,771	18.1%	Assembly	\$ 5,689	1.0%
<b>Debt Service</b>	<b>\$ 57,129</b>	<b>10.4%</b>	Traffic Engineering	\$ 5,675	1.0%
Maintenance & Operations	\$ 54,166	9.8%	Planning	\$ 3,422	0.6%
Public Transportation	\$ 25,852	4.7%	Community Development	\$ 3,062	0.6%
Municipal Manager	\$ 24,393	4.4%	Purchasing	\$ 1,922	0.3%
Information Technology	\$ 22,578	4.1%	Mayor	\$ 1,829	0.3%
Parks & Recreation	\$ 19,829	3.6%	Management & Budget	\$ 1,051	0.2%
Taxes & Reserve	\$ 13,561	2.5%	Project Management & Engineering	\$ 940	0.2%
Health	\$ 12,967	2.4%	Equal Rights Commission	\$ 769	0.1%
Finance	\$ 12,942	2.4%	Internal Audit	\$ 761	0.1%
Development Services	\$ 11,564	2.1%	Chief Fiscal Officer	\$ 454	0.1%
<b>Depreciation</b>	<b>\$ 10,288</b>	<b>1.9%</b>	Equity & Justice	\$ 243	0.0%
Library	\$ 8,939	1.6%	Building Services	\$ 203	0.0%
Real Estate	\$ 8,121	1.5%	Public Works	\$ 203	0.0%
Municipal Attorney	\$ 7,687	1.4%	<b>TOTAL</b>	<b>\$ 550,165</b>	<b>100.0%</b>

Depreciation of \$10,288,409, from Information Technology assets, and primarily SAP (MOA's primary financial software), although budgeted, is not appropriated in the operating budget, since the appropriation / authority to spend for the assets being depreciated occurred either in previous GGOBs or capital requests, making the 2022 Approved budget appropriation \$539,726,440.

**2022 Approved Revenue and Financing Sources Highlights**

Annually, the municipality is required to have a balanced budget. Since the Approved budget identifies \$550.2 million in spending / financing uses, it also provides \$550.2 million in revenues / financing sources.

As exhibited in Chart 2, the financing sources are comprised of \$317.7 million of property tax revenue, \$197.5 million of non-property tax revenue, \$27.9 million of intra-governmental charge (IGC) revenue and \$7.0 million of fund balance.

**Taxes – Property - \$317.7 million**

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

- The maximum amount of *all* taxes that can be collected; and
- The maximum amount of *property* taxes that can be collected.

The 2022 preliminary tax cap calculation uses 2021 property taxes to be collected and budgeted non-property taxes as the 2022 base. One-time settlements and debt service from 2021 are taken out then the remaining amount is adjusted for population and inflation, and new construction for growth is also added. Next, 2022 one-time settlements and debt service are added, with the result being the maximum amount of all taxes that can be collected.

As shown in Table 2, the preliminary (the final limit is calculated in April) 2022 Tax Limit calculation indicates that a maximum of \$385.4 million in *all* taxes can be collected (not subject to the Tax Limit is another \$21.8 million limited by mill levies set by service area boards).

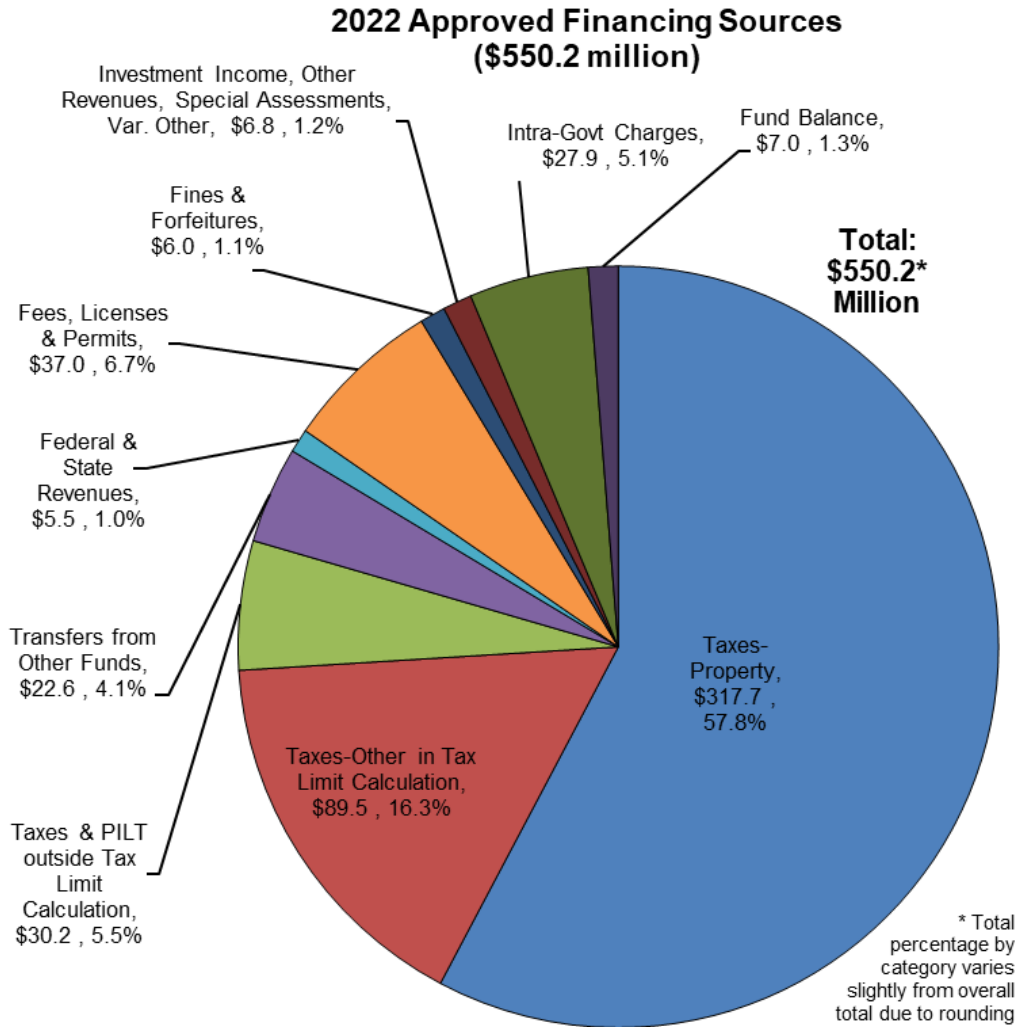


Table 2 then shows that the maximum amount of *property* taxes that can be collected is \$295.9 million, which is calculated by reducing the limit on all taxes that can be collected by the non-property taxes and then adding general government use of tax capacity within the Tax Cap. Note that the core of the tax cap’s design is that when non-property taxes increase, property taxes to be collected decreases by the same amount, and conversely, when non-property taxes decrease, property taxes to be collected increase by the same amount – every dollar of non-property tax replaces a dollar of property tax.

	2021	2022	Difference
Maximum Amount ALL Taxes	\$ 382.8	\$ 385.4	\$ 2.6
(Less) Non-property Taxes	\$ (86.2)	\$ (89.5)	\$ (3.3)
Maximum Amount PROPERTY Taxes	\$ 296.7	\$ 295.9	\$ (0.7)
Inclusion of Unused Capacity	\$ 1.0	\$ -	\$ (1.0)
Amount "under the cap"	\$ -	\$ -	\$ -
Property taxes to be collected	\$ 297.7	\$ 295.9	\$ (1.8)

The following non-property taxes are included in the 2022 Approved budget and automatically reduce the same amount in property taxes:

- \$11.4 million – Automobile tax
- \$19.5 million – Tobacco Tax
- \$5.8 million – Marijuana Sales Tax
- \$6.6 million – Motor Vehicle Rental
- \$13.4 million – Fuel Excise Tax
- \$11.4 million – Payment in Lieu of Taxes (PILT) (Utility, State, and Federal)
- \$21.5 million – Municipal Utility Service Assessments (MUSA) / Municipal Enterprise Service Assessments (MESA)

A projected net increase of \$3.3 million of these non-property taxes offsets a decrease in property taxes that could be collected in 2022.

The 2022 Approved budget is financed with \$295.9 million in property taxes and is presented to have the property tax support at the maximum allowed under the preliminary 2022 property tax limit. It is a \$1.8 million (0.6%) decrease from the amount of property taxes to be collected in 2021 for general government.

The total property taxes supporting the 2022 Approved budget, inclusive of service areas (\$21.8 million, an increase of \$0.3 million from 2021), is \$317.8 million.

Table 3 illustrates the property tax impact per \$100,000 of property value, with 2022 based on the current assessed value and average mill rate. The average property tax bill is projected to decrease 0.3% from 2021 due to the 2022

	2021	2022 (rounded)	Change
Tax Per \$100,000 Assessed Value	\$922	\$919	-\$3
<i>(Excludes Anchorage School District)</i>			

property taxes to be collected going down 0.5% and the preliminary assessed value going down 0.1% from the amounts for 2021. These amounts will be updated in the spring during the Revised budget process to include most recent millage and property values.

**Non-Property Tax Revenue – \$197.5 million**

In 2022 there is a \$3.7 million overall increase from 2021 in the revenue categories that include:

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

Note that the 2021 projections may change due to the COVID-19 pandemic impacts on the economy. Some of these impacts, along with other variables, were taken into consideration when developing the 2022 revenue budgets. These impacts and other unknowns may carry forward to 2022; as part of the annual budget process, the revenues will be reevaluated and updated during 2022 first quarter budget revisions.

**Taxes – Non-Property – Increase of \$5.9 million**

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

Property Tax Exemption Recoveries (outside Tax Limit Calculation) – The 2020 budget included funding for three new positions to review property tax exemptions with the main goal of the review to provide increased compliance and equity within the Municipality.

In 2020, the exemption review effort was budgeted to generate approximately \$1.4 million in recovered taxable value from non-qualified exemption applicants spanning tax years 2015-2019. However, the COVID-19 pandemic impacted the exemption review effort. The biggest impact was that potential recoveries were identified but not pursued until late in the year with approximately \$0.3 million recovered.

For 2021, there is \$0.6 million budgeted, and the review efforts are expected to recover approximately \$1.8 million by 2021 year-end, partly from the efforts in 2020.

The exemption review effort continues into 2022 with a projected recovery of \$0.7 million.

P & I on Delinquent Taxes (outside Tax Limit Calculation) – The 2022 budget is anticipated to be \$2.8 million, which is \$0.2 million higher than the 2021 budget of \$2.6. It assumes a 5% increase in penalties and interest (P&I) on property taxes due to increased taxable values driven by housing demand and market value increases coupled with higher taxes to cover mandated Anchorage School District debt service.

Room Tax (outside Tax Limit Calculation) – The 2022 budget is anticipated to be \$24.1 million, which is \$2.2 million higher than the 2021 budget of \$21.9 million.



As part of the budget process, the Assembly approved an omnibus amendment to the 2022 General Government Operating Budget (Amendment #1) that was funded, in part, with an increase in Room Tax revenue.

The Finance Department then reviewed the revenue sources cited in Amendment #1 and determined that the assumed revenue amounts are not supportable at the time. The Finance Department was not asked to review nor comment on the revenue amounts assumed by the Assembly prior to their approval of Amendment #1.

The recent announcement of the new COVID-19 Omicron variant discovered in South Africa in mid-November caused national and global investment markets to significantly decline in a single day. This new variant could very likely negatively affect projected revenues for both the MOA Trust and Room Taxes going into 2022.

Given what the MOA experienced in 2020 when Room Taxes were severely impacted by the initial effects of COVID-19 (i.e., a 56% revenue decline in budgeted 2020 revenue), the Finance Department recommends exercising significant caution in projecting 2022 Room Tax revenue in light of the recent announcement of the Omicron variant. Room Tax revenue cited in the Mayor's Proposed Budget is \$24.5 million for 2022. 2021 Pro Forma Room Tax revenue is currently projected to be \$27.5 million. Given the uncertainty that the Omicron variant may have on future 2022 summer travel plans, the Finance Department determines that it would be inadvisable to assume that 2022 Room Tax revenue would exceed 2021 revenue by several million dollars as the Assembly assumed in its Amendment #1. Until more is known about the potential negative impact of the Omicron variant, 2022 budgeted revenue should remain conservatively budgeted at \$24.5M as cited in the Mayor's Proposed Budget.

The Administration takes the position that the CFO is required by AMC 6.30.050 to certify the revenue used to fund, in part, Amendment #1 and the CFO could not. The CFO determined that these projected revenues are not expected.

This projection will be revisited and potentially adjusted as part of the Revised budget process.

Auto Tax (within Tax Limit Calculation) – The 2022 budget is anticipated to be \$11.4 million, which is \$0.9 million higher than the 2021 budget of \$10.5 million due to an anticipated increase in new and used car purchases likely replacing older vehicles, and thus higher required auto registrations.

Tobacco Tax (within Tax Limit Calculation) – The 2022 budget is \$19.5 million, a \$1.2 million reduction from 2021. This assumes that there may be fewer purchases in 2022 due to tobacco distributors taking advantage of acquiring product at lower price before notable inflationary increase is made to cigarette mill rate effective 1/1/2022.

Aircraft Tax (within Tax Limit Calculation) – The 2022 budget is \$0 a \$0.1 million reduction from 2021. Per AO 2020-96, as Amended, this revenue will be phased out to fully terminate effective January 1, 2022 and will be replaced by a new commercial use, non-regularly scheduled aircraft fee schedule embedded in the Business Personal Property Tax filings received from aircraft businesses.

Motor Vehicle Rental Tax (within Tax Limit Calculation) – The 2022 budget is anticipated to be \$6.6 million, which is \$1.5 million higher than the 2021 budget of \$5.1 million and about in

line with the revenues anticipated to be received in 2021. The increase in 2022 budget does not assume the 2021 revenue increase trajectory is sustainable, but instead assumes supply and prices will moderate while remaining above average in strength.

Fuel Excise Tax (within Tax Limit Calculation) – The 2022 budget is anticipated to be \$13.4 million, which is \$0.8 million higher than the 2021 budget of \$12.6 million. The recommended increase aligns with the projected growth in gasoline consumption for the U.S. from the Energy Information Agency (EIA). Per the most recent report, the EIA projects 8% growth in U.S. gasoline consumption for 2021 and 5.6% in 2022. Year-to-date actual revenues through the first six months of 2021 are closely tracking the growth/recovery percentage used to set the 2021 budget, with the same methodology being followed to project 2022 revenues.

Payment in Lieu of Tax, Utility (within Tax Limit Calculation) – The 2022 budget is anticipated to be \$10.4 million, which is \$0.5 million higher than the 2021 budget of \$9.9 million. 2021 is the first year that the municipality received the private payment in lieu of taxes (PILT) from Chugach Electric Association, Inc. of \$10.4 million, with continuation of same amount assumed for 2022.

MUSA/MESA (within Tax Limit Calculation) – The 2022 budget is anticipated to be \$20.8 million, which is \$0.6 million higher than the 2021 budget of \$20.2 million. Municipal utility service assessments (MUSA) / municipal enterprise service assessments (MESA) are calculated by applying the respective service area millage rate to the determined value of the entity's net plant (AWWU, SWS); adjusted plant (Merrill Field, Port); and net book value (ACDA). The projected increase for 2022 is primarily due to the utilities' projected net book values anticipated to be slightly up from 2021.

### **Transfers from Other Funds – Decrease of \$6.9 million**

Transfers from Other Funds includes contractual transfers related to Room Tax, transfers from MOA's Trust Fund (created with the proceeds from the sales of the Anchorage Telephone Utility (ATU) and Municipal Light & Power (ML&P)), and utility revenue distributions (dividends from municipal utility and enterprise departments).

Transfers from Other Funds – The 2022 budget is \$1.0 million, a decrease of \$7.7 million from the 2021 budget of \$8.7 million. This decrease is because the 2021 activity included one-time contributions resulting from the sale of the Municipal Light & Power (ML&P) and one-time contributions to the General Liability/Workers' Compensation Fund (602000) of the tax collections for the recovery of workers' compensation and general liability settlement payments. Included in the 2022 budget is a \$0.6 million contribution from the Anchorage Hydropower net income expected from 2021 operations.

Transfer from MOA Trust Fund – The MOA Trust Transfer (AMC 6.50.060) is an annual dividend based on a set percentage of the average asset balance of the projected overall pooled trust's portfolio value. The 2022 dividend is anticipated to be \$19.2 million, which is \$0.5 million more than 2021 budget of \$18.7 million.

As part of the budget process, the Assembly approved an omnibus amendment to the 2022 General Government Operating Budget (Amendment #1) that was funded, in part, with an increase in Transfer from the MOA Trust Fund.

The Finance Department then reviewed the revenue sources cited in Amendment #1 and determined that the assumed revenue amounts are not supportable at the time. The Finance

Department was not asked to review nor comment on the revenue amounts assumed by the Assembly prior to their approval of Amendment #1.

The recent announcement of the new COVID-19 Omicron variant discovered in South Africa in mid-November caused national and global investment markets to significantly decline in a single day. This new variant could very likely negatively affect projected revenues for both the MOA Trust and Room Taxes going into 2022.

Approximately, 1.5 weeks prior to the announcement of the Omicron variant the MOA Trust's market value was \$444.9 million and it had annual year-to-date (YTD) return of approximately 10.9%. After the steep decline in the markets tied to the Omicron announcement, the MOA Trust's market value declined in a single day by \$8.2 million and its YTD return reduced to 9.0%. Using the MOA Trust dividend projection model, the most recent projected 2022 dividend prior to the Omicron announcement was \$19.1 million. After the Omicron announcement, the projected 2022 dividend declined \$0.2 million to \$18.9 million. The Assembly's omnibus budget amendment assumed a 2022 Trust Fund dividend of \$19.3 million which is \$0.4 million short of the updated projection done post-Omicron announcement.

The Administration takes the position that the CFO is required by AMC 6.30.050 to certify the revenue used to fund, in part, Amendment #1 and the CFO could not. The CFO determined that these projected revenues are not expected.

This projection will be revisited and potentially adjusted as part of the Revised budget process.

The Chief Fiscal Officer could not certify the increase in the Transfer from MOA Trust Fund revenue used to fund, in part, Amendment #1.

Utility Revenue Distribution – Per AMC 26.10.065, a portion of a utility net income may be pledged to the general government. The 2022 budget of \$2.3 million is an increase of \$0.3 million from the 2021 budget of \$2.0 million. The \$2.3 million 2022 budget includes:

- \$0.3 from Anchorage Hydropower (flat from 2021)
- \$0.3 from Anchorage Water Utility (increase of \$0.3 million from 2021)
- \$0.3 million from Solid Waste Services – Refuse Collection (flat from 2021)
- \$0.8 million from Solid Waste Services – Disposal (flat from 2021)
- \$0.7 million from Port of Alaska (flat from 2021)

#### **Federal Revenues; State Revenues – Increase of \$0.4 million**

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

State Revenues (General Assistance) – A total of \$1.7 million is included in the 2022 Proposed budget from the State of Alaska (SOA) Community Assistance Program (CAP), which is flat from the amount budgeted in 2021.

Electric Co-op Allocation – An increase of \$0.4 million is expected in 2022 as a result of Chugach Electric Association (CEA) generating more revenues subject to the Co-op tax following the acquisition of ML&P; this will bring the budget from \$0.9 million in 2021 to \$1.3 million in 2022.

### **Fees & Charges for Services; Licenses, Permits, Certifications – Increase of \$4.6 million**

This category includes fees paid for services, such as land use permits and bus fares. Changes projected in 2022 include, but are not limited to:

#### Fees & Charges for Services

Sanitary Inspection Fees – An increase of \$0.1 million is projected from the 2021 budget of \$1.6 million to a budget of \$1.7 million in 2022 and is in line with anticipated 2022 activity.

Transit Fare Box Receipts – An increase of \$0.5 million is projected from the 2021 budget of \$1.0 million to a budget of \$1.5 million in 2022 in line with expected actuals:

Ambulance Service Fees – An increase of \$1.3 million is projected from the 2021 budget of \$10.3 million to a budget of \$11.7 million in 2022. This increase is a combination of a \$0.5 million reduction to align with expected actuals based on transport volume and about a \$1.9 million increase due to the Supplemental Emergency Medical Transportation (SEMT) Medicaid reimbursement program regulations being signed.

Service Fees – School District – The 2022 budget is a decrease of about \$0.1 million from \$0.8 million in 2021 to \$0.7 million in 2022 related to the transfer of 50% of pool costs to the Anchorage School District (ASD).

Reimbursed Cost-Non Grant Funded – The 2022 budget is an increase of about \$2.2 million from \$2.9 million in 2021 to \$5.0 million in 2022, primarily related to the transfer cost of School Resource Officers back to the Anchorage School District (ASD) for the 3/4 of the year that school is in service.

Licenses, Permits, Certifications – The \$0.6 million of net increases in this category are a combination of: a \$0.4 million increase of the Taxicab Permit renewals that are at \$0 in 2021 and the anticipated revenues projected for the Building Safety Service Area Fund (163000) and include biennial fee payments for Plumber/Gas/Sheet Metal Certification and Local Business Licenses; Building/Grade/Clearing permits; Electrical Permits; Mech/Gas/Plumbing permits; and Construction and Right-of-Way permits.

### **Fines & Forfeitures – Flat from 2021**

SOA Traffic Court Fines, SOA Trial Court Fines, – No change is currently included in this category, which is based on anticipated Permanent Fund Dividend (PFD) of \$1,000 in 2022, that is at the same value that the PFD was budgeted in 2021 and thus results in the same projected PFD garnishments in 2022.

### **Investment Income; Other Revenues; Special Assessments; Various Other Financial Sources – Decrease of \$0.3 million**

GCP Cash Pool Short Term Investment Income – General Cash Pools (GCP) Short-Term Interest is projected to be \$0.1 million lower in 2022, with a budget of \$0.5 million, based on projected cash pool balances and interest rates.

TANs Interest Earnings – Tax Anticipation Notes (TANs) are short term notes issued by the MOA for the purpose of raising funds to pay ongoing operating expenses. They are issued in anticipation of receiving property taxes and other revenues scheduled to be collected during the year. There is a \$0.3 million reduction in anticipated revenue, bringing the revenue budget to \$0.5 million.

**Intra-Governmental Charges (IGCs) - \$27.9 million**

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

In 2022, IGCs are anticipated to generate \$27.9 million in funding source “revenue” which is \$0.4 million less than 2021 which is reflective of the changes in the 2022 budget. As part of the annual budget process, IGC factors will be updated during 2022 first quarter budget revisions.

**Fund Balance**

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

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

Although there was \$7.5 million of fund balance in the 2021 Revised budget, the 2022 Proposed budget does not include any fund balance to support the 5 Major Funds (Areawide (101000), Anchorage Fire (131000), Anchorage Roads & Drainage (141000), Anchorage Police (151000), and Anchorage Parks & Recreation (161000)).

Several programs generate revenue that is placed in self-sustaining funds to pay operating costs. For example, the Anchorage Building Safety Service Area Fund (163000) receives revenue from construction-related permits; Heritage Land Bank Fund (221000) receives revenue from the sale of Municipal property; and the Dena’ina Center receives Room Tax revenue to pay its debt service. A net of \$7.0 million of fund balance in these funds is projected to be used (decreased) based on the 2022 Approved budget and is comprised as follows:

- \$2.2 million use – Anchorage Building Safety Service Area Fund (163000)
- \$0.4 million creation – Public Finance and Investment Fund (164000) – this is based on anticipated Public Finance Investment Management Fee revenue being higher than anticipated 2022 costs and may be used in following years if such revenues are lower than costs
- \$0.6 million creation – Convention Center Operating Reserve Fund (2020X0) to be used only for convention center costs
- \$0.4 million use – Heritage Land Bank Fund (221000)
- \$1.2 million use – Self-Insurance Fund (602000)
- \$4.1 million use – Management Information Systems Fund (607000)

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

- Fund balance use in the Anchorage Building Safety Service Area Fund (163000) may require a policy decision if the permit revenue continues to be less than the cost of the programs it is meant to support. This fund has been running at a deficit for many years.
- Heritage Land Bank Fund (221000) fund balance use may be adjusted in the revised budget to reflect increases in projected revenue from property sales, leases, and land use permits that may occur after the initial 2022 budget approval.
- Self-Insurance Fund (602000) is an internal service fund used to accumulate workers' compensation and general liability services and claims costs and allocate those costs based on an annualized reimbursement formula that establishes a recovery rate for each municipal department and agency. The recovery rate is applied as a percentage of payroll during each payroll run. As part of the annual budget process, the IGCs may be updated during first quarter budget revisions to reimburse this fund without the use of fund balance and, where allowable, settlements may be recovered in the Tax Cap
- Management Information Systems Fund (607000) is an internal service fund used to accumulate and allocate costs for Information Technology services to other municipal departments and agencies on a cost-reimbursement basis. In addition to ongoing operating costs, this fund recovers, usually based on depreciation, the costs of Information Technology capital projects that were funded with Lease/Purchase Agreements, thus it will continue to run at a deficit until the debt funded projects are fully depreciated. As part of the annual budget process, the IGCs may be updated during first quarter budget revisions to reimburse this fund without the use of fund balance.

## Tax Limit Calculation

### Anchorage Municipal Charter 14.03 and Anchorage Municipal Code 12.25.040

Line		2021 at Revised	2022 at Approved	
<u>Step 1: Building Base with Taxes Collected the Prior Year</u>				
1	Real/Personal Property Taxes to be Collected	292,591,547	297,714,363	1
2	Auto Tax	10,508,117	10,508,117	2
3	Tobacco Tax	20,000,000	20,700,000	3
4	Aircraft Tax	182,000	126,000	4
5	Marijuana Sales Tax	4,100,000	5,400,000	5
6	Motor Vehicle Rental Tax	7,300,000	5,100,000	6
7	Fuel Excise Tax	13,440,000	12,640,000	7
8	Payment in Lieu of Taxes (State & Federal)	973,000	10,863,283	8
9	MUSA/MESA	30,093,992	20,818,552	9
10	Step 1 Total	379,188,656	383,870,315	10
11	<hr/>			
12	<u>Step 2: Back out Prior Year's Exclusions Not Subject to Tax Limit</u>			
13	Judgments/Legal Settlements (One-Time)	(1,981,050)	(2,127,830)	13
14	Debt Service (One-Time)	(54,091,332)	(54,545,777)	14
15	Step 2 Total	(56,072,382)	(56,673,607)	15
16	<hr/>			
17	Tax Limit Base (before Adjustment for Population and CPI)	323,116,274	327,196,708	17
18	<hr/>			
19	<u>Step 3: Adjust for Population, Inflation</u>			
20	Population 5 Year Average	-0.70% (2,261,810)	-0.70% (2,290,380)	20
21	Change in Consumer Price Index 5 Year Average	0.80% 2,584,930	1.30% 4,253,560	21
22	Step 3 Total	0.10% 323,120	0.60% 1,963,180	22
23	<hr/>			
24	<b>The Base for Calculating Following Year's Tax Limit</b>	<b>323,439,394</b>	<b>329,159,888</b>	24
25	<hr/>			
26	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>			
27	New Construction	2,058,526	1,950,961	27
28	Taxes Authorized by Voter-Approved Ballot - O&M	651,500	692,000	28
29	Judgments/Legal Settlements (One-Time)	2,127,830	25,050	29
30	Debt Service (One-Time)	54,545,777	53,593,640	30
31	Step 4 Total	59,383,633	56,261,651	31
32	<hr/>			
33	<b>Limit on ALL Taxes that can be collected</b>	<b>382,823,027</b>	<b>385,421,539</b>	33
34	<hr/>			
35	<u>Step 5: To determine limit on property taxes, back out other taxes</u>			
36	Automobile Tax	(10,508,117)	(11,391,977)	36
37	Tobacco Tax	(20,700,000)	(19,500,000)	37
38	Aircraft Tax	(126,000)	-	38
39	Marijuana Sales Tax	(5,400,000)	(5,800,000)	39
40	Motor Vehicle Rental Tax	(5,100,000)	(6,600,000)	40
41	Fuel Excise Tax	(12,640,000)	(13,380,000)	41
42	Payment in Lieu of Taxes (Utility, State, and Federal)	(10,863,283)	(11,354,632)	42
43	MUSA/MESA	(20,818,552)	(21,464,063)	43
44	Step 5 Total	(86,155,952)	(89,490,672)	44
45	<hr/>			
46	<b>Limit on PROPERTY Taxes that can be collected</b>	<b>296,667,075</b>	<b>295,930,867</b>	46
47	<hr/>			
48	Add General Government use of tax capacity within the Tax Cap	1,047,288	-	48
49	<hr/>			
50	<b>Limit on PROPERTY Taxes that can be collected within tax cap</b>	<b>297,714,363</b>	<b>295,930,867</b>	50
51	<hr/>			
52	<u>Step 6: Determine property taxes to be collected if different than Limit on Property Taxes that can be collected</u>			
53	Property taxes to be collected based on spending decisions minus other available revenue.			
54	<hr/>			
55	<b>Property taxes TO BE COLLECTED</b>	<b>297,714,363</b>	<b>295,930,867</b>	55
56	<hr/>			
57	<b>Amount below limit on property taxes that can be collected ("under the cap")</b>	<b>-</b>	<b>-</b>	57

There also are service areas with boards that set their maximum mill levies. The property taxes in these service areas are not subject to the Tax Limit Calculation ("outside the cap"). The 2021 total property taxes "outside the cap" is **\$21,798,469**, making the total of all preliminary property taxes to be collected for General Government **\$317,729,336**.

## Position Summary by Department / Agency

Department / Agency	2020 Revised Budget					2021 Revised Budget					2022 Approved 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	31	1	-	-	32	2	7.1%
Building Services											1	-	-	-	1	1	0.0%
Chief Fiscal Officer	2	-	-	-	2	2	-	-	-	2	-	-	-	-	2	-	0.0%
Community Development											17	-	-	-	17	17	0.0%
Development Services	70	-	-	-	70	71	-	-	-	71	-	-	-	-	71	-	0.0%
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	392	-	-	-	392	(2)	-0.5%
Health	50	3	1	-	54	64	3	-	-	67	51	3	-	-	54	(13)	-24.1%
Human Resources	44	-	-	-	44	30	-	-	-	30	43	-	-	-	43	13	29.5%
Information Technology	81	-	-	-	81	96	-	-	-	96	84	-	-	-	84	(12)	-14.8%
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	152	6	-	-	158	2	1.3%
Management & Budget	5	-	-	-	5	5	-	-	-	5	5	-	-	-	5	-	0.0%
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	16	3	-	-	19	2	10.5%
Parks & Recreation	80	23	222	25	350	80	23	223	25	351	77	20	218	25	340	(11)	-3.1%
Planning	24	-	-	-	24	24	-	-	-	24	23	1	-	-	24	-	0.0%
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	4	1	-	-	5	(1)	-16.7%
Traffic Engineering	28	-	3	1	32	28	-	3	1	32	26	-	3	1	30	(2)	-6.3%
<b>Position Total</b>	<b>2,021</b>	<b>61</b>	<b>234</b>	<b>26</b>	<b>2,342</b>	<b>2,045</b>	<b>63</b>	<b>234</b>	<b>26</b>	<b>2,368</b>	<b>2,008</b>	<b>63</b>	<b>221</b>	<b>26</b>	<b>2,318</b>	<b>(50)</b>	<b>-2.1%</b>

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 Approved General Government Operating Budget

### 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 - Add back 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 from the Alcoholic Beverages Retail Sales



**2022 Approved Direct Cost Budget Use of Funds by Department / Agency  
(Direct Cost in \$ Thousands)**

Fund #	101000	131000	141000	151000	161000	104000	106000	119000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000		206000	
Department / Agency	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	Cvntn Ctr Ops Reserve	Heritage Land Bank	Rev Bond-PAC	Self-Ins	Mgmt Info Systems	TOTAL	% of Total	Alc Bev Retail Tax
Assembly	5,689	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,689	1.0%	-
Building Services	203	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	203	0.0%	-
Chief Fiscal Officer	454	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	454	0.1%	1,800
Community Development	3,062	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,062	0.6%	-
Development Services	5,079	-	-	-	-	-	-	-	-	-	6,485	-	-	-	-	-	-	11,564	2.1%	-
Equal Rights Commission	769	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	769	0.1%	-
Equity & Justice	243	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	243	0.0%	186
Finance	11,074	-	-	-	-	-	-	-	-	-	-	2,310	-	-	-	-	-	13,384	2.4%	239
Fire	30,435	70,940	-	-	-	958	1,012	-	-	829	-	-	-	-	-	-	-	104,174	18.9%	921
Health	12,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,984	2.4%	8,709
Human Resources	6,694	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,694	1.2%	-
Information Technology	1,654	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,229	33,883	6.2%	-
Internal Audit	761	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	761	0.1%	-
Library	8,951	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,951	1.6%	426
Maintenance & Operations	15,512	-	71,963	-	-	-	1,224	7,217	-	3,249	-	-	-	-	-	-	-	99,164	18.0%	-
Management & Budget	1,051	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,051	0.2%	-
Mayor	1,829	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,829	0.3%	-
Municipal Attorney	7,687	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,687	1.4%	241
Municipal Manager	12,521	-	-	-	80	-	-	-	-	-	-	-	-	-	300	12,331	-	25,233	4.6%	-
Parks & Recreation	522	-	-	-	18,443	-	316	-	3,756	-	-	-	-	-	-	-	-	23,037	4.2%	644
Planning	3,422	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,422	0.6%	-
Police	488	-	-	125,768	-	-	691	-	-	1,524	-	-	-	-	-	-	-	128,470	23.4%	553
Project Management & Engineering	940	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	940	0.2%	-
Public Transportation	26,445	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,445	4.8%	-
Public Works	203	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	203	0.0%	-
Purchasing	1,922	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,922	0.3%	-
Real Estate	7,395	-	-	-	-	-	-	-	-	-	-	-	-	726	-	-	-	8,121	1.5%	-
Traffic Engineering	5,816	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,816	1.1%	-
TANs Expense	448	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	448	0.1%	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-	-	-	-	13,562	-	-	-	-	13,562	2.5%	-
<b>Total General Government</b>	<b>174,252</b>	<b>70,940</b>	<b>71,963</b>	<b>125,768</b>	<b>18,523</b>	<b>958</b>	<b>3,243</b>	<b>7,217</b>	<b>3,756</b>	<b>5,602</b>	<b>6,485</b>	<b>2,310</b>	<b>13,562</b>	<b>726</b>	<b>300</b>	<b>12,331</b>	<b>32,229</b>	<b>550,165</b>	<b>100.0%</b>	<b>13,719</b>
Percent of Total	31.7%	12.9%	13.1%	22.9%	3.4%	0.2%	0.6%	1.3%	0.7%	1.0%	1.2%	0.4%	2.5%	0.1%	0.1%	2.2%	5.9%	100.0%		

Direct Cost includes debt service and depreciation / amortization.

2022 Approved 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 Multiple: Special Assmt, SAs, LRSAs	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		Bid Safety	Public Fin Invest	Cvntntr Ctr Ops Reserve	Heritage Land Bank	Rev Bond-PAC	Self-Ins	Mgmnt Info Systems		
Federal Revenues	179	-	66	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	245
Fees & Charges for Services	20,496	420	2	3,473	1,461	-	24	25	462	-	21	1,297	-	518	-	20	-	-	28,218
Fines & Forfeitures	510	-	-	5,434	-	-	-	-	-	-	24	-	-	-	-	-	-	-	5,968
Investment Income	594	120	86	217	17	13	8	0	34	26	(33)	18	(39)	47	6	236	(155)	-	1,195
Licenses, Permits, Certifications	2,741	646	62	-	-	-	-	-	-	-	5,320	-	-	-	-	-	-	-	8,769
Other Revenues	1,093	62	68	480	11	1	3	2	22	-	1	1,567	-	17	286	-	-	-	3,611
Payments in Lieu of Taxes (PILT)	2,018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,018
Special Assessments	8	-	220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	228
State Revenues	3,890	128	637	570	44	2	3	-	-	12	-	-	-	-	-	-	-	-	5,287
Taxes - Other - Not Subject to Tax Limit	12,247	365	582	581	256	30	48	186	16	21	-	-	13,814	-	-	-	-	-	28,146
Taxes - Other/PILT - Subject to Tax Limit	84,832	1,166	1,547	1,544	402	-	-	-	-	-	-	-	-	-	-	-	-	-	89,491
Taxes - Property	134	78,263	70,778	125,597	21,159	1,257	3,567	7,023	4,058	5,894	-	-	-	-	-	-	-	-	317,729
Transfers from Other Funds	22,138	-	-	-	-	-	-	97	-	-	-	-	333	-	-	-	-	-	22,568
Var. Other Financial Sources	597	177	758	187	58	-	-	-	2	-	-	-	-	-	-	-	-	-	1,780
<b>Revenues Total</b>	<b>151,476</b>	<b>81,347</b>	<b>74,806</b>	<b>138,083</b>	<b>23,407</b>	<b>1,303</b>	<b>3,653</b>	<b>7,332</b>	<b>4,594</b>	<b>5,952</b>	<b>5,333</b>	<b>2,882</b>	<b>14,108</b>	<b>582</b>	<b>292</b>	<b>256</b>	<b>(155)</b>	<b>(155)</b>	<b>515,252</b>
<b>Department / Agency</b>																			
Assembly	5,689	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,689
Building Services	203	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	203
Chief Fiscal Officer	454	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	454
Community Development	3,062	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,062
Development Services	5,079	-	-	-	-	-	-	-	-	-	6,485	-	-	-	-	-	-	-	11,564
Equal Rights Commission	769	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	769
Equity & Justice	243	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	243
Finance	11,074	-	-	-	-	-	-	-	-	-	-	2,310	-	-	-	-	-	-	13,384
Fire	30,435	70,940	-	-	-	958	1,012	-	-	829	-	-	-	-	-	-	-	-	104,174
Health	12,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,984
Human Resources	6,694	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,694
Information Technology	1,654	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,229	33,883
Internal Audit	761	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	761
Library	8,951	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,951
Maintenance & Operations	15,512	-	71,963	-	-	-	1,224	7,217	-	3,249	-	-	-	-	-	-	-	-	99,164
Management & Budget	1,051	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,051
Mayor	1,829	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,829
Municipal Attorney	7,687	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,687
Municipal Manager	12,601	-	-	-	-	-	-	-	-	-	-	-	-	-	300	12,331	-	-	25,233
Parks & Recreation	522	-	-	-	18,443	-	316	-	3,756	-	-	-	-	-	-	-	-	-	23,037
Planning	3,422	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,422
Police	488	-	-	125,768	-	-	691	-	-	1,524	-	-	-	-	-	-	-	-	128,470
Project Management & Engineering	940	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	940
Public Transportation	26,445	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,445
Public Works	203	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	203
Purchasing	1,922	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,922
Real Estate	7,395	-	-	-	-	-	-	-	-	-	-	-	726	-	-	-	-	-	8,121
Traffic Engineering	5,816	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,816
TANs Expense	448	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	448
Convention Center Reserve	-	-	-	-	-	-	-	-	-	-	-	-	13,562	-	-	-	-	-	13,562
<b>Direct Cost Total</b>	<b>174,332</b>	<b>70,940</b>	<b>71,963</b>	<b>125,768</b>	<b>18,443</b>	<b>958</b>	<b>3,243</b>	<b>7,217</b>	<b>3,756</b>	<b>5,602</b>	<b>6,485</b>	<b>2,310</b>	<b>13,562</b>	<b>726</b>	<b>300</b>	<b>12,331</b>	<b>32,229</b>	<b>32,229</b>	<b>550,165</b>
Charges by/to Department / Agency	(22,856)	10,407	2,844	12,315	4,963	345	411	115	838	350	1,037	218	-	276	-	(10,912)	(28,296)	(28,296)	(27,944)
<b>Charges by/to Total</b>	<b>(22,856)</b>	<b>10,407</b>	<b>2,844</b>	<b>12,315</b>	<b>4,963</b>	<b>345</b>	<b>411</b>	<b>115</b>	<b>838</b>	<b>350</b>	<b>1,037</b>	<b>218</b>	<b>-</b>	<b>276</b>	<b>-</b>	<b>(10,912)</b>	<b>(28,296)</b>	<b>(28,296)</b>	<b>(27,944)</b>
<b>Function Cost Total</b>	<b>151,476</b>	<b>81,347</b>	<b>74,806</b>	<b>138,083</b>	<b>23,407</b>	<b>1,303</b>	<b>3,653</b>	<b>7,332</b>	<b>4,594</b>	<b>5,952</b>	<b>7,521</b>	<b>2,528</b>	<b>13,562</b>	<b>1,001</b>	<b>300</b>	<b>1,420</b>	<b>3,933</b>	<b>3,933</b>	<b>522,220</b>
Net Increase (Decrease / Use) in Fund Balance	0	-	-	-	-	-	-	-	-	-	(2,188)	354	547	(420)	(8)	(1,164)	(4,088)	(4,088)	(6,968)
Estimated Fund Balance-Beginning *	34,508	5,589	9,804	13,630	4,064	2,761	865	204	5,623	8,398	(13,170)	1,672	27,520	4,265	680	25,057	9,029	9,029	140,499
Estimated Fund Balance-Ending *	34,508	5,589	9,804	13,630	4,064	2,761	865	204	5,623	8,398	(15,358)	2,026	28,067	3,845	672	23,894	4,941	4,941	133,531
Estimated Fund Balance-Y/Y % Change *	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-17%	21%	2%	-10%	-1%	-5%	-45%	-45%	-5%

\* The Estimated Fund Balance numbers are based on 12/31/20 reported fund balances and net positions plus VERY PRELIMINARY AND SUBJECT TO CHANGE FY 2021 projections at 03/19/2022. Estimated Fund Balance is inclusive of Nonspendable, Restricted, Committed, Assigned, and Unassigned and will change as closure of 2021 fiscal year progresses. These numbers do not indicate required reserve amounts - the required reserve amounts will be calculated based on more complete 2021 numbers and will be set during the 2022 first quarter budget revision process.

2022 Approved General Government Operating Budget

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

Prior year data is presented in budget year organizational structure

Revenue Type	101000 Areawide Service Area			131000 Anchorage Fire Service Area			141000 Anchorage Roads & Drainage Service Area		
	2020	2021	2022	2020	2021	2022	2020	2021	2022
	Actuals	Revised	Approved	Actuals	Revised	Approved	Actuals	Revised	Approved
Federal Revenues	253	203	179	31	-	-	528	66	66
Fees & Charges for Services	18,201	18,713	20,496	413	420	420	11	2	2
Fines & Forfeitures	190	506	510	-	-	-	-	-	-
Investment Income	1,599	328	594	154	309	120	58	124	86
Licenses, Permits, Certification	2,624	2,426	2,741	509	646	646	26	62	62
Other Revenues	1,822	1,007	1,093	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	3,890	79	87	128	634	583	637
Taxes - Other - Not Subject to PILT	6,081	11,062	12,247	318	367	365	424	559	582
Taxes - Other/PILT - Subject to PILT	74,307	81,859	84,832	1,095	1,076	1,166	1,453	1,427	1,547
Taxes - Property	(4,880)	87,961	134	81,271	48,041	78,263	68,713	68,790	70,778
Transfers from Other Funds	33,035	28,008	22,138	0	-	-	1	-	-
Var. Other Financial Sources	1,881	597	597	106	177	177	3,500	758	758
<b>Revenues Total</b>	<b>139,508</b>	<b>238,263</b>	<b>151,476</b>	<b>84,189</b>	<b>51,185</b>	<b>81,347</b>	<b>76,117</b>	<b>72,659</b>	<b>74,806</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
Assembly	4,442	5,376	5,689	-	-	-	-	-	-
Building Services	8,470	8,523	203	-	-	-	-	-	-
Chief Fiscal Officer	9,610	636	454	-	-	-	-	-	-
Community Development	17,839	3,406	3,062	-	-	-	-	-	-
Development Services	-	-	5,079	-	-	-	-	-	-
Equal Rights Commission	654	760	769	-	-	-	-	-	-
Equity & Justice	-	-	243	-	-	-	-	-	-
Finance	12,450	11,767	11,074	-	-	-	-	-	-
Fire	22,875	30,308	30,435	41,424	72,692	70,940	-	-	-
Health	22,221	14,721	12,984	-	-	-	-	-	-
Human Resources	6,788	6,910	6,694	-	-	-	-	-	-
Information Technology	1,186	1,736	1,654	-	-	-	-	-	-
Internal Audit	783	788	761	-	-	-	-	-	-
Library	-	-	8,951	-	-	-	-	-	-
Maintenance & Operations	-	-	15,512	-	-	-	-	-	71,963
Management & Budget	1,047	1,108	1,051	-	-	-	-	-	-
Mayor	1,859	2,148	1,829	-	-	-	-	-	-
Municipal Attorney	7,321	8,235	7,687	-	-	-	-	-	-
Municipal Manager	13,625	13,139	12,601	-	-	-	-	-	-
Parks & Recreation	10,075	9,741	522	-	-	-	-	-	-
Planning	-	-	3,422	-	-	-	-	-	-
Police	372	487	488	-	-	-	-	-	-
Project Management & Engineering	-	-	940	-	-	-	-	-	-
Public Transportation	23,927	26,215	26,445	-	-	-	-	-	-
Public Works	22,487	24,503	203	-	-	-	70,974	72,193	-
Purchasing	1,856	2,187	1,922	-	-	-	-	-	-
Real Estate	21,211	7,601	7,395	-	-	-	-	-	-
Traffic Engineering	-	-	5,816	-	-	-	-	-	-
TANs Expense	823	838	448	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>211,924</b>	<b>181,133</b>	<b>174,332</b>	<b>41,424</b>	<b>72,692</b>	<b>70,940</b>	<b>70,974</b>	<b>72,193</b>	<b>71,963</b>
Charges by/to Dept / Agency	(22,191)	(25,503)	(22,856)	10,803	11,040	10,407	2,429	2,641	2,844
<b>Charges by/to Total</b>	<b>(22,191)</b>	<b>(25,503)</b>	<b>(22,856)</b>	<b>10,803</b>	<b>11,040</b>	<b>10,407</b>	<b>2,429</b>	<b>2,641</b>	<b>2,844</b>
<b>Function Cost Total</b>	<b>189,733</b>	<b>155,630</b>	<b>151,476</b>	<b>52,226</b>	<b>83,732</b>	<b>81,347</b>	<b>73,403</b>	<b>74,834</b>	<b>74,806</b>
Net Increase (Decrease / Use) in Fund Balance	(50,224)	82,634	0	31,962	(32,547)	-	2,714	(2,175)	-

2022 Approved General Government Operating Budget

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

Prior year data is presented in budget year organizational structure

Revenue Type	151000 Anchorage Police Service Area			161000 Anchorage Parks & Recreation Service Area			SUBTOTAL Five Major Funds (101, 131, 141, 151, 161)		
	2020	2021	2022	2020	2021	2022	2020	2021	2022
	Actuals	Revised	Approved	Actuals	Revised	Approved	Actuals	Revised	Approved
Federal Revenues	-	-	-	33	-	-	847	269	245
Fees & Charges for Services	1,035	1,164	3,473	812	1,586	1,461	20,473	21,885	25,852
Fines & Forfeitures	5,996	5,434	5,434	-	-	-	6,186	5,940	5,944
Investment Income	400	480	217	101	26	17	2,313	1,267	1,034
Licenses, Permits, Certification	-	-	-	-	-	-	3,159	3,134	3,448
Other Revenues	386	480	480	6	11	11	2,425	1,627	1,713
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	1,935	1,930	2,018
Special Assessments	-	-	-	-	-	-	797	228	228
State Revenues	503	516	570	27	30	44	3,674	4,872	5,270
Taxes - Other - Not Subject to	509	537	581	167	233	256	7,498	12,759	14,031
Taxes - Other/PILT - Subject to	1,450	1,424	1,544	377	371	402	78,683	86,156	89,491
Taxes - Property	126,020	70,462	125,597	20,201	22,461	21,159	291,325	297,714	295,931
Transfers from Other Funds	0	-	-	0	-	-	33,036	28,008	22,138
Var. Other Financial Sources	150	187	187	31	58	58	5,668	1,777	1,777
<b>Revenues Total</b>	<b>136,450</b>	<b>80,683</b>	<b>138,083</b>	<b>21,755</b>	<b>24,776</b>	<b>23,407</b>	<b>458,019</b>	<b>467,565</b>	<b>469,119</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
Assembly	-	-	-	-	-	-	4,442	5,376	5,689
Building Services	-	-	-	-	-	-	8,470	8,523	203
Chief Fiscal Officer	-	-	-	-	-	-	9,610	636	454
Community Development	-	-	-	-	-	-	17,839	3,406	3,062
Development Services	-	-	-	-	-	-	-	-	5,079
Equal Rights Commission	-	-	-	-	-	-	654	760	769
Equity & Justice	-	-	-	-	-	-	-	-	243
Finance	-	-	-	-	-	-	12,450	11,767	11,074
Fire	-	-	-	-	-	-	64,299	103,000	101,375
Health	-	-	-	-	-	-	22,221	14,721	12,984
Human Resources	-	-	-	-	-	-	6,788	6,910	6,694
Information Technology	-	-	-	-	-	-	1,186	1,736	1,654
Internal Audit	-	-	-	-	-	-	783	788	761
Library	-	-	-	-	-	-	-	-	8,951
Maintenance & Operations	-	-	-	-	-	-	-	-	87,474
Management & Budget	-	-	-	-	-	-	1,047	1,108	1,051
Mayor	-	-	-	-	-	-	1,859	2,148	1,829
Municipal Attorney	-	-	-	-	-	-	7,321	8,235	7,687
Municipal Manager	-	-	-	21	80	-	13,646	13,219	12,601
Parks & Recreation	-	-	-	17,962	19,097	18,443	28,037	28,839	18,965
Planning	-	-	-	-	-	-	-	-	3,422
Police	72,554	123,489	125,768	-	-	-	72,926	123,976	126,255
Project Management & Engineering	-	-	-	-	-	-	-	-	940
Public Transportation	-	-	-	-	-	-	23,927	26,215	26,445
Public Works	-	-	-	-	-	-	93,462	96,696	203
Purchasing	-	-	-	-	-	-	1,856	2,187	1,922
Real Estate	-	-	-	-	-	-	21,211	7,601	7,395
Traffic Engineering	-	-	-	-	-	-	-	-	5,816
TANs Expense	-	-	-	-	-	-	823	838	448
Convention Center Reserve	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>72,554</b>	<b>123,489</b>	<b>125,768</b>	<b>17,983</b>	<b>19,177</b>	<b>18,443</b>	<b>414,858</b>	<b>468,684</b>	<b>461,446</b>
Charges by/to Dept / Agency	9,226	12,668	12,315	4,774	5,412	4,963	5,041	6,257	7,674
<b>Charges by/to Total</b>	<b>9,226</b>	<b>12,668</b>	<b>12,315</b>	<b>4,774</b>	<b>5,412</b>	<b>4,963</b>	<b>5,041</b>	<b>6,257</b>	<b>7,674</b>
<b>Function Cost Total</b>	<b>81,780</b>	<b>136,157</b>	<b>138,083</b>	<b>22,756</b>	<b>24,589</b>	<b>23,407</b>	<b>419,899</b>	<b>474,941</b>	<b>469,119</b>
Net Increase (Decrease / Use) in Fund Balance	54,670	(55,474)	-	(1,001)	187	-	38,120	(7,376)	0

2022 Approved General Government Operating Budget

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

Prior year data is presented in budget year organizational structure

Revenue Type	104000 Chugiak Fire Service Area			106000 Girdwood Valley Service Area			119000 Chugiak, Birchwood, Eagle River Rural Road Service Area		
	2020 Actuals	2021 Revised	2022 Approved	2020 Actuals	2021 Revised	2022 Approved	2020 Actuals	2021 Revised	2022 Approved
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	-	-	-	33	21	24	5	25	25
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	71	18	13	20	14	8	62	13	0
Licenses, Permits, Certification	-	-	-	-	-	-	-	-	-
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	3	-	-	-
Taxes - Other - Not Subject to PILT	28	27	30	44	39	48	174	172	186
Taxes - Other/PILT - Subject to PILT	-	-	-	-	-	-	-	-	-
Taxes - Property	1,257	1,260	1,257	3,254	3,389	3,567	6,939	7,022	7,023
Transfers from Other Funds	-	-	-	-	-	-	99	97	97
Var. Other Financial Sources	-	-	-	-	-	-	-	-	-
<b>Revenues Total</b>	<b>1,556</b>	<b>1,308</b>	<b>1,303</b>	<b>3,356</b>	<b>3,471</b>	<b>3,653</b>	<b>7,304</b>	<b>7,330</b>	<b>7,332</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
Assembly	-	-	-	-	-	-	-	-	-
Building Services	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	859	958	958	916	897	1,012	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	1,224	-	-	7,217
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	302	342	316	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	682	691	691	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>859</b>	<b>958</b>	<b>958</b>	<b>2,901</b>	<b>3,051</b>	<b>3,243</b>	<b>7,302</b>	<b>7,214</b>	<b>7,217</b>
Charges by/to Dept / Agency	327	351	345	404	420	411	112	116	115
<b>Charges by/to Total</b>	<b>327</b>	<b>351</b>	<b>345</b>	<b>404</b>	<b>420</b>	<b>411</b>	<b>112</b>	<b>116</b>	<b>115</b>
<b>Function Cost Total</b>	<b>1,186</b>	<b>1,308</b>	<b>1,303</b>	<b>3,304</b>	<b>3,471</b>	<b>3,653</b>	<b>7,414</b>	<b>7,330</b>	<b>7,332</b>
Net Increase (Decrease / Use) in Fund Balance	370	-	-	52	-	-	(110)	-	-

2022 Approved General Government Operating Budget

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

Prior year data is presented in budget year organizational structure

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	Approved	Actuals	Revised	Approved	Actuals	Revised	Approved
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	91	462	462	-	-	-	130	508	511
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	162	40	34	222	36	26	538	121	81
Licenses, Permits, Certification	-	-	-	-	-	-	-	-	-
Other Revenues	19	22	22	-	-	-	245	30	27
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	13	11	12	16	15	17
Taxes - Other - Not Subject to PILT	15	17	16	19	18	21	280	272	301
Taxes - Other/PILT - Subject to PILT	-	-	-	-	-	-	-	-	-
Taxes - Property	4,038	4,159	4,058	4,080	5,684	5,894	19,569	21,514	21,798
Transfers from Other Funds	-	-	-	-	-	-	99	97	97
Var. Other Financial Sources	-	2	2	-	-	-	-	2	2
<b>Revenues Total</b>	<b>4,327</b>	<b>4,701</b>	<b>4,594</b>	<b>4,334</b>	<b>5,749</b>	<b>5,952</b>	<b>20,876</b>	<b>22,559</b>	<b>22,835</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
Assembly	-	-	-	-	-	-	-	-	-
Building Services	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	829	829	829	2,604	2,684	2,799
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	3,249	-	-	11,690
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	2,876	3,827	3,756	-	-	-	3,178	4,169	4,072
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	21	1,524	1,524	703	2,215	2,215
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	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>2,876</b>	<b>3,827</b>	<b>3,756</b>	<b>4,384</b>	<b>5,602</b>	<b>5,602</b>	<b>18,321</b>	<b>20,652</b>	<b>20,776</b>
Charges by/to Dept / Agency	785	874	838	341	347	350	1,969	2,107	2,059
<b>Charges by/to Total</b>	<b>785</b>	<b>874</b>	<b>838</b>	<b>341</b>	<b>347</b>	<b>350</b>	<b>1,969</b>	<b>2,107</b>	<b>2,059</b>
<b>Function Cost Total</b>	<b>3,661</b>	<b>4,701</b>	<b>4,594</b>	<b>4,726</b>	<b>5,949</b>	<b>5,952</b>	<b>20,291</b>	<b>22,759</b>	<b>22,835</b>
Net Increase (Decrease / Use) in Fund Balance	666	-	-	(392)	(200)	-	585	(200)	-



2022 Approved General Government Operating Budget

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

Prior year data is presented in budget year organizational structure

Revenue Type	163000 Building Safety Service Area			164000 Public Finance Investment Fund			2020X0 Convention Center Operations Reserve		
	2020	2021	2022	2020	2021	2022	2020	2021	2022
	Actuals	Revised	Approved	Actuals	Revised	Approved	Actuals	Revised	Approved
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	20	15	21	1,582	1,297	1,297	-	-	-
Fines & Forfeitures	65	12	24	-	-	-	-	-	-
Investment Income	(15)	(13)	(33)	83	18	18	254	(11)	(39)
Licenses, Permits, Certification	6,443	4,990	5,320	-	-	-	-	-	-
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	-	0	-	-	-	-	7,914	12,597	13,814
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	-	-	-
Taxes - Property	-	-	-	-	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-	717	331	333
Var. Other Financial Sources	-	-	-	-	-	-	-	-	-
<b>Revenues Total</b>	<b>6,513</b>	<b>5,004</b>	<b>5,333</b>	<b>2,554</b>	<b>2,882</b>	<b>2,882</b>	<b>8,885</b>	<b>12,918</b>	<b>14,108</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
Assembly	-	-	-	-	-	-	-	-	-
Building Services	6,412	6,715	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	6,485	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	2,066	2,328	2,310	-	-	-
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	13,562
<b>Direct Cost Total</b>	<b>6,412</b>	<b>6,715</b>	<b>6,485</b>	<b>2,066</b>	<b>2,328</b>	<b>2,310</b>	<b>12,056</b>	<b>13,892</b>	<b>13,562</b>
Charges by/to Dept / Agency	1,521	1,480	1,037	220	222	218	-	-	-
<b>Charges by/to Total</b>	<b>1,521</b>	<b>1,480</b>	<b>1,037</b>	<b>220</b>	<b>222</b>	<b>218</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Cost Total</b>	<b>7,933</b>	<b>8,194</b>	<b>7,521</b>	<b>2,285</b>	<b>2,550</b>	<b>2,528</b>	<b>12,056</b>	<b>13,892</b>	<b>13,562</b>
Net Increase (Decrease / Use) in Fund Balance	(1,420)	(3,191)	(2,188)	268	332	354	(3,171)	(975)	547

2022 Approved General Government Operating Budget

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

Prior year data is presented in budget year organizational structure

Revenue Type	221000 Heritage Land Bank			301000 Revenue Bond Payment-Performing Arts Center			602000 Self Insurance		
	2020	2021	2022	2020	2021	2022	2020	2021	2022
	Actuals	Revised	Approved	Actuals	Revised	Approved	Actuals	Revised	Approved
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	580	518	518	-	-	-	442	20	20
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	403	80	47	40	8	6	771	222	236
Licenses, Permits, Certification	-	-	-	-	-	-	-	-	-
Other Revenues	725	17	17	100	286	286	225	-	-
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-	-
Taxes - Other - Not Subject to	-	-	-	-	-	-	-	-	-
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	-	-	-
Taxes - Property	-	-	-	-	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-	1,715	1,043	-
Var. Other Financial Sources	-	-	-	-	-	-	-	-	-
<b>Revenues Total</b>	<b>1,708</b>	<b>615</b>	<b>582</b>	<b>140</b>	<b>294</b>	<b>292</b>	<b>3,153</b>	<b>1,285</b>	<b>256</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
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	12,331
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	454	717	726	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>454</b>	<b>717</b>	<b>726</b>	<b>300</b>	<b>298</b>	<b>300</b>	<b>14,050</b>	<b>12,333</b>	<b>12,331</b>
Charges by/to Dept / Agency	302	318	276	-	-	-	(9,851)	(10,790)	(10,912)
<b>Charges by/to Total</b>	<b>302</b>	<b>318</b>	<b>276</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9,851)</b>	<b>(10,790)</b>	<b>(10,912)</b>
<b>Function Cost Total</b>	<b>756</b>	<b>1,036</b>	<b>1,001</b>	<b>300</b>	<b>298</b>	<b>300</b>	<b>4,199</b>	<b>1,543</b>	<b>1,420</b>
Net Increase (Decrease / Use) in Fund Balance	952	(421)	(420)	(160)	(4)	(8)	(1,046)	(258)	(1,164)

2022 Approved General Government Operating Budget

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

Prior year data is presented in budget year organizational structure

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	Approved	Actuals	Revised	Approved	Actuals	Revised	Approved
Federal Revenues	-	-	-	-	-	-	847	269	245
Fees & Charges for Services	0	-	-	2,624	1,849	1,856	23,226	24,241	28,218
Fines & Forfeitures	-	-	-	65	12	24	6,251	5,952	5,968
Investment Income	(1,197)	(92)	(155)	340	212	80	3,191	1,601	1,195
Licenses, Permits, Certification	-	-	-	6,443	4,990	5,320	9,602	8,124	8,769
Other Revenues	0	-	-	1,940	1,870	1,871	4,610	3,527	3,611
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	1,935	1,930	2,018
Special Assessments	-	-	-	-	-	-	797	228	228
State Revenues	-	-	-	-	-	-	3,690	4,887	5,287
Taxes - Other - Not Subject to PILT	-	-	-	7,914	12,597	13,814	15,692	25,628	28,146
Taxes - Other/PILT - Subject to PILT	-	-	-	-	-	-	78,683	86,156	89,491
Taxes - Property	-	-	-	-	-	-	310,893	319,228	317,729
Transfers from Other Funds	5,406	-	-	7,837	1,375	333	40,972	29,479	22,568
Var. Other Financial Sources	-	-	-	-	-	-	5,668	1,780	1,780
<b>Revenues Total</b>	<b>4,209</b>	<b>(92)</b>	<b>(155)</b>	<b>27,162</b>	<b>22,906</b>	<b>23,298</b>	<b>506,057</b>	<b>513,030</b>	<b>515,252</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
Assembly	-	-	-	-	-	-	4,442	5,376	5,689
Building Services	-	-	-	6,412	6,715	-	14,882	15,238	203
Chief Fiscal Officer	-	-	-	-	-	-	9,610	636	454
Community Development	-	-	-	-	-	-	17,839	3,406	3,062
Development Services	-	-	-	-	-	6,485	-	-	11,564
Equal Rights Commission	-	-	-	-	-	-	654	760	769
Equity & Justice	-	-	-	-	-	-	-	-	243
Finance	-	-	-	2,066	2,328	2,310	14,516	14,095	13,384
Fire	-	-	-	-	-	-	66,903	105,683	104,174
Health	-	-	-	-	-	-	22,221	14,721	12,984
Human Resources	-	-	-	-	-	-	6,788	6,910	6,694
Information Technology	30,182	31,895	32,229	30,182	31,895	32,229	31,369	33,631	33,883
Internal Audit	-	-	-	-	-	-	783	788	761
Library	-	-	-	-	-	-	-	-	8,951
Maintenance & Operations	-	-	-	-	-	-	-	-	99,164
Management & Budget	-	-	-	-	-	-	1,047	1,108	1,051
Mayor	-	-	-	-	-	-	1,859	2,148	1,829
Municipal Attorney	-	-	-	-	-	-	7,321	8,235	7,687
Municipal Manager	-	-	-	14,350	12,631	12,632	27,996	25,849	25,233
Parks & Recreation	-	-	-	-	-	-	31,215	33,008	23,037
Planning	-	-	-	-	-	-	-	-	3,422
Police	-	-	-	-	-	-	73,629	126,192	128,470
Project Management & Engineering	-	-	-	-	-	-	-	-	940
Public Transportation	-	-	-	-	-	-	23,927	26,215	26,445
Public Works	-	-	-	-	-	-	105,298	108,280	203
Purchasing	-	-	-	-	-	-	1,856	2,187	1,922
Real Estate	-	-	-	454	717	726	21,665	8,318	8,121
Traffic Engineering	-	-	-	-	-	-	-	-	5,816
TANs Expense	-	-	-	-	-	-	823	838	448
Convention Center Reserve	-	-	-	12,056	13,892	13,562	12,056	13,892	13,562
<b>Direct Cost Total</b>	<b>30,182</b>	<b>31,895</b>	<b>32,229</b>	<b>65,520</b>	<b>68,179</b>	<b>67,944</b>	<b>498,700</b>	<b>557,515</b>	<b>550,165</b>
Charges by/to Dept / Agency	(27,718)	(27,899)	(28,296)	(35,526)	(36,669)	(37,677)	(28,516)	(28,305)	(27,944)
<b>Charges by/to Total</b>	<b>(27,718)</b>	<b>(27,899)</b>	<b>(28,296)</b>	<b>(35,526)</b>	<b>(36,669)</b>	<b>(37,677)</b>	<b>(28,516)</b>	<b>(28,305)</b>	<b>(27,944)</b>
<b>Function Cost Total</b>	<b>2,465</b>	<b>3,996</b>	<b>3,933</b>	<b>29,994</b>	<b>31,509</b>	<b>30,266</b>	<b>470,184</b>	<b>529,210</b>	<b>522,220</b>
Net Increase (Decrease / Use) in Fund Balance	1,745	(4,088)	(4,088)	(2,832)	(8,604)	(6,968)	35,873	(16,180)	(6,968)

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

Prior year data is presented in budget year organizational structure

Revenue Type	206000 Alcoholic Beverages Retail Sales Tax		
	2020	2021	2022
	Actuals	Revised	Approved
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	13,780
Taxes - Other/PILT - Subject to Tax Limit	-	-	-
Taxes - Property	-	-	-
Transfers from Other Funds	-	-	-
Var. Other Financial Sources	-	-	-
<b>Revenues Total</b>	<b>-</b>	<b>11,830</b>	<b>13,780</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>			
Assembly	-	-	-
Building Services	-	-	-
Chief Fiscal Officer	-	1,800	1,800
Community Development	-	-	-
Development Services	-	-	-
Equal Rights Commission	-	-	-
Equity & Justice	-	143	186
Finance	-	213	239
Fire	-	1,575	921
Health	-	6,244	8,709
Human Resources	-	-	-
Information Technology	-	-	-
Internal Audit	-	-	-
Library	-	94	426
Maintenance & Operations	-	-	-
Management & Budget	-	-	-
Mayor	-	50	-
Municipal Attorney	-	238	241
Municipal Manager	-	-	-
Parks & Recreation	-	605	644
Planning	-	-	-
Police	-	662	553
Project Management & Engineering	-	-	-
Public Transportation	-	-	-
Public Works	-	-	-
Purchasing	-	-	-
Real Estate	-	-	-
Traffic Engineering	-	-	-
TANs Expense	-	-	-
Convention Center Reserve	-	-	-
<b>Direct Cost Total</b>	<b>-</b>	<b>11,624</b>	<b>13,719</b>
Charges by/to Dept / Agency	-	87	61
<b>Charges by/to Total</b>	<b>-</b>	<b>87</b>	<b>61</b>
<b>Function Cost Total</b>	<b>-</b>	<b>11,711</b>	<b>13,780</b>
Net Increase (Decrease / Use) in Fund Balance	-	119	-