

Appendix R

Alcoholic Beverages Retail Sales Tax Program

Purpose

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

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

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

Description

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

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

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

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

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

Department/ Line Agency	Category and Description	(1) Time / Recurring	Filled Positions	Vacant Positions	2022 Revised Budget	2023 Continuation Changes	2023 Proposed Changes	2023 Proposed Budget	Assembly Amends	Mayor Veto	Veto Overrides	2023 Approved Budget
Child Abuse, Sexual Assault, and Domestic Violence												
1 Health	Early Education grants to providers	R	-	-	1,999,850	-	-	1,999,850	-	-	-	1,999,850
2 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	R	-	-	2,000,000	-	-	2,000,000	-	-	-	2,000,000
3 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	R	-	-	250,000	-	-	250,000	-	-	-	250,000
4 Health	Fund recurring direct grant to Standing Together Against Rape (STAR)	R	-	-	-	-	125,000	125,000	-	-	-	125,000
5 Health	<u>Reverse ONE-TIME - Dunbar, Quinn-Davidson, & Zaletel Amendment #1</u> - Fund direct grant to Standing Together Against Rape (STAR)	1	-	-	125,000	(125,000)	-	-	-	-	-	-
6 Health	ADVSAIP - reinstate remainder of APD officer and DOL clerk to hold DVSA offenders accountable - grant funding lost mid-year 2019	R	-	-	44,620	-	-	44,620	-	-	-	44,620
7 Library	Early Literacy Specialist	R	-	-	119,801	2,722	-	122,523	-	-	-	122,523
8	Total Child Abuse, Sexual Assault, and Domestic Violence				\$ 4,539,271	\$ (122,278)	\$ 125,000	\$ 4,541,993	\$ -	\$ -	\$ -	\$ 4,541,993
9												
10	Running Subtotal of Alcoholic Beverages Retail Sales Tax Program				\$ 4,539,271	\$ (122,278)	\$ 125,000	\$ 4,541,993	\$ -	\$ -	\$ -	\$ 4,541,993
11	First Responders											
12 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 <u>Amendment #8, Line 6</u> - Restore funding for 24/7 Mobile Crisis Team - 2 EMTs, 2 Mental Health Clinician II, 2 Social Worker II, 1 Administrative Officer, 1 Battalion Chief	R	(2)	(1)	1,575,180	-	(1,575,180)	-	2,447,180	-	-	2,447,180
13 Fire	<u>Dunbar & Quinn-Davidson Amendment #1, Line 3</u> - Increase MCT to 24/7 starting July 1	R	-	-	872,000	-	(872,000)	-	-	-	-	-
14 Fire	<u>Dunbar & Quinn-Davidson Amendment #1, Line 4</u> - Fund new Logistics Coordinator position at 1 FTE in MCT	R	-	-	122,000	-	(122,000)	-	-	-	-	-
15 Fire	Reverse - ONE-TIME - First Responders - Crisis Intervention Training for Whittier Police Department and Girdwood Fire & Rescue	1	-	-	3,398	(3,398)	-	-	-	-	-	-
16 Fire	<u>Reverse - ONE-TIME - Dunbar & Quinn-Davidson Amendment #5</u> - Fund Crisis Intervention Training for the Whittier Police Department and Girdwood Fire & Rescue	1	-	-	13,293	(13,293)	-	-	-	-	-	-
17 Municipal Attorney	First Responders - one (1) Prosecutor, one (1) Clerk and related operating non-labor	R	-	-	240,736	(19,254)	-	221,482	-	-	-	221,482
18 Police	First Responders - two (2) Crime Analysts, one (1) Identification Technician, and one (1) Dispatcher, additional operating related non-labor	R	-	-	529,137	10,976	-	540,113	-	-	-	540,113
19 Police	<u>Reverse - ONE-TIME - 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	1	-	-	500,000	(500,000)	-	-	-	-	-	-
20 Police	<u>Reverse - ONE-TIME - 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	1	-	-	50,000	(50,000)	-	-	-	-	-	-

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2023 Approved General Government Operating Budget

Department/ Line Agency	Category and Description	(1) Time / Recurring	Filled Positions	Vacant Positions	2022 Revised Budget	2023 Continuation Changes	2023 Proposed Changes	2023 Proposed Budget	Assembly Amends	Mayor Veto	Veto Overrides	2023 Approved Budget
21 Police	Transfer two (2) Mental Health Clinicians from AFD, add two (2) Social Workers, one (1) Mental Health Clinician, and one (1) administrative associate and associated non labor for 24/7 operations of the mobile intervention/mobile crisis team <i>Amendment #8, Line 24</i> - Reduce Line 23, MIT funding to use for MCT	R	2	4	-	-	962,811	962,811	(962,811)	-	-	-
22 Police	<i>Amendment #8, Line 7</i> - ONE TIME - Partially fund MIT services	R	-	-	-	-	-	-	615,467	-	-	615,467
23	Total First Responders		-	3	\$ 3,905,744	\$ (574,969)	\$ (1,606,369)	\$ 1,724,406	\$ 2,099,836	\$ -	\$ -	\$ 3,824,242
24												
25	Running Subtotal of Alcoholic Beverages Retail Sales Tax Program		-	3	8,445,015	(697,247)	(1,481,369)	6,266,399	2,099,836	-	-	8,366,235
26	Mental Health and Substance Misuse											
27 Health	<i>Amendment #8, Line 11</i> - ONE TIME - Substance misuse workforce development grant to Recover Alaska	1	-	-	-	-	-	-	100,000	-	-	100,000
28 Health	<i>Amendment #8, Line 12</i> - ONE TIME - Substance misuse youth prevention and response grant to Volunteers of America	1	-	-	-	-	-	-	100,000	-	-	100,000
29 Health	<i>Amendment #8, Line 13</i> - ONE TIME - Grant for suicide prevention information campaign by American Foundation for Suicide Prevention, Alaska Chapter done in coordination with the Anchorage Health Department	1	-	-	-	-	-	-	30,000	-	-	30,000
30	Total Mental Health and Substance Misuse		-	-	\$ -	\$ -	\$ -	\$ -	\$ 230,000	\$ -	\$ -	\$ 230,000
31												
32	Running Subtotal of Alcoholic Beverages Retail Sales Tax Program		-	3	\$ 8,445,015	\$ (697,247)	\$ (1,481,369)	\$ 6,266,399	\$ 2,329,836	\$ -	\$ -	\$ 8,596,235
33	Homelessness											
34 CFO	Transfer Pay for Success/Home for Good - housing program from CFO to Anchorage Health Department	R	-	-	1,800,000	-	(1,800,000)	-	-	-	-	-
35 Health	Transfer Pay for Success/Home for Good - housing program from CFO to Anchorage Health Department	R	-	-	-	-	1,800,000	1,800,000	-	-	-	1,800,000
36 Health	Principal Accountant, Grant Acquisition/Contracting Officer, Senior Office Associate, Housing and Homeless Services Program Manager, Housing and Homeless Services Response Coordinator, and full year non labor funding for homelessness and housing administration for operational needs	R	-	-	655,823	14,293	-	670,116	-	-	-	670,116
37 Health	Transfer one (1) Community Resource Coordinator and two (2) Assistant Resource Coordinators from Library Department to Anchorage Health Department <i>Amendment #8, Line 19</i> - Transfer positions back to Library	R	1	2	-	-	329,184	329,184	(329,184)	-	-	-
38 Health	Overnight shelter for 150 individuals <i>Amendment #8, Line 22</i> - Delete Line 35, Overnight shelter for 150 individuals	R	-	-	360,000	-	-	360,000	(360,000)	-	-	-
39 Health	Operational costs for shelter, day center and/or treatment center <i>Amendment #8, Line 21</i> - Reduce Line 36, Operation costs for shelter, day center (\$230,000) <i>Amendment #8, Line 23</i> - Reduce Line 36, Operational costs for shelter, day center and/or treatment center (\$2,365,000) <i>Amendment #9, Line 2</i> - Reduce Line 36, Operational costs for shelter, day center and/or treatment center (\$700,000)	R	-	-	3,297,852	-	-	3,297,852	(3,295,000)	-	-	2,852
40 Health	<i>Amendment #8, Line 15</i> - Increase of single adult shelter capacity grant to Brother Francis Shelter	R	-	-	-	-	-	-	445,000	(445,000)	445,000	445,000
41 Health	<i>Amendment #8, Line 16</i> - Annual basis to fund operation for a complex needs shelter grant to Complex Care Facility	R	-	-	-	-	-	-	1,330,000	-	-	1,330,000
42 Health	<i>Amendment #8, Line 17</i> - Annual basis to fund year-round day shelter for transition age youth grant to Covenant House	R	-	-	-	-	-	-	400,000	-	-	400,000
43 Health	<i>Amendment #8, Line 18</i> - Annual basis to fund family unsheltered response grant to Christian Health Associates	R	-	-	-	-	-	-	550,000	-	-	550,000
44 Health	<i>Amendment #9, Line 1</i> - Annual basis to fund year-round outreach grant to Anchorage Coalition to End Homelessness	R	-	-	-	-	-	-	700,000	-	-	700,000

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2023 Approved General Government Operating Budget

Line	Department/ Agency	Category and Description	(1) Time / Recurring	Filled Positions	Vacant Positions	2022 Revised Budget	2023 Continuation Changes	2023 Proposed Changes	2023 Proposed Budget	Assembly Amends	Mayor Vetoes	Veto Overrides	2023 Approved Budget
45	Library	Transfer one (1) Community Resource Coordinator and two (2) Assistant Resource Coordinators from Library Department to Anchorage Health Department <i>Amendment #8, Line 19</i> - Transfer positions back to Library	R	(1)	(2)	319,582	9,602	(329,184)	-	329,184	-	-	329,184
46	Parks & Recreation	Healthy Spaces - expand camp abatement to year-round to include storage	R	-	-	648,132	(4,102)	-	644,030	-	-	-	644,030
47		Total Homelessness		-	-	\$ 7,081,389	\$ 19,793	\$ -	\$ 7,101,182	\$ (230,000)	\$ (445,000)	\$ 445,000	\$ 6,871,182
48													
49		Running Subtotal of Alcoholic Beverages Retail Sales Tax Program		-	3	\$15,526,404	\$ (677,454)	\$(1,481,369)	\$13,367,581	\$ 2,099,836	\$ (445,000)	\$ 445,000	\$15,467,417
50		Administration, Collection, and Audits to the Municipality											
51	Assembly	<i>Reverse - ONE-TIME - 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	1	-	-	50,000	(50,000)	-	-	-	-	-	-
52	Assembly	<i>Reverse - ONE-TIME - 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	1	-	-	50,000	(50,000)	-	-	-	-	-	-
53	Assembly	<i>Amendment #8, Line 2</i> - Outreach and education program on Alcohol Tax	R	-	-	-	-	-	-	50,000	-	-	50,000
54	Assembly	<i>Amendment #8, Line 3</i> - Technical assistance for Alcohol Tax application process	R	-	-	-	-	-	-	150,000	(150,000)	-	-
55	Assembly	<i>Amendment #8, Line 4</i> - ONE TIME - Strategic planning around Alcohol Tax use in all categories	1	-	-	-	-	-	-	250,000	-	-	250,000
56	Equity & Justice	Transfer Equity & Justice Officer and associated non labor from Alcohol Tax funded to General Government	R	(1)	-	193,744	1,433	(195,177)	-	-	-	-	-
57	Finance	One (1) Tax Enforcement Officer I and one (1) Tax Enforcement Officer II and full year funding for non labor costs supporting alcohol tax enforcement, including tax collection software costs	R	-	-	259,116	13,040	(50)	272,106	-	-	-	272,106
58	Multiple Depts / Prog	Calculated IGCs	R	-	-	139,179	103,202	-	242,381	-	-	-	242,381
59		Total Administration, Collection, and Audits to the Municipality		(1)	-	\$ 692,039	\$ 17,675	\$ (195,227)	\$ 514,487	\$ 450,000	\$ (150,000)	\$ -	\$ 814,487
60													
61		Running Subtotal of Alcoholic Beverages Retail Sales Tax Program		(1)	3	16,218,443	(659,779)	(1,676,596)	13,882,068	2,549,836	(595,000)	445,000	16,281,904
62													
63		Alcoholic Beverages Retail Sales Tax Revenues				15,430,150	-	-	15,430,150	-	-	-	15,430,150
64		Alcoholic Beverages Retail Sales Tax Use of Fund Balance				-	-	-	-	1,001,754	(595,000)	445,000	851,754
65													
66		Balance of Alcoholic Beverages Retail Sales Tax Revenues				(788,293)	659,779	1,676,596	1,548,082	(1,548,082)	-	-	-
67													

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2023 Approved General Government Operating Budget

Alcoholic Beverages Retail Sales Tax Program Reconciliation from 2022 Revised Budget to 2023 Approved Budget

	Direct Costs	Positions		
		FT	PT	Seas/T
2022 Revised Budget	16,218,443	24	-	3
2022 One-Time Requirements				
- <u>Health</u> - Reverse ONE-TIME - Dunbar, Quinn-Davidson, & Zaletel Amendment #1 - Fund direct grant to Standing Together Against Rape (STAR)	(125,000)	-	-	-
- <u>Fire</u> - Reverse - ONE-TIME - First Responders - Crisis Intervention Training for Whittier Police Department and Girdwood Fire & Rescue	(3,398)	-	-	-
- <u>Fire</u> - Reverse - ONE-TIME - Dunbar & Quinn-Davidson Amendment #5 - Fund Crisis Intervention Training for the Whittier Police Department and Girdwood Fire & Rescue	(13,293)	-	-	-
- <u>Police</u> - Reverse - ONE-TIME - Zaletel #1 - 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)	-	-	-
- <u>Police</u> - Reverse - ONE-TIME - Rivera & Zaletel #1 - 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)	-	-	-
- <u>Assembly</u> - Reverse - ONE-TIME - Zaletel #2 - 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)	-	-	-
- <u>Assembly</u> - Reverse - ONE-TIME - Dunbar, Quinn-Davidson, & Zaletel Amendment #2 - Facilitate an education effort on the Alcohol Tax Program, including an opportunity to collect feedback from the public	(50,000)	-	-	-
Transfers by/to Other Departments				
- Intragovernmental Charges (IGCs)	103,202	-	-	-
Changes in Existing Programs/Funding for 2023				
- <u>Equity & Justice</u> - salaries and benefits adjustments	1,433	-	-	-
- <u>Finance</u> - salaries and benefits adjustments	13,040	-	-	-
- <u>Health</u> - salaries and benefits adjustments	14,293	-	-	-
- <u>Library</u> - salaries and benefits adjustments	12,324	-	-	-
- <u>Municipal Attorney</u> - salaries and benefits adjustments	(19,254)	-	-	-
- <u>Parks & Recreation</u> - salaries and benefits adjustments	(4,102)	-	-	-
- <u>Police</u> - salaries and benefits adjustments	10,976	-	-	-
2023 Continuation Level	15,558,664	24	-	3
Transfers by/to Other Departments				
- <u>CFO</u> - Transfer Pay for Success/Home for Good - housing program from CFO to Anchorage Health Department	(1,800,000)	-	-	-
- <u>Health</u> - Transfer Pay for Success/Home for Good - housing program from CFO to Anchorage Health Department	1,800,000	-	-	-
- <u>Health</u> - Transfer one (1) Community Resource Coordinator and two (2) Assistant Resource Coordinators from Library Department to Anchorage Health Department	329,184	3	-	-

Alcoholic Beverages Retail Sales Tax Program Reconciliation from 2022 Revised Budget to 2023 Approved Budget

	Direct Costs	Positions		
		FT	PT	Seas/T
- <u>Library</u> - Transfer one (1) Community Resource Coordinator and two (2) Assistant Resource Coordinators from Library Department to Anchorage Health Department	(329,184)	(3)	-	-
2023 Proposed Budget Changes				
- <u>Equity & Justice</u> - Transfer Equity & Justice Officer and associated non labor from Alcohol Tax funded to General Government	(195,177)	(1)	-	-
- <u>Fire</u> - reduce 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)	(3)	-	-
- <u>Fire</u> - reduce Dunbar & Quinn-Davidson Amendment #1, Line 3 - Increase MCT to 24/7 starting July 1	(872,000)	-	-	-
- <u>Fire</u> - reduce Dunbar & Quinn-Davidson Amendment #1, Line 4 - Fund new Logistics Coordinator position at 1 FTE in MCT	(122,000)	-	-	-
- <u>Finance</u> - non labor reduction	(50)	-	-	-
- <u>Health</u> - Fund recurring direct grant to Standing Together Against Rape (STAR)	125,000	-	-	-
- <u>Police</u> - Transfer two (2) Mental Health Clinicians from AFD, add two (2) Social Workers, one (1) Mental Health Clinician, and one (1) administrative associate and associated non labor for 24/7 operations of the mobile intervention/mobile crisis team	962,811	6	-	-
2023 Assembly Amendments				
- <u>Assembly</u> - Amendment #8, Line 2 - Outreach and education program on Alcohol Tax	50,000	-	-	-
- <u>Assembly</u> - Amendment #8, Line 3 - Technical assistance for Alcohol Tax application process	150,000	-	-	-
- <u>Assembly</u> - Amendment #8, Line 4 - ONE TIME - Strategic planning around Alcohol Tax use in all categories	250,000	-	-	-
- <u>Fire</u> - Amendment #8, Line 6 - Restore funding for 24/7 Mobile Crisis Team - 2 EMTs, 2 Mental Health Clinician II, 2 Social Worker II, 1 Administrative Officer, 1 Battalion Chief	2,447,180	-	-	-
- <u>Police</u> - Amendment #8, Line 7 - ONE TIME - Partially fund MIT services	615,467	-	-	-
- <u>Health</u> - Amendment #8, Line 11 - ONE TIME - Substance misuse workforce development grant to Recover Alaska	100,000	-	-	-
- <u>Health</u> - Amendment #8, Line 12 - ONE TIME - Substance misuse youth prevention and response grant to Volunteers of America	100,000	-	-	-
- <u>Health</u> - Amendment #8, Line 13 - ONE TIME - Grant for suicide prevention information campaign by American Foundation for Suicide Prevention, Alaska Chapter done in coordination with the Anchorage Health Department	30,000	-	-	-
- <u>Health</u> - Amendment #8, Line 15 - Increase of single adult shelter capacity grant to Brother Francis Shelter	445,000	-	-	-
- <u>Health</u> - Amendment #8, Line 16 - Annual basis to fund operation for a complex needs shelter grant to Complex Care Facility	1,330,000	-	-	-
- <u>Health</u> - Amendment #8, Line 17 - Annual basis to fund year-round day shelter for transition age youth grant to Covenant House	400,000	-	-	-
- <u>Health</u> - Amendment #8, Line 18 - Annual basis to fund family unsheltered response grant to Christian Health Associates	550,000	-	-	-
- <u>Health</u> - Amendment #8, Line 19 - Transfer positions back to Library	(329,184)	(3)	-	-
- <u>Library</u> - Amendment #8, Line 19 - Transfer positions back to Library	329,184	3	-	-
- <u>Health</u> - Amendment #8, Line 21 - Reduce Line 36, Operation costs for shelter, day center	(230,000)	-	-	-
- <u>Health</u> - Amendment #8, Line 22 - Delete Line 35, Overnight shelter for 150 individuals	(360,000)	-	-	-

Alcoholic Beverages Retail Sales Tax Program Reconciliation from 2022 Revised Budget to 2023 Approved Budget

	Direct Costs	Positions		
		FT	PT	Seas/T
- <u>Health</u> - Amendment #8, Line 23 - Reduce Line 36, Operational costs for shelter, day center and/or treatment center	(2,365,000)	-	-	-
- <u>Police</u> - Amendment #8, Line 24 - Reduce Line 23, MIT funding to use for MCT	(962,811)	-	-	-
- <u>Health</u> - Amendment #9, Line 1 - Annual basis to fund year-round outreach grant to Anchorage Coalition to End Homelessness	700,000	-	-	-
- <u>Health</u> - Amendment #9, Line 2 - Reduce Line 36, Operational costs for shelter, day center and/or treatment center	(700,000)	-	-	-
2023 Mayor Vetoes				
- <u>Assembly</u> - Amendment #8, Line 3 - Technical assistance for Alcohol Tax application process	(150,000)	-	-	-
- <u>Health</u> - Amendment #8, Line 15 - Increase of single adult shelter capacity grant to Brother Francis Shelter	(445,000)	-	-	-
2023 Veto Overrides				
- <u>Health</u> - Amendment #8, Line 15 - Increase of single adult shelter capacity grant to Brother Francis Shelter	445,000	-	-	-
2023 Approved Budget	16,281,904	26	-	3

**Assembly
Department Summary
Alcohol Tax**

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Division				
ASM Assembly	-	100,000	300,000	200.00%
Direct Cost Total	-	100,000	300,000	200.00%
Function Cost Total	-	100,000	300,000	200.00%
Net Cost Total	-	100,000	300,000	200.00%
Direct Cost by Category				
Travel	-	-	-	-
Contractual/OtherServices	-	100,000	300,000	200.00%
Debt Service	-	-	-	-
Direct Cost Total	-	100,000	300,000	200.00%
Position Summary as Budgeted				
Part-Time	-	-	-	-
Position Total	-	-	-	-

Assembly
Division Summary
Alcohol Tax
ASM Assembly
(Fund Center # 101300)

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Category				
Travel	-	-	-	-
Contractual/Other Services	-	100,000	300,000	200.00%
Manageable Direct Cost Total	-	100,000	300,000	200.00%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	-	100,000	300,000	2
Function Cost Total	-	100,000	300,000	200.00%
Net Cost Total	-	100,000	300,000	200.00%
Position Summary as Budgeted				
Position Total				-

**Assembly
Division Detail
Alcohol Tax**

ASM Assembly

(Fund Center # 101300)

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Category				
Travel	-	-	-	-
Contractual/Other Services	-	100,000	300,000	200.00%
Manageable Direct Cost Total	-	100,000	300,000	200.00%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	-	100,000	300,000	200.00%
Net Cost				
Direct Cost Total	-	100,000	300,000	200.00%
Net Cost Total	-	100,000	300,000	200.00%

**Chief Fiscal Officer
Department Summary
Alcohol Tax**

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Division				
CFO Administration	303,000	1,800,000	-	(100.00%)
Direct Cost Total	303,000	1,800,000	-	(100.00%)
Function Cost Total	303,000	1,800,000	-	(100.00%)
Net Cost Total	303,000	1,800,000	-	(100.00%)
Direct Cost by Category				
Travel	-	-	-	-
Contractual/OtherServices	303,000	1,800,000	-	(100.00%)
Debt Service	-	-	-	-
Direct Cost Total	303,000	1,800,000	-	(100.00%)
Position Summary as Budgeted				
Part-Time	-	-	-	-
Position Total	-	-	-	-

**Chief Fiscal Officer
Division Summary
Alcohol Tax**

CFO Administration
(Fund Center # 137200)

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Category				
Travel	-	-	-	-
Contractual/Other Services	303,000	1,800,000	-	(100.00%)
Manageable Direct Cost Total	303,000	1,800,000	-	(100.00%)
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	303,000	1,800,000	-	(1)
Function Cost Total	303,000	1,800,000	-	(100.00%)
Net Cost Total	303,000	1,800,000	-	(100.00%)

Position Summary as Budgeted

Position Total	-
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Chief Fiscal Officer
Division Detail
Alcohol Tax
CFO Administration
(Fund Center # 137200)

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Category				
Travel	-	-	-	-
Contractual/Other Services	303,000	1,800,000	-	(100.00%)
Manageable Direct Cost Total	303,000	1,800,000	-	(100.00%)
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	303,000	1,800,000	-	(100.00%)
Net Cost				
Direct Cost Total	303,000	1,800,000	-	(100.00%)
Net Cost Total	303,000	1,800,000	-	(100.00%)

**Equity & Justice
Department Summary
Alcohol Tax**

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Division				
Equity & Justice	132,556	193,744	-	(100.00%)
Direct Cost Total	132,556	193,744	-	(100.00%)
Intragovernmental Charges				
Charges by/to Other Departments	239	373	-	(100.00%)
Function Cost Total	132,795	194,117	-	(100.00%)
Net Cost Total	132,795	194,117	-	(100.00%)
Direct Cost by Category				
Salaries and Benefits	130,431	183,744	-	(100.00%)
Supplies	-	10,000	-	(100.00%)
Travel	-	-	-	-
Contractual/Other Services	2,125	-	-	-
Debt Service	-	-	-	-
Direct Cost Total	132,556	193,744	-	(100.00%)
Position Summary as Budgeted				
Full-Time	1	1	-	(100.00%)
Part-Time	-	-	-	-
Position Total	1	1	-	(100.00%)

Equity & Justice
Division Summary
Alcohol Tax

Equity & Justice

(Fund Center # 107100)

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	130,431	183,744	-	(100.00%)
Supplies	-	10,000	-	(100.00%)
Travel	-	-	-	-
Contractual/Other Services	2,125	-	-	-
Manageable Direct Cost Total	132,556	193,744	-	(100.00%)
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	132,556	193,744	-	(1)
Intragovernmental Charges				
Charges by/to Other Departments	239	373	-	(100.00%)
Function Cost Total	132,795	194,117	-	(100.00%)
Net Cost Total	132,795	194,117	-	(100.00%)
Position Summary as Budgeted				
Full-Time	1	1	-	(100.00%)
Position Total	1	1	-	(100.00%)

Equity & Justice
Division Detail
Alcohol Tax
Equity & Justice
(Fund Center # 107100)

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	130,431	183,744	-	(100.00%)
Supplies	-	10,000	-	(100.00%)
Travel	-	-	-	-
Contractual/Other Services	2,125	-	-	-
Manageable Direct Cost Total	132,556	193,744	-	(100.00%)
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	132,556	193,744	-	(100.00%)
Intragovernmental Charges				
Charges by/to Other Departments	239	373	-	(100.00%)
Net Cost				
Direct Cost Total	132,556	193,744	-	(100.00%)
Charges by/to Other Departments Total	239	373	-	(100.00%)
Net Cost Total	132,795	194,117	-	(100.00%)

Position Detail as Budgeted

	2021 Revised		2022 Revised		2023 Approved	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Chief Equity Officer	1	-	1	-	-	-
Position Detail as Budgeted Total	1	-	1	-	-	-

Finance
Department Summary
Alcohol Tax

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Division				
FIN Treasury	211,978	259,116	272,106	5.01%
Direct Cost Total	211,978	259,116	272,106	5.01%
Intragovernmental Charges				
Charges by/to Other Departments	621	5,345	5,511	3.11%
Function Cost Total	212,599	264,461	277,617	4.97%
Net Cost Total	212,599	264,461	277,617	4.97%
Direct Cost by Category				
Salaries and Benefits	189,619	237,116	250,056	5.46%
Supplies	1,906	4,000	3,350	(16.25%)
Travel	-	-	-	-
Contractual/Other Services	20,294	18,000	18,700	3.89%
Debt Service	-	-	-	-
Equipment, Furnishings	159	-	-	-
Direct Cost Total	211,978	259,116	272,106	5.01%
Position Summary as Budgeted				
Full-Time	2	2	2	-
Part-Time	-	-	-	-
Position Total	2	2	2	-

Finance
Division Summary
Alcohol Tax
FIN Treasury
(Fund Center # 134300)

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	189,619	237,116	250,056	5.46%
Supplies	1,906	4,000	3,350	(16.25%)
Travel	-	-	-	-
Contractual/Other Services	20,294	18,000	18,700	3.89%
Equipment, Furnishings	159	-	-	-
Manageable Direct Cost Total	211,978	259,116	272,106	5.01%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	211,978	259,116	272,106	-
Intragovernmental Charges				
Charges by/to Other Departments	621	5,345	5,511	3.11%
Function Cost Total	212,599	264,461	277,617	4.97%
Net Cost Total	212,599	264,461	277,617	4.97%

Position Summary as Budgeted

Full-Time	2	2	2	-
Position Total	2	2	2	-

Finance
Division Detail
Alcohol Tax
FIN Treasury
(Fund Center # 134300)

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	189,619	237,116	250,056	5.46%
Supplies	1,906	4,000	3,350	(16.25%)
Travel	-	-	-	-
Contractual/Other Services	20,294	18,000	18,700	3.89%
Equipment, Furnishings	159	-	-	-
Manageable Direct Cost Total	211,978	259,116	272,106	5.01%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	211,978	259,116	272,106	5.01%
Intragovernmental Charges				
Charges by/to Other Departments	621	5,345	5,511	3.11%
Net Cost				
Direct Cost Total	211,978	259,116	272,106	5.01%
Charges by/to Other Departments Total	621	5,345	5,511	3.11%
Net Cost Total	212,599	264,461	277,617	4.97%

Position Detail as Budgeted

	2021 Revised		2022 Revised		2023 Approved	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Tax Enforcement Officer I	1	-	1	-	1	-
Tax Enforcement Officer II	1	-	1	-	1	-
Position Detail as Budgeted Total	2	-	2	-	2	-

**Fire
Department Summary
Alcohol Tax**

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Division				
FD Emergency Operations	684,677	2,585,871	2,447,180	(5.36%)
Direct Cost Total	684,677	2,585,871	2,447,180	(5.36%)
Intragovernmental Charges				
Charges by/to Other Departments	10,372	71,633	-	(100.00%)
Function Cost Total	695,050	2,657,504	2,447,180	(7.91%)
Program Generated Revenue	(453)	-	-	-
Net Cost Total	694,597	2,657,504	2,447,180	(7.91%)
Direct Cost by Category				
Salaries and Benefits	458,666	2,529,180	2,447,180	(3.24%)
Supplies	12,854	40,000	-	(100.00%)
Travel	-	-	-	-
Contractual/Other Services	62,675	16,691	-	(100.00%)
Debt Service	-	-	-	-
Equipment, Furnishings	150,482	-	-	-
Direct Cost Total	684,677	2,585,871	2,447,180	(5.36%)
Position Summary as Budgeted				
Full-Time	3	-	-	-
Part-Time	-	-	-	-
Position Total	3	-	-	-

Fire
Division Summary
Alcohol Tax
FD Emergency Operations
(Fund Center # 353200)

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	458,666	2,529,180	2,447,180	(3.24%)
Supplies	12,854	40,000	-	(100.00%)
Travel	-	-	-	-
Contractual/Other Services	62,675	16,691	-	(100.00%)
Equipment, Furnishings	150,482	-	-	-
Manageable Direct Cost Total	684,677	2,585,871	2,447,180	(5.36%)
Debt Service	-	-	-	-
Depreciation/Amortization	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	684,677	2,585,871	2,447,180	-
Intragovernmental Charges				
Charges by/to Other Departments	10,372	71,633	-	(100.00%)
Function Cost Total	695,050	2,657,504	2,447,180	(7.91%)
Program Generated Revenue by Fund				
Fund 206000 - Alcoholic Beverages Retail Sales Tax	453	-	-	-
Program Generated Revenue Total	453	-	-	-
Net Cost Total	694,597	2,657,504	2,447,180	(7.91%)
Position Summary as Budgeted				
Full-Time	3	-	-	-
Position Total	3	-	-	-

Fire
Division Detail
Alcohol Tax
FD Emergency Operations
(Fund Center # 353200)

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	458,666	2,529,180	2,447,180	(3.24%)
Supplies	12,854	40,000	-	(100.00%)
Travel	-	-	-	-
Contractual/Other Services	62,675	16,691	-	(100.00%)
Equipment, Furnishings	150,482	-	-	-
Manageable Direct Cost Total	684,677	2,585,871	2,447,180	(5.36%)
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	684,677	2,585,871	2,447,180	(5.36%)
Intragovernmental Charges				
Charges by/to Other Departments	10,372	71,633	-	(100.00%)
Program Generated Revenue				
408380 - Prior Year Expense Recovery	453	-	-	-
Program Generated Revenue Total	453	-	-	-
Net Cost				
Direct Cost Total	684,677	2,585,871	2,447,180	(5.36%)
Charges by/to Other Departments Total	10,372	71,633	-	(100.00%)
Program Generated Revenue Total	(453)	-	-	-
Net Cost Total	694,597	2,657,504	2,447,180	(7.91%)

Position Detail as Budgeted

	2021 Revised		2022 Revised		2023 Approved	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Fire Administrative Services Associate	1	-	-	-	-	-
Firefighter	2	-	-	-	-	-
Position Detail as Budgeted Total	3	-	-	-	-	-

Health Department Summary Alcohol Tax

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Division				
HD Human Services	3,248,912	8,733,145	10,547,438	20.77%
Direct Cost Total	3,248,912	8,733,145	10,547,438	20.77%
Intragovernmental Charges				
Charges by/to Other Departments	6,541	16,222	21,117	30.18%
Function Cost Total	3,255,453	8,749,367	10,568,555	20.79%
Net Cost Total	3,255,453	8,749,367	10,568,555	20.79%
Direct Cost by Category				
Salaries and Benefits	300,566	655,443	669,736	2.18%
Supplies	49,159	45,000	44,616	(0.85%)
Travel	-	-	-	-
Contractual/Other Services	2,888,746	8,032,702	9,833,086	22.41%
Debt Service	-	-	-	-
Equipment, Furnishings	10,441	-	-	-
Direct Cost Total	3,248,912	8,733,145	10,547,438	20.77%
Position Summary as Budgeted				
Full-Time	3	5	5	-
Part-Time	-	-	-	-
Position Total	3	5	5	-

Health
Division Summary
Alcohol Tax

HD Human Services

(Fund Center # 244500, 244600, 244700, 244400)

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	300,566	655,443	669,736	2.18%
Supplies	49,159	45,000	44,616	(0.85%)
Travel	-	-	-	-
Contractual/Other Services	2,888,746	8,032,702	9,833,086	22.41%
Equipment, Furnishings	10,441	-	-	-
Manageable Direct Cost Total	3,248,912	8,733,145	10,547,438	20.77%
Debt Service	-	-	-	-
Depreciation/Amortization	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	3,248,912	8,733,145	10,547,438	-
Intragovernmental Charges				
Charges by/to Other Departments	6,541	16,222	21,117	30.18%
Function Cost Total	3,255,453	8,749,367	10,568,555	20.79%
Net Cost Total	3,255,453	8,749,367	10,568,555	20.79%

Position Summary as Budgeted

Full-Time	3	5	5	-
Position Total	3	5	5	-

**Health
Division Detail
Alcohol Tax**

HD Human Services

(Fund Center # 244500, 244600, 244700, 244400)

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	300,566	655,443	669,736	2.18%
Supplies	49,159	45,000	44,616	(0.85%)
Travel	-	-	-	-
Contractual/Other Services	2,888,746	8,032,702	9,833,086	22.41%
Equipment, Furnishings	10,441	-	-	-
Manageable Direct Cost Total	3,248,912	8,733,145	10,547,438	20.77%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	3,248,912	8,733,145	10,547,438	20.77%
Intragovernmental Charges				
Charges by/to Other Departments	6,541	16,222	21,117	30.18%
Net Cost				
Direct Cost Total	3,248,912	8,733,145	10,547,438	20.77%
Charges by/to Other Departments Total	6,541	16,222	21,117	30.18%
Net Cost Total	3,255,453	8,749,367	10,568,555	20.79%

Position Detail as Budgeted

	2021 Revised		2022 Revised		2023 Approved	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Administrative Officer	1	-	2	-	2	-
Principal Accountant	1	-	1	-	1	-
Principal Administrative Officer	-	-	1	-	1	-
Senior Office Associate	1	-	1	-	1	-
Position Detail as Budgeted Total	3	-	5	-	5	-

Library
Department Summary
Alcohol Tax

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Division				
Library	68,287	439,383	451,707	2.80%
Direct Cost Total	68,287	439,383	451,707	2.80%
Intragovernmental Charges				
Charges by/to Other Departments	4,003	19,775	5,655	(71.40%)
Function Cost Total	72,290	459,158	457,362	(0.39%)
Program Generated Revenue	(150)	-	-	-
Net Cost Total	72,140	459,158	457,362	(0.39%)
Direct Cost by Category				
Salaries and Benefits	68,198	439,383	451,707	2.80%
Travel	-	-	-	-
Contractual/Other Services	89	-	-	-
Debt Service	-	-	-	-
Direct Cost Total	68,287	439,383	451,707	2.80%
Position Summary as Budgeted				
Full-Time	1	4	4	-
Part-Time	-	-	-	-
Position Total	1	4	4	-

Library
Division Summary
Alcohol Tax

Library

(Fund Center # 536100, 536000)

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	68,198	439,383	451,707	2.80%
Travel	-	-	-	-
Contractual/Other Services	89	-	-	-
Manageable Direct Cost Total	68,287	439,383	451,707	2.80%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	68,287	439,383	451,707	-
Intragovernmental Charges				
Charges by/to Other Departments	4,003	19,775	5,655	(71.40%)
Function Cost Total	72,290	459,158	457,362	(0.39%)
Program Generated Revenue by Fund				
Fund 206000 - Alcoholic Beverages Retail Sales Tax	150	-	-	-
Program Generated Revenue Total	150	-	-	-
Net Cost Total	72,140	459,158	457,362	(0.39%)
Position Summary as Budgeted				
Full-Time	1	4	4	-
Position Total	1	4	4	-

**Library
Division Detail
Alcohol Tax**

Library

(Fund Center # 536100, 536000)

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	68,198	439,383	451,707	2.80%
Travel	-	-	-	-
Contractual/Other Services	89	-	-	-
Manageable Direct Cost Total	68,287	439,383	451,707	2.80%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	68,287	439,383	451,707	2.80%
Intragovernmental Charges				
Charges by/to Other Departments	4,003	19,775	5,655	(71.40%)
Program Generated Revenue				
408380 - Prior Year Expense Recovery	150	-	-	-
Program Generated Revenue Total	150	-	-	-
Net Cost				
Direct Cost Total	68,287	439,383	451,707	2.80%
Charges by/to Other Departments Total	4,003	19,775	5,655	(71.40%)
Program Generated Revenue Total	(150)	-	-	-
Net Cost Total	72,140	459,158	457,362	(0.39%)

Position Detail as Budgeted

	2021 Revised		2022 Revised		2023 Approved	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Family Service Specialist	-	-	2	-	2	-
Professional Librarian I	1	-	1	-	1	-
Special Administrative Assistant I	-	-	1	-	1	-
Position Detail as Budgeted Total	1	-	4	-	4	-

**Municipal Attorney
Department Summary
Alcohol Tax**

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Division				
ATY Criminal	47,502	240,736	221,482	(8.00%)
Direct Cost Total	47,502	240,736	221,482	(8.00%)
Intragovernmental Charges				
Charges by/to Other Departments	245	845	853	0.95%
Function Cost Total	47,747	241,581	222,335	(7.97%)
Program Generated Revenue	(190)	-	-	-
Net Cost Total	47,557	241,581	222,335	(7.97%)
Direct Cost by Category				
Salaries and Benefits	47,160	225,736	206,482	(8.53%)
Supplies	-	15,000	15,000	-
Travel	-	-	-	-
Contractual/Other Services	342	-	-	-
Debt Service	-	-	-	-
Direct Cost Total	47,502	240,736	221,482	(8.00%)
Position Summary as Budgeted				
Full-Time	2	2	2	-
Part-Time	-	-	-	-
Position Total	2	2	2	-

**Municipal Attorney
Division Summary
Alcohol Tax**

ATY Criminal

(Fund Center # 115500)

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	47,160	225,736	206,482	(8.53%)
Supplies	-	15,000	15,000	-
Travel	-	-	-	-
Contractual/Other Services	342	-	-	-
Manageable Direct Cost Total	47,502	240,736	221,482	(8.00%)
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	47,502	240,736	221,482	-
Intragovernmental Charges				
Charges by/to Other Departments	245	845	853	0.95%
Function Cost Total	47,747	241,581	222,335	(7.97%)
Program Generated Revenue by Fund				
Fund 206000 - Alcoholic Beverages Retail Sales Tax	190	-	-	-
Program Generated Revenue Total	190	-	-	-
Net Cost Total	47,557	241,581	222,335	(7.97%)
Position Summary as Budgeted				
Full-Time	2	2	2	-
Position Total	2	2	2	-

**Municipal Attorney
Division Detail
Alcohol Tax
ATY Criminal**

(Fund Center # 115500)

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	47,160	225,736	206,482	(8.53%)
Supplies	-	15,000	15,000	-
Travel	-	-	-	-
Contractual/Other Services	342	-	-	-
Manageable Direct Cost Total	47,502	240,736	221,482	(8.00%)
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	47,502	240,736	221,482	(8.00%)
Intragovernmental Charges				
Charges by/to Other Departments	245	845	853	0.95%
Program Generated Revenue				
408380 - Prior Year Expense Recovery	190	-	-	-
Program Generated Revenue Total	190	-	-	-
Net Cost				
Direct Cost Total	47,502	240,736	221,482	(8.00%)
Charges by/to Other Departments Total	245	845	853	0.95%
Program Generated Revenue Total	(190)	-	-	-
Net Cost Total	47,557	241,581	222,335	(7.97%)

Position Detail as Budgeted

	2021 Revised		2022 Revised		2023 Approved	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Legal Clerk II	1	-	1	-	1	-
Municipal Attorney I	1	-	1	-	1	-
Position Detail as Budgeted Total	2	-	2	-	2	-

**Parks & Recreation
Department Summary
Alcohol Tax**

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Division				
P&R Anch Bowl Parks Operation	423,824	648,132	644,030	(0.63%)
Direct Cost Total	423,824	648,132	644,030	(0.63%)
Intragovernmental Charges				
Charges by/to Other Departments	11,676	14,382	14,185	(1.37%)
Function Cost Total	435,500	662,514	658,215	(0.65%)
Program Generated Revenue	(654)	-	-	-
Net Cost Total	434,846	662,514	658,215	(0.65%)
Direct Cost by Category				
Salaries and Benefits	391,015	605,563	601,461	(0.68%)
Supplies	29,407	42,569	42,569	-
Travel	-	-	-	-
Contractual/Other Services	3,401	-	-	-
Debt Service	-	-	-	-
Direct Cost Total	423,824	648,132	644,030	(0.63%)
Position Summary as Budgeted				
Full-Time	6	6	6	-
Part-Time	3	3	3	-
Position Total	9	9	9	-

**Parks & Recreation
Division Summary
Alcohol Tax**

P&R Anch Bowl Parks Operation

(Fund Center # 551200)

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	391,015	605,563	601,461	(0.68%)
Supplies	29,407	42,569	42,569	-
Travel	-	-	-	-
Contractual/Other Services	3,401	-	-	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	423,824	648,132	644,030	(0.63%)
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	423,824	648,132	644,030	-
Intragovernmental Charges				
Charges by/to Other Departments	11,676	14,382	14,185	(1.37%)
Function Cost Total	435,500	662,514	658,215	(0.65%)
Program Generated Revenue by Fund				
Fund 206000 - Alcoholic Beverages Retail Sales Tax	654	-	-	-
Program Generated Revenue Total	654	-	-	-
Net Cost Total	434,846	662,514	658,215	(0.65%)
Position Summary as Budgeted				
Full-Time	6	6	6	-
Part-Time	3	3	3	-
Position Total	9	9	9	-

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

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	391,015	605,563	601,461	(0.68%)
Supplies	29,407	42,569	42,569	-
Travel	-	-	-	-
Contractual/Other Services	3,401	-	-	-
Manageable Direct Cost Total	423,824	648,132	644,030	(0.63%)
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	423,824	648,132	644,030	(0.63%)
Intragovernmental Charges				
Charges by/to Other Departments	11,676	14,382	14,185	(1.37%)
Program Generated Revenue				
408380 - Prior Year Expense Recovery	654	-	-	-
Program Generated Revenue Total	654	-	-	-
Net Cost				
Direct Cost Total	423,824	648,132	644,030	(0.63%)
Charges by/to Other Departments Total	11,676	14,382	14,185	(1.37%)
Program Generated Revenue Total	(654)	-	-	-
Net Cost Total	434,846	662,514	658,215	(0.65%)

Position Detail as Budgeted

	2021 Revised		2022 Revised		2023 Approved	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Parks Caretaker I - Regular	3	-	3	-	3	-
Parks Caretaker II - Regular	2	-	2	-	2	-
Parks Superintendent	1	-	1	-	1	-
Seasonal Parks Caretaker I	-	3	-	3	-	3
Position Detail as Budgeted Total	6	3	6	3	6	3

**Police
Department Summary
Alcohol Tax**

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Division				
PD Operations	128,726	1,079,137	1,155,580	7.08%
Direct Cost Total	128,726	1,079,137	1,155,580	7.08%
Intragovernmental Charges				
Charges by/to Other Departments	2,247	10,604	195,060	1739.49%
Function Cost Total	130,973	1,089,741	1,350,640	23.94%
Net Cost Total	130,973	1,089,741	1,350,640	23.94%
Direct Cost by Category				
Salaries and Benefits	128,726	500,332	1,076,775	115.21%
Supplies	-	28,805	78,805	173.58%
Travel	-	25,000	-	(100.00%)
Contractual/Other Services	-	525,000	-	(100.00%)
Debt Service	-	-	-	-
Direct Cost Total	128,726	1,079,137	1,155,580	7.08%
Position Summary as Budgeted				
Full-Time	5	4	6	50.00%
Part-Time	-	-	-	-
Position Total	5	4	6	50.00%

Police
Division Summary
Alcohol Tax
PD Operations
(Fund Center # 450200)

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	128,726	500,332	1,076,775	115.21%
Supplies	-	28,805	78,805	173.58%
Travel	-	25,000	-	(100.00%)
Contractual/Other Services	-	525,000	-	(100.00%)
Manageable Direct Cost Total	128,726	1,079,137	1,155,580	7.08%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	128,726	1,079,137	1,155,580	-
Intragovernmental Charges				
Charges by/to Other Departments	2,247	10,604	195,060	1739.49%
Function Cost Total	130,973	1,089,741	1,350,640	23.94%
Net Cost Total	130,973	1,089,741	1,350,640	23.94%
Position Summary as Budgeted				
Full-Time	5	4	6	50.00%
Position Total	5	4	6	50.00%

**Police
Division Detail
Alcohol Tax
PD Operations**

(Fund Center # 450200)

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	128,726	500,332	1,076,775	115.21%
Supplies	-	28,805	78,805	173.58%
Travel	-	25,000	-	(100.00%)
Contractual/Other Services	-	525,000	-	(100.00%)
Manageable Direct Cost Total	128,726	1,079,137	1,155,580	7.08%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	128,726	1,079,137	1,155,580	7.08%
Intragovernmental Charges				
Charges by/to Other Departments	2,247	10,604	195,060	1739.49%
Net Cost				
Direct Cost Total	128,726	1,079,137	1,155,580	7.08%
Charges by/to Other Departments Total	2,247	10,604	195,060	1739.49%
Net Cost Total	130,973	1,089,741	1,350,640	23.94%

Position Detail as Budgeted

	2021 Revised		2022 Revised		2023 Approved	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Crime Analysis Clerk	1	-	-	-	-	-
Data Systems Technician I	1	-	-	-	-	-
Identification Technician	2	-	3	-	3	-
Medical Officer	-	-	-	-	2	-
Police Dispatcher	1	-	1	-	1	-
Position Detail as Budgeted Total	5	-	4	-	6	-