

Mayor's Budget

The Mayor's 2023 Proposed Budget is a continuation of core services and an investment in public safety. These crucial services and operations will be delivered while staying under the tax cap by \$4.8 million.

Key items of interest in Mayor Bronson's 2023 budget:

- Investment in public safety (Police, Fire, Prosecutors)
- Core services remain intact (Police, Fire, Health, Parks & Recreation, Street Maintenance)
- Paying off more debt than is being incurred

Municipality of Anchorage Plan Moving Forward:

- Regain our AAA bond rating
- A focused effort to reduce debt
- Eliminate unnecessary and burdensome government policies, regulations, and practices
- Reducing the cost of government services to the taxpayers through the consolidation and streamlining of services.
- Lowering property taxes

2023 Continuation Budget

The Municipal operating budgets are based on a continuation budget; a continuation budget is a projection of what it would cost in the budget year (2023) to continue existing programs and services at the same level of activity as the current year (2022).

Starting with the 2022 Revised Budget of \$563,667,914, 2022 non-recurring (one-time) spending is removed from the budget. Next, costs are projected for personnel and non-labor for operating activities to continue to next year. The 2023 continuation level spending plan result is about a 3% increase compared to the 2022 Revised Budget.

The continuation spending increase of about \$16.7 million results primarily from:

- Reversal of One-Time Items from 2022 as a net \$0.2 million decrease, including, but not limited to:
 - One-time projects
 - Contribution to Anchorage Economic and Community Development (AEDC)
 - Equity & Justice settlement
 - Police & Fire Retirement Administration transfers covered with 2022 fund balance
- Debt Service – \$2.8 million increase, including, but not limited to:
 - General obligation (GO) bond debt service is expected to increase \$1.9 million according to debt schedules
 - Tax Anticipation Notes (TANs) expense is anticipated to increase \$0.8 million. Although there is a net \$0.8 million reduction in anticipated expense, note that there is also a net adjustment in anticipated revenue related to these notes so that the TANs are budgeted to be net neutral in 2023.
 - CAMA loans increase of \$0.3 million
- Salaries and Benefits – \$7.2 million increase (see Appendix C for details), including, but not limited to:
 - Full Time Equivalent (FTE) paid hours flat at 2,088 for most positions.
 - Wage increases and step progressions based on existing collective bargaining agreements (CBAs), ranging from 0% to 1.7%,

- Health benefit costs increase about \$1.2 million
- Opt-out reductions for medical and social security
- Positions budgeted to start mid-year 2022 become full year budgeted in 2023
- Contractual and commodity cost increases - \$4.0 million, including, but not limited to:
 - Emergency medical services supplies
 - Public utility and facility contracts
 - Indigent defense program
 - Safety program
 - Workers' compensation claims
 - Police ammunition, towing contract, and operating supplies
 - Paratransit service contract
- ML&P PERS payment decrease of \$0.2 million and CAMA savings of \$0.5 million
- Fuel and fleet costs increase of \$1.6 million
- Room Tax – \$2.2 million increase in line with required allocation and use of projected Room Tax revenues.
- Police & Fire Retirement – \$0.3 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 2023, using preliminary numbers to calculate the Tax Limit including projections of non-property tax revenues based on recent economic trends. The projected property tax limit change for 2023 is an increase of \$9.6 million.

Continuation funding source changes of \$17.0 million include:

- Non-property tax revenues highlights:
 - Net increase of Ambulance Service fees from Supplemental Emergency Medical Transportation (SEMT) Medicaid reimbursement program
 - Revenue decreases related to a projected lower Permanent Fund Dividend (PFD) in 2023.
 - Investment earnings
 - Room Taxes increase
 - Non-property tax taxes increase
- Fund balance adjustments for 2022 activity were removed
- Intragovernmental Charges (IGCs) were calculated based on 2023 Proposed Budget and 2022 factors. Factors will be updated during the Revised process and IGCs will then be calculated based on the 2023 Revised Budget.

2023 Proposed Budget

The 2023 Proposed General Government Operating Budget (GGOB) is a balanced budget at \$583,645,598, an increase of \$20.0 million from the 2022 Revised Budget of \$563,667,914 and \$4.8 million under the preliminary 2023 Tax Limit.

The proposed changes from the 2023 Continuation Budget include the following:

- Operations and maintenance cost increases for voter approved assets of \$0.3 million
- Health and Safety increases of \$1.8 million, including
 - Fire Night Shift Dispatcher, Fire Inspector, and Fire Mechanic
 - Homeless Coordinator from part-time to full-time
 - Safety Program with Safety Officer

- Police information technology systems
- Operations Realignment net increases of \$0.8 million, including
 - AEDC contribution
 - Contractual increases
 - Grant administration
 - Real Estate director position
- Girdwood Board of Supervisors (GBOS) approved requested budget

Chart 1 reflects the main budget categories as a percent of the total 2023 Proposed 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 2023 Proposed direct cost budget of \$583,645,598 by department / agency, with debt service and depreciation presented separately:

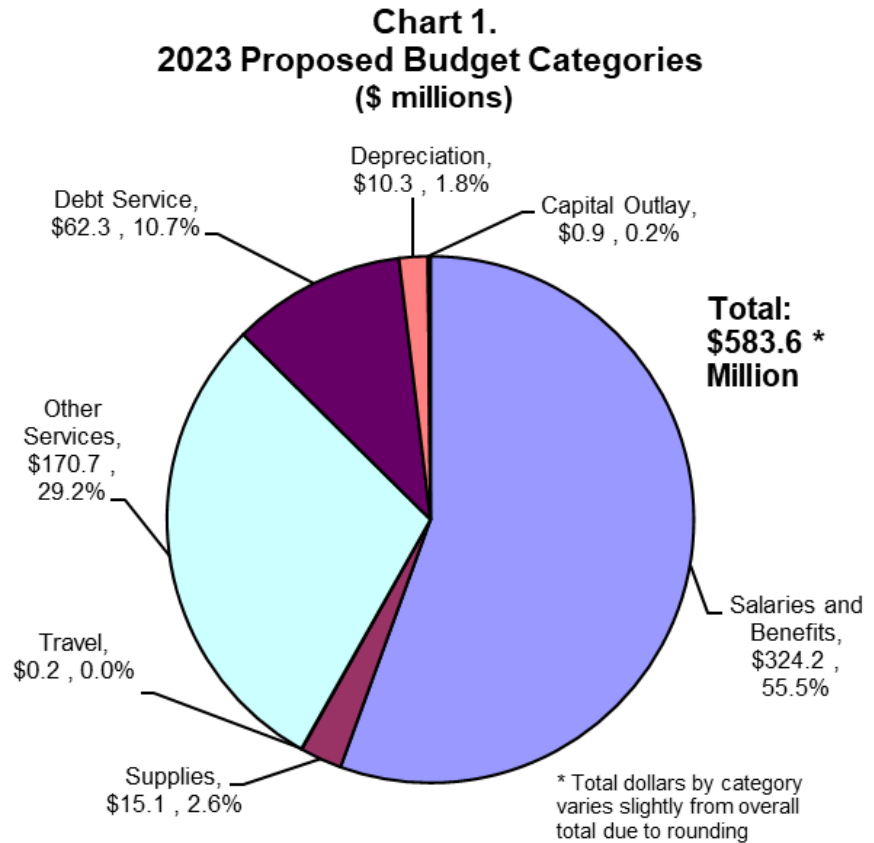


Table 1.
2023 Proposed Budget by Department / Agency with Debt Service and Depreciation Noted Separately
Ranked by Percentage of Budget (\$ thousands)

Police	\$ 133,616	22.9%	Human Resources	\$ 6,736	1.2%
Fire	\$ 105,033	18.0%	Assembly	\$ 6,437	1.1%
Debt Service	\$ 62,322	10.7%	Traffic Engineering	\$ 5,928	1.0%
Maintenance & Operations	\$ 56,485	9.7%	Planning	\$ 3,463	0.6%
Public Transportation	\$ 28,839	4.9%	Community Development	\$ 3,219	0.6%
Municipal Manager	\$ 26,452	4.5%	Mayor	\$ 2,301	0.4%
Information Technology	\$ 22,751	3.9%	Purchasing	\$ 1,881	0.3%
Parks & Recreation	\$ 21,325	3.7%	Management & Budget	\$ 1,230	0.2%
Taxes & Reserve	\$ 16,290	2.8%	Project Management & Engineering	\$ 935	0.2%
Health	\$ 14,128	2.4%	Internal Audit	\$ 837	0.1%
Finance	\$ 13,040	2.2%	Equal Rights Commission	\$ 837	0.1%
Development Services	\$ 11,843	2.0%	Chief Fiscal Officer	\$ 577	0.1%
Depreciation	\$ 10,288	1.8%	Equity & Justice	\$ 438	0.1%
Library	\$ 9,041	1.5%	Public Works	\$ 208	0.0%
Municipal Attorney	\$ 8,599	1.5%	Building Services	\$ -	0.0%
Real Estate	\$ 8,567	1.5%	TOTAL	\$ 583,646	100.0%

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 2023 Proposed budget appropriation \$573,357,189.

2023 Proposed Revenue and Financing Sources Highlights

Annually, the municipality is required to have a balanced budget. Since the 2023 Proposed Budget identifies \$583.6 million in spending / financing uses, it also provides \$583.6 million in revenues / financing sources.

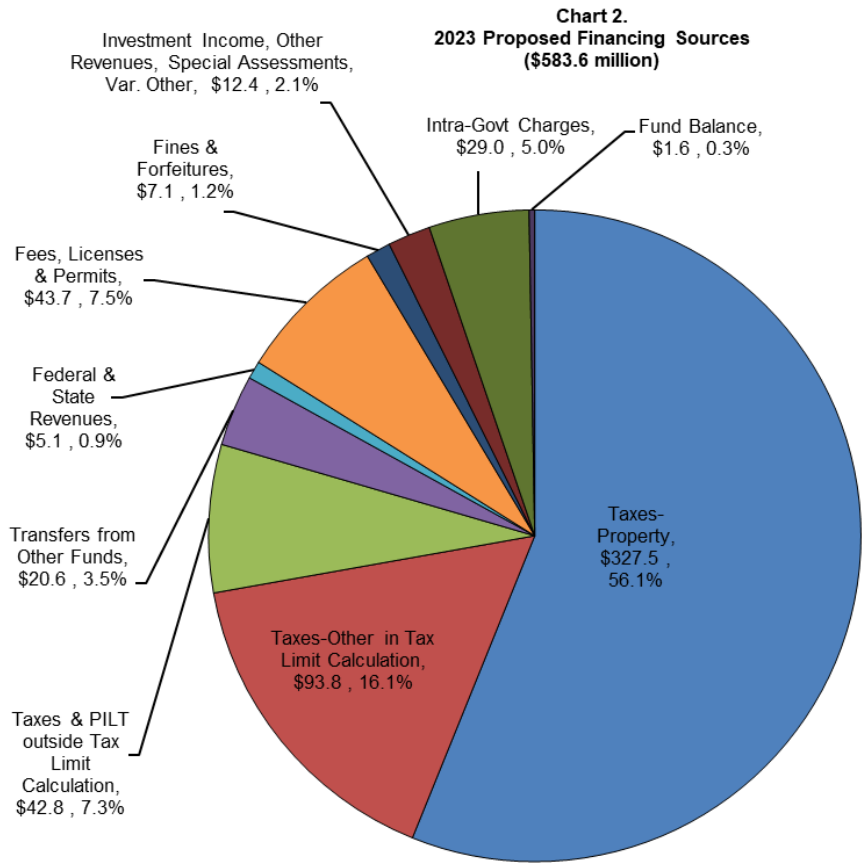
As exhibited in Chart 2, the financing sources are comprised of \$327.5 million of property tax revenue, \$225.5 million of non-property tax revenue (other government, programmatic, investment, etc.), \$29.0 million of intra-governmental charge (IGC) revenue, and \$1.6 million of fund balance.

Taxes – Property – Total of \$327.5 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 2023 preliminary tax cap calculation uses 2022 property taxes to be collected and budgeted non-property tax taxes as the 2023 base. One-time settlements and debt service from 2022 are taken out then the remaining amount is adjusted for population and inflation, and new construction for growth is also added. Next, 2023 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) 2023 Tax Limit calculation indicates that a maximum of \$401.3 million in *all* taxes can be collected (not subject to the Tax Limit is another \$23.9 million limited by mill levies set by service area boards).

Then, including unused capacity of \$1.0 million, Table 2 shows that the maximum amount of

	2022	2023	Difference
Maximum Amount ALL Taxes	\$ 389.1	\$ 401.3	\$ 12.2
(Less) Non-property Taxes	\$ (91.2)	\$ (93.8)	\$ (2.5)
Inclusion of Unused Capacity	\$ 1.0	\$ 1.0	\$ -
Maximum Amount PROPERTY Taxes	\$ 298.9	\$ 308.5	\$ 9.6
Property taxes to be collected	\$ 297.6	\$ 303.7	\$ 6.0
Amount "under the cap"	\$ 1.2	\$ 4.8	\$ 3.6

property taxes that can be collected is \$308.5 million, which is calculated by reducing the limit on all taxes that can be collected by the non-property tax 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 tax taxes increase, property taxes to be collected decreases by the same amount, and conversely, when non-property tax taxes decrease, property taxes that can be collected increase by the same amount – every dollar of non-property tax taxes replaces a dollar of property tax.

The following non-property tax taxes, totaling \$93.8 million, are included in the 2023 Proposed Budget and automatically reduce the same amount in property taxes:

- \$10.4 million – Automobile tax
- \$21.5 million – Tobacco Tax
- \$6.0 million – Marijuana Sales Tax
- \$13.0 million – Motor Vehicle Rental
- \$12.7 million – Fuel Excise Tax
- \$10.2 million – Payment in Lieu of Taxes (PILT) (Utility, State, and Federal)
- \$20.0 million – Municipal Utility Service Assessments (MUSA) / Municipal Enterprise Service Assessments (MESA)

A projected net increase of \$2.5 million of these non-property taxes offsets a decrease in property taxes that could be collected in 2023.

The 2023 Proposed Budget is financed with \$303.7 million in property taxes and is presented to have the property tax support at \$4.8 million under the preliminary 2023 property tax limit. It is a \$6.0 million (2.0%) increase from the amount of property taxes to be collected in 2022 for general government.

The total property taxes supporting the 2023 Proposed Budget, inclusive of service areas (\$23.9 million, an increase of \$0.9 million from 2022), is \$327.5 million.

Table 3 illustrates the property tax impact per \$100,000 of property value, with 2023 based on the current assessed value and average mill rate. The average property tax bill is projected to increase 0.1% from 2022 due to the 2023 property taxes to be collected being up 2.2% and the preliminary assessed value also going up 2.0% from the amounts for 2022. These amounts will be updated in the spring during the Revised budget process to include most recent millage and property values.

Table 3.			
Property Tax Impact			
	2022	2023	Change
			(rounded)
Tax Per \$100,000 Assessed Value	\$885	\$886	\$1
<i>(Excludes Anchorage School District)</i>			

Non-Property Tax Revenue – Total of \$225.5 million

In 2023 there is a projected \$17.0 million overall increase from 2022 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

Some of the Proposed 2023 revenues are based on projected 2022 activity and variables that may change by the end of the year due to varying local and global factors. Some of these factors, along with other variables, were taken into consideration when developing the 2023 revenue budgets. These factors and other unknowns may carry forward to 2023; as part of the annual budget process, the revenues will be reevaluated and updated during 2023 first quarter budget revisions.

Taxes – Non-Property – Increase of \$2.5 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 (not subject to Tax Limit) – 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. The efforts continued and resulted in an estimated \$1.6 million recovery in 2021.

For 2022, there is \$0.7 million budgeted, and the review efforts have recovered approximately \$0.5 million to date.

The exemption review effort is proposed to continue into 2023 with a projected recovery of \$0.7 million from prior tax years, assuming staffing vacancies won't significantly impact the review process.

Room Tax (not subject to Tax Limit) – The 2023 budget is anticipated to be \$36.1 million, which is \$6.5 million higher than the 2022 budget of \$29.6 million.

2022 Room Tax revenues are being driven by extraordinarily high pricing by large hotel chains, coupled with pent-up demand from recreational travelers and may come in slightly more than a 25% increase over 2021 year-end actual. For 2023, demand is assumed to be strong with pricing in the extraordinary range and business and convention-oriented travel may show further recovery in 2023 coming off COVID.

Payment in Lieu of Tax Private (not subject to Tax Limit) – The 2023 budget is anticipated to be in line with the 2022 actuals of \$2.5 million, which is \$0.5 million higher than the 2022 budget of \$2.0 million.

Auto Tax (subject to the Tax Limit) – The 2023 budget is anticipated to be \$10.4 million, which is \$0.2 million lower than the 2022 budget of \$10.6 million. Several factors increase the likelihood of downward pressure on this revenue source including increase in average age of vehicles, recession concerns encouraging used car purchases, significant increases in prices of new vehicles, and continued increase in senior citizen population entitled to applying for a 1-vehicle exemption from the Motor Vehicle Registration Tax (MVRT).

Tobacco Tax (subject to the Tax Limit) – The 2023 budget is \$21.5 million, a \$0.8 million increase to 2022. The increase expected from annual CPI adjustment and increased revenue contribution from Other Tobacco Products (OTP) offset by the small incremental decline in consumption that is assumed to continue year over year.

Motor Vehicle Rental Tax (subject to the Tax Limit) – The 2023 budget is anticipated to be \$13.0 million, which is \$4.7 million higher than the 2022 budget of \$8.3 million. Rental vehicle tax revenues are being driven by shortages in the supply of vehicles and extraordinarily high pricing by large rental car franchises. This tax is also boosted by new, ongoing tax payments from online hosting platforms such as Turo, RVShare and Outdoorsy, coupled with pent-up demand from recreational travelers. Demand in 2023 is assumed to be strong and pricing is assumed to continue to mostly hold within an extraordinary range.

Fuel Excise Tax (subject to the Tax Limit) – The 2023 budget is anticipated to be \$12.7 million, which is \$0.6 million lower than the 2022 budget of \$13.3 million. This projection assumes \$0.01 increase per gallon in accordance with AMC 12.55 CPI adjustment scheduled to occur every 5 years, which would take effect on January 1, 2023. The increase to the excise tax rate is offset by assumed decline in consumption tied to historically extraordinary gas price levels and concerns around potential recession.

Payment in Lieu of Tax, Utility (subject to the Tax Limit) – The 2023 budget is anticipated to be \$9.3 million, which is \$1.3 million lower than the 2022 budget of \$10.6 million and is in line with the payment in lieu of taxes (PILT) received from Chugach Electric Association, Inc. in 2022.

MUSA/MESA (subject to the Tax Limit) – The 2023 budget is anticipated to be \$19.3 million, which is \$0.8 million lower than the 2022 budget of \$20.1 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 decrease for 2023 is primarily due to the utilities' projecting slight mill rate decreases against net book values.

Transfers from Other Funds – Flat from 2022

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 2023 budget is \$1.2 million, an increase of \$0.2 million from the 2022 budget of \$1.0 million. This increase is due to the contractual transfer increase to the Convention Center in line with the anticipated increase in Room Tax.

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 2023 dividend is anticipated to be \$16.5 million, which is \$0.6 million less than the 2022 budget of \$17.1 million. The decrease is recommend to align with updated dividend projection calculation for 2023 per AMC formula at 4.00% payout rate.

Utility Revenue Distribution – Per AMC 26.10.065, a portion of a utility net income may be pledged to the general government. The 2023 budget of \$2.9 million is an increase of \$0.5 million from the 2022 budget of \$2.4 million. The \$2.9 million 2023 budget includes:

- \$0.3 from Anchorage Hydropower (flat from 2022)
- \$0.8 from Anchorage Water Utility (increase of \$0.5 million from 2022)
- \$0.3 million from Solid Waste Services – Refuse Collection (flat from 2022)
- \$0.8 million from Solid Waste Services – Disposal (flat from 2022)
- \$0.7 million from Port of Alaska (flat from 2022)

Federal Revenues; State Revenues – Flat from 2022

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 2023 Proposed budget from the State of Alaska (SOA) Community Assistance Program (CAP), which is flat from the amount budgeted in 2022.

Fees & Charges for Services; Licenses, Permits, Certifications – Increase of \$6.2 million

This category includes fees paid for services, such as land use permits and bus fares. Changes projected in 2023 include, but are not limited to:

Fees & Charges for Services

Ambulance Service Fees – An increase of \$6.3 million is projected from the 2022 budget of \$13.4 million to a budget of \$19.7 million in 2023. This increase anticipates a flat transport volume and \$10.5 million in Supplemental Emergency Medical Transportation (SEMT) Medicaid reimbursements, up from the \$4.2 million of SEMT budgeted in 2022.

Reimbursed Cost-Non Grant Funded – The 2023 budget is a decrease of \$0.1 million from \$2.8 million in 2022 to \$2.7 million in 2023. This revenue includes PFD garnishments for criminal defense fees and the projected revenue decrease is related to a projected lower PFD in 2023.

Licenses, Permits, Certifications – The \$0.2 million of net increases in this category is primarily a combination of: a \$0.1 million increase for Building Permit Plan Review Fees and a \$0.1 million increase for Small Cell Site License Annual Fees.

Fines & Forfeitures – Decrease of \$1.6 million

SOA Traffic Court Fines, SOA Trial Court Fines – The 2023 budget is anticipated to be \$4.3 million, which is \$1.6 million lower than the 2022 budget of \$5.9 million. This revenue includes PFD garnishments and the projected revenue decrease is related to a projected lower PFD in 2023.

Investment Income; Other Revenues; Special Assessments; Various Other Financial Sources – Increase of \$2.8 million

GCP Cash Pool Short Term Investment Income – General Cash Pools (GCP) Short-Term Interest is projected to be \$0.8 million higher in 2023, with a budget of \$1.1 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 and are expected to be offset by the cost of issuance. There is a \$2.3 million increase in anticipated revenue, bringing the 2023 revenue budget to \$2.7 million.

Other Short-Term Interest – The 2023 budget is anticipated to be \$0.4 million, which is \$0.2 million higher than the 2023 budget of \$0.2 million, primarily for interfund loans.

Criminal Rule 8 Collect Costs – The 2023 budget is a decrease of \$0.1 million from \$0.5 million in 2022 to \$0.4 million in 2023. This revenue is tied to the PFD and the projected revenue decrease is related to a projected lower PFD in 2023.

Premium on Bond Sales – The 2023 budget is a decrease of \$0.4 million from \$0.9 million in 2022 to \$0.5 million in 2023.

Intra-Governmental Charges (IGCs) – Total of \$29.0 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 2023, IGCs are anticipated to generate \$29.0 million in funding source “revenue” which is \$0.9 million more than 2022 which is reflective of the changes in the 2023 budget. As part of the annual budget process, IGC factors will be updated during 2023 first quarter budget revisions.

Fund Balance – Total of \$1.6 million

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 \$6.4 million of fund balance budgeted to support the 2022 Revised budget, the 2023 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 \$1.6 million of fund balance in these funds is

projected to be used (decreased) based on the 2023 Proposed Budget and is comprised as follows:

- \$2.7 million use – Anchorage Building Safety Service Area Fund (163000)
- \$0.3 million generation – Public Finance and Investment Fund (164000) – this is based on anticipated Public Finance Investment Management Fee revenue being higher than anticipated 2023 costs and may be used in following years if such revenues are lower than costs
- \$5.1 million generation – Convention Center Operating Reserve Fund (2020X0) to be used only for convention center costs with increase related to projected increase in Room Tax
- \$0.9 million generation – Heritage Land Bank Fund (221000)
- \$1.1 million use – Self-Insurance Fund (602000)
- \$4.1 million use – Management Information Systems Fund (607000)

Anchorage Building Safety Service Area Fund (163000), 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.
- 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		2022		2023		
Line		at Revised		at Proposed		Line
1	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>					1
2	Real/Personal Property Taxes to be Collected		297,714,363		297,648,243	2
3	Auto Tax		10,508,117		10,606,323	3
4	Tobacco Tax		20,700,000		20,700,000	4
5	Aircraft Tax		126,000		-	5
6	Marijuana Sales Tax		5,400,000		6,000,000	6
7	Motor Vehicle Rental Tax		5,100,000		8,300,000	7
8	Fuel Excise Tax		12,640,000		13,300,000	8
9	Payment in Lieu of Taxes (State & Federal)		10,863,283		12,259,549	9
10	MUSA/MESA		20,818,552		20,083,652	10
11	Step 1 Total		<u>383,870,315</u>		<u>388,897,767</u>	11
12						12
13	<u>Step 2: Back out Prior Year's Exclusions Not Subject to Tax Limit</u>					13
14	Judgments/Legal Settlements (One-Time)		(2,127,830)		(165,050)	14
15	Debt Service (One-Time)		(54,545,777)		(54,847,881)	15
16	Step 2 Total		<u>(56,673,607)</u>		<u>(55,012,931)</u>	16
17						17
18	Tax Limit Base (before Adjustment for Population and CPI)		<u>327,196,708</u>		<u>333,884,836</u>	18
19						19
20	<u>Step 3: Adjust for Population, Inflation</u>					20
21	Population 5 Year Average	-0.60%	(1,963,180)	-0.60%	(2,003,310)	21
22	Change in Consumer Price Index 5 Year Average	1.70%	5,562,340	2.90%	9,682,660	22
23	Step 3 Total	1.10%	<u>3,599,160</u>	2.30%	<u>7,679,350</u>	23
24						24
25	The Base for Calculating Following Year's Tax Limit		330,795,868		341,564,186	25
26						26
27	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>					27
28	New Construction		2,631,367		2,471,281	28
29	Taxes Authorized by Voter-Approved Ballot - O&M		692,000		277,500	29
30	Judgments/Legal Settlements (One-Time)		165,050		-	30
31	Debt Service (One-Time)		54,847,881		56,995,680	31
32	Step 4 Total		<u>58,336,298</u>		<u>59,744,461</u>	32
33						33
34	Limit on ALL Taxes that can be collected		389,132,166		401,308,647	34
35						35
36	<u>Step 5: To determine limit on property taxes, back out other taxes</u>					36
37	Automobile Tax		(10,606,323)		(10,409,910)	37
38	Tobacco Tax		(20,700,000)		(21,500,000)	38
39	Marijuana Sales Tax		(6,000,000)		(6,000,000)	39
40	Motor Vehicle Rental Tax		(8,300,000)		(13,000,000)	40
41	Fuel Excise Tax		(13,300,000)		(12,650,000)	41
42	Payment in Lieu of Taxes (Utility, State, and Federal)		(12,259,549)		(10,277,306)	42
43	MUSA/MESA		(20,083,652)		(19,959,481)	43
44	Step 5 Total		<u>(91,249,524)</u>		<u>(93,796,697)</u>	44
45						45
46	Limit on PROPERTY Taxes that can be collected		297,882,642		307,511,950	46
47						47
48	Add General Government use of tax capacity within the Tax Cap		991,378		991,378	48
49						49
50	Limit on PROPERTY Taxes that can be collected within the Tax Cap		298,874,020		308,503,328	50
51						51
52	<u>Step 6: Determine property taxes to be collected if different than Limit on Property Taxes that can be collected</u>					52
53	Property taxes to be collected based on spending decisions minus other available revenue.					53
54						54
55	Property taxes TO BE COLLECTED		297,648,243		303,662,972	55
56						56
57	Amount below limit on property taxes that can be collected ("under the cap")		1,225,777		4,840,356	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 2023 total property taxes "outside the cap" is **\$23,865,125**, making the total of all property taxes to be collected for General Government **\$327,528,097**.

Position Summary by Department / Agency

Department / Agency	2021 Revised Budget					2022 Revised Budget					2023 Proposed Budget					23 v 22 Chg	
	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	#	%
Assembly	29	1	-	-	30	33	1	-	-	34	33	1	-	-	34	-	0.0%
Building Services						1	-	-	-	1	-	-	-	-	-	(1)	0.0%
Chief Fiscal Officer	2	-	-	-	2	2	-	-	-	2	2	-	-	-	2	-	0.0%
Community Development						18	-	-	-	18	18	-	-	-	18	-	0.0%
Development Services	71	-	-	-	71	74	-	-	-	74	72	-	-	-	72	(2)	-2.8%
Economic & Community Development	9	-	-	-	9												
Equal Rights Commission	6	-	-	-	6	6	-	-	-	6	6	-	-	-	6	-	0.0%
Equity & Justice	3	-	-	-	3	2	-	-	-	2	3	-	-	-	3	1	33.3%
Finance	93	-	-	-	93	89	-	-	-	89	89	-	-	-	89	-	0.0%
Fire	394	-	-	-	394	396	-	-	-	396	399	-	-	-	399	3	0.8%
Health	64	3	-	-	67	59	3	-	-	62	60	2	-	-	62	-	0.0%
Human Resources	30	-	-	-	30	41	-	-	-	41	41	-	-	-	41	-	0.0%
Information Technology	96	-	-	-	96	85	-	-	-	85	85	-	-	-	85	-	0.0%
Internal Audit	5	1	-	-	6	5	1	-	-	6	5	1	-	-	6	-	0.0%
Library	65	31	-	-	96	62	27	-	-	89	62	27	-	-	89	-	0.0%
Maintenance & Operations	149	-	7	-	156	153	-	6	-	159	153	-	6	-	159	-	0.0%
Management & Budget	5	-	-	-	5	6	-	-	-	6	6	-	-	-	6	-	0.0%
Mayor	9	-	-	-	9	9	-	-	-	9	9	-	-	-	9	-	0.0%
Municipal Attorney	48	-	-	-	48	45	-	-	-	45	46	-	-	-	46	1	2.1%
Municipal Manager	14	3	-	-	17	17	3	-	-	20	20	2	-	-	22	2	11.8%
Parks & Recreation	80	23	223	25	351	77	23	213	25	338	79	23	206	25	333	(5)	-1.4%
Planning	24	-	-	-	24	24	1	-	-	25	23	1	-	-	24	(1)	-4.2%
Police	610	-	-	-	610	610	-	-	-	610	610	-	-	-	610	-	0.0%
Project Management & Engineering	8	-	1	-	9	5	-	-	-	5	5	-	-	-	5	-	0.0%
Public Transportation	166	-	-	-	166	166	-	-	-	166	167	-	-	-	167	1	0.6%
Public Works						1	-	-	-	1	1	-	-	-	1	-	0.0%
Public Works Administration	17	-	-	-	17												
Purchasing	15	-	-	-	15	13	-	-	-	13	13	-	-	-	13	-	0.0%
Real Estate	5	1	-	-	6	3	1	-	-	4	4	1	-	-	5	1	16.7%
Traffic Engineering	28	-	3	1	32	26	-	3	1	30	27	-	3	1	31	1	3.1%
Position Total	2,045	63	234	26	2,368	2,028	60	222	26	2,336	2,038	58	215	26	2,337	1	0.0%

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 and included in department reconciliations (FT: Full-time position; PT: part-time position; Seas: seasonal position):

2023 Continuation Adjustments from 2022 Revised

- Municipal Manager - Add one (1) FT Planning Section Chief funded as 50% grant funded, funded by taking FT Program & Policy Director to 50% grant funded; and change one (1) Special Administrative Assistant II from PT to FT and 50% grant funded
- Parks & Recreation - Alignment of positions to plan, resulting in net increase of two (2) FT and reduction of seven (7) seasonal positions

2023 Proposed

- Building Services - Reduce one (1) FT Director of Building Services
- Development Services - Transfer two (2) FT Engineering Technician III to bond funding
- Equity & Justice - Transfer one (1) FT Equity & Justice Officer from Alcohol Tax fund
- Fire - Add one (1) FT Night Shift Dispatcher; one (1) FT Fire Inspector; and one (1) FT Fire Mechanic
- Health - Increase Homeless Coordinator from one (1) PT to one (1) FT
- Municipal Attorney - Add one (1) FT Municipal Attorney
- Municipal Manager - Add one (1) FT Special Administrative Assistant II to Safety
- Planning - Transfer one (1) FT Engineering Tech IV to Traffic Engineering
- Public Transportation - Add one (1) FT Grant Accountant as grant funded
- Real Estate - Add one (1) FT Director funded with 50% Real Estate and 50% Heritage Land Bank
- Traffic Engineering - Transfer one (1) FT Engineering Tech IV from Planning

2022 Revised to 2023 Proposed Direct Cost Budget Reconciliation by Department / Agency (Direct Cost in \$ Thousands)

Department / Agency	2022 Revised Budget	Continuation Changes										Cont	Proposed Changes							2023 Proposed									
		One-Time ₁	Debt Service	Cont Labor ₂	Cost Incrs ₃	MLP PERS	Fuel	Fleet	Room Tax	P&F Ret	Sub-total		Funding Source Adj ₄	Bond O&M	Xfers ₅	Health & Safety ₆	Ops Rgn ₇	Service Areas	Sub-total	Budget	Less Depr.	Approp.							
Assembly	6,235	(25)	-	227	-	-	-	-	-	-	202	6,437	-	-	-	-	-	-	6,437	-	6,437								
Building Services	203	-	-	2	-	-	-	-	-	-	2	205	-	-	(205)	-	-	(205)	-	-	-								
Chief Fiscal Officer	570	(114)	-	8	-	-	-	-	-	-	(106)	463	-	-	-	114	-	114	577	-	577								
Community Development	3,274	(35)	-	(29)	4	-	-	-	-	5	(55)	3,219	-	-	-	-	-	-	3,219	-	3,219								
Development Services	11,765	-	-	329	-	-	-	-	-	(1)	329	12,093	-	-	(275)	-	24	(251)	11,843	-	11,843								
Equal Rights Commission	798	-	-	39	-	-	-	-	-	-	39	837	-	-	-	-	-	-	837	-	837								
Equity & Justice	369	(125)	-	(1)	-	-	-	-	-	-	(126)	243	-	-	195	-	-	195	438	-	438								
Finance	13,688	(66)	281	81	8	-	-	-	-	(7)	297	13,984	-	-	-	-	-	-	13,984	-	13,984								
Fire	106,369	98	296	2,347	250	-	-	-	-	-	2,745	109,114	-	-	-	650	-	243	110,007	-	110,007								
Health	14,086	-	0	(140)	77	-	-	-	-	(5)	(68)	14,018	-	-	-	129	-	129	14,147	-	14,147								
Human Resources	6,705	-	-	216	-	-	-	-	-	-	32	6,736	-	-	-	-	-	-	6,736	-	6,736								
Information Technology	33,945	-	-	114	-	-	-	-	-	-	(410)	33,535	-	-	-	-	-	-	33,535	(10,288)	23,246								
Internal Audit	779	33	-	26	-	-	-	-	-	(1)	58	837	-	-	-	-	-	-	837	-	837								
Library	8,982	-	36	71	-	-	-	-	-	0	107	9,089	-	-	-	-	-	-	9,089	-	9,089								
Maintenance & Operations	101,221	(25)	1,521	237	300	-	-	300	123	5	2,462	103,683	53	201	-	-	-	90	344	104,027	-	104,027							
Management & Budget	1,157	-	-	73	-	-	-	-	-	-	73	1,230	-	-	-	-	-	-	1,230	-	1,230								
Mayor	1,923	-	-	(12)	-	-	-	-	-	(0)	(13)	1,910	-	-	-	-	391	391	2,301	-	2,301								
Municipal Attorney	7,790	(15)	-	(30)	115	-	-	-	-	(0)	70	7,861	-	-	205	534	-	739	8,599	-	8,599								
Municipal Manager	26,126	-	1	97	218	-	-	-	-	(2)	682	27,123	-	-	-	235	(63)	172	27,295	-	27,295								
Parks & Recreation	24,069	-	70	315	-	-	-	126	(17)	4	498	24,568	-	77	-	-	-	(14)	63	24,631	-	24,631							
Planning	3,579	(12)	-	59	-	-	-	-	-	(0)	47	3,626	-	-	(163)	-	-	(163)	3,463	-	3,463								
Police	130,400	99	705	3,144	796	-	-	300	(56)	-	(53)	4,935	135,335	-	-	-	300	87	387	135,722	-	135,722							
Project Management & Engineering	946	-	-	(8)	-	-	-	-	-	(3)	(10)	935	-	-	-	-	-	-	935	-	935								
Public Transportation	26,345	-	18	61	2,081	-	-	845	-	-	3,004	29,350	-	-	-	-	112	112	29,461	-	29,461								
Public Works	203	-	-	5	-	-	-	-	-	-	5	208	-	-	-	-	-	-	208	-	208								
Purchasing	1,875	-	-	5	-	-	-	-	-	-	5	1,881	-	-	-	-	-	-	1,881	-	1,881								
Real Estate	8,255	-	-	13	110	-	-	-	-	-	123	8,378	-	-	-	-	189	189	8,567	-	8,567								
Traffic Engineering	5,869	-	(0)	(34)	80	-	-	-	-	(11)	35	5,905	-	-	163	-	-	163	6,068	-	6,068								
TANs Areawide	1,363	-	(83)	-	-	-	-	-	-	-	(83)	1,280	-	-	-	-	-	-	1,280	-	1,280								
Convention Center Reserve	14,776	-	-	-	-	-	-	-	-	-	1,515	16,291	-	-	-	-	-	-	16,291	-	16,291								
Direct Cost Total	563,668	(187)	2,844	7,215	4,038	(700)	1,571	17	2,206	(299)	16,705	580,373	53	278	(80)	1,848	767	406	3,272	583,646	(10,288)	573,357							
% Change from 2022 Revised												3.0%												0.6%			3.5%		

Notes (additional details are provided in Overview narrative, Position Summary by Department / Agency, department reconciliations, and AO 2022-87):

- 1 Continuation Adjustments - Reverse 2022 One-Time Requirements:** Assembly - (\$25,000) for AKRR claim of use along tracks; Chief Fiscal Officer - (\$114,000) for AEDC contribution; Community Development - (\$35,000) for Eklutna Survey to vacate right-of-way; Equity & Justice - (\$125,000) for a Settlement; Finance - (\$66,356) for CAMA training, documentation, and go-live support; Fire - \$98,484 for the use of fund balance for contribution to Police & Fire Retiree Medical Administration; Internal Audit - \$32,689 leave Audit Technician position vacant for three quarters of the year; Maintenance & Operations - (\$25,000) to upgrade to the facility computerized maintenance management system; Municipal Attorney - (\$15,000) for a settlement; Planning - (\$12,000) short term rental study in Girdwood; Police - \$99,112 for the use of fund balance for contribution to Police & Fire Retiree Medical Administration.
- 2 Continuation Adjustments - Continuation Labor:** includes: Full Time Equivalent (FTE) work hours remaining 2,088 in 2023 for most positions; wage increases and step progressions based on existing collective bargaining agreements (CBAs), ranging from 0% to 1.7%, with Non-Represented and Executive positions budgeted at 1.7% increase; health benefit cost increases; and positions budgeted to start mid-2022 become full-year budgeted in 2023.
- 3 Continuation Adjustments - Non-Labor includes:** Community Development - \$3,750; Finance - \$8,070; Fire - \$250,000 for Emergency Medical Services (EMS) operating supplies cost increases; Health - \$76,670 for Animal Care and Control cost increases; Maintenance & Operations - \$300,000 public utility and facility contractual services cost increases; Municipal Attorney - \$115,000 for indigent defense program cost increase; Municipal Manager - \$217,980 for professional services cost increase and workers compensation claims cost increase; Police - \$795,639 for increased costs for ammunition, towing, and operating supplies; Public Transportation - \$2,080,834 for Paratransit Service (AnchorRIDES) contract cost increase; Real Estate - \$109,744 contractual cost increases; and Traffic - \$80,000 for Paint and Sign Shop operating supplies cost increases.
- 4 Proposed Adjustments - Funding Sources:** Maintenance & Operations - \$53,000 for small cell equipment installations on street lighting system funded with application fees, annual fee, and utility reimbursement.
- 5 Proposed Adjustments - Transfers:** Building Services - (\$205,006) transfer funding to Department of Law for Civil Attorney; Development Services - (\$274,754) transfer two (2) Engineering Technician III positions to project funding; Equity & Justice - \$195,177 transfer Equity & Justice Officer and associated non labor from Alcohol Tax fund; Municipal Attorney - \$205,006 transfer funding from Building Services for Civil Attorney; Planning - (\$163,311) transfer Engineering Tech IV position to Traffic Engineering; Traffic Engineering - \$163,311 transfer Engineering Tech IV position from Planning.
- 6 Proposed Adjustments - Health & Safety:** Fire - \$649,600 to add positions: Night Shift Dispatcher, Fire Inspector, Fire Mechanic, to adjust Assistant Fire Chief salary and benefits, to adjust EMS Compliance Officer salary and benefits, and 911 Dispatch software update; Health - \$129,435 to adjust Homeless Coordinator from part-time (PT) to full-time (FT); Municipal Attorney - \$533,678 pay alignment to retain and attract attorneys; Municipal Manager - \$235,148 for a Safety Program with new Safety Officer and non-labor; Police - \$300,000 tax to full voter approved tax levy for Areawide APD IT Systems.
- 7 Proposed Adjustments - Operational Realignment:** Chief Fiscal Officer - \$114,000 for AEDC contribution; Development Services - \$24,063 to Adjust Structural Inspector to Structural Inspector-Foreman; Mayor - \$391,036 for contractual increases and restore labor for time no longer charged for grant administration; Municipal Manager - (\$62,824) to reduce labor for time charged to grant administration; Public Transportation - \$111,751 for a new grant accountant position funded with grants; Real Estate - \$189,140 Real Estate Director funded with 50% Real Estate and 50% Heritage Land Bank.

**2023 Proposed 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	Cnvntn Ctr Ops Reserve	Heritage Land Bank	Rev Bond-PAC	Self-Ins	Mgmt Info Systems	TOTAL	% of Total	Alc Bev Retail Tax	
Assembly	6,437	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,437	1.1%	-	
Building Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%	-
Chief Fiscal Officer	577	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	577	0.1%	-	
Community Development	3,219	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,219	0.6%	-	
Development Services	5,103	-	-	-	-	-	-	-	-	-	6,739	-	-	-	-	-	-	11,843	2.0%	-	
Equal Rights Commission	837	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	837	0.1%	-	
Equity & Justice	438	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	438	0.1%	-	
Finance	11,647	-	-	-	-	-	-	-	-	-	-	2,338	-	-	-	-	-	13,984	2.4%	272	
Fire	31,899	75,020	-	-	-	1,005	1,255	-	-	829	-	-	-	-	-	-	-	110,007	18.8%	-	
Health	14,147	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,147	2.4%	10,877	
Human Resources	6,736	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,736	1.2%	-	
Information Technology	1,253	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,282	33,535	5.7%	-	
Internal Audit	837	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	837	0.1%	-	
Library	9,089	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,089	1.6%	123	
Maintenance & Operations	16,537	-	74,982	-	-	-	1,319	7,731	-	3,458	-	-	-	-	-	-	-	104,027	17.8%	-	
Management & Budget	1,230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,230	0.2%	-	
Mayor	2,301	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,301	0.4%	-	
Municipal Attorney	8,599	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,599	1.5%	221	
Municipal Manager	14,350	-	-	-	80	-	-	-	-	-	-	-	-	-	302	12,563	-	27,295	4.7%	-	
Parks & Recreation	538	-	-	-	19,578	-	304	-	4,210	-	-	-	-	-	-	-	-	24,631	4.2%	644	
Planning	3,463	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,463	0.6%	-	
Police	484	-	-	132,606	-	-	811	-	-	1,821	-	-	-	-	-	-	-	135,722	23.3%	1,503	
Project Management & Engineer	935	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	935	0.2%	-	
Public Transportation	29,461	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29,461	5.0%	-	
Public Works	208	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	208	0.0%	-	
Purchasing	1,881	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,881	0.3%	-	
Real Estate	7,939	-	-	-	-	-	-	-	-	-	-	-	628	-	-	-	-	8,567	1.5%	-	
Traffic Engineering	6,068	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,068	1.0%	-	
TANs Expense	1,280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,280	0.2%	-	
Convention Center Reserve	-	-	-	-	-	-	-	-	-	-	-	16,291	-	-	-	-	-	16,291	2.8%	-	
Total General Government	187,493	75,020	74,982	132,606	19,658	1,005	3,690	7,731	4,210	6,108	6,739	2,338	16,291	628	302	12,563	32,282	583,646	100.0%	13,640	
Percent of Total	32.1%	12.9%	12.8%	22.7%	3.4%	0.2%	0.6%	1.3%	0.7%	1.0%	1.2%	0.4%	2.8%	0.1%	0.1%	2.2%	5.5%	100.0%			

Direct Cost includes debt service and depreciation / amortization.

2023 Proposed Budget Revenues, Direct Costs, and Other Financing Sources
(\$ Thousands)

Fund #	101000	131000	141000	151000	161000	104000	106000
	Area-wide	Anch Fire	Anch Roads / Drainage	Anch Police	Anch Parks & Rec	Chugiak Fire	Gird-wood Valley
Revenue Type							
Federal Revenues	180	-	76	-	-	-	-
Fees & Charges for Services	28,498	420	2	1,134	1,588	-	24
Fines & Forfeitures	501	-	-	6,584	-	-	-
Investment Income	3,102	635	388	999	130	56	(24)
Licenses, Permits, Certifications	2,803	676	115	-	-	-	-
Other Revenues	3,235	82	88	590	11	1	3
Special Assessments	8	-	220	-	-	-	-
State Revenues	3,841	85	580	512	29	2	2
Taxes - Other/PILT - Not Subject to Tax Limit	19,770	391	727	624	343	29	46
Taxes - Other/PILT - Subject to Tax Limit	89,540	1,066	1,414	1,411	367	-	-
Taxes - Property	(9,659)	82,380	73,948	134,354	22,859	1,324	4,130
Transfers from Other Funds	19,986	-	-	-	-	-	-
Var. Other Financial Sources	449	101	438	103	29	-	-
Revenues Total	162,054	85,796	77,976	146,309	25,154	1,411	4,182
Department / Agency							
Assembly	6,437	-	-	-	-	-	-
Building Services	-	-	-	-	-	-	-
Chief Fiscal Officer	577	-	-	-	-	-	-
Community Development	3,219	-	-	-	-	-	-
Development Services	5,103	-	-	-	-	-	-
Equal Rights Commission	837	-	-	-	-	-	-
Equity & Justice	438	-	-	-	-	-	-
Finance	11,847	-	-	-	-	-	-
Fire	31,899	75,020	-	-	-	1,005	1,255
Health	14,147	-	-	-	-	-	-
Human Resources	6,736	-	-	-	-	-	-
Information Technology	1,253	-	-	-	-	-	-
Internal Audit	837	-	-	-	-	-	-
Library	9,089	-	-	-	-	-	-
Maintenance & Operations	16,537	-	74,982	-	-	-	1,319
Management & Budget	1,230	-	-	-	-	-	-
Mayor	2,301	-	-	-	-	-	-
Municipal Attorney	8,599	-	-	-	-	-	-
Municipal Manager	14,350	-	-	-	80	-	-
Parks & Recreation	538	-	-	-	19,578	-	304
Planning	3,463	-	-	-	-	-	-
Police	484	-	-	132,806	-	-	811
Project Management & Engineering	935	-	-	-	-	-	-
Public Transportation	29,461	-	-	-	-	-	-
Public Works	208	-	-	-	-	-	-
Purchasing	1,881	-	-	-	-	-	-
Real Estate	7,939	-	-	-	-	-	-
Traffic Engineering	6,068	-	-	-	-	-	-
TANs Expense	1,280	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-
Direct Cost Total	187,493	75,020	74,982	132,606	19,658	1,005	3,690
Charges by/to Department / Agency	(25,439)	10,776	2,994	13,703	5,498	406	492
Charges by/to Total	(25,439)	10,776	2,994	13,703	5,498	406	492
Function Cost Total	162,054	85,796	77,976	146,309	25,154	1,411	4,182
Net Increase (Decrease / Use) in Fund Balance	-	-	-	-	-	-	-

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

119000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000	Total Budget
Chugiak/Birchwd/ER RR	Eagle River / Chugiak P&R	Multiple: Special Assmt, SAs, LRSAs	Bld Safety	Public Fin Invest	Cnvntn Ctr Ops Reserve	Heritage Land Bank	Rev Bond-PAC	Self-Ins	Mgmt Info Systems	
-	-	-	-	-	-	-	-	-	-	256
25	462	-	21	1,297	-	662	-	20	-	34,151
-	-	-	24	-	-	-	-	-	-	7,109
(140)	131	102	(581)	41	181	170	17	801	(1,758)	4,250
-	-	-	5,971	-	-	-	-	-	-	9,565
2	22	-	1	1,567	-	924	288	-	-	6,770
-	-	-	-	-	-	-	-	-	-	228
-	-	11	-	-	-	-	-	-	-	4,882
176	18	21	-	-	20,686	-	-	-	-	42,830
-	-	-	-	-	-	-	-	-	-	93,797
7,684	4,382	6,348	-	-	-	-	-	-	-	327,528
97	-	-	-	-	517	-	-	-	-	20,599
-	1	-	-	-	-	-	-	-	-	1,122
7,844	5,015	6,480	5,436	2,905	21,383	1,756	303	821	(1,758)	553,067
-	-	-	-	-	-	-	-	-	-	6,437
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	577
-	-	-	-	-	-	-	-	-	-	3,219
-	-	-	6,739	-	-	-	-	-	-	11,843
-	-	-	-	-	-	-	-	-	-	837
-	-	-	-	-	-	-	-	-	-	438
-	-	-	-	2,338	-	-	-	-	-	13,984
-	-	829	-	-	-	-	-	-	-	110,007
-	-	-	-	-	-	-	-	-	-	14,147
-	-	-	-	-	-	-	-	-	-	6,736
-	-	-	-	-	-	-	-	-	32,282	33,535
-	-	-	-	-	-	-	-	-	-	837
-	-	-	-	-	-	-	-	-	-	9,089
7,731	-	3,458	-	-	-	-	-	-	-	104,027
-	-	-	-	-	-	-	-	-	-	1,230
-	-	-	-	-	-	-	-	-	-	2,301
-	-	-	-	-	-	-	-	-	-	8,599
-	-	-	-	-	-	-	302	12,563	-	27,295
-	4,210	-	-	-	-	-	-	-	-	24,631
-	-	-	-	-	-	-	-	-	-	3,483
-	-	1,821	-	-	-	-	-	-	-	135,722
-	-	-	-	-	-	-	-	-	-	935
-	-	-	-	-	-	-	-	-	-	29,461
-	-	-	-	-	-	-	-	-	-	208
-	-	-	-	-	-	-	-	-	-	1,881
-	-	-	-	-	-	628	-	-	-	8,567
-	-	-	-	-	-	-	-	-	-	6,068
-	-	-	-	-	-	-	-	-	-	1,280
-	-	-	-	-	16,291	-	-	-	-	16,291
7,731	4,210	6,108	6,739	2,338	16,291	628	302	12,563	32,282	583,646
113	804	373	1,406	228	-	261	-	(10,630)	(29,952)	(28,969)
113	804	373	1,406	228	-	261	-	(10,630)	(29,952)	(28,969)
7,844	5,015	6,480	8,146	2,565	16,291	890	302	1,933	2,330	554,677
-	-	-	(2,710)	340	5,092	866	1	(1,112)	(4,088)	(1,610)

2021 Actuals, 2022 Revised Budget, and 2023 Proposed Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	101000 Areawide Service Area			131000 Anchorage Fire Service Area			141000 Anchorage Roads & Drainage Service Area		
	2021 Actuals	2022 Revised	2023 Proposed	2021 Actuals	2022 Revised	2023 Proposed	2021 Actuals	2022 Revised	2023 Proposed
Federal Revenues	191	190	180	1	-	-	64	54	76
Fees & Charges for Services	16,741	22,413	28,498	523	420	420	0	2	2
Fines & Forfeitures	156	510	501	-	-	-	-	-	-
Investment Income	(1,955)	586	3,102	116	20	635	(268)	51	388
Licenses, Permits, Certification	2,202	2,778	2,803	582	676	676	63	62	115
Other Revenues	3,088	3,235	3,235	83	62	62	34	68	68
Special Assessments	43	8	8	-	-	-	424	220	220
State Revenues	3,754	3,641	3,641	85	85	85	624	580	580
Taxes - Other/PILT - Not Subject to	17,927	16,721	19,770	422	391	391	758	662	727
Taxes - Other/PILT - Subject to	83,786	86,912	89,540	1,055	1,086	1,066	1,399	1,440	1,414
Taxes - Property	83,531	(7,135)	(9,659)	48,734	84,063	82,360	68,766	70,723	73,948
Transfers from Other Funds	28,866	20,086	19,986	0	-	-	1	-	-
Var. Other Financial Sources	2,356	464	449	148	127	101	11	762	438
Revenues Total	240,685	150,409	162,054	51,748	86,930	85,796	71,876	74,624	77,976
Department / Agency (prior year activity is presented in budget year organization structure)									
Assembly	5,393	6,235	6,437	-	-	-	-	-	-
Building Services	8,693	9,182	-	-	-	-	-	-	-
Chief Fiscal Officer	928	570	577	-	-	-	-	-	-
Community Development	20,735	3,274	3,219	-	-	-	-	-	-
Development Services	-	-	5,103	-	-	-	-	-	-
Equal Rights Commission	709	798	837	-	-	-	-	-	-
Equity & Justice	-	125	438	-	-	-	-	-	-
Finance	12,658	11,373	11,647	-	-	-	-	-	-
Fire	28,536	31,075	31,899	76,009	72,448	75,020	-	-	-
Health	19,744	14,086	14,147	-	-	-	-	-	-
Human Resources	6,431	6,705	6,736	-	-	-	-	-	-
Information Technology	1,541	1,247	1,253	-	-	-	-	-	-
Internal Audit	746	779	837	-	-	-	-	-	-
Library	-	-	9,089	-	-	-	-	-	-
Maintenance & Operations	-	-	16,537	-	-	-	-	-	74,982
Management & Budget	911	1,157	1,230	-	-	-	-	-	-
Mayor	2,446	1,923	2,301	-	-	-	-	-	-
Municipal Attorney	7,495	7,790	8,599	-	-	-	-	-	-
Municipal Manager	13,367	13,658	14,350	-	-	-	-	-	-
Parks & Recreation	9,784	9,512	538	-	-	-	-	-	-
Planning	-	-	3,463	-	-	-	-	-	-
Police	1,556	489	484	-	-	-	-	-	-
Project Management & Engineering	-	-	935	-	-	-	-	-	-
Public Transportation	26,233	26,345	29,461	-	-	-	-	-	-
Public Works	23,957	22,902	208	-	-	-	70,576	72,936	-
Purchasing	1,900	1,875	1,881	-	-	-	-	-	-
Real Estate	8,561	7,727	7,939	-	-	-	-	-	-
Traffic Engineering	-	-	6,068	-	-	-	-	-	-
TANs Expense	835	1,363	1,280	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	203,160	180,192	187,493	76,009	72,448	75,020	70,576	72,936	74,982
Charges by/to Dept / Agency	(21,079)	(23,431)	(25,439)	8,648	10,235	10,776	2,431	2,877	2,994
Charges by/to Total	(21,079)	(23,431)	(25,439)	8,648	10,235	10,776	2,431	2,877	2,994
Function Cost Total	182,081	156,761	162,054	84,658	82,683	85,796	73,007	75,813	77,976
Net Increase (Decrease / Use) in Fund Balance	58,604	(6,352)	-	(32,909)	4,247	-	(1,130)	(1,189)	-

2023 Proposed General Government Operating Budget

2021 Actuals, 2022 Revised Budget, and 2023 Proposed Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	151000 Anchorage Police Service Area			161000 Anchorage Parks & Recreation Service Area			SUBTOTAL Five Major Funds (101, 131, 141, 151, 161)		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
	Actuals	Revised	Proposed	Actuals	Revised	Proposed	Actuals	Revised	Proposed
Federal Revenues	-	-	-	1	-	-	256	244	256
Fees & Charges for Services	1,030	1,189	1,134	1,782	1,586	1,586	20,076	25,610	31,640
Fines & Forfeitures	7,176	8,174	6,584	-	-	-	7,332	8,684	7,085
Investment Income	193	34	999	(63)	24	130	(1,977)	715	5,254
Licenses, Permits, Certification	-	-	-	-	-	-	2,847	3,515	3,593
Other Revenues	573	725	590	27	11	11	3,805	4,100	3,965
Special Assessments	-	-	-	-	-	-	467	228	228
State Revenues	456	512	512	29	29	29	4,948	4,847	4,847
Taxes - Other/PILT - Not Subject to	648	624	624	334	299	343	20,089	18,697	21,854
Taxes - Other/PILT - Subject to	1,396	1,437	1,411	363	374	367	88,000	91,250	93,797
Taxes - Property	71,475	129,556	134,354	22,548	20,441	22,659	295,055	297,648	303,663
Transfers from Other Funds	0	-	-	0	-	-	28,867	20,086	19,986
Var. Other Financial Sources	221	101	103	11	55	29	2,747	1,508	1,121
Revenues Total	83,169	142,351	146,309	25,031	22,819	25,154	472,510	477,132	497,289
Department / Agency (prior year activity is presented in budget year organization structure)									
Assembly	-	-	-	-	-	-	5,393	6,235	6,437
Building Services	-	-	-	-	-	-	8,693	9,182	-
Chief Fiscal Officer	-	-	-	-	-	-	928	570	577
Community Development	-	-	-	-	-	-	20,735	3,274	3,219
Development Services	-	-	-	-	-	-	-	-	5,103
Equal Rights Commission	-	-	-	-	-	-	709	798	837
Equity & Justice	-	-	-	-	-	-	-	125	438
Finance	-	-	-	-	-	-	12,658	11,373	11,647
Fire	-	-	-	-	-	-	104,545	103,524	106,918
Health	-	-	-	-	-	-	19,744	14,086	14,147
Human Resources	(0)	-	-	-	-	-	6,431	6,705	6,736
Information Technology	-	-	-	-	-	-	1,541	1,247	1,253
Internal Audit	-	-	-	-	-	-	746	779	837
Library	-	-	-	-	-	-	-	-	9,089
Maintenance & Operations	-	-	-	-	-	-	-	-	91,519
Management & Budget	-	-	-	-	-	-	911	1,157	1,230
Mayor	-	-	-	-	-	-	2,446	1,923	2,301
Municipal Attorney	-	-	-	-	-	-	7,495	7,790	8,599
Municipal Manager	-	-	-	-	80	80	13,367	13,738	14,430
Parks & Recreation	-	-	-	18,183	19,009	19,578	27,967	28,522	20,116
Planning	-	-	-	-	-	-	-	-	3,463
Police	123,007	127,666	132,606	-	-	-	124,563	128,155	133,090
Project Management & Engineering	-	-	-	-	-	-	-	-	935
Public Transportation	-	-	-	-	-	-	26,233	26,345	29,461
Public Works	-	-	-	-	-	-	94,533	95,838	208
Purchasing	-	-	-	-	-	-	1,900	1,875	1,881
Real Estate	-	-	-	-	-	-	8,561	7,727	7,939
Traffic Engineering	-	-	-	-	-	-	-	-	6,068
TANs Expense	-	-	-	-	-	-	835	1,363	1,280
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	123,007	127,666	132,606	18,183	19,089	19,658	490,935	472,332	489,759
Charges by/to Dept / Agency	11,539	12,462	13,703	4,887	5,147	5,496	6,426	7,289	7,530
Charges by/to Total	11,539	12,462	13,703	4,887	5,147	5,496	6,426	7,289	7,530
Function Cost Total	134,546	140,128	146,309	23,070	24,236	25,154	497,361	479,621	497,289
Net Increase (Decrease / Use) in Fund Balance	(51,377)	2,223	-	1,961	(1,417)	-	(24,851)	(2,489)	-

2023 Proposed General Government Operating Budget

2021 Actuals, 2022 Revised Budget, and 2023 Proposed Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	104000 Chugiak Fire Service Area			106000 Girdwood Valley Service Area			119000 Chugiak, Birchwood, Eagle River Rural Road Service Area		
	2021 Actuals	2022 Revised	2023 Proposed	2021 Actuals	2022 Revised	2023 Proposed	2021 Actuals	2022 Revised	2023 Proposed
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	-	-	-	30	24	24	49	25	25
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	6	11	56	(11)	5	(24)	(11)	12	(140)
Licenses, Permits, Certification	-	-	-	-	-	-	-	-	-
Other Revenues	274	1	1	18	3	3	43	2	2
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	2	2	2	2	2	2	-	-	-
Taxes - Other/PILT - Not Subject to	29	29	29	57	47	46	181	179	176
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	-	-	-
Taxes - Property	1,278	1,345	1,324	3,369	3,665	4,130	7,094	7,519	7,684
Transfers from Other Funds	-	-	-	-	-	-	100	97	97
Var. Other Financial Sources	-	-	-	-	-	-	-	-	-
Revenues Total	1,589	1,388	1,411	3,466	3,747	4,182	7,455	7,833	7,844
Department / Agency (prior year activity is presented in budget year organization structure)									
Assembly	-	-	-	-	-	-	-	-	-
Building Services	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	876	1,005	1,005	890	1,012	1,255	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	1,319	-	-	7,731
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	328	316	304	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	684	724	811	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	1,452	1,225	-	7,142	7,718	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	876	1,005	1,005	3,355	3,277	3,690	7,142	7,718	7,731
Charges by/to Dept / Agency	336	383	406	410	469	492	109	115	113
Charges by/to Total	336	383	406	410	469	492	109	115	113
Function Cost Total	1,212	1,388	1,411	3,765	3,747	4,182	7,251	7,833	7,844
Net Increase (Decrease / Use) in Fund Balance	377	-	-	(299)	-	-	204	-	-

2021 Actuals, 2022 Revised Budget, and 2023 Proposed Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	162000 Eagle River / Chugiak Parks & Recreation Service Area			SA/LRSA Multiple: Special Assessment, Service Areas, and Limited Road Service Areas			SUBTOTAL Service Areas Funded with Prop. Taxes		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
	Actuals	Revised	Proposed	Actuals	Revised	Proposed	Actuals	Revised	Proposed
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	204	462	462	-	-	-	283	511	511
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	14	22	131	21	11	102	19	61	125
Licenses, Permits, Certification	-	-	-	-	-	-	-	-	-
Other Revenues	19	22	22	-	-	-	354	27	27
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	13	11	11	16	15	15
Taxes - Other/PILT - Not Subject to	27	18	18	25	22	21	320	294	290
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	-	-	-
Taxes - Property	4,224	4,455	4,382	5,721	5,984	6,346	21,686	22,969	23,865
Transfers from Other Funds	-	-	-	-	-	-	100	97	97
Var. Other Financial Sources	-	2	1	-	-	-	-	2	1
Revenues Total	4,488	4,980	5,015	5,780	6,028	6,480	22,778	23,975	24,931
Department / Agency (prior year activity is presented in budget year organization structure)									
Assembly	-	-	-	-	-	-	-	-	-
Building Services	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	829	829	829	2,595	2,846	3,089
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	3,458	-	-	12,508
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	3,083	4,214	4,210	-	-	-	3,411	4,530	4,515
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	20	1,521	1,821	704	2,245	2,632
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	3,197	3,458	-	11,791	12,401	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	3,083	4,214	4,210	4,046	5,808	6,108	18,502	22,022	22,743
Charges by/to Dept / Agency	797	766	804	341	370	373	1,995	2,103	2,188
Charges by/to Total	797	766	804	341	370	373	1,995	2,103	2,188
Function Cost Total	3,881	4,980	5,015	4,387	6,178	6,480	20,496	24,125	24,931
Net Increase (Decrease / Use) in Fund Balance	607	-	-	1,393	(150)	-	2,281	(150)	-

2021 Actuals, 2022 Revised Budget, and 2023 Proposed Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	163000 Building Safety Service Area			164000 Public Finance Investment Fund			2020X0 Convention Center Operations Reserve		
	2021 Actuals	2022 Revised	2023 Proposed	2021 Actuals	2022 Revised	2023 Proposed	2021 Actuals	2022 Revised	2023 Proposed
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	21	21	21	1,059	1,297	1,297	-	-	-
Fines & Forfeitures	29	24	24	-	-	-	-	-	-
Investment Income	(326)	(46)	(581)	11	6	41	(18)	27	181
Licenses, Permits, Certification	5,969	5,882	5,971	-	-	-	-	-	-
Other Revenues	5	1	1	755	1,567	1,567	834	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-	-
Taxes - Other/PILT - Not Subject to	(0)	-	-	-	-	-	16,539	16,833	20,686
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	-	-	-
Taxes - Property	-	-	-	-	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-	331	333	517
Var. Other Financial Sources	-	-	-	-	-	-	-	-	-
Revenues Total	5,698	5,881	5,436	1,825	2,870	2,905	17,687	17,193	21,383
Department / Agency (prior year activity is presented in budget year organization structure)									
Assembly	-	-	-	-	-	-	-	-	-
Building Services	6,451	6,365	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	6,739	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	1,965	2,315	2,338	-	-	-
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	-	-	-	-	-	-	15,145	14,776	16,291
Direct Cost Total	6,451	6,365	6,739	1,965	2,315	2,338	15,145	14,776	16,291
Charges by/to Dept / Agency	1,417	1,251	1,406	215	222	228	-	-	-
Charges by/to Total	1,417	1,251	1,406	215	222	228	-	-	-
Function Cost Total	7,868	7,616	8,146	2,179	2,537	2,565	15,145	14,776	16,291
Net Increase (Decrease / Use) in Fund Balance	(2,170)	(1,735)	(2,710)	(354)	333	340	2,541	2,417	5,092

2021 Actuals, 2022 Revised Budget, and 2023 Proposed Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	221000 Heritage Land Bank			301000 Revenue Bond Payment-Performing Arts Center			602000 Self Insurance		
	2021 Actuals	2022 Revised	2023 Proposed	2021 Actuals	2022 Revised	2023 Proposed	2021 Actuals	2022 Revised	2023 Proposed
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	387	662	662	-	-	-	-	20	20
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	81	34	170	5	2	17	403	190	801
Licenses, Permits, Certification	-	-	-	-	-	-	-	-	-
Other Revenues	30	924	924	16	286	286	51	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-	-
Taxes - Other/PILT - Not Subject to	-	-	-	-	-	-	-	-	-
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	-	-	-
Taxes - Property	-	-	-	-	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-	1,043	-	-
Var. Other Financial Sources	-	-	-	-	-	-	-	-	-
Revenues Total	498	1,620	1,756	21	288	303	1,498	210	821
Department / Agency (prior year activity is presented in budget year organization structure)									
Assembly	-	-	-	-	-	-	-	-	-
Building Services	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	298	300	302	14,960	12,333	12,563
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	3,286	528	628	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	3,286	528	628	298	300	302	14,960	12,333	12,563
Charges by/to Dept / Agency	302	252	261	-	-	-	(10,824)	(10,586)	(10,630)
Charges by/to Total	302	252	261	-	-	-	(10,824)	(10,586)	(10,630)
Function Cost Total	3,588	780	890	298	300	302	4,135	1,746	1,933
Net Increase (Decrease / Use) in Fund Balance	(3,090)	840	866	(276)	(12)	1	(2,638)	(1,536)	(1,112)

2023 Proposed General Government Operating Budget

2021 Actuals, 2022 Revised Budget, and 2023 Proposed Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	607000 Management Information Systems			SUBTOTAL Other Funds, non Prop. Tax Supported			GRAND TOTAL All General Government Funds		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
	Actuals	Revised	Proposed	Actuals	Revised	Proposed	Actuals	Revised	Proposed
Federal Revenues	-	-	-	-	-	-	256	244	256
Fees & Charges for Services	-	-	-	1,468	2,000	2,000	21,828	28,121	34,151
Fines & Forfeitures	-	-	-	29	24	24	7,361	8,708	7,109
Investment Income	(789)	(29)	(1,758)	(634)	184	(1,129)	(2,592)	960	4,250
Licenses, Permits, Certification	-	-	-	5,969	5,882	5,971	8,816	9,397	9,565
Other Revenues	9	-	-	1,702	2,778	2,778	5,860	6,905	6,770
Special Assessments	-	-	-	-	-	-	467	228	228
State Revenues	-	-	-	-	-	-	4,964	4,862	4,862
Taxes - Other/PILT - Not Subje	-	-	-	16,539	16,833	20,686	36,947	35,824	42,830
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	88,000	91,250	93,797
Taxes - Property	-	-	-	-	-	-	316,740	320,617	327,528
Transfers from Other Funds	1,656	-	-	3,031	333	517	31,997	20,516	20,599
Var. Other Financial Sources	-	-	-	-	-	-	2,747	1,510	1,122
Revenues Total	876	(29)	(1,758)	28,103	28,034	30,846	523,391	529,141	553,067
Department / Agency (prior year activity is presented in budget year organization structure)									
Assembly	-	-	-	-	-	-	5,393	6,235	6,437
Building Services	-	-	-	6,451	6,365	-	15,144	15,547	-
Chief Fiscal Officer	-	-	-	-	-	-	928	570	577
Community Development	-	-	-	-	-	-	20,735	3,274	3,219
Development Services	-	-	-	-	-	6,739	-	-	11,843
Equal Rights Commission	-	-	-	-	-	-	709	798	837
Equity & Justice	-	-	-	-	-	-	-	125	438
Finance	-	-	-	1,965	2,315	2,338	14,622	13,688	13,984
Fire	-	-	-	-	-	-	107,140	106,369	110,007
Health	-	-	-	-	-	-	19,744	14,086	14,147
Human Resources	-	-	-	-	-	-	6,431	6,705	6,736
Information Technology	28,632	32,698	32,282	28,632	32,698	32,282	30,172	33,945	33,535
Internal Audit	-	-	-	-	-	-	746	779	837
Library	-	-	-	-	-	-	-	-	9,089
Maintenance & Operations	-	-	-	-	-	-	-	-	104,027
Management & Budget	-	-	-	-	-	-	911	1,157	1,230
Mayor	-	-	-	-	-	-	2,446	1,923	2,301
Municipal Attorney	-	-	-	-	-	-	7,495	7,790	8,599
Municipal Manager	-	-	-	15,257	12,633	12,865	28,624	26,371	27,295
Parks & Recreation	-	-	-	-	-	-	31,379	33,052	24,631
Planning	-	-	-	-	-	-	-	-	3,463
Police	-	-	-	-	-	-	125,267	130,400	135,722
Project Management & Engineer	-	-	-	-	-	-	-	-	935
Public Transportation	-	-	-	-	-	-	26,233	26,345	29,461
Public Works	-	-	-	-	-	-	106,324	108,239	208
Purchasing	-	-	-	-	-	-	1,900	1,875	1,881
Real Estate	-	-	-	3,286	528	628	11,848	8,255	8,567
Traffic Engineering	-	-	-	-	-	-	-	-	6,068
TANs Expense	-	-	-	-	-	-	835	1,363	1,280
Convention Center Reserve	-	-	-	15,145	14,776	16,291	15,145	14,776	16,291
Direct Cost Total	28,632	32,698	32,282	70,736	69,314	71,143	580,173	563,668	583,646
Charges by/to Dept / Agency	(25,323)	(28,639)	(29,952)	(34,214)	(37,499)	(38,687)	(25,794)	(28,107)	(28,969)
Charges by/to Total	(25,323)	(28,639)	(29,952)	(34,214)	(37,499)	(38,687)	(25,794)	(28,107)	(28,969)
Function Cost Total	3,308	4,059	2,330	36,522	31,815	32,457	554,379	535,561	554,677
Net Increase (Decrease / Use) in Fund Balance	(2,432)	(4,088)	(4,088)	(8,419)	(3,781)	(1,610)	(30,988)	(6,420)	(1,610)

2021 Actuals, 2022 Revised Budget, and 2023 Proposed Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	206000		
	Alcoholic Beverages Retail Sales Tax		
	2021 Actuals	2022 Revised	2023 Proposed
Federal Revenues	-	-	-
Fees & Charges for Services	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	2	-	-
Licenses, Permits, Certifications	-	-	-
Other Revenues	6	0	0
Special Assessments	-	-	-
State Revenues	-	-	-
Taxes - Other/PILT - Not Subject to Tax Limit	13,974	15,430	15,430
Taxes - Other/PILT - Subject to Tax Limit	-	-	-
Taxes - Property	-	-	-
Transfers from Other Funds	-	-	-
Var. Other Financial Sources	-	-	-
Revenues Total	13,982	15,430	15,430
Department / Agency (prior year activity is presented in budget year organization structure)			
Assembly	-	100	-
Building Services	-	-	-
Chief Fiscal Officer	303	1,800	-
Community Development	-	-	-
Development Services	-	-	-
Equal Rights Commission	-	-	-
Equity & Justice	133	194	-
Finance	212	259	272
Fire	622	2,586	-
Health	3,249	8,733	10,877
Human Resources	-	-	-
Information Technology	-	-	-
Internal Audit	-	-	-
Library	-	-	123
Maintenance & Operations	-	-	-
Management & Budget	-	-	-
Mayor	-	-	-
Municipal Attorney	48	241	221
Municipal Manager	-	-	-
Parks & Recreation	492	1,088	644
Planning	-	-	-
Police	129	1,079	1,503
Project Management & Engineering	-	-	-
Public Transportation	-	-	-
Public Works	-	-	-
Purchasing	-	-	-
Real Estate	-	-	-
Traffic Engineering	-	-	-
TANs Expense	-	-	-
Convention Center Reserve	-	-	-
Direct Cost Total	5,186	16,079	13,640
Charges by/to Dept / Agency	33	139	242
Charges by/to Total	33	139	242
Function Cost Total	5,219	16,218	13,882
Net Increase (Decrease / Use) in Fund Balance	8,763	(788)	1,548