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2023 Proposed Budget Direct Cost by Department and Category of Expenditure

Department	Salaries and Benefits	Supplies	Travel	Other Services	Debt Service	Depreciation Amortization	Capital Outlay	Total Direct Cost	Less Depreciation Amortization	Total Appropriation
Assembly	3,997,832	25,722	28,040	2,385,472	-	-	-	6,437,066	-	6,437,066
Building Services	-	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	348,827	2,952	5,000	220,462	-	-	-	577,241	-	577,241
Community Development	2,538,123	5,972	-	674,497	-	-	-	3,218,592	-	3,218,592
Development Services	11,272,648	110,865	-	441,475	-	-	17,700	11,842,688	-	11,842,688
Equal Rights Commission	814,893	1,200	8,500	11,975	-	-	-	836,568	-	836,568
Equity & Justice	414,973	10,350	3,000	8,130	-	-	1,500	437,953	-	437,953
Finance	11,230,648	58,142	33,680	1,691,347	944,475	-	26,000	13,984,292	-	13,984,292
Fire	82,668,481	3,259,393	50,000	16,311,569	4,973,934	-	369,028	107,632,405	-	107,632,405
<i>Fire - Police/Fire Retirement</i>	-	-	-	2,374,574	-	-	-	2,374,574	-	2,374,574
Health	6,480,359	164,394	10,450	7,450,263	18,728	-	22,938	14,147,132	-	14,147,132
Human Resources	6,443,604	21,038	-	252,228	-	-	19,434	6,736,304	-	6,736,304
Information Technology	13,141,304	76,660	-	9,520,757	495,708	10,288,409	12,000	33,534,838	(10,288,409)	23,246,429
Internal Audit	826,257	1,331	1,500	7,606	-	-	-	836,694	-	836,694
Library	7,258,617	62,086	8,000	1,641,977	47,858	-	70,745	9,089,283	-	9,089,283
Maintenance & Operations	18,282,310	2,663,286	4,810	35,495,064	47,542,084	-	39,700	104,027,254	-	104,027,254
Management & Budget	977,435	3,190	-	249,824	-	-	-	1,230,449	-	1,230,449
Mayor	1,332,563	5,872	17,000	945,591	-	-	-	2,301,026	-	2,301,026
Municipal Attorney	6,764,555	27,034	10,000	1,797,777	-	-	-	8,599,366	-	8,599,366
Municipal Manager	2,656,353	71,766	15,262	23,708,397	843,185	-	-	27,294,963	-	27,294,963
Parks & Recreation	13,195,706	959,889	-	6,967,932	3,305,625	-	201,606	24,630,758	-	24,630,758
Planning	3,251,655	14,984	-	186,867	-	-	9,450	3,462,956	-	3,462,956
Police	103,839,408	3,197,697	19,500	16,673,026	2,106,125	-	59,000	125,894,756	-	125,894,756
<i>Police - Police/Fire Retirement</i>	-	-	-	9,827,644	-	-	-	9,827,644	-	9,827,644
Project Management & Engineering	697,851	8,784	-	228,453	-	-	-	935,088	-	935,088
Public Transportation	18,536,281	3,371,555	-	6,931,095	622,491	-	-	29,461,422	-	29,461,422
Public Works	208,037	-	-	-	-	-	-	208,037	-	208,037
Purchasing	1,745,861	2,964	-	131,705	-	-	-	1,880,530	-	1,880,530
Real Estate	677,491	5,708	1,000	7,874,686	-	-	8,300	8,567,185	-	8,567,185
Traffic Engineering	4,604,626	933,789	4,861	359,201	140,400	-	25,080	6,067,957	-	6,067,957
TANS Expense	-	-	-	-	1,280,000	-	-	1,280,000	-	1,280,000
Convention Center Reserve	-	-	-	16,289,577	1,000	-	-	16,290,577	-	16,290,577
Direct Cost Total	324,206,698	15,066,623	220,603	170,659,171	62,321,613	10,288,409	882,481	583,645,598	(10,288,409)	573,357,189
% of Total	55.55%	2.58%	0.04%	29.24%	10.68%	1.76%	0.15%	100.00%		

Appendix A

Appendix B - 1 Function Cost by Fund

Fund	Title	2022 Revised Budget	2023 Proposed Budget	Less Depreciation Amortization	2023 Proposed Appropriation
101000	Areawide General Fund	156,761,098	162,053,765	-	162,053,765
103000	Areawide EMS Lease	829,029	829,029	-	829,029
104000	Chugiak Fire Service Area	1,387,790	1,410,951	-	1,410,951
105000	Glen Alps Service Area	374,716	374,716	-	374,716
106000	Girdwood Valley Service Area	3,746,518	4,181,500	-	4,181,500
107000	AW APD IT Systems Special Levy	1,500,000	1,800,000	-	1,800,000
111000	Birchtree/Elmore LRSA	319,161	319,161	-	319,161
112000	Section 6/Campbell Airstrip LRSA	169,322	169,322	-	169,322
113000	Valli Vue Estates LRSA	125,044	125,044	-	125,044
114000	Skyranch Estates LRSA	33,926	33,926	-	33,926
115000	Upper Grover LRSA	19,599	19,599	-	19,599
116000	Raven Woods/Bubbling Brook LRSA	18,802	18,802	-	18,802
117000	Mt. Park Estates LRSA	33,717	33,717	-	33,717
118000	Mt. Park/Robin Hill LRSA	166,448	166,448	-	166,448
119000	Chugiak, Birchwood, ER Rural Road SA	7,832,559	7,843,631	-	7,843,631
121000	Eaglewood Contributing RSA	111,838	111,838	-	111,838
122000	Gateway Contributing RSA	2,343	2,343	-	2,343
123000	Lakehill LRSA	55,956	55,956	-	55,956
124000	Totem LRSA	32,105	32,105	-	32,105
125000	Paradise Valley South LRSA	17,728	17,728	-	17,728
126000	SRW Homeowners LRSA	62,544	62,544	-	62,544
129000	Eagle River Streetlight SA	298,522	300,956	-	300,956
131000	Anchorage Fire SA	82,683,036	85,795,951	-	85,795,951
141000	Anchorage Roads and Drainage SA	75,812,950	77,976,078	-	77,976,078
142000	Talus West LRSA	160,844	160,844	-	160,844
143000	Upper O'Malley LRSA	746,156	746,156	-	746,156
144000	Bear Valley LRSA	57,760	57,760	-	57,760
145000	Rabbit Creek View/Hts LRSA	127,476	127,476	-	127,476
146000	Villages Scenic Parkway LRSA	25,647	25,647	-	25,647
147000	Sequoia Estates LRSA	19,708	19,708	-	19,708
148000	Rockhill LRSA	50,737	50,737	-	50,737
149000	South Goldenview Area LRSA	771,631	771,631	-	771,631
150000	Homestead LRSA	25,542	25,542	-	25,542
151000	Anchorage Metropolitan Police SA	140,127,514	146,309,082	-	146,309,082
152000	Turnagain Arm Police SA	21,805	21,700	-	21,700
161000	Anchorage Parks & Recreation SA	24,235,965	25,154,190	-	25,154,190
162000	Eagle River-Chugiak Parks & Rec	4,980,392	5,014,634	-	5,014,634
163000	Anchorage Building Safety SA	7,615,959	8,145,674	-	8,145,674
164000	Public Finance and Investments	2,536,908	2,565,302	-	2,565,302
2020X0	Convention Center	14,775,911	16,290,577	-	16,290,577
221000	Heritage Land Bank	780,321	889,897	-	889,897
301000	PAC Surcharge Revenue Bond Fund	300,250	302,250	-	302,250
602000	Self Insurance ISF	1,746,448	1,932,664	-	1,932,664
607000	Information Technology ISF	4,059,167	2,330,166	(10,288,409)	(7,958,243)
Function Cost Total		535,560,892	554,676,747	(10,288,409)	544,388,338

Function Cost is the appropriation level for funds (or service areas) and is calculated as:

Function Cost = Direct Cost + Charges by Other Departments - Charges to Other Departments

2023 Proposed Budget Function Cost by Fund and Category of Expenditure

Fund	Description	Salaries and Benefits	Supplies	Travel	Other Services	Debt Service	Depr / Amort	Capital Outlay	Direct Cost	IGCs by/to Others	Total Budget	Less Depr / Amort	Total Appropriation
101000	Areawide General Fund	114,997,957	6,336,669	141,933	59,289,439	6,382,362	-	344,691	187,493,051	(25,439,286)	162,053,765	-	162,053,765
103000	Areawide EMS Lease	-	-	-	829,029	-	-	-	829,029	-	829,029	-	829,029
104000	Chugiak Fire Service Area	-	-	-	1,004,794	-	-	-	1,004,794	406,157	1,410,951	-	1,410,951
105000	Glen Alps Service Area	-	-	-	341,216	-	-	-	341,216	33,500	374,716	-	374,716
106000	Girdwood Valley Service Area	318,074	177,978	-	3,113,696	80,000	-	-	3,689,748	491,752	4,181,500	-	4,181,500
107000	AW APD IT Systems Special Levy	-	-	-	1,800,000	-	-	-	1,800,000	-	1,800,000	-	1,800,000
111000	Birchtree/Elmore LRSA	-	-	-	290,161	-	-	-	290,161	29,000	319,161	-	319,161
112000	Section 6/Campbell Airstrip LRSA	-	-	-	180,072	-	-	-	180,072	(10,750)	169,322	-	169,322
113000	Valli Vue Estates LRSA	-	-	-	113,544	-	-	-	113,544	11,500	125,044	-	125,044
114000	Skyranch Estates LRSA	-	-	-	30,626	-	-	-	30,626	3,300	33,926	-	33,926
115000	Upper Grover LRSA	-	-	-	17,799	-	-	-	17,799	1,800	19,599	-	19,599
116000	Raven Woods/Bubbling Brook LRSA	-	-	-	17,002	-	-	-	17,002	1,800	18,802	-	18,802
117000	Mt. Park Estates LRSA	-	-	-	30,517	-	-	-	30,517	3,200	33,717	-	33,717
118000	Mt. Park/Robin Hill LRSA	-	-	-	151,548	-	-	-	151,548	14,900	166,448	-	166,448
119000	Chugiak, Birchwood, ER Rural Road SA	628,418	167,287	-	6,928,872	-	-	6,000	7,730,577	113,054	7,843,631	-	7,843,631
121000	Eaglewood Contributing RSA	-	-	-	104,938	-	-	-	104,938	6,900	111,838	-	111,838
122000	Gateway Contributing RSA	-	-	-	2,143	-	-	-	2,143	200	2,343	-	2,343
123000	Lakehill LRSA	-	-	-	50,756	-	-	-	50,756	5,200	55,956	-	55,956
124000	Totem LRSA	-	-	-	29,305	-	-	-	29,305	2,800	32,105	-	32,105
125000	Paradise Valley South LRSA	-	-	-	16,128	-	-	-	16,128	1,600	17,728	-	17,728
126000	SRW Homeowners LRSA	-	-	-	56,644	-	-	-	56,644	5,900	62,544	-	62,544
129000	Eagle River Streetlight SA	-	4,899	-	218,651	-	-	-	223,550	77,406	300,956	-	300,956
131000	Anchorage Fire SA	59,732,221	2,050,000	38,170	8,817,336	4,163,736	-	218,184	75,019,647	10,776,304	85,795,951	-	85,795,951
141000	Anchorage Roads and Drainage SA	10,879,592	2,169,322	-	15,873,930	46,041,493	-	18,000	74,982,337	2,993,741	77,976,078	-	77,976,078
142000	Talus West LRSA	-	-	-	146,144	-	-	-	146,144	14,700	160,844	-	160,844
143000	Upper O'Malley LRSA	-	-	-	675,856	-	-	-	675,856	70,300	746,156	-	746,156
144000	Bear Valley LRSA	-	-	-	52,460	-	-	-	52,460	5,300	57,760	-	57,760
145000	Rabbit Creek View/Hts LRSA	-	-	-	115,876	-	-	-	115,876	11,600	127,476	-	127,476
146000	Villages Scenic Parkway LRSA	-	-	-	23,347	-	-	-	23,347	2,300	25,647	-	25,647
147000	Sequoia Estates LRSA	-	-	-	17,908	-	-	-	17,908	1,800	19,708	-	19,708
148000	Rockhill LRSA	-	-	-	45,837	-	-	-	45,837	4,900	50,737	-	50,737
149000	South Goldenview Area LRSA	-	-	-	701,331	-	-	-	701,331	70,300	771,631	-	771,631
150000	Homestead LRSA	-	-	-	23,142	-	-	-	23,142	2,400	25,542	-	25,542
151000	Anchorage Metropolitan Police SA	103,818,408	3,197,697	19,500	23,839,226	1,672,328	-	59,000	132,606,159	13,702,923	146,309,082	-	146,309,082
152000	Turnagain Arm Police SA	21,000	-	-	-	-	-	-	21,000	700	21,700	-	21,700
161000	Anchorage Parks & Recreation SA	10,764,420	757,456	-	4,956,973	2,987,168	-	191,766	19,657,783	5,496,407	25,154,190	-	25,154,190
162000	Eagle River-Chugiak Parks & Rec	2,256,098	126,300	-	1,622,683	195,568	-	9,840	4,210,489	804,145	5,014,634	-	5,014,634
163000	Anchorage Building Safety SA	6,429,721	54,755	-	241,489	-	-	13,500	6,739,465	1,406,209	8,145,674	-	8,145,674
164000	Public Finance and Investments	1,057,913	2,100	20,000	1,255,553	-	-	2,000	2,337,566	227,736	2,565,302	-	2,565,302
2020X0	Convention Center Operating Reserve	-	-	-	16,289,577	1,000	-	-	16,290,577	-	16,290,577	-	16,290,577
221000	Heritage Land Bank	316,968	4,500	1,000	298,460	-	-	7,500	628,428	261,469	889,897	-	889,897
301000	PAC Surcharge Revenue Bond Fund	-	-	-	-	302,250	-	-	302,250	-	302,250	-	302,250
602000	Self Insurance ISF	551,076	4,500	-	12,007,131	-	-	-	12,562,707	(10,630,043)	1,932,664	-	1,932,664
607000	Information Technology ISF	12,434,832	13,160	-	9,038,032	495,708	10,288,409	12,000	32,282,141	(29,951,975)	2,330,166	(10,288,409)	(7,958,243)
Function Cost Total		324,206,698	15,066,623	220,603	170,659,171	62,321,613	10,288,409	882,481	583,645,598	(28,968,851)	554,676,747	(10,288,409)	544,388,338

Appendix B - 2

Appendix C

2023 Personnel Benefit Assumptions

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

Employee Group	Contract End	FTE Definition ⁷ Hours	Wage Increase	Monthly Premium		PERS/ Pension ³	Leave Cashout ⁶	SS/Medicare Unemp/et al. ^{1, 4}
				Premium ^{1, 5} Health	Other ²			
AMEA	12/31/2025	2080	1.20%	\$2,155	\$5.38	22.00%	2.50%	8.01%
APDEA (Police) Sworn	12/31/2024	2080	1.20%	\$2,305	\$21.05	26.00%	1.50%	8.01%
APDEA (Police) Non-Sworn	12/31/2024	2080	1.20%	\$2,305	\$10.85	26.00%	1.50%	8.01%
Executives		2080	1.70%	\$2,195	\$5.38	22.00%	1.00%	8.01%
IAFF (Fire) F40	6/30/2025	2080	1.20%	\$2,690	\$21.05	22.00%	7.00%	8.01%
IAFF (Fire) F56	6/30/2025	3159	1.20%	\$2,690	\$21.05	22.00%	8.90%	8.01%
IAFF (Fire) Dispatch	6/30/2025	2392	1.20%	\$2,690	\$21.05	22.00%	6.00%	8.01%
IBEW/Electrical	6/30/2024	2080	1.50%	\$2,306 / \$2,433	\$48.73	\$1,430	1.60%	9.75%
IBEW/Technicians	12/31/2024	2080	1.70%	\$2,155	\$5.38	22.00%	2.20%	8.01%
Local 71 (Laborers)	6/30/2024	2080	1.10%	\$1,818 / \$1,868	\$1.98	22.00%	3.00%	8.01%
Mayor		2080	0.00%	\$2,195	\$5.38	22.00%	0.00%	8.01%
Non-represented		2080	1.70%	\$2,195	\$5.38	22.00%	3.70%	8.01%
Operating Engineers	6/30/2026	2080	1.70%	\$1,764 / \$1,789	\$53.98	\$1,109	1.80%	7.85%
Plumbers	6/30/2022	2080	0.00%	\$2,120	\$5.38	22.00%	2.30%	8.01%
Teamsters	12/31/2022	2080	0.00%	\$2,195	\$5.38	22.00%	1.60%	8.01%
Assembly Members		2080	0.00%	\$542	\$1.98	22.00%	0.00%	7.85%

1 Medical, Long Term Disability (LTD), Life and retirement benefits only apply to employees who work greater than 20 hours per week or FTE>0.49 and are not temporary or seasonal with the exception of IBEW workers. Medical premium for Laborers L71 and IBEW is a blended rate because contract ends mid year.

2 Other includes EAP, Life, Administrative Fees, Legal Trust, and Apprentice Fund monthly premiums.

EAP: \$1.98/month all unions except APDEA and IAFF \$2.45/month

Life: \$3.40/month= AMEA, Non-Rep, Exec, IBEW-Mechanics, Plumbers, Teamsters, IBEW-Electrical workers and APDEA-Non-sworn; \$13.60/month IAFF and APDEA-Sworn; Not applicable = Assembly, Local 71, and Operating Engineers

Administrative Fee: \$5/month APDEA & IAFF

Legal Trust: \$25.95/month IBEW Electrical

Apprentice Fund: \$17.40/month IBEW Electrical employees and \$52.00/month for Operating Engineer employees.

3 Police retirement includes 4% to represent the unions 401K matching program.

4 SS/Medicare/Unemp/et al. includes:

Money Purchase Plan 1.9% IBEW Electrical

LTD 0.156% all unions except Operating Engineers, IBEW/Electrical, and Assembly

Social Security 6.2% all unions, 2022 base wage assumption of \$147,000. Some police and fire employees are exempt

Medicare 1.45% all unions

Unemployment 0.2% all unions

5 AMEA (Article 6.1.4.) 2023 contribution = \$2,155 (Increase 60% of the difference between 2022 500 Plan \$2,339 and 2023 500 Plan \$2,410)

APDEA (Article XVII, Section 2.C) 2023 contribution = \$2,305 (3% increase from 2022)

EXE, Mayor, Non-Reps, and Teamsters (Article 6.1.5) increase MOA Renewal Plan Rate of 2.5% = \$2,195

IAFF (Article 15.2.B.) 2023 contribution = \$2,690 - Increase CPI-M or \$50 whichever is less: \$2,640 + \$50 = \$2,690

IBEW (Article 6.1.C) - Jan 1 - March 30, 2023 = \$2,306 - April 1 increase to \$2,433

IBEW/Technicians (Article 6.1.4) 2023 contribution = \$2,155 (Increase 60% of the difference between 2022 500 Plan \$2,339 and 2023 500 Plan \$2,410)

L71 (Article 6.1.C.1, 6.1.C.3.) - Jan 1 - June 30, 2023 = \$1,818 - July 1 (Increase by CPI-M or max of \$50 = \$1,868)

Operating Engineers (Article 6.1.C) Jan. 1 - June 30, 2023 contribution = \$1,764 July 1 contribution increases 90% of the increase to the fund = \$1,789

Plumbers (Article 6.1.C) 2023 contribution = \$2,049.82 - Increase CPI-M or max \$70

Assembly Members = \$250 per pay period, 26 pay periods in the year

6 For general government, compensated absences are based on modified accrual so that the leave cashout percentage represents the amount of leave expected to be cashed out during the budget year, as a percentage of salary. Utilities, enterprises, and internal service funds determine compensated absences by full accrual method so that the calculated leave cashout is performed external to the percentages used on this schedule. Except for the Mayor position, as approved on February 12, 2015 by the Commission on Salaries and Emoluments of Elected Officials, will not acquire and accumulate annual leave commencing on July 1, 2015.

7 AMEA, APDEA, EXE, F40, IBEW, IBEW/Technicians, L71, Mayor, Non-Rep, Operating Engineers, Plumbers, Teamsters, Assembly Members - 2080 payable hours in the year
IAFF Dispatch - 2392 = 52 weeks * 40 hrs = 2080 + 104 Holiday Pay (Article 13.3 - 13 holidays * 8 hours - paid out first pay check of December) + 208 FLSA OT equivalent (4hrs * 1.5 additional OT pay * 26 PP) + (4hrs * .5 additional OT pay * 26 pay periods) the 4 regular is already included in the 2080 because the employees work weeks are staggered 36/48

F56 - 3159 = 52 weeks * 56 hours = 2912 + 169 Holiday pay (Article 13.2 - 13 holidays * 13 hours - paid out first pay check of December) + 78 FLSA OT equivalent (4 hrs * 1.5 to convert to OT = 6 * 13 pay cycles)

Non-F56 - 3133 = 52 weeks * 56 hours = 2912 + 143 Holiday pay (Non-Rep Section 3.30.146 - 11 holidays * 13 hours - paid out first pay check of December) + 78 FLSA OT equivalent (4 hrs * 1.5 to convert to OT = 6 * 13 pay cycles)

Appendix D

Overtime by Department

Department	2022		2023
	Revised Budget	Expended as of 8/31/22*	Proposed Budget
Assembly	8,794	12,236	8,794
Building Services	-	-	-
Chief Fiscal Officer	-	-	-
Community Development	-	3,549	-
Development Services	160,078	100,036	160,078
Equal Rights Commission	703	560	703
Finance	62,663	145,205	62,663
Fire	4,271,313	3,422,775	4,271,313
Health	7,434	32,053	7,434
Human Resources	52,092	21,667	52,092
Information Technology	110,146	39,043	110,146
Internal Audit	-	-	-
Library	10,890	10,591	10,890
Maintenance & Operations	954,689	1,030,033	954,689
Management & Budget	7,035	3,966	7,035
Mayor	-	-	-
Municipal Attorney	-	20,637	-
Municipal Manager	-	-	-
Parks & Recreation	200,297	268,103	203,082
Planning	37,278	16,379	37,278
Police	4,910,603	3,762,634	4,910,603
Project Management & Engineering	-	676	-
Public Transportation	336,337	929,259	336,337
Public Works	-	-	-
Purchasing	-	16,997	-
Real Estate	-	-	-
Traffic Engineering	176,733	129,599	176,733
General Government Total	11,307,085	9,965,998	11,309,870

* Provided per AMC 6.10.036.11

Appendix E

Guideline for Budgeting for Vacancies

“Vacancy factor” is how the Municipality budgets for vacancy savings in department budgets. This is a savings that is taken up-front in the budget process and is based on the expectation that not all positions will be filled 100% of the time throughout the course of a fiscal year.

To budget for savings due to vacancies and turnover, the Municipality is using the following guidelines:

# FT Positions	Minimum Vacancy Factor	Maximum Vacancy Factor
10 or less	0%	3%
11 to 20	1%	4%
21 to 30	2%	5%
31 to 50	3%	6%
51 plus	4%	7%

For departments with many seasonal or part-time positions, it may be appropriate to budget a vacancy factor above the maximum since the above percentages are based on full-time position counts only.

Conversely, if a department has experienced very low turnover, it may be appropriate to budget using a percentage less than the minimum.

The vacancy factor percentage should reflect a department’s past level of turnover as well as other issues that are likely to influence the turnover rate for the budget year.

Appendix F

Debt Service

Debt service is the cost of repayment of debt, including principal, interest, agent fees, and cost of issuance.

The debt service included in the General Government Operating Budget typically represents debt incurred in the following ways:

Voter Approval Required:

- General Obligation (GO) Bonds

Assembly Approval Required:

- Revenue Bonds
- Short Term Borrowing Programs (STBP)
- Intermediate Term Borrowing Programs (ITBP)
- Lease/Purchase Agreements
- Tax Anticipation Notes (TANs)

GO Bonds

A GO Bond is a municipal bond backed by the full faith, credit, and taxing power of the Municipality. GO bonds appear as a proposition on a general election ballot for covering the cost of capital expenditures. They require authorization by the Assembly and approval by a majority of Anchorage voters as well as a majority of voters in the respective service area. The debt is repaid by property tax payers in the respective service areas.

The Municipality generally issues 20 year bonds. However, the debt is structured to make sure that there is sufficient principal being paid off to cover the shorter useful life assets in the bond package.

The amount of GO bond debt that the Municipality can incur is limited only by GO bond amounts approved by voters. GO bond debt service is included in the Tax Cap Calculation for the 5 Major Funds - the mill rates for these funds are increased to accommodate the GO bond debt service. The mill rates for GO bond debt service in other service areas does not increase unless the mill rate increase is approved by voters (language for such mill rate increases are typically included in bond propositions).

The Municipality's GO Bond Ratings and Outlook are as follows:

Standard & Poor's	AA+	Outlook: Negative
Fitch Ratings	AA+	Outlook: Stable

Revenue Bonds

A Revenue Bond is a bond supported solely by the revenues generated from a specific project or enterprise. Revenue Bonds are not supported by the full taxing power of the Municipality. A good example of a revenue bond is the Alaska Center for the Performing Arts (ACPA); ticket surcharges pay for ACPA's debt service on the bonds issued to finance replacement of the roof in 2004.

Short Term Borrowing Programs (STBP)

Short Term Borrowing Programs are similar to a bank loan or credit line, used to offer interim financing under flexible terms until they are paid off, or refunded, generally with Revenue Bonds. These programs usually have a variable rate of interest.

Intermediate Term Borrowing Programs (ITBP)

Intermediate Term Borrowing Programs are similar to revenue bonds. They are used when we want to amortize principal faster, since they usually have a maturity in the five to ten year range. These programs may have an interest rate that is a fixed rate or a variable rate.

Appendix F

Debt Service

Lease/Purchase Agreements

Agreement between the Municipality and Key Government Finance, Inc. that provides market rate loans to the Municipality for the purchase and eventual ownership of specific assets. The Agreements are entered into on an as-needed basis and the loans are typically repaid over the useful life of the asset.

Tax Anticipation Notes (TANs)

Tax Anticipation Notes are short term notes issued by the Municipality 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. TANs are retired prior to the current year end. The debt service related to TANs is not limited.

Interfund Loans

Borrowing from one municipal fund to another with terms approved by the Assembly.

2023 Proposed Debt Service Budget Requirements

Fund Description	Principal	Interest	Total P&I	Agent Fees	Total
Debt Service on Voter-Approved GO Bonds Inside Tax Cap					
101000 Office of Emergency Management	478,984	57,675	536,659	50	536,709
101000 Senior Center	16,998	1,557	18,555	50	18,605
101000 Cemetery	110,283	11,726	122,009	50	122,059
101000 Fire - Emergency Medical Service	481,764	242,289	724,053	100	724,153
101000 E911 Operations - Areawide	264,567	166,261	430,828	100	430,928
101000 Transit - Areawide	484,443	131,611	616,054	100	616,154
101000 Facilities - Areawide	437,502	264,374	701,876	100	701,976
101000 AWARDN - Areawide	531,469	255,248	786,717	100	786,817
101000 Traffic - Areawide	73,263	66,182	139,445	50	139,495
131000 Fire Service Area	2,807,277	802,430	3,609,707	200	3,609,907
141000 Anchorage Roads & Drainage	33,302,206	12,196,971	45,499,177	1,900	45,501,077
151000 Police Service Area	467,660	398,254	865,914	100	866,014
161000 Parks & Recreation - Anchorage	2,019,502	922,084	2,941,586	200	2,941,786
GO Bonds Inside Tax Cap Total	41,475,918	15,516,662	56,992,580	3,100	56,995,680
Voter-Approved GO Bonds Outside Tax Limit Calculation					
162000 Parks & Recreation - Eagle River	174,082	20,087	194,169	50	194,219
GO Bonds Outside Tax Cap Total	174,082	20,087	194,169	50	194,219
GO Bonds Total	41,650,000	15,536,749	57,186,749	3,150	57,189,899
Revenue Bonds					
202010 Civic Center Revenue Bonds ¹	-	-	-	1,000	1,000
301000 Alaska Center for the Performing Arts	170,000	132,250	302,250	-	302,250
ACPA Revenue Bond Total	170,000	132,250	302,250	1,000	303,250
Lease/Purchase Agreements					
101000 Computerized Assisted Mass Apprais	799,524	134,201	933,725	10,750	944,475
106000 GBOS Fire Engine	80,000	-	80,000	-	80,000
101000 Automated Handling System (AMHS)	41,719	6,139	47,858	-	47,858
607000 IT Capital Infrastructure / SAP	-	484,208	484,208	11,500	495,708
Lease/Purchase Agreements Total	921,243	624,548	1,545,791	22,250	1,568,041
Tax Anticipation Notes (TANs), Offset with TANs Revenues					
101000 Areawide Service Area	-	1,142,000	1,142,000	138,000	1,280,000
131000 Fire Service Area	-	468,000	468,000	57,000	525,000
141000 Maintenance & Operations - ARDSA	-	102,000	102,000	12,000	114,000
151000 Police Service Area	-	714,000	714,000	86,000	800,000
161000 Anchorage Parks & Recreation SA	-	20,000	20,000	2,000	22,000
TANS Total	-	2,446,000	2,446,000	295,000	2,741,000
Cost of Issuance for Refunding Bonds, offset with Bond Premium Revenues (the cost of issuance for new bonds, offset with bond premium revenues, is posted in the respective capital funds)					
101000 Areawide Service Area	-	-	-	33,133	33,133
131000 Fire Service Area	-	-	-	28,829	28,829
141000 Maintenance & Operations - ARDSA	-	-	-	426,416	426,416
151000 Police Service Area	-	-	-	6,314	6,314
161000 Anchorage Parks & Recreation SA	-	-	-	23,382	23,382
162000 Eagle River Parks & Recreation SA	-	-	-	1,349	1,349
Cost of Issuance for Refunding Bonds	-	-	-	519,423	519,423
Debt Service Total	42,741,243	18,739,547	61,480,790	840,823	62,321,613

2023 Proposed General Government Operating Budget

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

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

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

Fund Description	Principal	Interest	Total P&I	Agent Fees	Total
131000 Fire Transfer to COPs Fund	1,619,541	638,722	2,258,263	520	2,258,783
151000 Police Transfer to COPs Fund	2,275,459	897,406	3,172,865	730	3,173,596
Total Transfer to COPs Fund	3,895,000	1,536,128	5,431,128	1,250	5,432,379

Municipality of Anchorage
Summary of Bonds Authorized but Unissued
at August 31, 2022

Voter Approved Year	Proposition Number	Project Description	Remaining Authorized But Unissued 8/31/2022
General Purpose - General Obligation			
2020	3	Anchorage Roads & Drainage Service Area	40,000,000
2021	5	Anchorage Roads & Drainage Service Area	36,425,000
2022	4	Anchorage Roads & Drainage Service Area	34,870,000
2020	4	Anchorage Fire	1,000,000
2021	7	Anchorage Fire	1,950,000
2022	6	Anchorage Fire	2,100,000
2019	5	Anchorage Parks & Recreation Service Area	850,000
2020	5	Anchorage Parks & Recreation Service Area	3,950,000
2021	6	Anchorage Parks & Recreation Service Area	3,950,000
2022	5	Anchorage Parks & Recreation Service Area	3,875,000
2020	6	Anchorage Police	2,400,000
2019	2	Public Safety-Areawide	1,900,000
2020	1	Public Safety-Areawide	1,110,000
2020	8	Public Safety-Areawide	1,300,000
2021	3	Public Safety-Areawide	4,070,000
2022	3	Public Safety-Areawide	1,180,000
2020	7	Public Facilities-Areawide	3,278,000
2021	2	Public Facilities-Areawide	1,150,000
2018	8	Public Transportation-Areawide	1,188,000
2019	2	Public Transportation-Areawide	1,506,000
2020	8	Public Transportation-Areawide	1,995,000
2021	3	Public Transportation-Areawide	1,230,000
2022	3	Public Transportation-Areawide	1,200,000
Total General Purpose - General Obligation			152,477,000

Municipality of Anchorage
General Obligation, General Purpose Bonds
 Combined Annual Net Debt Service Requirements
 as of December 31, 2022

				Gross	US Treasury	Total
Fiscal Year	Principal Outstanding *	Principal Payment	Interest Payment	Debt Service	Reimbursed Interest **	Net Debt Service
2023	390,270,000	41,650,000	15,536,749	57,186,749	-	57,186,749
2024	348,620,000	36,100,000	13,594,050	49,694,050	-	49,694,050
2025	312,520,000	33,690,000	11,950,080	45,640,080	-	45,640,080
2026	278,830,000	28,025,000	10,396,897	38,421,897	-	38,421,897
2027	250,805,000	29,260,000	9,170,608	38,430,608	-	38,430,608
2028	221,545,000	26,030,000	7,879,991	33,909,991	-	33,909,991
2029	195,515,000	22,265,000	7,050,049	29,315,049	-	29,315,049
2030	173,250,000	23,125,000	6,194,440	29,319,440	-	29,319,440
2031	150,125,000	20,405,000	5,382,420	25,787,420	-	25,787,420
2032	129,720,000	19,370,000	4,657,239	24,027,239	-	24,027,239
2033	110,350,000	18,100,000	3,997,809	22,097,809	-	22,097,809
2034	92,250,000	18,845,000	3,414,201	22,259,201	-	22,259,201
2035	73,405,000	16,770,000	2,737,763	19,507,763	-	19,507,763
2036	56,635,000	13,615,000	2,112,269	15,727,269	-	15,727,269
2037	43,020,000	12,200,000	1,555,225	13,755,225	-	13,755,225
2038	30,820,000	12,700,000	1,057,425	13,757,425	-	13,757,425
2039	18,120,000	8,435,000	561,725	8,996,725	-	8,996,725
2040	9,685,000	6,300,000	311,275	6,611,275	-	6,611,275
2041	3,385,000	3,385,000	135,400	3,520,400	-	3,520,400
2042	-	-	-	-	-	-
Totals		390,270,000	107,695,615	497,965,615	-	497,965,615

Notes:

* Principal Outstanding is as at the beginning of the calendar year. Debt service does not change during the year unless new debt is issued or existing debt is refinanced. The most recent refinancing of existing debt was on December 16, 2021.

** Federal reimbursement for Build America Bonds (BAB) no longer applied as of October 1, 2019 due to the refunding of the 2010 Series A-2 (BABS) Bonds in 2019.

Appendix G

General Government Tax Rate Trends

Tax District ¹	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 ²
School District	7.35	7.06	6.84	6.73	6.92	7.23	7.16	7.75	8.47	7.63	TBD in Spring
1, 3, 8	8.21	7.92	7.86	8.16	8.74	9.17	9.20	9.35	9.55	9.21	9.24
2, 19-21, 28, 32-37, 40-41, 44, 45, 48, 52-54	5.61	5.56	5.55	5.73	6.52	6.51	6.59	6.81	7.00	6.67	6.64
4	3.86	3.49	3.94	4.85	5.40	5.50	5.51	5.18	5.12	³ 4.78	5.23
5	5.55	5.28	5.54	5.72	6.36	6.22	6.36	6.36	6.36	⁴ 6.27	6.08
9, 11, 23, 43	5.01	4.97	5.01	5.18	5.99	5.86	5.93	6.13	6.24	6.01	5.92
10, 50	7.76	7.73	7.94	7.99	8.90	8.84	8.90	9.09	9.22	8.96	8.81
12	8.36	8.31	8.30	8.48	9.27	9.26	9.34	9.56	9.75	9.42	9.19
15	(0.43)	(0.48)	(0.14)	0.15	0.40	0.10	0.18	0.05	0.31	³ 0.08	0.02
16, 56	2.80	2.53	2.79	2.97	3.61	3.47	3.61	3.61	3.61	⁴ 3.52	3.53
22, 51	6.55	6.24	6.72	6.78	7.52	7.45	7.58	7.57	7.59	⁴ 7.47	7.39
30	5.55	5.29	5.72	5.78	6.52	6.45	6.58	6.57	6.59	⁴ 6.47	6.42
31	7.41	7.36	7.35	7.53	8.32	8.31	8.39	8.61	8.80	8.47	8.38
42	5.40	4.89	5.10	5.40	5.83	6.13	6.22	6.15	6.16	⁴ 6.06	6.13
46	6.36	6.30	6.42	6.53	7.38	7.21	7.36	7.55	7.68	7.44	7.29
47	4.05	3.77	4.11	4.22	4.91	4.73	4.95	4.94	4.96	⁴ 4.86	4.81
55	4.60	4.33	4.59	4.77	5.41	5.27	5.41	5.41	5.41	⁴ 5.32	5.27
57	-	5.56	5.55	5.73	6.52	6.51	6.59	6.81	7.00	6.67	6.64
58	-	-	-	5.78	6.52	6.45	6.58	6.57	6.59	⁴ 6.47	6.42

¹ Tax rates for Old City Road Service, Limited Road Service Areas, and Street Lighting Service Areas, where applicable, are not included. Other Road Service areas are included.

² The 2023 mill rates in this appendix are based on preliminary data. The 2023 assessed valuations and taxes will be updated as part of the 2023 Revised Budget process and the actual 2023 mill rates, inclusive of the Anchorage School District (ASD), will be presented to the Assembly for approval in April 2023.

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

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

Prepared by Office of Management and Budget

Appendix H

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

The tax rates in this appendix are based on preliminary data and exclude 2023 taxes related to the Anchorage School District (ASD). The 2023 assessed valuations and taxes will be updated as part of the 2023 Revised Budget process and the actual 2023 mill rates will be presented to the Assembly for approval in April 2023.

Tax District	Areawide ¹	Fire	Police	Parks & Rec	Roads ²	Total
1, 3, 8	(19)	239	372	72	260	924
2, 19-21, 28, 32-37, 40, 41, 44, 45, 48, 52-54, 57	(19)	239	372	72	-	664
4	(19)	-	-	-	542	523
5	(19)	-	372	-	255	608
9, 11, 23, 43	(19)	239	372	-	-	592
10, 50	(19)	239	372	100	189	881
12	(19)	239	372	72	255	919
15	(19)	-	21	-	-	2
16, 56	(19)	-	372	-	-	353
22, 51	(19)	97	372	100	189	739
30, 58	(19)	-	372	100	189	642
31	(19)	239	372	72	174	838
42	(19)	-	372	-	260	613
46	(19)	239	372	100	37	729
47	(19)	-	372	100	28	481
55	(19)	-	372	-	174	527

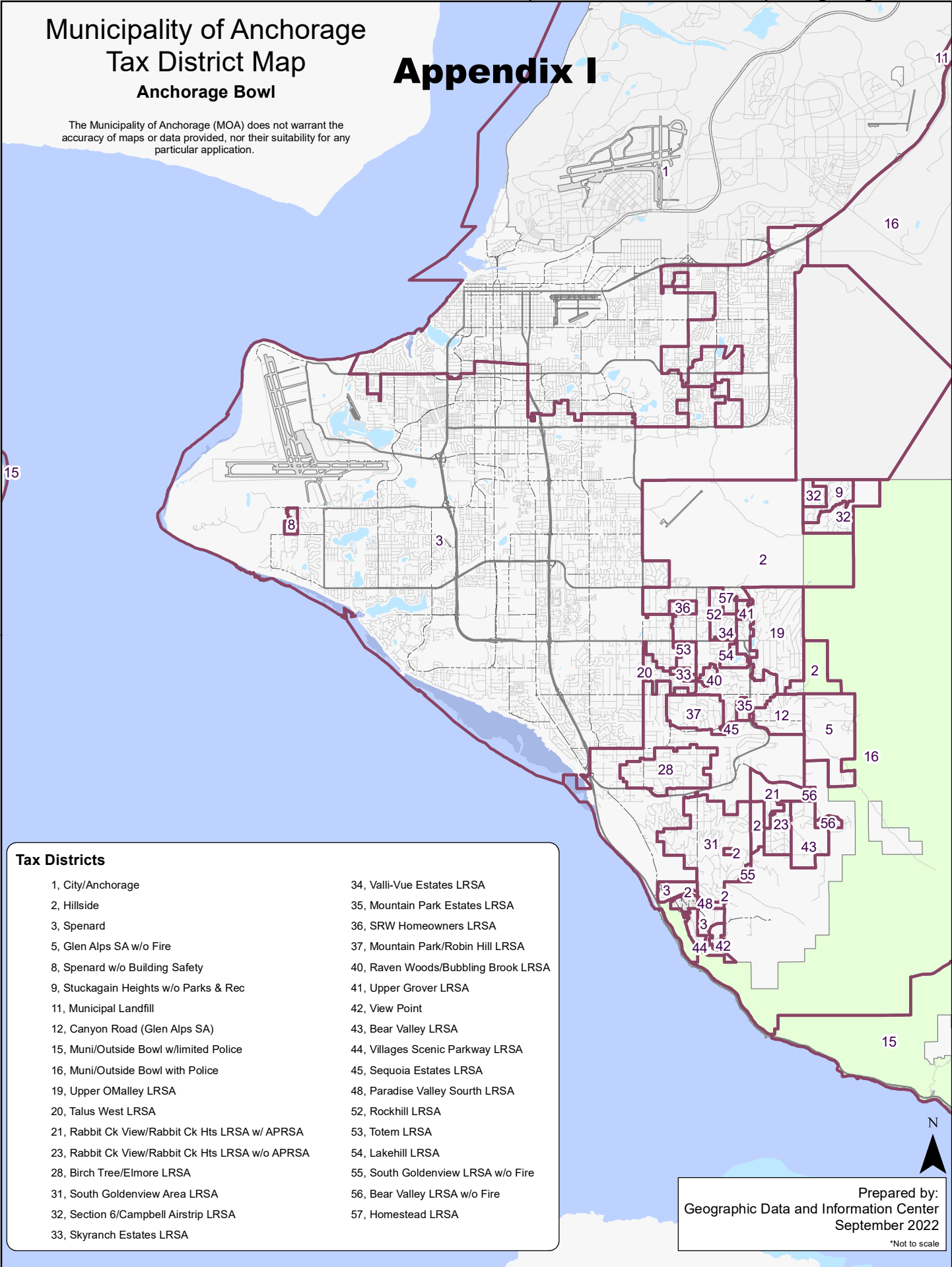
¹ Some services provided by the Municipality must be offered on an "areawide" basis under State law or as provided for in the Municipal Charter. These include services such as health and environmental protection, social services, animal control, library, museum, mass transit, emergency medical services, planning and zoning, property assessment, and tax collection.

² Tax rates for Old City Road Service, Limited Road Service Areas, and Street Lighting Service Areas, where applicable, are not included. Other Road Service Areas are included.

Municipality of Anchorage
Tax District Map
Anchorage Bowl

Appendix I

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



Tax Districts

- | | |
|---|-------------------------------------|
| 1, City/Anchorage | 34, Valli-Vue Estates LRSA |
| 2, Hillside | 35, Mountain Park Estates LRSA |
| 3, Spenard | 36, SRW Homeowners LRSA |
| 5, Glen Alps SA w/o Fire | 37, Mountain Park/Robin Hill LRSA |
| 8, Spenard w/o Building Safety | 40, Raven Woods/Bubbling Brook LRSA |
| 9, Stuckagain Heights w/o Parks & Rec | 41, Upper Grover LRSA |
| 11, Municipal Landfill | 42, View Point |
| 12, Canyon Road (Glen Alps SA) | 43, Bear Valley LRSA |
| 15, Muni/Outside Bowl w/limited Police | 44, Villages Scenic Parkway LRSA |
| 16, Muni/Outside Bowl with Police | 45, Sequoia Estates LRSA |
| 19, Upper OMalley LRSA | 48, Paradise Valley South LRSA |
| 20, Talus West LRSA | 52, Rockhill LRSA |
| 21, Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA | 53, Totem LRSA |
| 23, Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA | 54, Lakehill LRSA |
| 28, Birch Tree/Elmore LRSA | 55, South Goldenview LRSA w/o Fire |
| 31, South Goldenview Area LRSA | 56, Bear Valley LRSA w/o Fire |
| 32, Section 6/Campbell Airstrip LRSA | 57, Homestead LRSA |
| 33, Sky ranch Estates LRSA | |

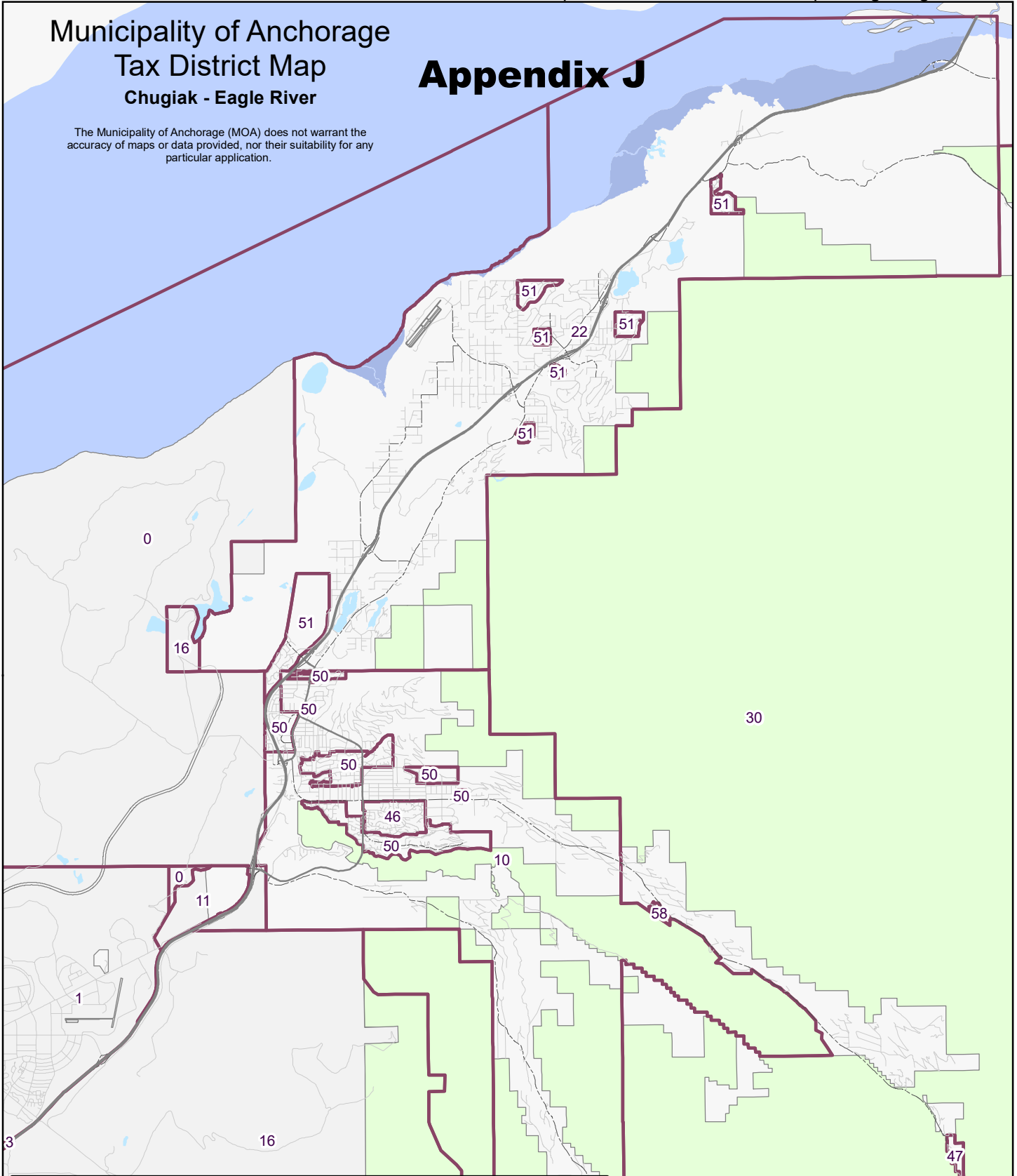
Prepared by:
Geographic Data and Information Center
September 2022

*Not to scale

Municipality of Anchorage
Tax District Map
Chugiak - Eagle River

Appendix J

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



Tax Districts

- | | |
|---------------------------------------|--|
| 0, Muni/Outside Bowl w/ ERPRSA/Police | 22, Chugiak Fire Service Area |
| 1, City/Anchorage | 30, Eagle River Valley Rural Road SA |
| 2, Hillside | 46, Eaglewood Contributing Road SA |
| 3, Spenard | 47, Gateway Contributing Road SA |
| 10, Eagle River | 50, Eagle River Street Lights SA w/ Anch Fire |
| 11, Municipal Landfill | 51, Eagle River Street Lights SA w/ Chugiak Fire |
| 16, Muni/Outside Bowl with Police | 58, Eagle River Street Lights SA without Fire |

Prepared by:
Geographic Data and Information Center
September 2022

*Not to scale

Municipality of Anchorage Tax District Map Girdwood

Appendix K

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

Chugach National Forest

15

4

4

Seward Highway

Chugach National Forest

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Prepared by:
Geographic Data and Information Center
September 2022

*Not to scale

Appendix L

Chugiak Fire Service Area

(Fund 104000)

The Municipality's Charter requires that our local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Chugiak Fire Service Area was established for fire protection within the service area. The maximum mill rate for the service area shall not exceed 1.00 mill in any calendar year (AMC 27.30.060). The service area is included in Municipal Tax Districts 22 and 51.

The net cost total on the Fund Summary presented on the following page represents the tax cost for the Chugiak Fire Service Area, based on the 2023 Proposed Budget. It includes \$87,101 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (P&I) on Delinquent Taxes, Auto Tax, Electric Co-Op Allocation and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The preliminary 2023 mill rate, based on the 2023 Proposed Budget taxes to be collected and preliminary service area assessed value at 08/25/2022, is calculated as follows:

$$\frac{\$ 1,323,850}{\$ 1,366,644,010} \times 1,000 = 0.97$$

The actual 2023 taxes to be collected and the actual 2023 mill rate will be based on the 2023 Revised budget that will include updated/revised IGCs and will be recalculated with updated assessed values, all to be presented to the Assembly for approval in April 2023.

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

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Fund Center				
Chugiak Fire and Rescue (354000) - Department: Fire	875,746	1,004,794	1,004,794	-
Direct Cost Total	875,746	1,004,794	1,004,794	-
Intragovernmental Charges				
Charges by/to Other Departments	336,430	382,996	406,157	6.05%
Function Cost Total	1,212,177	1,387,790	1,410,951	1.67%
Program Generated Revenue	-	(42,465)	(87,101)	105.11%
Net Cost Total	1,212,177	1,345,325	1,323,850	-1.60%

Direct Cost by Category

Salaries and Benefits	-	-	-	-
Supplies	13,183	-	-	-
Travel	-	-	-	-
Contractual/Other Services	862,564	1,004,794	1,004,794	-
Debt Service	-	-	-	-
Equipment, Furnishings	-	-	-	-
Direct Cost Total	875,746	1,004,794	1,004,794	-

Position Summary as Budgeted

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

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

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	13,183	-	-	-
Travel	-	-	-	-
Contractual/Other Services	862,564	1,004,794	1,004,794	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	875,746	1,004,794	1,004,794	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	875,746	1,004,794	1,004,794	-
Intragovernmental Charges				
Charges by/to Other Departments	336,430	382,996	406,157	6.05%
Function Cost Total	1,212,177	1,387,790	1,410,951	1.67%
Program Generated Revenue				
408380 - Prior Year Expense Recovery	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost				
Direct Cost Total	875,746	1,004,794	1,004,794	-
Charges by/to Other Departments Total	336,430	382,996	406,157	6.05%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	1,212,177	1,387,790	1,410,951	1.67%

Appendix M

Girdwood Valley Service Area

(Fund 106000)

The Municipality's Charter requires that our local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Girdwood Valley Service Area was established for street construction and maintenance, solid waste collection, fire protection, parks and recreation, operation and maintenance of a municipal cemetery, and police protection services, all at the sole expense of the Girdwood Valley Service Area. The maximum attainable mill rate for the service area shall not exceed 6.00 mills in any calendar year (AMC 27.30.020). The service area is included in Municipal Tax District 4.

The net cost total on the fund summary presented on the following page represents the tax cost for the Girdwood Valley Service Area, based on the 2023 Proposed Budget. It includes \$24,582 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (P&I) on Delinquent Taxes, Auto Tax, Electric Co-Op Allocation and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The preliminary 2023 mill rate, based on the 2023 Proposed Budget taxes to be collected and preliminary service area assessed value at 08/25/2022, is calculated as follows:

$$\frac{\$ 4,129,818}{\$ 761,458,845} \times 1,000 = 5.42$$

The actual 2023 taxes to be collected and the actual 2023 mill rate will be based on the 2023 Revised budget that will include updated/revised IGCs and will be recalculated with updated assessed values, all to be presented to the Assembly for approval in April 2023.

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

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Fund Center				
Fire and Rescue (355000) - Department: Fire	889,932	1,012,000	1,255,000	24.01%
Police (450000) - Department: Police	684,314	724,075	811,044	12.01%
Parks & Recreation (558000) - Department: Parks & Recreation	327,949	315,859	304,328	-3.65%
Street Maintenance (746000) - Department: Maintenance & Ops	1,452,496	1,225,370	1,319,376	7.67%
Direct Cost Total	3,354,691	3,277,304	3,689,748	12.58%
Intragovernmental Charges				
Charges by/to Other Departments	410,358	469,214	491,752	4.80%
Function Cost Total	3,765,050	3,746,518	4,181,500	11.61%
Program Generated Revenue	(48,725)	(81,205)	(51,682)	-36.36%
Net Cost Total	3,716,324	3,665,313	4,129,818	12.67%

Direct Cost by Category				
Salaries and Benefits	300,568	292,263	318,074	8.83%
Supplies	46,198	147,678	177,978	20.52%
Travel	-	-	-	-
Contractual/Other Services	2,959,990	2,757,363	3,113,696	12.92%
Debt Service	-	80,000	80,000	-
Equipment, Furnishings	47,935	-	-	-
Direct Cost Total	3,354,691	3,277,304	3,689,748	12.58%

Position Summary as Budgeted				
Full-Time	2	2	2	-
Part-Time	1	1	1	-
Position Total	3	3	3	-

Girdwood Valley Fire and Rescue
Department: Fire
Division: Emergency Operations
(Fund Center # 355000)

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	14,912	30,000	60,000	100.00%
Travel	-	-	-	-
Contractual/Other Services	866,123	902,000	1,115,000	23.61%
Equipment, Furnishings	8,897	-	-	-
Manageable Direct Cost Total	889,932	932,000	1,175,000	26.07%
Debt Service	-	80,000	80,000	-
Non-Manageable Direct Cost Total	-	80,000	80,000	-
Direct Cost Total	889,932	1,012,000	1,255,000	24.01%
Intragovernmental Charges				
Charges by/to Other Departments	259,045	318,144	337,456	6.07%
Function Cost Total	1,148,977	1,330,144	1,592,456	19.72%
Program Generated Revenue				
406370 - Fire Service Fees	(25,977)	(21,000)	(21,000)	-
408580 - Miscellaneous Revenues	(3,000)	-	-	-
Program Generated Revenue Total	(28,977)	(21,000)	(21,000)	-
Net Cost				
Direct Cost Total	889,932	1,012,000	1,255,000	24.01%
Charges by/to Other Departments Total	259,045	318,144	337,456	6.07%
Program Generated Revenue Total	(28,977)	(21,000)	(21,000)	-
Net Cost Total	1,120,000	1,309,144	1,571,456	20.04%

Girdwood Valley Police Services
Department: Police
Division: Operations
(Fund Center # 450000)

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	684,314	724,075	811,044	12.01%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	684,314	724,075	811,044	12.01%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	684,314	724,075	811,044	12.01%
Intragovernmental Charges				
Charges by/to Other Departments	385	345	563	63.19%
Function Cost Total	684,699	724,420	811,607	12.04%
Net Cost				
Direct Cost Total	684,314	724,075	811,044	12.01%
Charges by/to Other Departments Total	385	345	563	63.19%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	684,699	724,420	811,607	12.04%

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

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	33,729	22,181	27,650	24.66%
Supplies	22,712	47,178	47,178	-
Travel	-	-	-	-
Contractual/Other Services	271,508	246,500	229,500	-6.90%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	327,949	315,859	304,328	-3.65%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	327,949	315,859	304,328	-3.65%
Intragovernmental Charges				
Charges by/to Other Departments	84,942	80,924	83,343	2.99%
Function Cost Total	412,891	396,783	387,671	-2.30%
Program Generated Revenue				
406280 - Programs Lessons & Camps	(528)	(1,500)	(1,500)	-
406290 - Rec Center Rentals & Activities	(1,539)	(100)	(100)	-
406310 - Camping Fees	(2,426)	(1,500)	(1,500)	-
Program Generated Revenue Total	(4,493)	(3,100)	(3,100)	-
Net Cost				
Direct Cost Total	327,949	315,859	304,328	-3.65%
Charges by/to Other Departments Total	84,942	80,924	83,343	2.99%
Program Generated Revenue Total	(4,493)	(3,100)	(3,100)	-
Net Cost Total	408,398	393,683	384,571	-2.31%

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

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	266,839	270,082	290,424	7.53%
Supplies	8,574	70,500	70,800	0.43%
Travel	-	-	-	-
Contractual/Other Services	1,138,045	884,788	958,152	8.29%
Equipment, Furnishings	39,038	-	-	-
Manageable Direct Cost Total	1,452,496	1,225,370	1,319,376	7.67%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	1,452,496	1,225,370	1,319,376	7.67%
Intragovernmental Charges				
Charges by/to Other Departments	65,986	69,801	70,390	0.84%
Function Cost Total	1,518,483	1,295,171	1,389,766	7.30%
Program Generated Revenue				
408380 - Prior Year Expense Recovery	(359)	-	-	-
408405 - Lease & Rental Revenue	(8,668)	(3,000)	(3,000)	-
430030 - Restricted Contributions	(6,228)	-	-	-
Program Generated Revenue Total	(15,255)	(3,000)	(3,000)	-
Net Cost				
Direct Cost Total	1,452,496	1,225,370	1,319,376	7.67%
Charges by/to Other Departments Total	65,986	69,801	70,390	0.84%
Program Generated Revenue Total	(15,255)	(3,000)	(3,000)	-
Net Cost Total	1,503,227	1,292,171	1,386,766	7.32%

Appendix N

Chugiak, Birchwood, Eagle River Rural Road Service Area (Fund 119000)

The Municipality's Charter requires that local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Chugiak, Birchwood, Eagle River Rural Road Service Area (CBERRRSA) was established for capital improvements for roads and drainage and the maintenance thereof within and over road rights-of-way in the service area including street light capital improvements and street light operation and maintenance at special sites outside the Eagle River Street Light Service Area which enhance public safety, but excluding capital improvements for and maintenance and operation of: 1) traffic engineering; 2) park and recreational services; 3) water, sewer, telephone, electric, gas and other utility improvements and services; 4) off-road mass transit facilities and signs; and 5) fire hydrants and parking meters within the service area. The service area also shall be authorized to operate and maintain street lights at special sites outside of the Eagle River Street Light Service Area for purposes of enhancing public safety.

The maximum attainable mill rate for services provided in the service area shall not exceed 2.10 mills in any calendar year. No more than 1.1 mills shall be for road and drainage maintenance and no more than 1.0 mill shall be for capital improvements (AMC 27.30.215). The service area is included in Municipal Tax Districts 10, 22, 30, 50, 51, and 58.

The net cost total on the fund summary presented on the following page represents the tax cost for the CBERRRSA, based on the 2023 Proposed Budget. It includes \$132,612 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (P&I) on Delinquent Taxes and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The preliminary 2023 mill rate, based on the 2023 Proposed Budget taxes to be collected and preliminary service area assessed value at 08/25/2022, is calculated as follows:

$$\frac{\$ 7,684,419}{\$ 4,059,269,100} \times 1,000 = 1.89$$

The actual 2023 taxes to be collected and the actual 2023 mill rate will be based on the 2023 Revised budget that will include updated/revised IGCs and will be recalculated with updated assessed values, all to be presented to the Assembly for approval in April 2023.

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

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Fund Center				
Operations of CBERRRSA (744900) - Department: Public Works	3,594,178	3,760,719	3,773,339	0.34%
ER Contribution to CIP (747300) - Department: Public Works	3,547,694	3,957,238	3,957,238	-
Direct Cost Total	7,141,872	7,717,957	7,730,577	0.16%
Intragovernmental Charges				
Charges by/to Other Departments	109,370	114,602	113,054	-1.35%
Function Cost Total	7,251,242	7,832,559	7,843,631	0.14%
Program Generated Revenue	(91,829)	(313,807)	(159,212)	-49.26%
Net Cost Total	7,159,413	7,518,752	7,684,419	2.20%

Direct Cost by Category				
Salaries and Benefits	619,661	618,753	628,418	1.56%
Supplies	51,326	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	6,468,928	6,925,917	6,928,872	0.04%
Debt Service	-	-	-	-
Equipment, Furnishings	1,957	6,000	6,000	-
Direct Cost Total	7,141,872	7,717,957	7,730,577	0.16%

Position Summary as Budgeted

Full-Time	4	4	4	-
Part-Time	-	-	-	-
Position Total	4	4	4	-

Operations of Chugiak, Birchwood, Eagle River RRSA
Department: Public Works Administration
Division: Other Service Areas
(Fund Center # 744900)

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	619,661	618,753	628,418	1.56%
Supplies	51,326	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	2,921,234	2,968,679	2,971,634	0.10%
Equipment, Furnishings	1,957	6,000	6,000	-
Manageable Direct Cost Total	3,594,178	3,760,719	3,773,339	0.34%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	3,594,178	3,760,719	3,773,339	0.34%
Intragovernmental Charges				
Charges by/to Other Departments	109,370	114,602	113,054	-1.35%
Function Cost Total	3,703,548	3,875,321	3,886,393	0.29%
Program Generated Revenue				
406625 - Reimbursed Cost-NonGrant Funded	(48,870)	(25,000)	(25,000)	-
408380 - Prior Year Expense Recovery	(635)	-	-	-
408580 - Miscellaneous Revenues	(42,324)	(1,600)	(1,600)	-
Program Generated Revenue Total	(91,829)	(26,600)	(26,600)	-
Net Cost				
Direct Cost Total	3,594,178	3,760,719	3,773,339	0.34%
Charges by/to Other Departments Total	109,370	114,602	113,054	-1.35%
Program Generated Revenue Total	(91,829)	(26,600)	(26,600)	-
Net Cost Total	3,611,719	3,848,721	3,859,793	0.29%

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

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	3,547,694	3,957,238	3,957,238	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	3,547,694	3,957,238	3,957,238	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	3,547,694	3,957,238	3,957,238	-
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	3,547,694	3,957,238	3,957,238	-
Net Cost				
Direct Cost Total	3,547,694	3,957,238	3,957,238	-
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	3,547,694	3,957,238	3,957,238	-

Appendix O

Eagle River-Chugiak Park and Recreational Service Area (Fund 162000)

The Municipality's Charter requires that local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Eagle River-Chugiak Park and Recreational Service Area (ERCPRSA) was established for parks and recreational services and capital improvements within the service area. The maximum attainable mill rate for the service area shall not exceed 1.00 mill in any calendar year (AMC 27.30.090). The service area is included Municipal Tax Districts 10, 22, 30, 46, 47, 50, 51, and 58.

The net cost total on the fund summary presented on the following page offset by represents the tax cost for the ERCPRSA, based on the 2023 Proposed Budget. It includes \$148,672 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (P&I) on Delinquent Taxes, Auto Tax, Contributions from Other Funds, and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The preliminary 2023 mill rate, based on the 2023 Proposed Budget taxes to be collected and preliminary service area assessed value at 08/25/2022, is calculated as follows:

$$\frac{\$ 4,381,511}{\$ 4,365,736,167} \times 1,000 = 1.00$$

The 2023 preliminary mill rate is within codified limits with 0.86 mill for parks and recreation services and 0.10 mill for capital improvements to total 0.96 mill. There is an additional 0.04 mill for debt service for bonds that voters approved to be outside the codified limit.

Fund 162 Summary
Eagle River-Chugiak Park and Recreational Service Area
(Fund Center # 555300, 555000, 555100, 555900, 555200, 555950, 189280)

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Fund Center				
Fire Lake Rec Ctr (555300) - Department: Parks & Rec	15,651	50,000	50,000	-
ER Park Facilities (555000) - Department: Parks & Rec	15,074	40,497	39,146	-3.34%
ER Chugiak Parks (555100) - Department: Parks & Rec	1,994,736	2,825,860	2,813,015	-0.45%
ER Parks Debt (555900) - Department: Parks & Rec	196,287	195,713	195,568	-0.07%
Chugiak Pool (555200) - Department: Parks & Rec	467,641	675,943	686,836	1.61%
Contrib for Cap Improvmt (555950) - Department: Parks & Rec	393,967	425,924	425,924	-
Direct Cost Total	3,083,357	4,213,937	4,210,489	-0.08%
Intragovernmental Charges				
Charges by/to Other Departments	797,470	766,455	804,145	4.92%
Function Cost Total	3,880,827	4,980,392	5,014,634	0.69%
Program Generated Revenue	(222,496)	(525,187)	(633,123)	20.55%
Net Cost Total	3,658,332	4,455,205	4,381,511	-1.65%

Direct Cost by Category				
Salaries and Benefits	1,611,302	2,264,667	2,256,098	-0.38%
Supplies	350,150	103,300	126,300	22.27%
Travel	-	-	-	-
Contractual/Other Services	925,573	1,640,417	1,622,683	-1.08%
Debt Service	196,287	195,713	195,568	-0.07%
Equipment, Furnishings	44	9,840	9,840	-
Direct Cost Total	3,083,357	4,213,937	4,210,489	-0.08%

Position Summary as Budgeted

Full-Time	16	16	16	-
Part-Time	27	27	27	-
Position Total	43	43	43	-

Position Summaries include:
1 FT Director position in 2021, 2022, and 2023
that is split between Anchorage and Eagle River

Fire Lake Recreation Center
Department: Parks & Recreation
Division: Eagle River/Chugiak Parks & Recreation
(Fund Center # 555300)

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	3,247	-	-	-
Travel	-	-	-	-
Contractual/Other Services	12,405	50,000	50,000	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	15,651	50,000	50,000	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	15,651	50,000	50,000	-
Intragovernmental Charges				
Charges by/to Other Departments	25,159	9,441	9,441	-
Function Cost Total	40,810	59,441	59,441	-
Net Cost				
Direct Cost Total	15,651	50,000	50,000	-
Charges by/to Other Departments Total	25,159	9,441	9,441	-
Net Cost Total	40,810	59,441	59,441	-

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

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	-	25,397	24,046	-5.32%
Supplies	5,858	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	9,217	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
Manageable Direct Cost Total	15,074	40,497	39,146	-3.34%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	15,074	40,497	39,146	-3.34%
Intragovernmental Charges				
Charges by/to Other Departments	6,468	3,308	3,270	-1.15%
Function Cost Total	21,542	43,805	42,416	-3.17%
Program Generated Revenue				
406290 - Rec Center Rentals & Activities	(2,480)	(8,000)	(8,000)	-
Program Generated Revenue Total	(2,480)	(8,000)	(8,000)	-
Net Cost				
Direct Cost Total	15,074	40,497	39,146	-3.34%
Charges by/to Other Departments Total	6,468	3,308	3,270	-1.15%
Program Generated Revenue Total	(2,480)	(8,000)	(8,000)	-
Net Cost Total	19,062	35,805	34,416	-3.88%

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

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	1,248,015	1,672,143	1,674,541	0.14%
Supplies	317,293	69,925	69,925	-
Travel	-	-	-	-
Contractual/Other Services	429,384	1,074,952	1,059,709	-1.42%
Equipment, Furnishings	44	8,840	8,840	-
Manageable Direct Cost Total	1,994,736	2,825,860	2,813,015	-0.45%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	1,994,736	2,825,860	2,813,015	-0.45%
Intragovernmental Charges				
Charges by/to Other Departments	699,166	724,238	762,238	5.25%
Function Cost Total	2,693,903	3,550,098	3,575,253	0.71%
Program Generated Revenue				
406280 - Programs Lessons & Camps	(8,700)	(120,500)	(120,500)	-
406290 - Rec Center Rentals & Activities	(79,163)	(57,000)	(57,000)	-
406625 - Reimbursed Cost-NonGrant Funded	(29,995)	(26,002)	(26,002)	-
408380 - Prior Year Expense Recovery	(1,999)	-	-	-
408405 - Lease & Rental Revenue	(16,353)	(21,600)	(21,600)	-
Program Generated Revenue Total	(136,210)	(225,102)	(225,102)	-
Net Cost				
Direct Cost Total	1,994,736	2,825,860	2,813,015	-0.45%
Charges by/to Other Departments Total	699,166	724,238	762,238	5.25%
Program Generated Revenue Total	(136,210)	(225,102)	(225,102)	-
Net Cost Total	2,557,693	3,324,996	3,350,151	0.76%

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

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
Debt Service	196,287	195,713	195,568	-0.07%
Non-Manageable Direct Cost Total	196,287	195,713	195,568	-0.07%
Direct Cost Total	196,287	195,713	195,568	-0.07%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	196,287	195,713	195,568	-0.07%
Net Cost				
Direct Cost Total	196,287	195,713	195,568	-0.07%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	(2,413)	(1,349)	-44.09%
Net Cost Total	196,287	193,300	194,219	0.48%

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

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	363,287	567,127	557,511	-1.70%
Supplies	23,753	30,375	53,375	75.72%
Travel	-	-	-	-
Contractual/Other Services	80,601	78,441	75,950	-3.18%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	467,641	675,943	686,836	1.61%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	467,641	675,943	686,836	1.61%
Intragovernmental Charges				
Charges by/to Other Departments	66,678	29,468	29,196	-0.92%
Function Cost Total	534,319	705,411	716,032	1.51%
Program Generated Revenue				
406300 - Aquatics	(83,606)	(250,000)	(250,000)	-
408380 - Prior Year Expense Recovery	(200)	-	-	-
408550 - Cash Over & Short	(0)	-	-	-
Program Generated Revenue Total	(83,805)	(250,000)	(250,000)	-
Net Cost				
Direct Cost Total	467,641	675,943	686,836	1.61%
Charges by/to Other Departments Total	66,678	29,468	29,196	-0.92%
Program Generated Revenue Total	(83,805)	(250,000)	(250,000)	-
Net Cost Total	450,513	455,411	466,032	2.33%

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

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	393,967	425,924	425,924	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	393,967	425,924	425,924	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	393,967	425,924	425,924	-
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	393,967	425,924	425,924	-
Net Cost				
Direct Cost Total	393,967	425,924	425,924	-
Net Cost Total	393,967	425,924	425,924	-

Appendix P

Police & Fire Retirement System



Police & Fire Retirement System

Purpose

Carry out administration of retirement benefits for current and future retirees and beneficiaries of the Police & Fire Retirement System, in accordance with provisions contained in AMC 3.85 for the exclusive benefit of the members by prudently managing and investing Plan assets.

Description of System

Police & Fire Retirement System is comprised of three retirement plans, all of which were created for the purpose of encouraging qualified personnel to enter and remain in the service of the Municipality of Anchorage as police officers and firefighters through the establishment of a system of retirement, disability and death benefits for members, participants and their beneficiaries. This system is intended to be a contractual relationship in accordance with the provisions of Article XII, Section 7, of the Constitution of Alaska.

The members are separated into three plans:

- Plan I for members employed on or before June 30, 1977
- Plan II for members employed on or after July 1, 1977, and before April 17, 1984
- Plan III for members employed on or after April 17, 1984 and prior to May 25, 1994

No other person is eligible to participate in the system. Re-employed or rehired members shall, at the time of employment, be required to participate in the State of Alaska Pension Plan (PERS) and are not eligible to again participate in the retirement system.

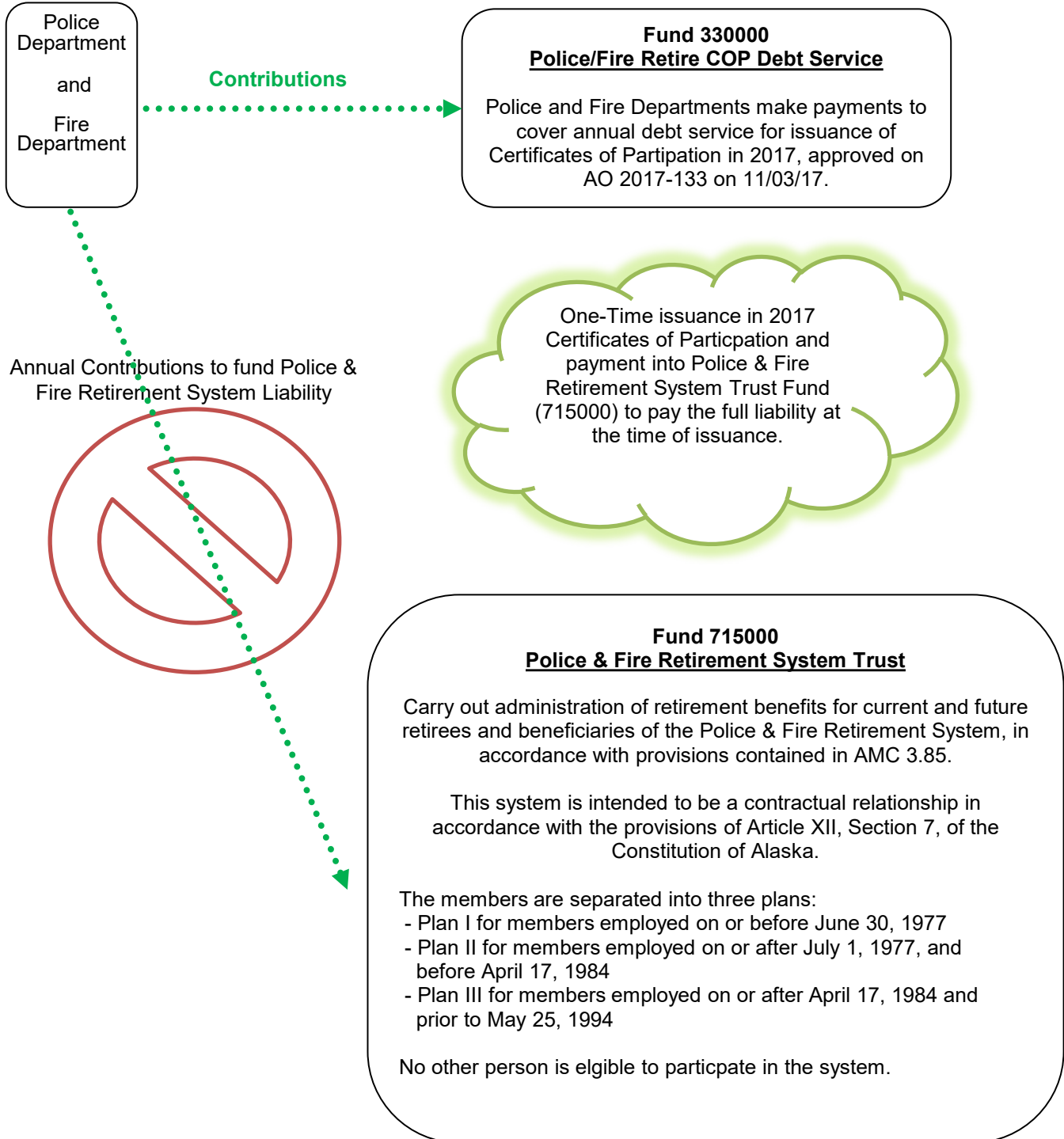
The system was set up to operate on the investment earnings of the Trust fund but, because of losses incurred due to market conditions in 2008, the Municipality has been making annual contributions from the Police and Fire departments to bring the fund back to fully funded/self-sustaining.

In 2017 the Municipality of Anchorage issued Certificates of Participation (COPS) to pay the full liability at the time of issuance to the Police & Fire Retirement Trust. The Municipal Assembly approved ordinance AO 2017-133 on November 03, 2017 accepting and approving the issuance of the COPS and incurring such debt. The Police and Fire departments now make annual contributions to the Certificates of Participation Debt Service Fund (330000).

The Trust is administered by a nine-person board of trustees.

The accounting for the Trust Fund is in 715000; management of the Trust Fund and payment of retirement benefits are reported in Contractual/Other Services but are not budgeted or appropriated. The operating budget for the administration of the System is appropriated as a section with the GGOB.

Police & Fire Retirement System Flow of Funds AMC 3.85



Police & Fire Retirement System Department Summary

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Division				
Police & Fire Retirement System Administration	35,722,457	35,925,321	35,950,520	0.07%
Direct Cost Total	35,722,457	35,925,321	35,950,520	0.07%
Intragovernmental Charges				
Charges by/to Other Departments	58,140	64,182	64,604	0.66%
Function Cost Total	35,780,597	35,989,503	36,015,124	0.07%
Program Generated Revenue	(55,550,792)	(41,567)	(19,817)	(52.33%)
Net Cost Total	(19,770,194)	35,947,936	35,995,307	0.13%
Direct Cost by Category				
Salaries and Benefits	460,480	479,889	494,966	3.14%
Supplies	1,123	2,000	2,000	-
Travel	8,232	34,000	34,000	-
Contractual/Other Services	35,251,054	35,402,432	35,412,554	0.03%
Debt Service	-	-	-	-
Depreciation/Amortization	1,064	-	-	-
Equipment, Furnishings	504	7,000	7,000	-
Direct Cost Total	35,722,457	35,925,321	35,950,520	0.07%
Position Summary as Budgeted				
Full-Time	3	3	3	-
Part-Time	-	-	-	-
Position Total	3	3	3	-

Police & Fire Retirement System
Division Summary
Police & Fire Retirement System Administration
(Fund Center # 172300, 172100, 172200, 171000)

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	460,480	479,889	494,966	3.14%
Supplies	1,123	2,000	2,000	-
Travel	8,232	34,000	34,000	-
Contractual/Other Services	35,251,054	35,402,432	35,412,554	0.03%
Equipment, Furnishings	504	7,000	7,000	-
Manageable Direct Cost Total	35,721,393	35,925,321	35,950,520	0.07%
Debt Service	-	-	-	-
Depreciation/Amortization	1,064	-	-	-
Non-Manageable Direct Cost Total	1,064	-	-	-
Direct Cost Total	35,722,457	35,925,321	35,950,520	-
Intragovernmental Charges				
Charges by/to Other Departments	58,140	64,182	64,604	0.66%
Function Cost Total	58,140	64,182	64,604	0.66%
Program Generated Revenue by Fund				
Fund 715000 - Police/Fire Retirement Trust	55,550,792	41,567	19,817	(52.33%)
Program Generated Revenue Total	55,550,792	41,567	19,817	(52.33%)
Net Cost Total	(19,770,194)	35,947,936	35,995,307	0.13%
Position Summary as Budgeted				
Full-Time	3	3	3	-
Position Total	3	3	3	-

Police & Fire Retirement System Division Detail

Police & Fire Retirement System Administration

(Fund Center # 172300, 172100, 172200, 171000)

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	460,480	479,889	494,966	3.14%
Supplies	1,123	2,000	2,000	-
Travel	8,232	34,000	34,000	-
Contractual/Other Services	35,251,054	35,402,432	35,412,554	0.03%
Equipment, Furnishings	504	7,000	7,000	-
Manageable Direct Cost Total	35,721,393	35,925,321	35,950,520	0.07%
Debt Service	-	-	-	-
Depreciation/Amortization	1,064	-	-	-
Non-Manageable Direct Cost Total	1,064	-	-	-
Direct Cost Total	35,722,457	35,925,321	35,950,520	0.07%
Intragovernmental Charges				
Charges by/to Other Departments	58,140	64,182	64,604	0.66%
Program Generated Revenue				
408380 - Prior Year Expense Recovery	678	-	-	-
408580 - Miscellaneous Revenues	1,146,269	-	-	-
430040 - Employee Contribution to PFRS	52,169	41,567	20,817	(49.92%)
440010 - GCP Short-Term Interest	51	-	(1,000)	100.00%
440050 - Other Interest Income	1,776,970	-	-	-
440070 - Dividend Income	3,518,056	-	-	-
440080 - UnRlzd Gns&Lss Invs(MOA/AWWU)	20,701,269	-	-	-
440090 - Realized Gains & Losses on Sale of Investments	28,355,331	-	-	-
Program Generated Revenue Total	55,550,792	41,567	19,817	(52.33%)
Net Cost				
Direct Cost Total	35,722,457	35,925,321	35,950,520	0.07%
Charges by/to Other Departments Total	58,140	64,182	64,604	0.66%
Program Generated Revenue Total	(55,550,792)	(41,567)	(19,817)	(52.33%)
Net Cost Total	(19,770,194)	35,947,936	35,995,307	0.13%

Position Detail as Budgeted

	2021 Revised		2022 Revised		2023 Proposed	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Director Police & Fire Retire	1	-	1	-	1	-
Retirement Specialist III	1	-	1	-	1	-
Retirement Specialist IV	1	-	1	-	1	-
Position Detail as Budgeted Total	3	-	3	-	3	-

Police & Fire Retirement COP Debt Service Department Summary

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Division				
Police & Fire Retirement COP Debt Service	5,434,535	5,432,172	5,432,378	-
Direct Cost Total	5,434,535	5,432,172	5,432,378	-
Function Cost Total	5,434,535	5,432,172	5,432,378	-
Program Generated Revenue	(5,434,580)	(5,430,933)	(5,432,389)	0.03%
Net Cost Total	(45)	1,239	(11)	(100.89%)
Direct Cost by Category				
Travel	-	-	-	-
Debt Service	5,434,535	5,432,172	5,432,378	-
Direct Cost Total	5,434,535	5,432,172	5,432,378	-
Position Summary as Budgeted				
Part-Time	-	-	-	-
Position Total	-	-	-	-

Police & Fire Retirement COP Debt Service Division Summary

Police & Fire Retirement COP Debt Service

(Fund Center # 177000)

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Travel	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
Debt Service	5,434,535	5,432,172	5,432,378	-
Non-Manageable Direct Cost Total	5,434,535	5,432,172	5,432,378	-
Direct Cost Total	5,434,535	5,432,172	5,432,378	-
Function Cost Total	5,434,535	5,432,172	5,432,378	-
Program Generated Revenue by Fund				
Fund 330000 - Police & Fire Retirement COP Debt Serv	5,434,580	5,430,933	5,432,389	0.03%
Program Generated Revenue Total	5,434,580	5,430,933	5,432,389	0.03%
Net Cost Total	(45)	1,239	(11)	(100.89%)

Position Summary as Budgeted

Position Total	-
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Police & Fire Retirement COP Debt Service Division Detail

Police & Fire Retirement COP Debt Service

(Fund Center # 177000)

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Travel	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
Debt Service	5,434,535	5,432,172	5,432,378	-
Non-Manageable Direct Cost Total	5,434,535	5,432,172	5,432,378	-
Direct Cost Total	5,434,535	5,432,172	5,432,378	-
Program Generated Revenue				
439045 - Interest Earned Restricted Funds	45	-	-	-
440010 - GCP Short-Term Interest	-	10	10	-
450010 - Transfer from Other Funds	5,434,535	5,430,923	5,432,379	0.03%
Program Generated Revenue Total	5,434,580	5,430,933	5,432,389	0.03%
Net Cost				
Direct Cost Total	5,434,535	5,432,172	5,432,378	-
Program Generated Revenue Total	(5,434,580)	(5,430,933)	(5,432,389)	0.03%
Net Cost Total	(45)	1,239	(11)	(100.89%)

Appendix Q

Police & Fire Retiree Medical Funding Program



Police & Fire Retiree Medical Funding Program

Purpose

Administer the health reimbursement arrangement (HRA) for those receiving retirement benefits under the Police and Fire Retirement System in accordance with provisions contained in AMC 3.87 and AMC 3.88.

Description

Police and Fire Retiree Medical system is a defined contribution plan. The Municipality will pay a predetermined amount to a Trust, for the employee's benefit. The employee will be able to choose from a variety of options as to how to spend the money in his or her account (they are not limited to the insurance provided by the Municipality).

The membership qualifications are:

- Must be beneficiary of the Police and Fire Retirement System
- Hired prior to January 1, 1995
- Retire on or after January 1, 1995.

The program also provides coverage to spouses and eligible dependents. The system is closed; no other person is eligible to participate in the system.

Police and Fire Departments make contributions to cover administrator and investment consulting costs in Police/Fire Retirees Medical Administration Fund (165000).

Police and Fire Departments also make contributions to the Pre-Funding Investment Program in the Police/Fire Retiree Medical Liability Fund (281000). This fund was established in 1995 with the sole purpose of pre-funding, via contributions, the Police/Fire Retiree Medical Liability (713000) by end of the year 2028. A five-member investment board manages the pre-funding investments. The contribution amounts to Fund 281000 are based on actuarial studies conducted every three years.

Additionally, the Police and Fire Departments pay premiums and provide monthly discounts from the stated premium to all members purchasing municipal health insurance. The Police and Fire Departments make these payments directly to the Municipal Self Insurance fund.

The Trust is administered by an eight-person board of trustees.

The operating budget for the administration of the Program and the contributions from the prefunding debt service fund to the Trust fund are appropriated as sections with the GGOB. The activity of the Trust Fund, management of the Trust and payment of medical benefits, are not budgeted or appropriated.

Police & Fire Retiree Medical Funding Program Department Summary

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Division				
Police & Fire Retiree Medical Funding Program	3,858,003	3,970,112	3,994,962	0.63%
Direct Cost Total	3,858,003	3,970,112	3,994,962	0.63%
Intragovernmental Charges				
Charges by/to Other Departments	34,927	41,998	42,994	2.37%
Function Cost Total	3,892,930	4,012,110	4,037,956	0.64%
Program Generated Revenue	(4,935,543)	(6,137,248)	(6,336,834)	3.25%
Net Cost Total	(1,042,614)	(2,125,138)	(2,298,878)	8.18%
Direct Cost by Category				
Salaries and Benefits	124,961	127,117	151,967	19.55%
Supplies	-	1,280	1,280	-
Travel	-	-	-	-
Contractual/Other Services	3,733,042	3,841,715	3,841,715	-
Debt Service	-	-	-	-
Direct Cost Total	3,858,003	3,970,112	3,994,962	0.63%
Position Summary as Budgeted				
Full-Time	1	1	1	-
Part-Time	-	-	-	-
Position Total	1	1	1	-

Police & Fire Retiree Medical Funding Program Division Summary

Police & Fire Retiree Medical Funding Program

(Fund Center # 187600, 186000, 187601)

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	124,961	127,117	151,967	19.55%
Supplies	-	1,280	1,280	-
Travel	-	-	-	-
Contractual/Other Services	3,733,042	3,841,715	3,841,715	-
Manageable Direct Cost Total	3,858,003	3,970,112	3,994,962	0.63%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	3,858,003	3,970,112	3,994,962	-
Intragovernmental Charges				
Charges by/to Other Departments	34,927	41,998	42,994	2.37%
Function Cost Total	3,892,930	4,012,110	4,037,956	0.64%
Program Generated Revenue by Fund				
Fund 165000 - Police/Fire Retirees Med Admin (**Moved fr GG starting in 2011**)	207,996	11,420	211,006	1747.69%
Fund 281000 - Police/Fire Ret Med Liability (**Moved fr GG starting in 2011**)	4,727,548	6,125,828	6,125,828	-
Program Generated Revenue Total	4,935,543	6,137,248	6,336,834	3.25%
Net Cost Total	(1,042,614)	(2,125,138)	(2,298,878)	8.18%

Position Summary as Budgeted

Full-Time	1	1	1	-
Position Total	1	1	1	-

Police & Fire Retiree Medical Funding Program Division Detail

Police & Fire Retiree Medical Funding Program

(Fund Center # 187600, 186000, 187601)

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	124,961	127,117	151,967	19.55%
Supplies	-	1,280	1,280	-
Travel	-	-	-	-
Contractual/Other Services	3,733,042	3,841,715	3,841,715	-
Manageable Direct Cost Total	3,858,003	3,970,112	3,994,962	0.63%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	3,858,003	3,970,112	3,994,962	0.63%
Intragovernmental Charges				
Charges by/to Other Departments	34,927	41,998	42,994	2.37%
Program Generated Revenue				
406625 - Reimbursed Cost-NonGrant Funded	8,944	11,410	11,410	-
440010 - GCP Short-Term Interest	1,465	10	2,000	19900.00%
440050 - Other Interest Income	105,275	253,139	253,139	-
440070 - Dividend Income	619,876	665,577	665,577	-
440080 - UnRIzd Gns&Lss Invs(MOA/AWWU)	(438,571)	4,460,268	4,460,268	-
440090 - Realized Gains & Losses on Sale of Investments	4,440,959	746,844	746,844	-
450010 - Transfer from Other Funds	197,595	-	197,596	100.00%
Program Generated Revenue Total	4,935,543	6,137,248	6,336,834	3.25%
Net Cost				
Direct Cost Total	3,858,003	3,970,112	3,994,962	0.63%
Charges by/to Other Departments Total	34,927	41,998	42,994	2.37%
Program Generated Revenue Total	(4,935,543)	(6,137,248)	(6,336,834)	3.25%
Net Cost Total	(1,042,614)	(2,125,138)	(2,298,878)	8.18%

Position Detail as Budgeted

	2021 Revised		2022 Revised		2023 Proposed	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Special Administrative Assistant II	1	-	1	-	1	-
Position Detail as Budgeted Total	1	-	1	-	1	-

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.

2023 Proposed General Government Operating Budget

Line	Department/Agency Description	(1) Time / Recurring	Filled Positions	Vacant Positions	2022 Revised Budget	2023 Continuation Changes	2023 Proposed Changes	2023 Proposed Budget
Child Abuse, Sexual Assault, and Domestic Violence								
1	Health	Early Education grants to providers	R	-	-	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
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
4	Health	Fund recurring direct grant to Standing Together Against Rape (STAR)	R	-	-	-	-	125,000
5	Health	Reverse ONE-TIME - Dunbar, Quinn-Davidson, & Zaletel Amendment #1 - 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
7	Library	Early Literacy Specialist	R	-	-	119,801	2,722	122,523
8	Total Child Abuse, Sexual Assault, and Domestic Violence							
9						\$ 4,539,271	\$ (122,278)	\$ 125,000
10								\$ 4,541,993
Running Subtotal of Alcoholic Beverages Retail Sales Tax Program								
10						\$ 4,539,271	\$ (122,278)	\$ 125,000
10								\$ 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	R	(2)	(1)	1,575,180	-	(1,575,180)
13	Fire	Dunbar & Quinn-Davidson Amendment #1, Line 3 - Increase MCT to 24/7 starting July 1	R	-	-	872,000	-	(872,000)
14	Fire	Dunbar & Quinn-Davidson Amendment #1, Line 4 - 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	Reverse - ONE-TIME - Dunbar & Quinn-Davidson Amendment #5 - 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
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
19	Police	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	1	-	-	500,000	(500,000)	-
20	Police	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	1	-	-	50,000	(50,000)	-
23	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	R	2	4	-	-	962,811
24	Total First Responders							
25						\$ 3,905,744	\$ (574,969)	\$ (1,606,369)
26								\$ 1,724,406
Running Subtotal of Alcoholic Beverages Retail Sales Tax Program								
26						8,445,015	(697,247)	(1,481,369)
26								6,266,399
27	Homelessness, Mental Health, and Substance Misuse							
28	CFO	Transfer Pay for Success/Home for Good - housing program from CFO to Anchorage Health Department	R	-	-	1,800,000	-	(1,800,000)
29	Health	Transfer Pay for Success/Home for Good - housing program from CFO to Anchorage Health Department	R	-	-	-	-	1,800,000
30	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
34	Health	Transfer one (1) Community Resource Coordinator and two (2) Assistant Resource Coordinators from Library Department to Anchorage Health Department	R	1	2	-	-	329,184
35	Health	Overnight shelter for 150 individuals	R	-	-	360,000	-	360,000
36	Health	Operational costs for shelter, day center and/or treatment center	R	-	-	3,297,852	-	3,297,852
37	Library	Transfer one (1) Community Resource Coordinator and two (2) Assistant Resource Coordinators from Library Department to Anchorage Health Department	R	(1)	(2)	319,582	9,602	(329,184)
38	Parks & Recreation	Healthy Spaces - expand camp abatement to year-round to include storage	R	-	-	648,132	(4,102)	644,030
39	Total Homelessness, Mental Health, and Substance Misuse							
40						\$ 7,081,389	\$ 19,793	\$ -
41								\$ 7,101,182
Running Subtotal of Alcoholic Beverages Retail Sales Tax Program								
41						\$ 15,526,404	\$ (677,454)	\$ (1,481,369)
41								\$ 13,367,581

2023 Proposed General Government Operating Budget

Line	Department/Agency Description	(1) Time / Recurring	Filled Positions	Vacant Positions	2022 Revised Budget	2023 Continuation Changes	2023 Proposed Changes	2023 Proposed Budget
42	Administration, Collection, and Audits to the Municipality							
43	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)	-	-
44	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)	-	-
45	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)	-
46	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
48	Multiple Depts / Prog Calculated IGCs	R	-	-	139,179	103,202	-	242,381
49	Total Administration, Collection, and Audits to the Municipality		(1)	-	\$ 692,039	\$ 17,675	\$ (195,227)	\$ 514,487
50								
51	Running Subtotal of Alcoholic Beverages Retail Sales Tax Program		(1)	3	16,218,443	(659,779)	(1,676,596)	13,882,068
52								
53	Alcoholic Beverages Retail Sales Tax Revenues				15,430,150	-	-	15,430,150
54	Alcoholic Beverages Retail Sales Tax Use of Fund Balance				-	-	-	-
55								
56	Balance of Alcoholic Beverages Retail Sales Tax Revenues				(788,293)	659,779	1,676,596	1,548,082
57	Alcoholic Beverages Retail Sales Tax Fund Balance				-	-	-	-

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

	Direct Costs	Positions		
		FT	PT	Seas/T
2022 Revised Budget	16,218,443	-	-	-
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	-	-	-
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	-	-
- <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)	-	-

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

	Direct Costs	Positions		
		FT	PT	Seas/T
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 Proposed Budget	13,882,068	2	-	-

Assembly Department Summary Alcohol Tax

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Division				
ASM Assembly	-	100,000	-	(100.00%)
Direct Cost Total	-	100,000	-	(100.00%)
Function Cost Total	-	100,000	-	(100.00%)
Net Cost Total	-	100,000	-	(100.00%)
Direct Cost by Category				
Travel	-	-	-	-
Contractual/OtherServices	-	100,000	-	(100.00%)
Debt Service	-	-	-	-
Direct Cost Total	-	100,000	-	(100.00%)
Position Summary as Budgeted				
Part-Time	-	-	-	-
Position Total	-	-	-	-

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

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Travel	-	-	-	-
Contractual/Other Services	-	100,000	-	(100.00%)
Manageable Direct Cost Total	-	100,000	-	(100.00%)
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	-	100,000	-	(1)
Function Cost Total	-	100,000	-	(100.00%)
Net Cost Total	-	100,000	-	(100.00%)
Position Summary as Budgeted				
Position Total				-

Assembly
Division Detail
Alcohol Tax
ASM Assembly

(Fund Center # 101300)

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Travel	-	-	-	-
Contractual/Other Services	-	100,000	-	(100.00%)
Manageable Direct Cost Total	-	100,000	-	(100.00%)
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	-	100,000	-	(100.00%)
Net Cost				
Direct Cost Total	-	100,000	-	(100.00%)
Net Cost Total	-	100,000	-	(100.00%)

**Chief Fiscal Officer
Department Summary
Alcohol Tax**

	2021 Actuals	2022 Revised	2023 Proposed	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 Proposed	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 Proposed	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 Proposed	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 Proposed	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 Proposed	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 Proposed	
	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 Proposed	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 # 134800, 134300)

	2021 Actuals	2022 Revised	2023 Proposed	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 # 134800, 134300)

	2021 Actuals	2022 Revised	2023 Proposed	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 Proposed	
	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 Proposed	23 v 22 % Chg
Direct Cost by Division				
FD Emergency Operations	684,677	2,585,871	-	(100.00%)
Direct Cost Total	684,677	2,585,871	-	(100.00%)
Intragovernmental Charges				
Charges by/to Other Departments	10,372	71,633	-	(100.00%)
Function Cost Total	695,050	2,657,504	-	(100.00%)
Program Generated Revenue	(453)	-	-	-
Net Cost Total	694,597	2,657,504	-	(100.00%)
Direct Cost by Category				
Salaries and Benefits	458,666	2,529,180	-	(100.00%)
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	-	(100.00%)
Position Summary as Budgeted				
Full-Time	3	-	-	-
Part-Time	-	-	-	-
Position Total	3	-	-	-

Fire
Division Summary
Alcohol Tax
FD Emergency Operations
(Fund Center # 319600, 353200)

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	458,666	2,529,180	-	(100.00%)
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	-	(100.00%)
Debt Service	-	-	-	-
Depreciation/Amortization	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	684,677	2,585,871	-	(1)
Intragovernmental Charges				
Charges by/to Other Departments	10,372	71,633	-	(100.00%)
Function Cost Total	695,050	2,657,504	-	(100.00%)
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	-	(100.00%)
Position Summary as Budgeted				
Full-Time	3	-	-	-
Position Total	3	-	-	-

**Fire
Division Detail
Alcohol Tax**

FD Emergency Operations

(Fund Center # 319600, 353200)

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	458,666	2,529,180	-	(100.00%)
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	-	(100.00%)
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	684,677	2,585,871	-	(100.00%)
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	-	(100.00%)
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	-	(100.00%)

Position Detail as Budgeted

	2021 Revised		2022 Revised		2023 Proposed	
	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 Proposed	23 v 22 % Chg
Direct Cost by Division				
HD Human Services	3,248,912	8,733,145	10,876,622	24.54%
Direct Cost Total	3,248,912	8,733,145	10,876,622	24.54%
Intragovernmental Charges				
Charges by/to Other Departments	6,541	16,222	21,117	30.18%
Function Cost Total	3,255,453	8,749,367	10,897,739	24.55%
Net Cost Total	3,255,453	8,749,367	10,897,739	24.55%
Direct Cost by Category				
Salaries and Benefits	300,566	655,443	998,920	52.40%
Supplies	49,159	45,000	45,000	-
Travel	-	-	-	-
Contractual/Other Services	2,888,746	8,032,702	9,832,702	22.41%
Debt Service	-	-	-	-
Equipment, Furnishings	10,441	-	-	-
Direct Cost Total	3,248,912	8,733,145	10,876,622	24.54%
Position Summary as Budgeted				
Full-Time	3	5	8	60.00%
Part-Time	-	-	-	-
Position Total	3	5	8	60.00%

Health
Division Summary
Alcohol Tax

HD Human Services

(Fund Center # 244500, 244600)

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	300,566	655,443	998,920	52.40%
Supplies	49,159	45,000	45,000	-
Travel	-	-	-	-
Contractual/Other Services	2,888,746	8,032,702	9,832,702	22.41%
Equipment, Furnishings	10,441	-	-	-
Manageable Direct Cost Total	3,248,912	8,733,145	10,876,622	24.54%
Debt Service	-	-	-	-
Depreciation/Amortization	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	3,248,912	8,733,145	10,876,622	-
Intragovernmental Charges				
Charges by/to Other Departments	6,541	16,222	21,117	30.18%
Function Cost Total	3,255,453	8,749,367	10,897,739	24.55%
Net Cost Total	3,255,453	8,749,367	10,897,739	24.55%
Position Summary as Budgeted				
Full-Time	3	5	8	60.00%
Position Total	3	5	8	60.00%

**Health
Division Detail
Alcohol Tax**

HD Human Services

(Fund Center # 244500, 244600)

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	300,566	655,443	998,920	52.40%
Supplies	49,159	45,000	45,000	-
Travel	-	-	-	-
Contractual/Other Services	2,888,746	8,032,702	9,832,702	22.41%
Equipment, Furnishings	10,441	-	-	-
Manageable Direct Cost Total	3,248,912	8,733,145	10,876,622	24.54%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	3,248,912	8,733,145	10,876,622	24.54%
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	10,876,622	24.54%
Charges by/to Other Departments Total	6,541	16,222	21,117	30.18%
Net Cost Total	3,255,453	8,749,367	10,897,739	24.55%

Position Detail as Budgeted

	2021 Revised		2022 Revised		2023 Proposed	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Administrative Officer	1	-	2	-	2	-
Family Service Specialist	-	-	-	-	2	-
Principal Accountant	1	-	1	-	1	-
Principal Administrative Officer	-	-	1	-	1	-
Senior Office Associate	1	-	1	-	1	-
Special Administrative Assistant I	-	-	-	-	1	-
Position Detail as Budgeted Total	3	-	5	-	8	-

Library
Department Summary
Alcohol Tax

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Division				
Library	68,287	439,383	122,523	(72.11%)
Direct Cost Total	68,287	439,383	122,523	(72.11%)
Intragovernmental Charges				
Charges by/to Other Departments	4,003	19,775	5,655	(71.40%)
Function Cost Total	72,290	459,158	128,178	(72.08%)
Program Generated Revenue	(150)	-	-	-
Net Cost Total	72,140	459,158	128,178	(72.08%)
Direct Cost by Category				
Salaries and Benefits	68,198	439,383	122,523	(72.11%)
Travel	-	-	-	-
Contractual/Other Services	89	-	-	-
Debt Service	-	-	-	-
Direct Cost Total	68,287	439,383	122,523	(72.11%)
Position Summary as Budgeted				
Full-Time	1	4	1	(75.00%)
Part-Time	-	-	-	-
Position Total	1	4	1	(75.00%)

Library
Division Summary
Alcohol Tax

Library

(Fund Center # 536100, 536000)

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	68,198	439,383	122,523	(72.11%)
Travel	-	-	-	-
Contractual/Other Services	89	-	-	-
Manageable Direct Cost Total	68,287	439,383	122,523	(72.11%)
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	68,287	439,383	122,523	(1)
Intragovernmental Charges				
Charges by/to Other Departments	4,003	19,775	5,655	(71.40%)
Function Cost Total	72,290	459,158	128,178	(72.08%)
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	128,178	(72.08%)
Position Summary as Budgeted				
Full-Time	1	4	1	(75.00%)
Position Total	1	4	1	(75.00%)

Library
Division Detail
Alcohol Tax

Library

(Fund Center # 536100, 536000)

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	68,198	439,383	122,523	(72.11%)
Travel	-	-	-	-
Contractual/Other Services	89	-	-	-
Manageable Direct Cost Total	68,287	439,383	122,523	(72.11%)
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	68,287	439,383	122,523	(72.11%)
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	122,523	(72.11%)
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	128,178	(72.08%)

Position Detail as Budgeted

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

**Municipal Attorney
Department Summary
Alcohol Tax**

	2021 Actuals	2022 Revised	2023 Proposed	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 Proposed	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 Proposed	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 Proposed	
	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 Proposed	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 Proposed	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 Proposed	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 Proposed	
	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 Proposed	23 v 22 % Chg
Direct Cost by Division				
PD Operations	128,726	1,079,137	1,502,924	39.27%
Direct Cost Total	128,726	1,079,137	1,502,924	39.27%
Intragovernmental Charges				
Charges by/to Other Departments	2,247	10,604	195,060	1739.49%
Function Cost Total	130,973	1,089,741	1,697,984	55.82%
Net Cost Total	130,973	1,089,741	1,697,984	55.82%
Direct Cost by Category				
Salaries and Benefits	128,726	500,332	1,424,119	184.63%
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	1,502,924	39.27%
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 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	128,726	500,332	1,424,119	184.63%
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	1,502,924	39.27%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	128,726	1,079,137	1,502,924	-
Intragovernmental Charges				
Charges by/to Other Departments	2,247	10,604	195,060	1739.49%
Function Cost Total	130,973	1,089,741	1,697,984	55.82%
Net Cost Total	130,973	1,089,741	1,697,984	55.82%
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 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	128,726	500,332	1,424,119	184.63%
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	1,502,924	39.27%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	128,726	1,079,137	1,502,924	39.27%
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	1,502,924	39.27%
Charges by/to Other Departments Total	2,247	10,604	195,060	1739.49%
Net Cost Total	130,973	1,089,741	1,697,984	55.82%

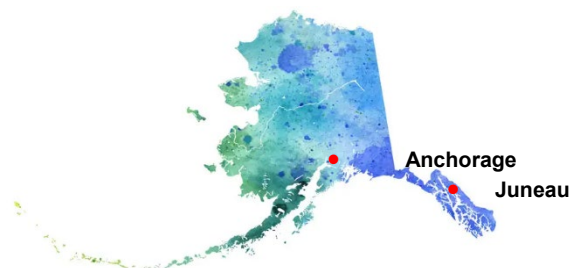
Position Detail as Budgeted

	2021 Revised		2022 Revised		2023 Proposed	
	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	-

Appendix S Local Government Profile

Geography

Anchorage is located in south central Alaska situated on a broad plain at the head of the Cook Inlet. It lies slightly farther north than Oslo, Stockholm, Helsinki and St. Petersburg. According to the United States Census Bureau, the municipality has a total area of 1980 square miles.



Organization

In 1975, the citizens of the Anchorage area ratified a Home Rule Charter for a unified municipal government. Under the Municipal Charter, the City of Anchorage, incorporated in 1920, the Greater Anchorage Area Borough, incorporated in 1964, and two small incorporated communities, Girdwood and Glen Alps were dissolved as of September 15, 1975, and the Municipality became their legal successor. Being a unified home rule municipality, the Municipality is responsible for a wide range of public services that are commonly provided through both a city and a county government.

The chief executive officer of the Municipality is the Mayor, who is elected at-large to a three-year term and who may not serve more than two consecutive terms. Subject to confirmation by the Assembly, the Mayor appoints the Municipal Manager, the Municipal Attorney, the Chief Fiscal Officer, and all head of municipal departments. The Mayor may participate, but may not vote, in meetings of the Assembly. The Mayor may veto ordinances passed by the Assembly, and veto, strike or reduce budget or appropriation measure line items. A minimum of eight members of the Assembly must vote to override a veto by the Mayor.

The legislative power of the Municipality is vested in the Assembly comprised of twelve members, elected by district, to three-year staggering terms and who may not service more than three consecutive terms. The presiding officer of the Assembly is the Chairperson, who is elected annually from and by the membership of the Assembly. The Assembly appoints the Municipal Clerk. Municipal ordinances, Assembly schedules, agendas and other legislative information are available on-line at www.muni.org.

The Municipality has multiple citizen boards and commissions to advise and assist the administration and Assembly with issues that range from animal control to zoning. Members are appointed by the Mayor and confirmed by the Assembly. Board members and commissioners volunteer their services and typically serve three-year, staggering terms.

Municipal services are provided through service areas. Each service area is treated as an individual taxing unit although only the Municipality can levy taxes. Certain services of the Municipality – education, planning and zoning, health services, animal control, environmental quality, taxing and assessing, emergency medical service and public transportation – are provided area-wide. The ad valorem tax rate for these services is uniform throughout the Municipality. In addition, service areas consisting of only part of the area within the Municipality have been created for such purposes as fire protection, police protection, road maintenance, parks and recreation, building safety, etc. As a result, the total tax rate applicable to any given

parcel of property is the sum of the Municipality-wide levy rates plus the rates for the special-purpose service areas within which that parcel is located.

Pursuant to the Municipal Charter, the Municipality owns and operates a number of utilities as enterprise funds. These include: Anchorage Water & Wastewater Utility, Anchorage Hydropower, Solid Waste Services, Port of Alaska, and Merrill Field Airport. The Municipality also runs the Anchorage Community Development Authority.

Climate

For its northern location (61° latitude), Anchorage enjoys a subarctic climate with strong maritime influences that moderate temperatures. Average daytime summer temperatures range from 55 to 78 degrees; average daytime winter temperature ranges between 5 to 30 degrees. Anchorage has a frost-free growing season that averages slightly over 101 days.

Demographics

The Anchorage Municipality is home to 40 percent of Alaska's population.

<u>Year</u>	<u>Anchorage</u>	<u>State of Alaska</u>
2020	291,247	733,391
2019	291,845	731,007
2018	294,488	734,055
2017	297,739	737,783
2016	298,962	739,649
2015	298,637	736,989
2014	300,008	736,416
2013	301,037	736,077
2012	298,164	730,649
2011	295,635	722,262
2010	291,826	710,231

Source: State of Alaska Department of Labor and Workforce Development Research and Analysis

<u>Race</u>	<u>Percent</u>
White	53%
Two or more races	8%
Asian	24%
American Indian/Alaska Native	13%
Black	1%
Native Hawaiian or Pacific Islander	1%

Source: State of Alaska Department of Labor and Workforce Development Research and Analysis

Most Anchorage School District families – 80 percent – speak English at home. The remaining 20 percent speak 110 languages:

- Spanish: 1,758
- Hmong: 1,203
- Samoan: 1,083
- Filipino: 965
- Korean: 181

Source: ASD online (asdk12.org)

The median age of Anchorage residents is 33.6 years. Other demographic information includes:

Household income	\$84,813
Average household size	2.66
Mean Commute Time (minutes)	18.6

Source: United States Census Bureau, July 2022

Economy

The Municipality of Anchorage is the leading trade, banking and communications center of Alaska as well as the headquarters city in Alaska for many of the national and international firms participating in the development of the petroleum, natural gas and other natural resources of the State. The Municipality is also an important seaport, a world air transportation center, the headquarters city for the Alaska Railroad and the site of the large and historically stable military base, Joint Base Elmendorf-Richardson, also known as JBER which is a combined installation of Elmendorf Air Force Base and Fort Richardson Army Bases. Federal and State government offices and tourism are also major factors in the economic base of the Municipality.

Outlook for jobs in Anchorage, by industry

	Jobs Forecast						
	Monthly avg, 2020	Monthly avg, 2021	Change, 2020-2021	Percent Change	Monthly avg, 2022	Change, 2021-2022	Percent change
Total Nonfarm Employment	138,900	142,300	3,400	2.4%	146,400	4,100	2.9%
Total Private	111,700	115,100	3,400	3.0%	119,000	3,900	3.4%
Mining and Logging	2,400	2,000	-400	-16.7%	2,100	100	5.0%
Oil and Gas	2,200	1,600	-600	-27.3%	1,800	200	12.5%
Construction	7,000	7,300	300	4.3%	7,800	500	6.8%
Manufacturing	1,900	1,900	-	0%	2,000	100	5.3%
Transportation, Trade and Utilities	30,000	31,000	1,000	3.3%	31,800	800	2.6%
Wholesale Trade	4,700	4,500	-200	-4.3%	4,600	100	2.2%
Retail Trade	15,100	15,300	200	1.3%	15,700	400	2.6%
Transportation, Warehousing, and Utilities	10,300	11,200	900	8.7%	11,500	300	2.7%
Information	3,000	2,900	-100	-3.3%	2,900	-	0%
Financial Activities	6,900	7,200	300	4.3%	7,200	-	0%
Professional and Business Services	16,600	16,800	200	1.2%	17,100	300	1.8%
Educational (private) and Health Services	25,700	26,400	700	2.7%	26,800	400	1.5%
Health Care	20,400	20,900	500	2.5%	21,200	300	1.4%
Leisure and Hospitality	13,300	14,300	1,000	7.5%	16,000	1,700	11.9%
Other Services	4,900	5,300	400	8.2%	5,300	-	0%
Total Government	27,300	27,200	-100	-0.4%	27,400	200	.7%
Federal, except military	8,600	8,400	-200	-2.3%	8,300	-100	-1.2%
State, incl. University of Alaska	9,500	9,800	300	3.2%	9,600	-200	-2.0%
Local and tribal, incl. public schools	9,200	9,000	-200	-2.2%	9,500	500	5.6%

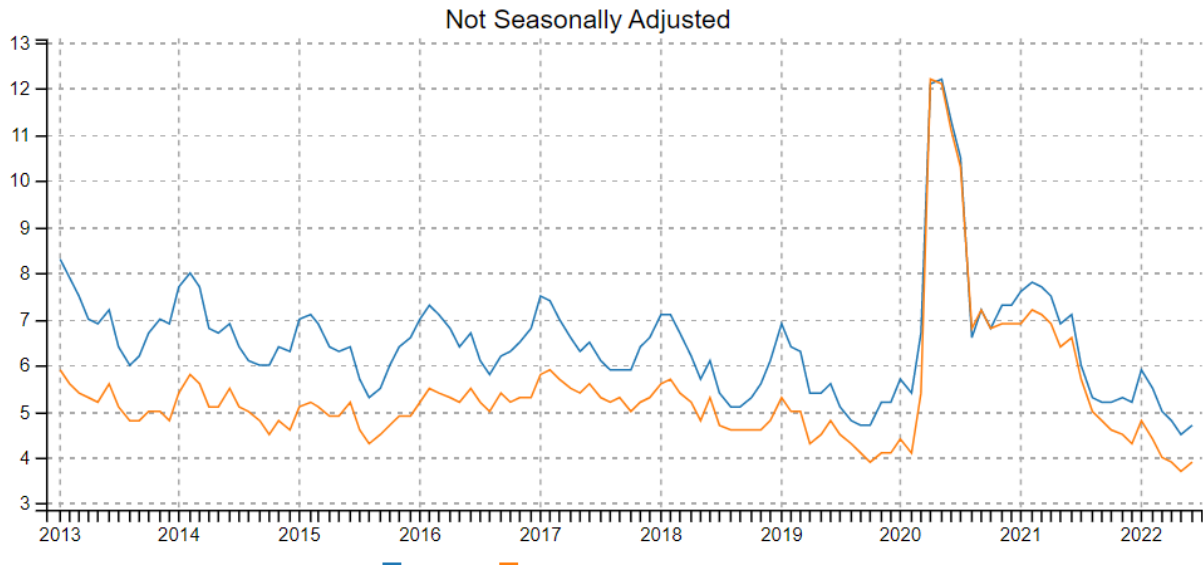
Source: Alaska Economic Trends, January 2022

Not Seasonally Adjusted Monthly and Annual Unemployment Rates for Municipality of Anchorage

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
2021	6.9	7.2	7.1	6.9	6.4	6.6	5.7	5.0	4.8	4.6	4.5	4.3	5.8
2020	4.4	4.1	5.4	12.2	12.1	11.1	10.3	6.8	7.2	6.8	6.9	6.9	7.8
2019	5.3	5.0	5.0	4.3	4.5	4.8	4.5	4.3	4.1	3.9	4.1	4.1	4.5
2018	5.6	5.7	5.4	5.2	4.8	5.3	4.7	4.6	4.5	4.6	4.6	4.8	5.0
2017	5.8	5.9	5.7	5.5	5.4	5.6	5.3	5.2	5.3	5.0	5.2	5.3	5.4
2016	5.2	5.5	5.4	5.3	5.2	5.5	5.2	5.0	5.4	5.2	5.3	5.3	5.3
2015	5.1	5.2	5.1	4.9	4.9	5.2	4.6	4.3	4.5	4.7	4.9	4.9	4.9
2014	5.4	5.8	5.6	5.1	5.1	5.5	5.1	5.0	4.8	4.5	4.8	4.6	5.1
2013	5.9	5.6	5.4	5.3	5.2	5.6	5.1	4.8	4.8	5.0	5.0	4.8	5.2
2012	6.0	6.1	6.0	5.6	5.5	5.8	5.4	5.0	4.8	4.8	5.0	5.2	5.4
2011	6.8	6.8	6.7	6.2	6.1	6.4	5.9	5.6	5.7	5.6	5.6	5.6	6.1

Source: Alaska Department of Labor and Workforce Development Research and Analysis Section

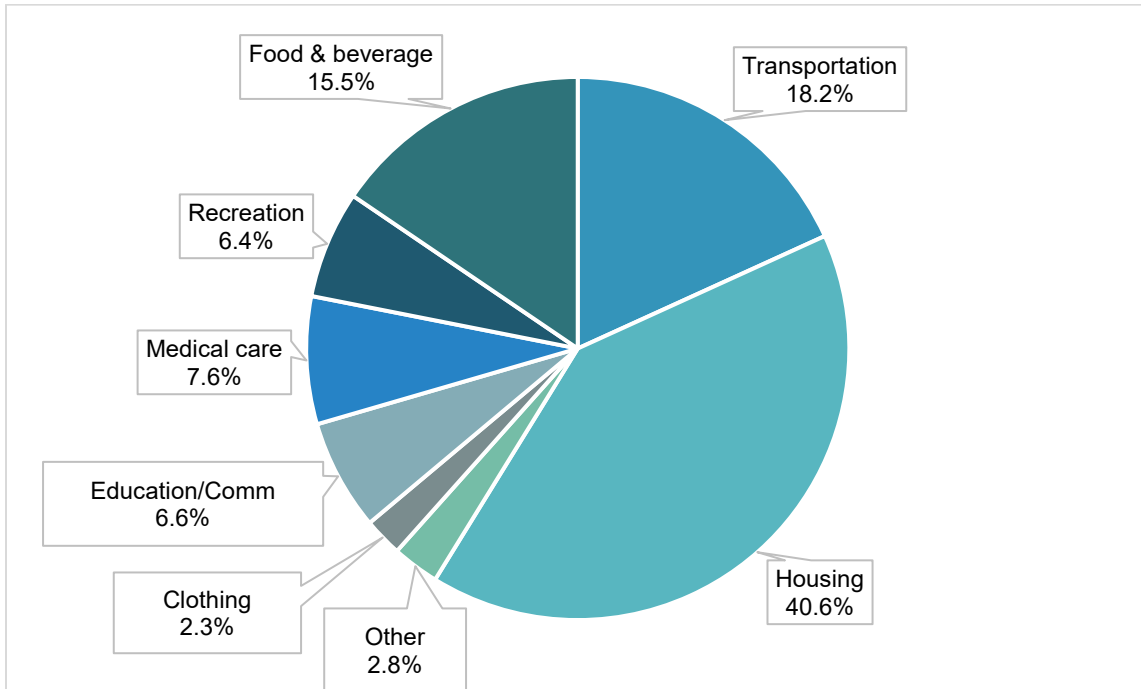
Unemployment Rates for Municipality of Anchorage and Alaska 2013 - 2022



Source: Alaska Department of Labor and Workforce Development Research and Analysis Section

How Households Spend Their Income

Percent distribution of average annual expenditures for seven major categories in the United States and Anchorage metropolitan area in December 2021.



Source: Alaska Economic Trends, July 2022

Cost of Common Items and Services in 2022

Dozen Eggs		11.5 oz Ground Coffee	
U.S. Average	\$1.78	U.S. Average	\$4.63
Anchorage, AK	\$1.99	Anchorage, AK	\$5.79
Fairbanks, AK	\$1.99	Fairbanks, AK	\$6.29
Juneau, AK	\$2.19	Juneau, AK	\$5.89
Honolulu, HI	\$3.97	Honolulu, HI	\$9.29
Danville City, VA	\$.99	Providence, RI	\$2.90
Kleenex		Dental Cleaning	
U.S. Average	\$1.89	U.S. Average	\$104.87
Anchorage, AK	\$3.01	Anchorage, AK	\$150.00
Fairbanks, AK	\$2.69	Fairbanks, AK	\$151.15
Juneau, AK	\$2.88	Juneau, AK	\$160.00
Manhattan, NY	\$3.51	Juneau, AK	\$160.00
Rapid City, SD	\$1.25	Little Rock, AR	\$48.50
McDonald's Quarter Pounder with Cheese		Dry Clean 2-pc Suit	
U.S. Average	\$5.03	U.S. Average	\$14.58
Anchorage, AK	\$5.13	Anchorage, AK	\$16.63
Fairbanks, AK	\$5.69	Fairbanks, AK	\$20.00
Juneau, AK	\$5.49	Juneau, AK	\$16.00
Pittsfield, MA	\$7.99	Marshfield, WI	\$24.80
Ardmore, OK	\$2.29	Cedar Park, TX	\$7.18

Source: Alaska Economic Trends, July 2022

Politics

Anchorage sends 14 representatives to the 40-member Alaska House of Representatives and 7 senators to the 20-member senate, making up nearly half of both houses.

Transportation

The Ted Stevens Anchorage International Airport is the primary passenger airport and is an important cargo airport globally due to Anchorage's location on the great circle routes between Asia and the lower 48. It is located approximately three miles southwest of the principal business district of the Municipality. This airport is the leader in international air freight gateway in the nation, by weight. Twenty-six percent of the tonnage of U.S. international air freight moves through Anchorage. The Ted Stevens International Airport includes both domestic and international terminals and general aviation.

Lake Hood Seaplane Base is the largest sea plane base in the world and is located adjacent to the Ted Stevens Anchorage International Airport along Lake Hood. The facility operates on a year-round basis, but weather conditions in the winter months dictate that the Seaplane Base operates as a ski-plane facility for part of the year.



Lake Hood by Jack Bonney

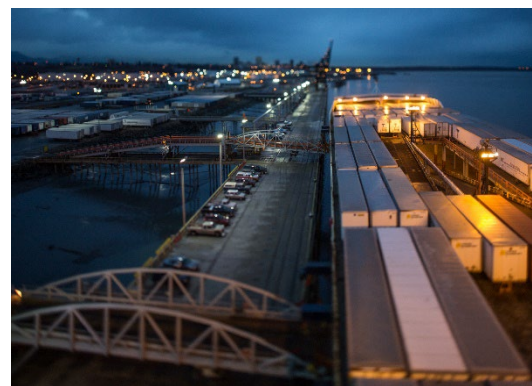
More than 2,200 private aircraft are based in the Anchorage area and are served by 11 airfields and two float plane bases. Merrill Field, operated by the Municipality, is the largest general aviation airport for private aircraft in the State of Alaska.



Alaska Railroad Train by Juno Kim

The Alaska Railroad Corporation, which maintains its headquarters and principal repair shops, warehouses and yards in Anchorage, provides freight and passenger service spanning more than 685 track miles and connecting over 70% of Alaska's population. The railroad serves the cities of Anchorage and Fairbanks, the ports of Whittier, Seward, and Anchorage, as well as Denali National Park and military installations.

The Port of Alaska receives 95% of all goods destined for Alaska. Besides handling incoming and outgoing cargo shipments, the Port of Alaska also serves as a storage facility for jet fuel from Alaska refineries utilized at both the Ted Stevens International Airport and Joint Base Elmendorf Richardson (JBER). The port is located just north of Ship Creek near downtown Anchorage on the Knik Arm of the Cook Inlet of the Pacific Ocean. The docks have excellent connections with the Alaska Railroad and highway connections to Alaska intrastate highway routes.



Port of Alaska by Andre Horton

Anchorage is connected to the rest of Alaska through two major highways. Alaska Route 1 also known as the Seward Highway connects Anchorage south to the Kenai Peninsula. The Glenn Highway extends eastbound beyond Joint Base Elmendorf-Richardson and Eagle River, connecting Anchorage to the Matanuska-Susitna Valley. This route leads further to the Richardson Highways to go further north or to the Tok Cut-Off with further connections to the contiguous North American highway system via the Alaska Highway.

Anchorage has a bus system called People Mover with a central hub downtown and one satellite hub that serves the suburbs of Eagle River.

Community Services

Police Department

The Anchorage Police Department is the largest police department in Alaska serving a population of roughly 290,000 in a service area encompassing 1,944 square miles. The Department is authorized 443 sworn officer positions and 177 non-sworn personnel. There are several specialized units including Canine, Special Weapons and Tactics (SWAT), Investigative Support Unit (ISU), Crime Scene Team, Crisis Negotiations Team, Bomb Team, School Resource Officers (SRO), Crisis Intervention Team (CIT), Traffic, Impaired Driving and Crime Prevention Units. The Data Systems Section, Crime Lab Section, Records Section, Dispatch Center and the Property and Evidence Sections provide critical assistance in support of daily operations. APD's Crime Scene Team has been nationally recognized for its techniques and solvability rate.



Sunrise APD Car by Gia Currier

Call-for-Service: Is a police action but does not always generate a police report and does not represent actual, classified, crime statistics.

2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
258,275	239,765	230,703	240,619	249,882	216,711	257,587	260,303	228,935	236,512

Police Reports: Are calls for service that result in official documentation of the incident. Beginning in 2008 the method of counting reports changed to reflect the introduction of Mobile Data Computers and the automation of entering reports into the Records Management System.

2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
65,787	62,660	59,589	59,655	63,989	66,054	63,942	57,802	50,965	50,352

Source: Anchorage Police Department

Fire Department

The Anchorage Fire Department first responders staff 13 stations covering an area of 166 square miles of Fire Service Area and 300+ square miles for EMS response and a 911 dispatch center.

Number of fire stations	13
Number of fire hydrants	6,104
Fire runs per year	11,643
Paramedic runs per year	27,358
Number of EMS units (mobile intensive care unit ambulances)	13
Number of rescue boats	2

Efficient Emergency Response:

Year	2014	2015	2016	2017	2018	2019	2020	2021
Emergency Medical	20,998	22,640	24,187	24,952	24,324	24,507	24,103	27,358
Fire	777	797	829	785	902	968	900	954
Service Calls	7,115	7,447	7,489	7,799	7,866	8,311	8,518	7,596
Hazardous Condition	391	418	425	518	590	508	455	445
False Alarms	2,141	2,175	2,331	2,216	2,230	2,388	2,262	2,648
Total Alarms	31,422	33,477	35,261	36,270	35,912	36,682	36,238	39,001

Source: Anchorage Fire Department



The condition of the Anchorage Fire Department continues to be positive and progressive. The department receives strong support from the citizens of Anchorage evidenced by support of General Obligation bond funding of four replacement ambulances and a replacement fire engine, aerial apparatus and decontamination/rehabilitation unit in 2019 and 2020. The voters approved an increase in operations funding for an EMS equipment replacement lease program which allowed for a complete refresh of EMS equipment across the Municipality. Community attendance at department events is very high with positive comments toward the department and members.

To combat the strain of increasing EMS responses the department restructured the operations division to improve management of our emergency medical services and add two basic life support ambulances at no cost to the community.

The department continues to provide a basic level of community risk reduction activities however we are looking for avenues to deliver a more comprehensive program.

Parks and Recreation Department

Number of Parks	224
Playgrounds	82
Athletic Fields	110
Swimming Pools	5
Recreation Facilities	11
Trails and Greenbelts	250 miles (135 miles paved)

Trails Around Anchorage

Paved bike trails/multi-use	135+miles/217kms
Plowed winter walkways	130 miles/216 kms
Maintained ski trails	105 miles/175+ kms
Dog mushing trails	36 miles/60 kms
Summer non-paved hiking trails	87 miles/145+ kms
Lighted ski trails	24 miles/40 kms
Ski-joring trails	66 kms
Equestrian trails	10 kms

Numerous trails connect to the Chugach State Park, a high, alpine tundra park of some 495,000 acres.

Source: Parks and Recreation's website: www.muni.org/Departments/parks



Wildlife

A diverse wildlife population exists in urban Anchorage and the surrounding area. Approximately 300 black bears and 60 grizzly bears live in the area. There are about 200-300 moose year

round and about 700-1,000 moose in the winter. There is an estimated 2,400 dall sheep that can be seen along the Turnagain Arm. There are also four or five wolf packs in the Anchorage Municipality, which is about 25-30 wolves.



Mother and Baby Moose by Brian Bonney

Appendix T Structure of Municipal Funds

Funds represent accounting entities established to track resources available for and costs needed to provide for functions or activities. A fund is a grouping of related accounts used to maintain control over resources segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance related legal requirements and are established based on generally accepted accounting standards.

As a rule, the effect of interfund activity (IGCs, Contributions to/from Other Funds) has been eliminated from the government-wide financial statements. Exceptions to this rule are charges between Anchorage's various business-type functions and various other functions of Anchorage. Elimination of these charges would distort the direct costs and program revenues reported for the various function's concerned.

The Municipality of Anchorage uses Governmental, Proprietary, and Fiduciary Fund types. All the funds listed in this section are included in the Municipality's audited financial statements, unless otherwise noted.

The chart on page T - 2 displays the structure of all Municipal funds.

Governmental Funds

Governmental operations are supported by various funding sources and so have been grouped into the following fund-types – general fund, special revenue funds, capital projects funds, debt service funds, and permanent funds. Any one fund may support various functions and all the fund's financial reports reflect relevant information for those functions.

The Anchorage Assembly approves operating budgets and appropriations of direct costs at the department level. Revenues, direct costs, and IGCs are appropriated at the fund level.

Governmental Fund Basis of Accounting

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting – revenues are recognized as soon as they are both measurable and available and expenditures are generally recorded when a liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

Property taxes, lodging and other taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual. Only the portion of special assessment receivable due within the current period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the Municipality.

The basis of budgeting for the governmental funds conforms to the basis of accounting in the governmental fund financial statements, with the following exceptions:

- IGCs are budgeted as expenditures but classified under Other Financing Sources / Uses in the financial statements.
- Contributions to Other Funds are budgeted as expenditures but classified as Transfers to Other Funds under Other Financing Sources / Uses in the financial statements.
- Contributions from Other Funds are budgeted as revenues but classified as Transfers from Other Funds under Other Financing Sources / Uses in the financial statements.
- The taxes collected for, and then transferred to the Anchorage School District (ASD) are not included in the GGOB but are included as Tax revenue and Education expense in the financial statements under Areawide Service Area. ASD presents its own budget to the Assembly for appropriation, has separate audited financial statements and is included as a component unit in the financial statements.
- Municipal Utilities Service Assessment (MUSA) and Municipal Enterprise Service Assessment (MESA) are budgeted as revenues but classified as Transfers from Other Funds under Other Financing Sources / Uses in the financial statements.
- Bond refunding is not budgeted but is included in the Other Financing Sources / Uses in the financial statements.
- PERS on-behalf payments made by the State of Alaska are not budgeted but are included in the financial statements. The on-behalf payments are not cash transactions and there is no impact or cost to the taxpayers associated with these transactions.

Following are descriptions of the governmental fund-types and funds:

General Fund

The Municipality uses one general fund to account for all financial resources except those that are required to be accounted for in another fund. Property taxes are the primary funding source of the General Fund. The appropriation of this fund's annual operating budget is included in the GGOB, unless otherwise noted.

The service area concept provides for taxpayers in different taxing districts to pay only for those services they agree to receive, and each of these service areas requires a separate annual operating budget appropriation and separate budgetary accounting. For management accounting and reporting, the general fund is subdivided into separate sub-funds for each of the municipal service areas, per AMC 27.30.

Five Major Sub-Funds of the Municipal General Fund:

101000 – Areawide

(AMC 27.40) The following powers may be exercised on an areawide basis and are accounted for in this fund: animal control; assessment and collection; education; fireworks control; health and environmental protection; library; mass transit; planning, platting and zoning; taxicab and limousine regulation; regulation of entry upon and use of municipal rights-of-way; parking; civic, convention, sports, performing and visual arts center and urban redevelopment and beautification; and general powers granted to all environmental protection; library; mass transit; planning, platting and zoning; taxicab and limousine regulation; regulation of entry upon and use of municipal rights-of-way; parking; civic, convention, sports, performing and visual arts center and urban redevelopment and beautification; and general powers granted to all municipalities under AS 29.35 or assumed on an areawide basis by the former Greater Anchorage Area Borough under the provisions of AS 29.35.

131000 – Anchorage Fire Service Area

(AMC 27.30.050) Accounts for fire protection in this service area that includes areas formerly known as the City of Anchorage, the Eagle River Service Area, the Glenn Heights Area and the Bear Valley Fire Service Area but not including any portion of the Powder Reserve Tract A.

141000 – Anchorage Roads and Drainage Service Area (ARDSA)

(AMC 27.30.100) Accounts for roads and maintenance in this service area that includes areas formerly known as the City of Anchorage, Service Area 35 of the Greater Anchorage Area Borough, and the Glenn Heights Area.

151000 – Anchorage Metropolitan Police Service Area (AMPSA)

(AMC 27.30.135) Accounts for police protection services in this service area that includes areas formerly known as the City of Anchorage, the Spenard Service Area of the Greater Anchorage Area Borough, the Muldoon-Sand Lake Area, the Dimond Industrial Park Area, the Oceanview-Klatt Area, the Basher Area and a portion of the Far North Bicentennial Park, the Southeast Midtown Area, Independence Park and surrounding area, Section 16 except Boling Subdivision, the Eagle River-Chugiak Area and all other areas of the municipality north of McHugh Creek.

161000 – Anchorage Parks and Recreation

(AMC 27.30.080) Accounts for park and recreation services in the area that includes areas formerly known as the City of Anchorage, Service Area 30 of the Greater Anchorage Borough and the Glenn Heights Area.

Lesser Service Area Sub-funds of the Municipal General Fund:

102000 – Former City

No budget activity. Minimum activity reported in financial reports.

104000 – Chugiak Fire Service Area

(AMC 27.30.060) Accounts for fire protection in within the service area. Mill rate not to exceed 1.00 mill in any calendar year. See Appendix L.

- 105000 – Glenn Alps Service Area
(AMC 27.30.190) Accounts for all those services formerly authorized to be performed in the City of Glen Alps. Mill rate not to exceed 2.75 mills in any calendar year.
- 106000 – Girdwood Valley Service Area (GVSA)
(AMC 27.30.020) Accounts for street construction and maintenance, solid waste collection, fire protection, parks and recreation, and the operation and maintenance of a municipal cemetery at the sole expense of the Girdwood Valley Service Area. Mill rate not to exceed 6.0 mills in any calendar year. See Appendix M.
- 108000 – Former Borough
No budget activity. Minimum activity reported in financial reports.
- 152000 – Turnagain Arm Police Service Area (TAPSA)
(AMC 27.30.670) The following powers shall be exercised within the service area: the provision of police services, at the sole expense of the Turnagain Arm Police Service Area. The maximum attainable mill levy rate shall not exceed 0.5 mills in any calendar year.
- 162000 – Eagle River-Chugiak Park and Recreational Service Area (ERCPRSA)
(AMC 27.30.090) Accounts for park and recreational services within the service area. Mill rate not to exceed 1.0 mills in any calendar year. See Appendix O.
- 163000 – Anchorage Building Safety Service Area (ABSSA)
(AMC 27.30.040) Accounts for building safety services within the service area supported by building inspection and plan review revenues.
- Limited Service Area Sub-Funds of the Municipal General Fund:
- 111000 – Birchtree/Elmore Limited Road Service Area
(AMC 27.30.290) Accounts for limited road maintenance and repair within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 112000 – Section 6/Campbell Airstrip Limited Road Service Area
(AMC 27.30.300) Accounts for limited road maintenance and repair within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 113000 – Valli Vue Estates Limited Road Service Area
(AMC 27.30.310) Accounts for limited road maintenance and repair within the service area. Mill rate not to exceed 1.40 mills in any calendar year.
- 114000 – Skyranch Estates Limited Road Service Area
(AMC 27.30.320) Accounts for limited road service maintenance and repair within the service area. Mill rate not to exceed 1.30 mills in any calendar year.
- 115000 – Upper Grover Limited Road Service Area
(AMC 27.30.340) Accounts for limited road service maintenance and repair within the service area. Mill rate not to exceed 1.00 mill in any calendar year.

- 116000 – Raven Woods/Bubbling Brook Limited Road Service Area
(AMC 27.30.350) Accounts for limited road service maintenance and repair within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 117000 – Mountain Park Estates Limited Road Service Area
(AMC 27.30.330) Accounts for limited road maintenance and repair within the service area. Mill rate not to exceed 1.00 mill in any calendar year.
- 118000 – Mountain Park/Robin Hill Rural Road Service Area
(AMC 27.30.360) Accounts for limited road maintenance and repair within the service area. Mill rate not to exceed 1.30 mills in any calendar year.
- 119000 – Chugiak, Birchwood, Eagle River Rural Road Service Area (CBERRRSA)
(AMC 27.30.215) Accounts for limited capital improvements for roads and drainage and the maintenance thereof within and over road rights-of-way in the service area including street light capital improvements and street light operation and maintenance at special sites outside the Eagle River Street Light Service Area which enhance public safety, but excluding capital improvements for and maintenance and operation of: 1) traffic engineering; 2) park and recreational services; 3) water, sewer, telephone, electric, gas and other utility improvements and services; 4) off-road mass transit facilities and signs; and 5) fire hydrants and parking meters within the service area. The service area also shall be authorized to operate and maintain street lights at special sites outside of the Eagle River Street Light Service Area for purposes of enhancing public safety. Mill rate not to exceed 2.10 mills in any calendar year; no more than 1.1 mills shall be for road and drainage maintenance and no more than 1.0 mill shall be for capital improvements. See Appendix N.
- 121000 – Eaglewood Contributing Road Service Area
(AMC 27.30.550) Accounts for maintenance of roads common to the CBERRRSA within the service area. Mill rate not to exceed 20% of the CBERRRSA mill rate in any calendar year.
- 122000 – Gateway Contributing Road Service Area
(AMC 27.30.540) Accounts for maintenance of roads common to the CBERRRSA within the service area. Mill rate not to exceed 15% of the CBERRRSA mill rate in any calendar year.
- 123000 – Lakehill Limited Road Service Area
(AMC 27.30.600) Accounts for limited maintenance of roads within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 124000 – Totem Limited Road Service Area
(AMC 27.30.610) Accounts for limited maintenance of roads within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 125000 – Paradise Valley South Limited Road Service Area
(AMC 27.30.640) Accounts for limited maintenance of roads within the service area. Mill rate not to exceed 1.00 mill in any calendar year.

- 126000 – SRW Homeowner’s Limited Road Service Area
(AMC 27.30.650) Accounts for limited road service maintenance and repair within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 129000 – Eagle River Street Light Service Area
(AMC 27.30.560) Accounts for maintenance and operation of streetlights within the service area. Mill rate not to exceed 0.50 mill in any calendar year.
- 142000 – Talus West Limited Road Service Area
(AMC 27.30.200) Accounts for limited road maintenance within the service area. Mill rate not to exceed 1.30 mills in any calendar year.
- 143000 – Upper O’Malley Limited Road Service Area
(AMC 27.30.210) Accounts for limited road maintenance within the service area. Mill rate not to exceed 2.00 mills in any calendar year.
- 144000 – Bear Valley Limited Road Service Area
(AMC 27.30.370) Accounts for maintenance of roads and snow plowing within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 145000 – Rabbit Creek View and Rabbit Creek Heights Limited Road Service Area
(AMC 27.30.240) Accounts for limited road service maintenance and repair within the service area. Mill rate not to exceed 2.50 mills in any calendar year.
- 146000 – Villages Scenic Parkway Limited Road Service Area
(AMC 27.30.390) Accounts for maintenance of roads, snow plowing and sanding within the service area. Mill rate not to exceed 1.00 mill in any calendar year.
- 147000 – Sequoia Estates Limited Road Service Area
(AMC 27.30.380) Accounts for street lighting and maintenance of roads and drainage within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 148000 – Rockhill Limited Road Service Area
(AMC 27.30.590) Accounts for road maintenance within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 149000 – South Goldenview Area Rural Road Service Area
(AMC 27.30.280) Accounts for capital improvements for roads and drainage and the maintenance thereof provided within and over road rights-of-way in the service area with no more than 1.20 mills designated for road and drainage maintenance and no more than 0.60 mills designated for capital improvements in any calendar year.
- 150000 – Homestead Limited Road Service Area
(AMC 27.30.660) Accounts for maintenance of roads within the service area. Mill rate not to exceed 1.30 mills in any calendar year.
- 152000 – Turnagain Arm Police Service Area (TAPSA)
(AMC 27.30.670) Accounts for provision of police services, at the sole expense of the TAPSA. Mill rate not to exceed 0.50 mills in any calendar year.

Non Service Area Sub-Funds of the Municipal General Fund:

103000 – Areawide EMS Lease Special Levy

Financial resources in this fund are comprised of a voter approved special tax levy dedicated to payment of the costs of leasing emergency medical equipment and systems.

164000 – Public Finance and Investment Fund

Financial resources in this fund account for the management of the Municipality's debt and investment portfolios.

165000 – Police/Fire Retirees Medical Administration

(AMC 3.87) Financial resources in this fund may be used only for the administration of the Police & Fire Retirees' Medical Liability. The fund is treated as a sub-fund of the General fund for financial statement presentation. The appropriation of this fund's annual operating budget is included as a section with the GGOB. See Appendix Q.

170000 – Municipal Light & Power Sale Proceeds Fund

The fund is temporarily used to track and separate the general government financial activity related to the October 2020 sale of Municipal Light & Power (ML&P) to Chugach Electric Association, Inc. (CEA). This fund will be used for this purpose only in fiscal year 2020 and then closed.

Special Resource Funds

These funds are used to account for the proceeds from specific revenue sources that are legally restricted to expenditure for specified purposes.

2020Z0 – Convention Center Operating Reserve

Financial resources in this fund may be used only for the bonded debt service or lease payments, carrying costs, and operation, and/or maintenance of the convention center. This fund is included in, and appropriated with, the GGOB and is subject to supplemental appropriations.

205000 – Nuisance Property Abatement

(AMC 6.140) Money in this fund is dedicated to addressing, mitigating, and abating nuisances on private property within the Municipality. The revenues collected in this fund are allowed to be appropriated in accordance with AMC 6.140.

206000 – Alcoholic Beverages Retail Sales Tax

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.

211000 – E911 Surcharge

E911 surcharge revenues in this fund may be used for expenditures allowable under AS 29.35.13 – 29.35-137. This fund is included in, and appropriated with, the GGOB and is subject to supplemental appropriations.

221000 – Heritage Land Bank

(AMC 25.40.035) Financial resources in this fund may be used for the Heritage Land Bank purpose: the acquisition, inventory, management, withdraw, transfer and disposal of municipal land which has not been dedicated or transferred to a specific municipal agency for one or more municipal uses. A portion of the Heritage Land Bank operating fund accounts may be appropriated annually for management of the Heritage Land Bank and the land in the Heritage Land Bank inventory, to fulfill the purpose and mission of the Heritage Land Bank. This fund is included in, and appropriated with, the GGOB and is subject to supplemental appropriations.

231XYY – State Grants and Federal Grants Passed Through the State Fund

Financial resources in this fund may be used only in accordance with the individual state grant agreements. Large-scale disaster recoveries may be accounted for in this fund for state and/or federal reimbursements. This fund has carryover budgets, based on appropriations.

241X00 – Federal Grants Fund

Financial resources in this fund may be used only in accordance with the individual federal grant agreements. This fund has carryover budgets, based on appropriations.

2457YY – 49th State Angel Fund (49SAF)

Financial resources in this fund may be used only in accordance with the State Small Business Credit Initiative Act of 2010. Appropriated with AR 2012-42 and is a carryover budget subject to supplemental appropriations.

257X00 – Federal/State Fines and Forfeitures Fund

Accounts for monies seized or confiscated by the Police Department in the course of criminal investigations. These resources may be used only to supplement special investigation costs not to supplant the operating budget. This fund has carryover budgets, based on appropriations.

2610V0 – Miscellaneous Operational Grants Fund

Accounts for the use of miscellaneous restricted contributions and donations from non-state and non-federal entities. This fund includes the donation for the Tri-Centennial Celebration, which previously made up the entire former Fund 257. These resources may be used only in accordance with the grantor agreements. This fund has carryover budgets, based on appropriations.

271000 – Public Services Special Assessment District

Accounts for the special assessment collections from the Downtown Improvement District, Special Assessment District IS97 to be used only for special services approved through the special assessment process. The budget for this fund is appropriated annually, typically with two appropriations: the first is based on an estimate of the budget year assessment and is included as a section with the

GGOB appropriation and the second is a true-up to the actual assessments for the year and is presented as a supplemental appropriation.

281000 – Police & Fire Retiree Medical Liability Pre-Funding (AMC 3.88) Financial resources in this fund may be used only to reduce the subject liability. This fund was established in 1995 with the sole purpose of pre-funding the Police/Fire Retiree Liability by end of the year 2028. Police and Fire Departments make contributions to this fund. This fund holds and manages the Municipal investments. The annual budgets for investment fees and contribution to Police & Fire Retirees Medical Trust Fund (713000) are appropriated as a section with the GGOB and are subject to supplemental appropriation. See Appendix Q.

291000 – Special Assessment Bond Redemption
Financial resources in this fund may be used only for redemption of Special Assessment District Bonds. Separate sub-ledger accounting is required for receipts and disbursements related to each bond.

Capital Projects Funds

These funds account for financial resources used for activities related to the acquisition, maintenance, and improvement of major capital facilities or city assets, other than those financed by proprietary funds and trust funds. The majority of the Municipality's capital funds correspond to respective service area (SA) sub-funds of the operating general fund. These funds have carryover project budgets, based on appropriations.

401X00 – Areawide General Capital Improvement Projects
Accounts for general government capital projects not accounted for in other funds.

404X00 – Chugiak Fire SA Capital Improvement Projects

406X00 – Girdwood Valley SA Capital Improvement Projects

409X00 – Miscellaneous Capital Projects Pass-Thru
Accounts for capital improvement projects for out-of-service area roads and drainage, gas lines and pass-thru grants.

419X00 – Chugiak, Birchwood, Eagle River Rural Roads SA Capital Improvement Projects

420X00 – Chugiak, Birchwood, Eagle River Other Capital Improvement Projects

421X00 – Heritage Land Bank Capital Improvement Projects
Accounts for capital improvement projects recommended by the Board of Heritage Land Band and approved by the Assembly.

431X00 – Anchorage Fire SA Capital Improvement Projects

441X00 – Anchorage Roads and Drainage SA Capital Improvement Projects

451X00 – Anchorage Police SA Capital Improvement Projects

461X00 – Anchorage Bowl Parks and Recreation SA Capital Improvement Projects

462X00 – Eagle River/Chugiak Parks and Recreation SA Capital Improvement Projects

485X00 – Public Transportation Capital Improvement Projects

Accounts for capital improvement projects for transit facilities and equipment.

490000 – Historic Preservation Capital Improvement Projects

(AMC 6.100) Funding in the historic preservation project fund are dedicated to financing historic preservation projects.

Debt Service Funds

Used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

301000 – Anchorage Center for the Performing Arts (ACPA) Surcharge Revenue Bond

Accounts for the performing arts center surcharge revenue and debt service on the roof repair loan. This fund is included in, and appropriated with, the GGOB and is subject to supplemental appropriations.

320000 – CIVICVentures Bond Fund

Accounts for the accumulation of lodging revenue transfers and investment earnings and debt service on the convention and civic revenue bonds.

330000 – Police & Fire Retiree Certificates of Participation (COPs) Debt Service Fund

In 2017 the Municipality of Anchorage issued Certificates of Participation (COPs) to pay the full liability at the time of issuance to the Police & Fire Retirement Trust. The Municipal Assembly approved ordinance AO 2017-133 on November 03, 2017 accepting and approving the issuance of the COPs and incurring such debt. The Police and Fire departments now make annual contributions to the Certificates of Participation Debt Service Fund (330000). See Appendix P.

Permanent Funds

Used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

720000 – Cemetery Trust Fund

(AMC 25.60.100) The contributions and earnings of this fund must be used for the perpetual maintenance of the Anchorage Memorial Park Cemetery and columbarium.

730000 – Municipality of Anchorage (non-Expendable) Trust Fund

(AMC 6.50.060.B) Established to hold the Anchorage Telephone Utility (ATU) Revenue Bond Reserve Investment and any other amounts the assembly may deposit. Defined as an endowment fund with a controlled spending policy limiting dividend distributions and managed by the Municipal Treasurer. The budget for this fund is appropriated annually, typically with two appropriations: the first is for the contribution to general government and is included as a section with the GGOB and the second is for the annual financial management and support services that are presented as a supplemental appropriation.

Proprietary Funds

Two different types of proprietary funds are used: enterprise funds and internal service funds.

The governmental fund financial statements are reported using the accrual basis of accounting – revenues are recognized when they are earned and measurable and expenses are recognized in the period incurred, if measurable. The basis of budgeting for the proprietary funds conforms to the basis of accounting, with the following exception:

- Municipal Utilities Service Assessment (MUSA) and Municipal Enterprise Service Assessment (MESA) are budgeted as expenditures but classified as Transfers to Other Funds in the combining financial statements.

Enterprise funds

Account for business-type activities of the Municipality and are operated in a manner to provide a reasonable profit. These funds are appropriated with the Utility/Enterprise Operating and Capital Activities. All operating and capital enterprise funds are subject to appropriation except for fund 566000 – Solid Waste Administration. Capital enterprise funds identify funding sources such as: state/federal grants, loans, bonds, or equity.

531S00 – Anchorage Hydropower Utility

Accounts for the Municipal ownership interest in the generation assets of the Eklutna Hydroelectric Project. This fund is regulated and is reported in compliance with Federal Energy Regulatory Commission (FERC) requirements. The capital fund does not expire and represents equity funding to support on-going maintenance and preservation of the generation assets.

540T00 – Water Utility

Accounts for the operations of the Municipal owned Anchorage Water Utility. Providing safe and reliable water service today and into the future. This fund is regulated and is reported in compliance with National Association of Regulatory Utility Commissioners (NARUC) requirements. The capital funds do not expire and represent equity and debt funding to support plant, pipe, and equipment maintenance and preservation.

550T00 – Wastewater Utility

Accounts for the operations of the Municipal owned Anchorage Wastewater Utility. Providing safe and reliable wastewater service today and into the future. This fund is regulated and is reported in compliance with National Association of Regulatory Utility Commissioners (NARUC) requirements. The capital funds do not expire and represent equity and debt funding to support plant, pipe, and equipment maintenance and preservation.

560R00 – Refuse Utility

Accounts for Municipal owned refuse collection services to provide garbage and recycling collection services to the Municipality. The capital funds do not expire and represent equity and debt funding sources to provide equipment required for services.

562R00 – Disposal Waste

Accounts for Municipal owned landfill and transfer station operations for the disposal of solid waste, the collection of household hazardous waste, and the promotion of community recycling and sustainability. The capital funds do not expire and represent equity and debt funding sources to provide equipment required for services and facility care.

566000 – Solid Waste Administration

Account for Municipal owned solid waste administration. This is an operating fund only that is financed by IGCs from the Refuse and Disposal Waste Utilities. This fund is not appropriated, as the expenses are appropriated in the Refuse and Disposal Waste operating funds.

570QQ0 – Port of Alaska

Accounts for the operations of the Municipal owned port providing a modern, safe, and efficient facility to support the movement of goods throughout the State of Alaska. The capital funds do not expire and represent equity and state funding to support capital improvements.

580QQ0 – Merrill Field Municipal Airport

Accounts for the operations of Merrill Field, a Municipal-owned airport. Merrill Field Airport is committed to operating and maintaining a safe and efficient airport that meets the aviation and business needs of the community. The capital funds do not expire and represent federal grant funding sources to support safety and maintain airport assets.

Internal Service Funds

Activities that provide service to Municipal organizations without either a profit or loss over time.

602000 – General Liability / Workers Compensation

Accounts for money received from other Municipal funds to pay for the costs of premiums, professional services, processing fees and claim settlements related to general liability and workers' compensation claims against the Municipality. This fund is included in, and appropriated with, the GGOB, and is financed by IGCs that are also budgeted in the GGOB.

603000 – Medical/Dental Self Insurance

Accounts for money received from other Municipal funds to pay for the costs of premiums, professional services and processing fees and claims related to medical, dental and life insurance of Municipal employees and their eligible dependents. This fund is not appropriated, but is funded by direct cost expenditures included in the GGOB under each department's salaries and benefits budget.

604000 – Unemployment Compensation

Accounts for money received from other Municipal funds to pay for the reimbursement to the State of Alaska for unemployment compensation claims of former Municipal employees. This fund is not appropriated, but is funded by direct

cost expenditures included in the GGOB under each department's salaries and benefits budget.

601000 – Equipment Maintenance Operations

Accounts for the day-to-day operational management and maintenance of general government equipment and vehicles. The appropriation for this fund is separately disclosed on the ordinance that approves the General Government Operating Budget, but is funded by direct cost expenditures included in the GGOB under each department's Contractual/Other Services budget.

601800 – Equipment Maintenance Capital

Accounts for the purchases of vehicles and other equipment. This fund was established to account separately for resources included in the Municipal capital budget; i.e. that do not lapse at year-end. However, the financial data is combined with that of fund 601000 for financial statement presentation. This fund has carryover budgets, based on appropriations.

607000 – Information Technology Operations

Accounts for the day-to-day operational data processing services to Municipal organizations. This fund is included in, and appropriated with, the GGOB, and is financed by IGCs that are also budgeted in the GGOB.

607800 – Information Technology Capital

Accounts for the purchases of data processing equipment and software. This fund was established to account separately for resources included in the Municipal capital budget; i.e. that do not lapse at year-end. However, the financial data is combined with that of fund 607000 for financial statement presentation. This fund has carryover budgets, based on appropriations.

Fiduciary Funds

Report assets held in a trustee or agency capacity, for the benefit of parties outside the government, and therefore cannot be used to support Municipal programs.

713000 – Police and Fire Retiree Medical Expendable Trust

(AMC 3.87) Investments and income of this fund must be used for the police and fire retirees' medical liability and actual expense incurred on their behalf.

Payments are either disbursed to the participant, or are held in trust in individual participant accounts for future disbursement. See Appendix Q.

715000 – Police and Fire Retirement (non-expendable Pension) Trust

(AMC 3.85) Investments and income of this fund must be used to administer and fund police and fire retirees' pensions for Plans I, II and III. Note that proprietary – type accounting is used for pension trusts but in all other respects this trust is treated like a general government activity. The operating budget for the administration of the system is appropriated as a section with the GGOB. The management of the Trust Fund and payment of retirement benefits are not budgeted or appropriated. See Appendix P.

731000 – Municipality of Anchorage Trust Fund Reserve

(AMC 6.50.060.B) Established to hold the Anchorage Telephone Utility (ATU) Revenue Bond Reserve Investment and any other amounts the assembly may

deposit. May be used to (1) supplement the MOA Trust Fund annual dividend, (2) provide a reduction in property taxes, (3) retire municipal debt or (4) contribute additional funds into the MOA Trust Fund corpus. This fund has not had a balance for several years, but with the 2013 Approved budget, received an appropriation which was then fully used in the 2013 Revised budget.

Component Units

Component units are entities for which the Municipality is financially accountable. They are included in the Municipality's government-wide financial statements because of the significance of their operational or financial relationships with the primary government. Complete financial statements of individual component units can be obtained from their respective administrative offices.

Anchorage School District (ASD)

Responsible for elementary and secondary education within Anchorage. Members of the School Board are elected by the voters; however, the ASD is fiscally dependent upon the primary government because the Assembly approves the total budget of the ASD, levies the necessary taxes, and approves the borrowing of money and the issuance of bonds. ASD is included in the financial reports as a discretely presented component unit. The budget for the ASD is appropriated by the assembly.

Anchorage Community Development Authority (ACDA)

(AMC 25.35) A legally separate public corporation created to provide services to the general public by: operating and managing on-street and off-street parking; purchasing, developing, and selling properties and other economic development activities. The voting majority of the board is composed of members appointed by the Mayor. ACDA is included in the financial reports as a discretely presented component unit. The authority shall prepare and submit an annual budget to the mayor and the assembly prior to approval of the municipality's annual budget.

Alaska Center for Performing Arts, Inc. (ACPA)

A legally separate non-profit entity that provides facility management services for the Municipality and operates, manages, maintains and promotes the performing arts center, which is owned by the primary government. ACPA is included in the financial reports as a discretely presented component unit.

CIVICVentures

A legally separate non-profit corporation created to finance and construct a new convention center for Anchorage, as well as upgrades and improvements to the existing Egan Center. The five-member board of directors is appointed by the Mayor. CIVICVentures is included in the financial reports as a blended component unit, and is reported as a debt service fund and as a capital projects fund.

Appendix U Financial Policies

The Municipality of Anchorage has established financial policies to achieve and maintain a positive long-term financial condition. These policies provide guidelines for current activities as well as future programs. Each policy has an Annual Review Date/Lead Review Agency to ensure on-going relevance and adherence to mandates to include a stated month or quarter in a year that the stated responsible agency is required to review. The municipality is working to streamline the review, update, and approval process through electronic means to include electronic signatures and paperless routing to speed up the time for review and expedite the time it takes to implement revised policies.

Funding Sources

The Municipality will try to maintain a diversified and stable funding system to shelter it from unforeseeable short-run fluctuations in any funding source.

The Municipality will estimate its annual funding sources by an objective, analytical process, wherever practical. The Municipality will project revenues for the next year and will update this projection annually. Each existing and potential funding source will be examined throughout the year and the budget will be adjusted during the initial budget preparation and at first quarter budget revision, where reasonable.

Each year the Municipality will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases.

Federal grant funds will be used to supplement, not replace local funds for grant related activities, per the grant agreements.

Tax Limit (Tax Cap)

In October 1983, the voters of Anchorage passed an amendment to the Charter known as the Tax Limit (or tax cap). While some think of it as a property tax cap, it actually sets a limit on how much all taxes can increase from one year to the next. Other taxes collected by the Municipality that are under the tax cap are on automobile registration, tobacco, aircraft registration and motor vehicle rental.

Proponents of the tax cap recognized that it was important that taxes be allowed to increase (although controlled) in order to keep up with demands of a growing community. Growth in taxes under the tax cap is permitted by annual adjustments for inflation, population, and new investment in the community. Voters also increase the tax cap when they approve general obligation bonds and corresponding increased operations and maintenance costs, both of which are disclosed bond propositions on the ballot.

In 2003, a substantive change to the tax cap was made by the Mayor and Assembly when they decided to exclude payments by municipal-owned utilities and enterprises. From 1984 to 2003, utility and enterprise payments were considered payment-in-lieu-of-taxes (PILT) and accordingly, fell under the tax cap. From a property taxpayer point of view, the practical effect of this was that these payments reduced the amount of property

taxes that could be collected – every dollar paid in a PILT meant a dollar less in property taxes could be collected.

The 2003 change excluded utility and enterprise PILT payments from the tax cap. At the same time, the Mayor and Assembly substantially increased how much utilities and enterprises were to pay in PILTs. Since utility and enterprise PILT revenue was no longer included in the total tax calculation, municipal government got more money to spend.

This prompted a citizen initiative (Proposition 9) in 2009 to return the tax cap to how it originally worked. The initiative passed with 60% of the vote and utility and enterprise PILT payments were again included in the tax cap's calculation. This change, which was phased-in over three years, resulted in approximately \$20 million in property tax savings annually.

Since property taxes are a major funding source for the Municipality, preparing a preliminary tax cap for the initial budget is a key step toward balancing the budget. During First Quarter Budget Amendment process, the tax cap is finalized for the year and the budget is balanced accordingly.

Intra-governmental Charges (IGCs)

These are charges for services provided by one Municipal organization to another. For example, the Maintenance and Operations Division maintains all general government buildings. Maintenance costs are budgeted in Maintenance and Operations and charged out to the appropriate users. By using an intra-governmental charge system, the full cost of a program – including overhead – is associated to a program. This system also allows general government departments/agencies to properly charge Municipal utilities, grants, and capital projects for services provided, resulting in a funding source for general government that is used to balance the budget.

Fund Balance

Fund balance is generally defined as the difference between a fund's assets and liabilities. The Municipality has a policy to maintain an amount equal to 10 percent of current year expenditures for unrestricted fund balance.

Two fund balance reserves are calculated during the First Quarter Budget Amendment process:

The largest reserve is designated for bond rating purposes and consists of 10 percent of current year expenditures. This reserve assures bond rating agencies that if there was a substantial decrease in the Municipality's revenue, funding still would be available to pay debt service (this reserve helps keep down the interest rate of the Municipality has to pay when it borrows funds through issuing bonds).

The second reserve is for operating emergencies and consists of between 2 to 3 percent of current year expenditures. This reserve provides funding to pay unanticipated obligations such as legal settlements.

Fund balance is determined at the close of the prior fiscal year (typically mid-March) and the current year reserves are then set during the First Quarter Budget Amendment process. If additional fund balance is required to achieve the necessary reserves, the

budget will be balanced to accommodate the use of funds. If there is more than sufficient fund balance to achieve the necessary reserves, the excess fund balance may be used as a funding source to balance the budget.

Capital Improvement

The Capital Improvement Program (CIP) is a six-year plan that guides the Municipality's capital improvement plans into the future. Each year it is updated and serves as the starting point for developing the current year Capital Improvement Budget (CIB).

Municipal departments prepare a comprehensive list of capital projects that are needed. Projects for this "Needs List" are proposed to departments by staff, the Municipal Administration, and others such as community councils, municipal boards and commissions, and Assembly members. Projects are scored against criteria such as the project's impact on safety, economic benefits, level of public support, if it is mandated, readiness and technical feasibility.

Gather community input, each spring OMB sends out a survey to community councils to solicit their comments on CIP projects as well as ideas to new projects in their area. This feedback is integrated into the prioritization process along with the other criteria.

Investment

It is the policy of the Municipality to invest public funds in a manner that provides the highest investment return consistent with preservation of capital while meeting the daily cash flow demands of the Municipality. Investment decisions shall be guided by the Municipal Code, the Operating Policy and Procedures for investment of Municipal funds, as modified from time to time by the Chief Fiscal Officer.

The Chief Fiscal Officer shall obtain the services of such investment managers, advisors, custodians and other professionals as are reasonably prudent and necessary to manage and invest all Municipal Funds. The Chief Fiscal Officer shall solicit input from the Investment Advisory Commission members prior to the final selection of any service providers. For an investment manager, advisor, custodian or other professionals contracted under the provisions of this section, Assembly approval is not required. The Chief Fiscal Officer shall report within 90 days to the Assembly, by Assembly Informational Memorandum, on contracts entered into to include, but not limited to, the duties to be performed by the contractor and the compensation paid.

Debt

No general obligation bonded indebtedness may be incurred unless authorized by the Assembly and ratified by a majority vote of those in the municipality voting on the question, except that refunding bonds may be issued without an election. General obligation debt of service areas must receive dual majority votes.

Tax, revenue, and grant anticipation notes shall be repaid within 12 months from their date of issuance. When the taxes, revenues or grants anticipated are not received within this time, the Assembly may renew the notes for a period not to exceed six months.

Debt service (principal, interest and fees related to borrowing) is included in the operating budgets. Debt service related to voter-approved bonds is included in the tax limit, thus is guaranteed to be funded.

Reporting and Audit

The Chief Fiscal Officer shall submit to the Assembly on an annual basis reports addressing portfolio performance and compliance. The annual report shall address the use of investment consultants and external money managers, the use of derivatives, securities lending activities and bank lines of credit. The report shall also include compliance with the requirements regarding portfolio diversifications, maximum holdings by type of authorized investment, and portfolio performance compared with portfolio benchmarks.

The Assembly shall provide for an annual independent audit of all municipal accounts by a certified public accountant. The audit shall be completed within 90 days following the close of the fiscal year.

Budget

It is illegal to expend money outside of the budget. AMC (Anchorage Municipal Code) 6.30.050 prohibits any contract, agreement, or other obligation, ordinance, resolution or order involving the expenditure of money, unless the Chief Fiscal Officer has certified that the money required for the expenditure has been appropriated for that purpose. AMC 6.10.040 requires the Mayor to submit a proposed budget for the next fiscal year to the Assembly at least 90 days before the end of the current fiscal year. And, AMC 6.10.070 allows the Assembly to increase or decrease, add or delete; but requires them to approve a budget and appropriate the necessary resources by ordinance at least 21 days prior to the end of the current fiscal year; otherwise, the Mayor's proposal becomes the budget and appropriation.

Accountability for Results

In early 2010 the Municipality launched an initiative by which departments report on the effectiveness of programs. This accountability initiative, called "Anchorage: Performance. Value. Results. (PVR)" reports the "return on investment" to citizens of their tax dollars in terms of services. It is not sufficient for programs to spend money and do a lot of activities without accountability to the results from that spending.

Report results to citizens, the budget includes the PVR framework for each department and division that includes its purpose, services, goals, performance measures and data that communicates how well the goals are being achieved. Performance measure information will be updated throughout the year and can be viewed at www.muni.org.

Transparency in Budgeting

In addition to the inclusion of reports about program performance measurement, the operating budget document also provides significant detail on spending at the department and division level. This includes detailed breakdown on the components of salary and benefit spending (over 50 percent of the entire budget); details regarding the revenue that supports each department and division, and the types of positions that deliver services.

Balanced Budget

The Municipality is required to have a balanced budget, a budget in which revenues and funding sources and expenditures and funding uses are equal. The Municipality may use fund balance to supplement unexpected revenue shortfall when needed, in order to achieve a balanced budget. The mayor shall notify the Assembly in writing within 21 days if a projected revenue shortfall in aggregate exceeds one percent of the total general government operating budget. The notice shall be delivered to the municipal clerk's office for distribution to the Assembly.

Reports

The Chief Fiscal Officer shall provide financial reporting on a monthly basis to the Assembly, with an executive summary, as determined in June of each year. On a quarterly basis, monthly reporting shall include the additional reporting requested by the Assembly. Reported positive or negative variances of five percent or more for expenses by department and one percent or more for revenues in aggregate for all general government funds within the one hundred series of accounts shall be noted with specificity in the executive summary (AMC 6.40.015).

Six-Year Fiscal Program

At least 90 days before the end of the fiscal year of the Municipality, the Mayor shall submit to the Assembly, with recommendations from the planning commission, a six-year program for public services, fiscal policies and capital improvements of the Municipality. The program shall include estimates of the effect of capital improvement projects on maintenance, operation and personnel costs. The Assembly shall hold at least one public hearing on the six-year program prior to adoption (AMC 13.02).

Budget Procedures

The Municipality’s budget process has four areas of focus:

General Government Operating

Day-to-day operation of programs and services—from paying police officer salaries, to maintaining parks, and plowing snow. The primary source of revenue required to support the operating budget comes from property taxes. The budget is presented for a calendar year, in line with the Municipality’s fiscal year.

General Government Capital

Plan for additional funding for improvements to the Municipality’s infrastructure, such as roads, park construction and repairs, and new fire stations. The main source of funds to pay for these improvements is new voter-approved bonds, which are a financing tool similar to a loan that is paid back over time with interest. Payment of these bond proceeds is called debt service and is included in the operating budget. The plan is presented for a calendar year, in line with the Municipality’s fiscal year.

Enterprise and Utilities Operating and Capital

Anchorage Water and Wastewater and Anchorage Hydropower utilities and Solid Waste Services, Port of Anchorage, and Merrill Field enterprises. Each entity has its own operating and capital budgets, which are paid for by ratepayers or users of their respective services. The budgets are presented for a calendar year, in line with the Municipality’s fiscal year.

Anchorage School District

Budget year runs from July 1 to June 30. The budget is proposed by the School Superintendent and approved by the School Board. In the spring, it is submitted to the Anchorage Assembly for their approval, which is limited to approval of the budget’s bottom line.

Budget Planning and Timeline

The Mayor is required to submit the proposed general government, enterprise and utilities operating and capital budgets to the Assembly 90 days prior to the end of the fiscal year (October 2st).

Prior to that (120 days prior to the end of the fiscal year), the Administration is required to provide preliminary information on the budget, revenues, Tax Cap, and major reorganizations.

Key Dates in Budget Process	
Summer	Preliminary budget information gathered
September 2	Preliminary budget information to Assembly
October 2	Mayor proposed budgets
October, November	Assembly deliberates, holds public hearings
December	Deadline for Assembly approval
April	Finalize budget revisions, set property tax rates
May 15	Property tax bills in mail

Preparation of the budget starts much earlier. A preliminary planning phase gets underway in the summer. The Office of Management and Budget (OMB) works with

departments to review their programs and responsibilities, assess what is being done during the current year, and begins to make plans for the next budget year. Some considerations during this phase are:

- Contractually obligated increases, such as labor contracts and health insurance premiums;
- New facilities that will open during the next fiscal year that will require staff, supplies, and other operating expenses;
- New responsibilities or programs required by Federal, State or local laws;
- New or changed programs to meet community needs or interests;
- Programs that can be eliminated because they are ineffective, no longer required, or desired; and/or
- Efficiencies and savings that can be achieved through organizational management.

During this period of time, OMB also reviews projected revenue information in order to get an early indication of the Municipality's ability to afford current spending levels and/or the potential need for reductions.

Balanced Budget

The Municipality is required to have a balanced budget, a budget in which revenues and financing sources and expenditures and financing uses are equal. This, coupled with the Tax Cap, requires an early estimate of both expenditures and revenues. Once this revenue/spending assessment is made, each department is given guidance for developing its preliminary budget proposal. Such guidance includes general direction from the Mayor regarding his/her program priorities.

Mayor Proposes/Assembly Appropriates

The Mayor submits the proposed operating and capital budgets to the Assembly in early October, the Assembly holds public work sessions at which the Administration and department directors discuss the Mayor's proposal.

Public Comment

The budget books are put on the Office and Management and Budget's website, as well as the Mayor's website, for the public to view. The Assembly is required to hold two public hearings on the Mayor's proposed budget, which is the official opportunity for the public to comment and the Assembly to consider amendments. These are usually held during October and November. The Anchorage Charter requires that the Assembly approve the budget 21 days before the end of the year (by December 10). But if for some reason they still have not reached agreement, the Charter was amended to allow the Assembly and Mayor to continue to work. Once agreement is reached, that budget is known as the "Approved Budget."

Veto Process

The Mayor has the ability to strike or reduce an appropriation in the operating or capital budget within 7 days from Assembly action. The Assembly then has 21 days from the Mayor's veto to override his/her action and must have a super-majority of 8 Assembly members to be successful. If a veto is sustained, the Mayor's action is implemented.

First Quarter Budget Amendments

During the spring following the budget's approval, the Administration finalizes the prior year's spending numbers and firms up revenues available to support the current year

budget, including final tax cap. This process, called “First Quarter Budget Amendments,” takes place in April and May and results in the Assembly’s approval of a “Revised Budget.”

Unlike the proposed budget process in the fall that requires two public hearings, the first quarter amendment process only requires one public hearing and usually is at the Assembly meeting that follows the Mayor’s introduction of the proposed amendments.

Based on these final spending decisions for general government, the Assembly then sets the tax rates for each service area. The Municipality’s schedule is to mail tax bills on May 15th with the first half payment due June 15th (state law requires that taxpayers be provided notification a minimum of 30 days before taxes are due).

Budget Monitoring, Controls and Amendments

The budget allocates spending among several categories: labor (salaries and benefits); non-labor (supplies, travel, contracts, etc); contributions; debt service; and depreciation and amortization. Each department, enterprise and utility is responsible for managing and monitoring their respective budget at these category levels. Actual expenditures may not exceed direct budget appropriations at the individual department levels and function budget appropriations at the enterprise, utility and general government fund levels. Spending reports are provided monthly to the Assembly which reflect labor, overtime, and non-labor expenditures compared to budget. Quarterly, the spending reports, contributions to nonprofit organizations, and travel are provided to the Assembly.

The Assembly may, by resolution, reduce or increase appropriations during the course of the fiscal year. A resolution reducing or increasing appropriations by an amount in excess of \$500,000 shall be subject to a public hearing, as per AO 2020-29 updated Anchorage Municipal Code 6.10.085.B.1.a on April 28, 2020.

The Office of Management and Budget is authorized to transfer budget amounts within departments.

Revisions that change the total expenditures of any department, or fund, must be approved by the Assembly. Appropriations that are not expended, encumbered, or designated to be carried over, lapse at the end of the fiscal year.

Departments, enterprise and utilities also monitor their program performance measures throughout the year to ascertain if goals are being met.

Municipality of Anchorage
Operating & Capital Budgets -- General Government / Utilities / Enterprises
DRAFT 2023 Budget Preparation Calendar at September 28, 2022

Action	Due Date	Ref	Category
Community Council Surveys Available Online	25-Mar		Capital
Rollover of QuesticaBudget (prior-year revised to budget-year proposed operating and capital)	1-Jun		All
Community Council Surveys due to OMB	15-Jun		Capital
Questica budget available to departments	6-Jul		All
OMB distributes Mayor's guidance and priorities to departments to include: operating, O&M schedules, Service Area budgets, PVRs, and CIB/CIP etc.	6-Jul		All
Trainings - QB, Mayor's guidance, Budget Process, etc.	Jul 6 - 29		All
Controller to provide OMB for all departments: interfund loan schedules	29-Jul		All
Public Finance to provide OMB for all departments: bond P&I projections, debt schedules, bond payouts for next year, cash pool impacts/investment earnings, etc.	29-Jul		All
All departments submit proposed changes to OMB to include: department narratives (descriptions/goals/business plans/etc), operating, O&M schedules, Service Area budgets, PVRs, and CIB/CIP etc.	5-Aug		All
OMB compiles summaries of department budget changes for Mayor review	10-Aug		All
OMB sends <i>preliminary</i> CIB - Bonds to Finance for bond council review	10-Aug		Capital
Mayor meets with departments and reviews budget proposals	Aug 11 - 19		All
Public Finance to provide OMB bond council review impacts	17-Aug		Capital
OMB discussions with Mayor and Execs	23-Aug		All
Mayor's decisions on proposed CIB/CIP to OMB	2-Sep		Capital
("120 Day Memo") Mayor's <i>preliminary</i> budget information to Assembly and online (revenues, tax limit, service priorities, reorganizations, utility/enterprise business plans, update to utility/enterprise strategic business plans, and proposed CIPs)	2-Sep	(A)	All
OMB Completes Proposed CIB/CIP book for Exec Review	9-Sep		Capital
Exec final decisions on Proposed CIB/CIP book	14-Sep		Capital
OMB finalizes Proposed CIB/CIP book and Assembly documents	16-Sep		Capital
OMB submits budgets and Six-Year Fiscal Program to Assembly and online (NLT October 2)	30-Sep	(B)	All
Formal introduction of Mayor's budgets to Assembly	11-Oct		All
Assembly Worksession 1 of 2 - General Government Operating & Capital	14-Oct		All
Planning & Zoning Commission recommendations on CIB/CIP; (first Monday after Assembly introduction of Mayor's CIB/CIP)	17-Oct		Capital
Assembly Worksession 2 of 2 - General Government Operating & Capital	21-Oct		All
Assembly Public Hearing # 1 on proposed budgets	25-Oct	(C)	All
Assembly Public Hearing # 2 on proposed budgets	9-Nov		All

Municipality of Anchorage
Operating & Capital Budgets -- General Government / Utilities / Enterprises
DRAFT 2023 Budget Preparation Calendar at September 28, 2022

Action	Due Date	Ref	Category
Assembly Worksession - Assembly proposed amendments	18-Nov		All
Administration prepares S-Version	21-Nov		All
Assembly Budget Approval Meeting - Assembly amendments and adoption of budgets	22-Nov	(D)	All

Note: All dates are subject to change.

A

6.10.040 Submittal and adoption of municipal operating and capital budget. **September**

A. At least 120 days before the end of the fiscal year the Mayor shall submit to the Assembly the following:

1. A preliminary general government capital budget/capital program and utilities capital budget/capital program.
2. Proposed utility business plans and update to utility strategic plans.
3. Preliminary general government revenue plan, tax limitation, and administration service priorities.
4. Major departmental consolidations, reorganizations or establishments necessitating changes to Chapter 3.10 or 3.20, pertaining to executive organization, and required by proposed budgets for the next fiscal year.

B

Section 13.02. Six-Year Fiscal Program. October

At least 90 days before the end of the fiscal year of the municipality the mayor shall submit to the assembly, with recommendations from the planning commission, a six-year program for public services, fiscal policies and capital improvements of the municipality. The program shall include estimates of the effect of capital improvement projects on maintenance, operation and personnel costs. The assembly shall hold at least one public hearing on the six-year program prior to adoption.

Section 13.03. Operating and capital budget. October

At least 90 days before the end of the fiscal year of the municipality the Mayor shall submit to the Assembly a proposed operating and capital budget for the next fiscal year. The form and content of the budget shall be consistent with the proposed six-year program. The Mayor shall submit with the budget an analysis of the fiscal implications of all tax levies and programs.

C

Section 13.04. Budget hearing.

The Assembly shall hold at least two public hearings on the proposed operating and capital budget for the next fiscal year, including one hearing at least 21 days after the budget is submitted to the Assembly, and one hearing at least seven but not more than 14 days prior to

D

6.10.040 Submittal and adoption of municipal operating and capital budget.

B. The general government capital budget/capital program will be adopted at least 21 days prior to the end of the fiscal year of the

Appendix V Department Goals Aligned with Mayor's Strategic Framework

Mayor's Overarching Framework

Mission

Continue developing our city into a destination where businesses want to invest, people want to move and live, employment is growing, and our citizens feel safe.

Goals



Public Safety – Preserve law and order. Focus on recruitment and retention of high-quality emergency responders. Lower crime rates and increase active policing throughout the community.



Port of Alaska – Secure funding for the Port Modernization Program to aggressively complete the replacement of deteriorating docks. Ensure food security and the movement of essential supplies and materials to Alaskans. Support global and national defense objectives. Respond to federal and state disasters and recovery support efforts.



Economic Recovery – Build a city that attracts and retains a talented workforce, is hospitable to entrepreneurs and business owners, provides a strong environment for economic growth, attract new and innovative industries to Anchorage, and expand the tourism opportunities of Southcentral Alaska.



Increased Development – Work to streamline the Anchorage development process and provide incentives to bring capital projects to the city. Foster an atmosphere that welcomes business investment through stable taxes and restrained government spending.



Exemplary Municipal Operations – Improve the efficiency and effectiveness of Municipal operations to deliver services faster and better.

Goals that Contribute to Achieving the Mayor's Mission:



Public Safety – Preserve law and order. Focus on recruitment and retention of high-quality emergency responders. Lower crime rates and increase active policing throughout the community.

Mayor Bronson continues to focus on enhancing our public safety resources including our police, fire, and health departments. The public safety departments are focused on ensuring a safe and vibrant community through community policing and maintaining a high degree of public security and low crime. Mayor Bronson has also prioritized effectively providing the resources needed to allow the public to get tested and/or vaccinated for COVID-19.

Department Goals that Contribute to Achieving the Mayor's Mission:

Development Services Department

- Continue to make progress eliminating duplicate street names to ensure the uniqueness of each address, thereby improving E911 response times.

Fire Department

- Improve outcomes for sick, injured, and endangered victims.
- Reduce fire damage, eliminate fire deaths and injuries.
- Maintain one of the highest cardiac arrest survival rates in the nation.
- Maintain the highest rating from Insurance Services Office Fire Suppression
- Timely and effective response.

Maintenance & Operations Department

- Support the efficient, safe operations of emergency services by providing expeditious maintenance of public safety mission critical infrastructure with a goal of 100% reliability.

Municipal Manager Department - Transportation Inspection Division

- Protect the safety and welfare of the regulated vehicle customers.

Parks & Recreation Department

- Coordination with APD and the administration to promptly respond to the camp abatement process
- Maintain vegetation within public space to open sight lines for public safety while reducing the likelihood of hidden and illegal camps.

Police Department

- Aggressively investigate and pursue violent criminals, specifically those involved in gun crime, drug trafficking and gang violence.
- Disrupt and intervene in illegal drug production, manufacturing, importation, or distribution; address drug-related activities that are having a significant harmful impact at the neighborhood level.
- Effectively partner with other governmental and community stakeholders to ensure the appropriate resources are available to assist individuals who are experiencing homelessness, mental illness, and substance abuse. Individuals in these communities are disproportionately impacted by crime. Intervene appropriately to address victimization and to hold offenders accountable.
- Reduce violence against women and children and strengthen services to victims of domestic violence, child abuse, sexual assault, and human trafficking

Public Transportation Department

- Provide public transportation services which are safe, convenient, accessible and reliable.
- Ensure vehicles, bus stops, and transit assets are maintained in an accessible, safe, and reliable condition.
- Implement a transit safety and security program.
- Provide operator safety and training.
- Maintain enhanced COVID-19 cleaning protocols for vehicles and facilities.



Port of Alaska - Secure funding for the Port Modernization Program to aggressively complete the replacement of deteriorating docks. Ensure food security and the movement of essential supplies and materials to Alaskans. Support global and national defense objectives. Respond to federal and state disasters and recovery support efforts.

The Administration realizes the desperate need to make port improvements to ensure continuity of Alaska's largest shipping receiving center. The MOA is focused on funding the Port Modernization Program, aggressively completing the replacement of the deteriorating docks, and ensuring food security as well as the movement of essential supplies and materials to Alaska to be able to safely continue to sustain their missions of conducting commerce, supporting global national defense objectives, and responding to federal and state disaster response and recovery support requirements.



Economic Recovery – Build a city that attracts and retains a talented workforce, is hospitable to entrepreneurs and business owners, provides a strong environment for economic growth, attract new and innovative industries to Anchorage, and expand the tourism opportunities of Southcentral Alaska.

Anchorage has incredible opportunities to grow and strengthen its economy by leveraging its geographic location and natural resources. Continued development of downtown with new building projects and incentives will improve business activity and encourage visitors as well as locals to spend time and money locally. The Administration will work with partners and other municipal entities to develop innovative solutions to expand Anchorage's economic resiliency after COVID-19.

Department Goals that Contribute to Achieving the Mayor's Mission:

Development Services Department

- Provide on-site water and wastewater permitting, certification, training and enforcement consistent with goals of protecting public health and environmental quality.
- Provide prompt and efficient permit processing, timely plan reviews, and same-day as requested construction inspection services.

Finance Department - Property Appraisal Division

- Timely annual assessment of all taxable property.
- Completion of annual assessment appeals.
- Improve Property Appraisal assessment functions to ensure accurate data collection for property records and market assessments.
- Advance public education about assessment issues.

Finance Department - Treasury Division

- Provide enhanced service to the general public and business community and increase growth in e-commerce (i.e., information sharing and monetary transactions) through increased public use of the Municipal website and other means.

Health Department

- Increase community and agency partnerships in public health initiatives.

Human Resources Department

- Attract and retain a productive, qualified workforce while adhering to all federal, state, and local laws, regulations and agreements.
- Expand the pool of qualified candidates available to fill Municipal positions.

Information Technology Department

- Deliver innovative municipal services to MOA departments and citizens via technology.

Library Department

- Improve economic advancement by providing equitable access to computing equipment and robust resources.
- Improve public safety by providing safe, stimulating, clean, and well-maintained buildings for all.

Maintenance & Operations Department

- Complete declared plow-outs within 84 hours of a snowfall four inches or more within Anchorage Roads and Drainage Service Area (ARDSA)
- Repair reported potholes within 24 hours within ARDSA
- Annually inspect and clean “as required” all storm drain structures per Alaska Pollution Discharge Elimination System (APDES) Phase II permit within ARDSA
- Assess LED Lighting options and design installation plan for LED streetlights.

Municipal Attorney Department

- Maintain high quality, efficient production of legal services through low turnover rate of professional staff, and successful completion by attorneys of subject matter training/continuing legal education.

Municipal Manager Department - Transportation Inspection Division

- Promote a service-oriented ethic within the regulated vehicle industry.

Parks & Recreation Department

- Continued investment in parks and trails to create jobs and support construction industry
- Promote Anchorage’s world-class park and trail system to attract businesses and a retain a talented workforce
- Collaborate with non-profits such as the Anchorage Park Foundation and Visit Anchorage on initiatives to expand tourism in Anchorage
- Partner with organizations such as the Anchorage Downtown Partnership and other non-profit organizations to provide programming and events in parks
- Provide new opportunities for concessionaires to operate in parks to support small business while enhancing user experience
- Continued focus on “healthy spaces” camp clean up program to provide safe welcoming spaces for recreation and environmental stewardship

Planning Department

- Examine and track the level of tax subsidy for the processing of zoning and platting cases.
- Develop staff resources to serve as projects managers to assist major housing and economic development projects from concept phase to issuance of certificate of occupancy.

- Assist health and higher education partners in implementing their campus master plans to ensure continued quality health care and higher education is provided in-state.
- Provide timely and accurate services for applicants requesting:
 - Land use reviews/determinations;
 - Administrative land use permits; and
 - Zoning and platting services.
- Safety: Provide guidance in the design of public and private development projects that fosters crime prevention and minimizes the impacts from natural and man-made disasters.
 - Apply Crime Prevention through Environmental Design guidelines in the review of site and building plans;
 - Adopt policies and procedures to minimize the impacts of and response to natural disasters.

Project Management & Engineering Department

- Provide surveys at a reasonable cost.
- Investigate and respond to public inquiries within ten working days.
- Provide land survey reviews for the Planning Department to meet their needs.
- Ensure watershed management employees perform and are timely with permit plan reviews.
- Provide timely plan review by Watershed Management Services for permit applications.
- Flood plain data is maintained as per regulatory (National Flood Insurance Program (NFIP)) requirements and accessible to public in timely manner.
- Perform Alaska Pollutant Discharge Elimination System (APDES) inspections for commercial projects within approved APDES permit requirements.

Public Transportation Department

- Provide public transportation services which are safe, convenient, accessible, affordable and reliable.
- Operate an equitable transportation system that connects people to opportunity.
- Connect people to jobs and jobs with people.
- Increase mobility options to help get the community back to work and allowing them to get to school, church, grocery store, medical services and other supporting businesses.
- Provide fast and frequent service to make public transportation a viable option for residents and tourists and allow employers to tap into a larger workforce.
- Expand access to People Mover fare sales using new and existing technology.
- Contribute to economic development, improved environmental quality, better public health, land use, and improved quality of life.
- Operate an equitable transportation system that offers individuals greater opportunity to better themselves and provide for their families.
- Connect social service agencies with people experiencing homelessness through transit services and facilities.

Real Estate Department

- Maximize amount of acreage mitigated through appropriate responses to negative impacts on MOA land inventory due to fire, insect damage, illegal dumping of hazardous or contaminated materials, trespassing, and/or vandalism by property inspections.
- Maximize amount of acreage available for development of housing by reviewing inventories, determining if surplus to municipal needs, perform steps necessary for

disposal, market approved disposals, complete real estate transactions with private parties to create a larger available housing inventory.

- Identify municipal raw lands suitable for pre-development activities; e.g., zoning, platting, roads, water/sewer, etc.

Traffic Engineering Department

- Continuous improvement in the safe and efficient movement of people and goods.



Increased Development – Work to streamline the Anchorage development process and provide incentives to bring capital projects to the city. Foster an atmosphere that welcomes business investment through stable taxes and restrained government spending.

Mayor Bronson is committed to planning for the long-term success of our community by expanding development and streamlining private projects that bring economic development to Anchorage while maintaining the character of the current neighborhoods. Development projects around Anchorage encourage revitalization, create jobs, and develop opportunities for the community.

Department Goals that Contribute to Achieving the Mayor’s Mission:

Community Development

- Align all permitting functions which allow for a single point of contact to contractors, citizens and developers.
- Provide for electronic and automated processes to streamline permitting.
- From opening developable land, providing infrastructure, promoting development and affordable housing and maintaining municipal assets this structure aligns multiple municipal departments ensuring adequate and proper communication.

Development Services Department

- Manage the private development process effectively and efficiently.
- Respond to land use code complaints within established timeframes.
- Assure construction of durable and affordable code compliant housing.

Equal Rights Commission

- Respond to inquiries in a timely manner.
- Respond to filed complaints with timely investigations and increased timeliness of case closures.
- Respond to complaints and complete case investigations fairly and impartially.
- Eliminate discriminatory practices by providing outreach and education in our community to improve compliance with the law.

Equity & Justice Department – Equal Opportunity Division

- Reduce the number of complaints that charge discriminatory practices through a proactive training program.

Health Department

- Improve responsiveness to public health complaints.
- Reduce days non-compliant with federal air quality standards by monitoring key indicators and developing strategies to reduce air pollution.

- Improve public health in the community by maintaining surveillance systems that detect and provide a timely response to public health needs including infectious diseases.
- Improve public health of the next generation through education, counseling and supporting infant breastfeeding.
- Improve the quality of life for Aging and Disability Resource Center clients through information referral and options counseling to support cost-effective decisions about long-term service and support needs.

Human Resources Department

- Develop meaningful and cost-effective employee benefit options.
- Expand the diversity of the Municipalities' workforce by using innovative recruitment practices.

Library Department

- Increase opportunities for our children's success when they enter school by teaching the foundations of reading, social skills, and creative skills through early learning educational activities.
- Improve civic engagement, cultural enrichment, and enhance the quality of life for all Anchorage residents through provision of life-long educational services including library materials, online resources, and programs/events.

Municipal Manager Department – Emergency Management Division

- Ensure community education and public outreach programs are effective in preparing citizens for emergencies and disasters.

Parks & Recreation Department

- Provide opportunities for residents and visitors to enjoy Anchorage's parks and facilities.
- Provide recreation opportunities that are safe, secure and enjoyable.
- Through the practice of routine maintenance, maintain Municipal park assets to ensure optimum risk management by keeping parks, trails and facilities in a state of good repair and that are safe and welcoming.
- Through planned and managed development improve the safety, appearance and usability of Anchorage Neighborhood Parks in an effective and cost-efficient manner.
- Provide satisfying positive experiences through quality recreation, leisure and civic programs in Anchorage's parks and facilities.
- Offer aquatic programs year-round for public safety and recreation.
- Deliver recreation services in a cost-effective and efficient manner
- Expand outreach to various Anchorage communities to promote and celebrate parks, trails, and facilities.
- Partner with schools to provide outdoor programming opportunities in parks and along trails.
- Maintain Municipal park assets in a state of good repair to ensure that they are safe and welcoming
- Provide recreation programs and services that are affordable and accessible to all residents
- Upgrade aging park infrastructure to provide a safe experience to park and trail users
- Continued development of inclusive playgrounds to serve the Anchorage population of all abilities

- Partner with organizations to provide programming in parks that creates a sense of place and community ownership

Planning Department

- Provide timely, clear, and accurate information about zoning and platting cases to the general public and to the citizens serving on Anchorage's four land use regulatory boards: Planning and Zoning Commission, Platting Board, Zoning Board of Examiners and Appeals, and Urban Design Commission.

Police Department

- Maintain the rate of Uniform Crime Report (UCR) Part I crimes in Anchorage at or below the national average for comparable size communities.
- Answer 911 calls within national standard time range, under National Emergency Number Association (NENA) standards.

Public Transportation Department

- Support parking reductions that lower development costs in transit supportive development corridors.



Exemplary Municipal Operations – Improve the efficiency and effectiveness of Municipal operations to deliver services faster and better.

The administration acknowledges the continuing state budget crisis and looks forward to working with the Governor and State Legislature to create cost saving measures through organizational efficiency while focusing on organizational effectiveness. Accessibility, transparency, and responsiveness are objectives of this administration. Using data to drive decisions and prevent wasteful spending through examining actual outcomes is paramount. The administration will look for continued opportunities to develop public-private opportunities while exploring shared opportunities for shared services with the Anchorage School District, University of Alaska, State of Alaska and Joint Base Elmendorf-Richardson.

Development Services Department

- Ensure development-related infrastructure is designed and constructed according to municipal design criteria, standards, codes, and practices.

Equity & Justice Department

- Establish baseline equity data targets/benchmarks in collaboration with partners and establish goals and initiatives to make progress and processes to track outcomes
- Develop methods to determine how disparate impacts will be documented and evaluated
- Collect, evaluate, and analyze indicators and progress benchmarks related to addressing systemic disparities

Finance Department - Controller Division

- Report fairly, without material misstatement, the financial results of the Municipality of Anchorage on an annual basis.
- Maintain a system of internal controls such that transactions are accurately recorded on a timely basis to reduce the risk of fraud and error.
- Record transactions accurately and timely.
- Pay vendors accurately and timely.

Finance Department - Public Finance and Investments Division

- Maintain a rating of at least “AA” for the MOA’s general obligation bonds.
- Refund any outstanding debt that provides a minimum net present value savings and provide the most cost-effective source of financing for all departments of the MOA.
- Invest only in securities that comply with AMC at the time of investment.
- Provide an investment return, gross of fees, that outperforms the respective benchmark for each portfolio manager within the MCP.

Finance Department - Treasury Division

- Enforce and increase collections of all valid taxes and delinquent fines and fees owed to the Municipality.
- Promote and improve timely posting and analysis of municipal revenues.

Fire Department

- Prevent unintended fires
- Maintain high level of responsiveness to the building community

Health Department

- Increase the well-being of children and the public through response to reports of child treatment concerns (abuse, neglect, injury, supervision, safety hazards, etc.) in childcare facilities.
- Improve response to animal-bites/attacks complaints in the Municipality.
- Maximize industry compliance with safe food handling practices by inspecting facilities and effectively enforcing regulations.
- Enhance readiness to respond to public health emergencies by training Anchorage Health Department staff as members of the Crisis Health Action Team (CHAT).

Human Resources Department

- Centralize and streamline administrative functions to improve performance and conserve resources.
- Improve the administration, consistency, and accuracy of the position classification system.
- Negotiate fiscally responsible collective bargaining agreements with economic terms that do not to exceed average 5-year CPI.
- Negotiate and administer collective bargaining agreements that maximize management flexibility.
- Leverage technology to provide employees with self-service access to administrative information and processes.
- Savings resulting from employees choosing lower cost benefit options.

Information Technology Department

- Provide stable remote work access for MOA employees
- Improve IT service delivery to MOA employees
- Develop processes, standards and policies, apply industry best practice frameworks to operate the Information Technology Department efficiently
- Implement IT tools and solutions to improve MOA resource efficiency
- Refresh aging IT infrastructure and implement scalable infrastructure to meet MOA growth needs

Internal Audit Department

- Provide the Assembly and Mayor with objective information by completing the requested audits and special projects in the approved annual audit plan.

Maintenance & Operations Department

- Minimize the downtime of Fire, Police, and General Government personnel.
- Improve response times to prioritized work order requests.

Management & Budget Department

- Improve the quality of the budget-related information provided to residents and decision-makers by continuing to receive the “Distinguished Budget Presentation Award” from Government Finance Officers Association (GFOA).
- Improve accuracy of Assembly documents prepared by departments
- Maintain the Mayor’s “Performance. Value. Results” performance-based management initiative
- Improve departments’ understanding of Intra-governmental charge (IGC) system.
- Ensure departments are satisfactorily served

Municipal Attorney Department

- Low incidence of remand or reversal on appeal
- Improve timeframe between hearing and decision

Municipal Manager Department

- Improve organization efficiency and effectiveness by improving process and procedures.

Municipal Manager Department - Risk Management Division

- 24-hour claimant contact and zero Workers’ Compensation late payment penalties.
- Recover \$1,000,000 annually in damage to MOA property.
- Assure a 24 hour turn around on all permits, contracts & Request for Proposal (RFP).
- Hold insurance renewals to expiring premiums or less annually for both the MOA and ASD. Inventory is added as acquired.
- Lower the cost of Municipal operations by reducing both the number of accidents and the severity of accidents in workers’ compensation, auto liability and general liability exposures.

Parks & Recreation Department

- Engage residents and user groups to actively participate and volunteer in park projects and stewardship
- Foster public-private partnerships to diversity funding sources for capital improvement projects through state and federal grants, volunteer support and private contributions.
- Maximize budgeted resources through effective scheduling of facility hours and programs to align with community demand.
- Reorganization of Park Maintenance, Horticulture, Community Work Service and the Cemetery operation to be more effective and efficient through strategic and data driven change.

Planning Department

- Engage the community in land use planning activities to make decisions about land uses and transportation, as well as public facilities, economic development, housing, and other public issues that are vital to a healthy and livable community.
- Review and make necessary changes to codes, regulations, land use approval, building permit and other processes to reduce barriers to housing and non-residential development.
- Incorporate the necessary tools and training for staff to serve the public effectively.

Project Management & Engineering Department

- Design capital improvement projects that are cost-effective, maintenance-friendly and clearly communicate design intent to construction contractor within the schedule specified in the Capital Improvement Program.

Public Transportation Department

- Provide a cost-effective service by maximizing local tax dollars which support transit efforts in coordination with eligible state and federal grants.
- Maximize administrative resources to reduce redundancy, promote concise processes, and clear communication.
- Maintain hardware and software applications for providing automated operating systems to meet the needs of transit customers most efficiently and effectively.
- Ensure effective and efficient bus route planning and scheduling.
- Provide education and outreach to social service organizations serving the homeless population.
- Treat all individuals with dignity and respect, serve the entire community.
- Provide training and education for public transportation employees to be more effective and responsive to those who are experiencing homelessness.
- Explore best practices in three key areas: engagement and support, engineering and maintenance, and enforcement and monitoring.

Purchasing Department

- Provide departments with the knowledge needed to successfully procure items/services at the best value for the City with minimal difficulty (standardize and streamline processes).
- Ensure that procurements are made in compliance with all laws and policies
- Provide contract administration training to departments.
- Provide training to departments on the purchasing processes.
- Continue to work with and explore alternative procurement methods when contracting situations would benefit from their use.

Real Estate Department

- Generate revenue through disposals and use permits of HLB inventory provided to municipal and other agencies, and to the private sector.
- Annual tax foreclosure process: Collection of delinquent property taxes and assessments.
- Annual process for taking Clerk's Deed and subsequent sale of deeded properties via sealed bid auction.
- Review all contract files annually to maintain current and accurate information and contractor compliance.

Traffic Engineering Department

- Timely investigation and response to community traffic inquiries.
- Traffic operation improvements that maximize transportation safety and system efficiency.