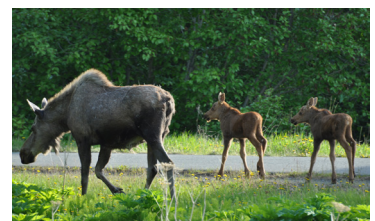


# 2023 Revised

## General Government Operating Budgets and 2023 Established Tax Levies



**Municipality of Anchorage, Alaska**  
**Dave Bronson, Mayor**



**Municipality of Anchorage**

**2023 Revised  
Budgets**

**2023 Established Tax  
Levies**

**Dave Bronson, Mayor  
Anchorage, Alaska**

# Municipality of Anchorage

## Dave Bronson, Mayor

### Assembly

Suzanne LaFrance (2023), Chair

Christopher Constant (2023)	Kevin Cross (2025)	Robin Dern (2023)
Kameron Perez-Verdia (2025)	Pete Petersen (2023)	Austin Quinn-Davidson (2023)
Felix Rivera (2023)	Randy Sulte (2025)	Joey Sweet (2023)
Daniel Volland (2025)		Meg Zaletel (2025)

### Budget Advisory Commission

Anna Brawley (2023), Chair

Brian Flynn (2024)	Carolyn Hall (2023)	Lindsay Hobson (2024)
Nolan Klouda (2023)	Rachel Ries (2025)	Alfred Tamagni (2025)
	Carmela Warfield (2024)	

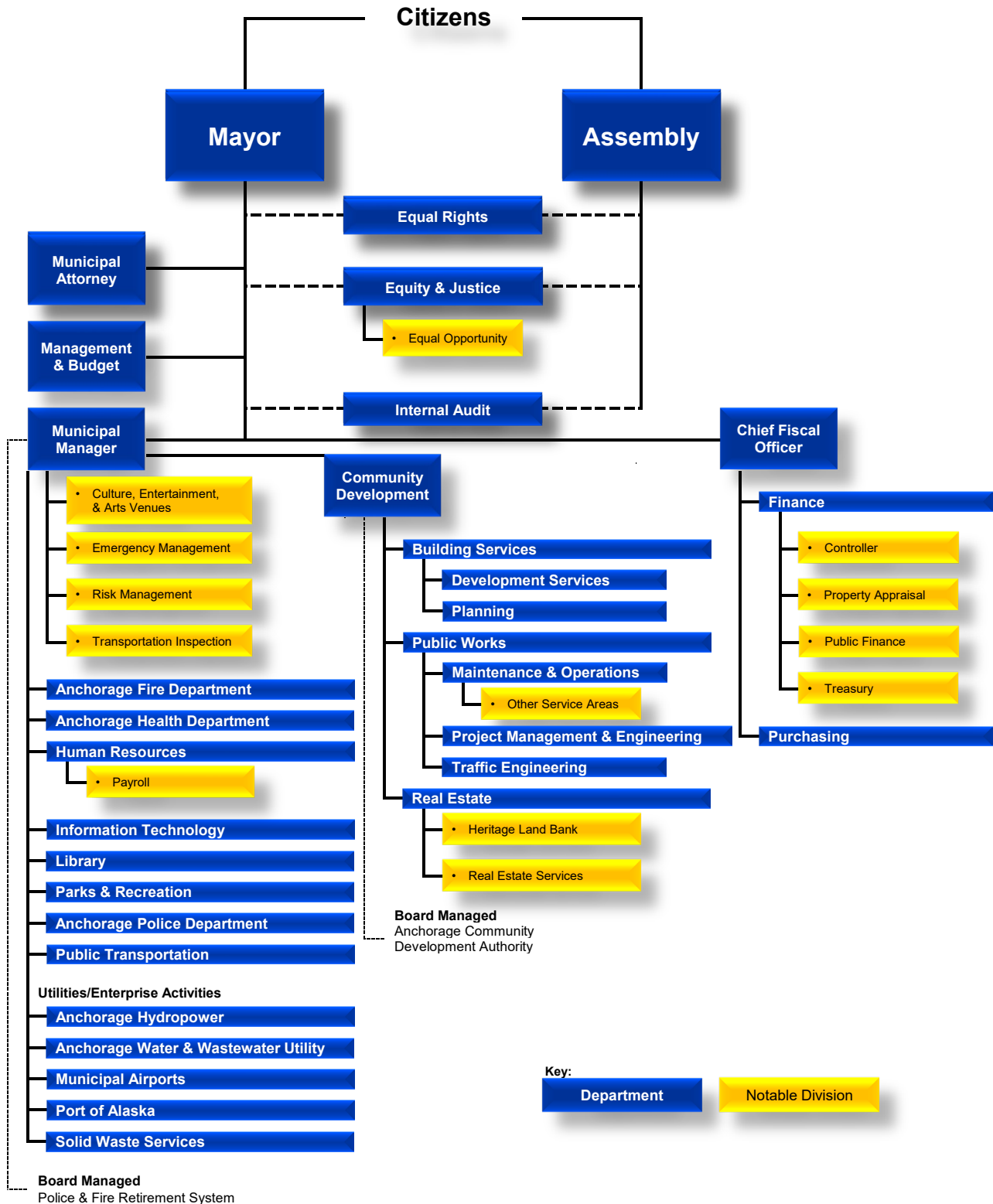
### Office of Management & Budget

Courtney Petersen, Director

Marilyn Banzhaf

Christine Chesnut

# Municipality of Anchorage



# 2023 Revised Budgets and 2023 Property Taxes

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**Municipal Clerk's Office**  
**Amended and Approved**

**Date: April 25, 2023**

**Mayoral Veto Given**

**Date: April 28, 2023**

Submitted By: Chair of the Assembly at the Request of the Mayor

Prepared By: Office of Management & Budget

For Reading: April 25, 2023

**ANCHORAGE, ALASKA**  
**AR 2023 - 102 (S) as Amended with Mayor Vetoes**

**1 A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING**  
**2 FUNDS FOR THE 2023 GENERAL GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY**  
**3 OF ANCHORAGE**

4  
 5 WHEREAS, the approved 2023 budget for the Municipality of Anchorage was adopted by AO 2022 - 87  
 6 as Amended with Mayor Vetoes and Overrides; and

7  
 8 WHEREAS, the Mayor has recommended revisions to departments and fund appropriations for 2023;  
 9 now, therefore,

10  
 11 **THE ANCHORAGE ASSEMBLY RESOLVES:**

12  
 13 **Section 1.** The direct cost amounts set forth for the 2023 fiscal year for the following operating  
 14 departments and/or agencies are hereby appropriated for the 2023 fiscal year:

15 Department/Agency	2023 Approved Budget	Revision	2023 Revised Budget
16 <u>GENERAL GOVERNMENT</u>			
17		<b>\$ 535,191</b>	<b>\$ 7,927,185</b>
18 Assembly	\$ 7,391,994	<del>\$ 291</del>	<del>\$ 7,392,285</del>
19 Building Services	-	-	-
20 Chief Fiscal Officer	577,241	(18,394)	558,847
21		<b>(18,278)</b>	<b>3,200,314</b>
22		<del><b>100,722</b></del>	<del><b>3,319,314</b></del>
23			
24 Community Development	3,218,592	<del>(18,278)</del>	<del>3,200,314</del>
25 Development Services	11,842,688	9,973	11,852,661
26 Equal Rights Commission	836,568	(15,666)	820,902
27 Equity & Justice	437,953	277,500	715,453
28		<b>(183,071)</b>	<b>13,801,221</b>
29			
30 Finance	13,984,292	<del>(173,071)</del>	<del>13,811,221</del>
31		<b>1,757,884</b>	<b>112,260,662</b>
32		<del><b>1,727,884</b></del>	<del><b>112,230,662</b></del>
33			
34 Fire	110,502,778	<del>1,098,725</del>	<del>111,601,503</del>
35		<b>671,728</b>	<b>15,008,810</b>
36			
37 Health	14,337,082	<del>(78,272)</del>	<del>14,258,810</del>
38 Human Resources	6,736,304	(45,439)	6,690,865
39 Information Technology	23,246,429	(151,990)	23,094,439
40 Internal Audit	836,694	(18,861)	817,833

Resolution to Revise and Appropriate 2023 General Government Operating Budget

Page 2 of 10

1	Department/Agency	2023 Approved Budget	Revision	2023 Revised Budget
2				
3			<b>(165,332)</b>	<b>9,048,951</b>
4	Library	9,214,283	<del>(180,832)</del>	9,033,451
5				
6			<b>7,347,916</b>	<b>112,854,242</b>
7			<del>7,082,916</del>	<del>112,589,242</del>
8	Maintenance & Operations	105,506,326	<del>7,546,495</del>	113,052,821
9	Management & Budget	1,230,449	(21,738)	1,208,711
10				
11			<b>285,227</b>	<b>2,586,253</b>
12			<del>166,227</del>	<del>2,467,253</del>
13	Mayor	2,301,026	<del>285,227</del>	2,586,253
14	Municipal Attorney	8,599,366	-	8,599,366
15	Municipal Manager	27,294,963	831,682	28,126,645
16				
17			<b>590,603</b>	<b>25,221,361</b>
18	Parks & Recreation	24,630,758	<del>790,138</del>	25,420,896
19				
20			<b>383,885</b>	<b>3,846,841</b>
21	Planning	3,462,956	<del>---</del>	3,462,956
22				
23			<b>(1,121,542)</b>	<b>134,948,202</b>
24	Police	136,069,744	<del>(1,521,542)</del>	134,548,202
25	Project Management & Engineering	935,088	(21,162)	913,926
26				
27			<b>528,594</b>	<b>29,990,016</b>
28	Public Transportation	29,461,422	<del>28,594</del>	29,490,016
29	Public Works	208,037	(10)	208,027
30	Purchasing	1,880,530	(36,686)	1,843,844
31	Real Estate	8,567,185	210,885	8,778,070
32	Traffic Engineering	6,067,957	18,163	6,086,120
33	Non-Departmental (TANS DS Fund 101)	1,280,000	1,607,000	2,887,000
34	Convention Center Reserve	16,290,577	403,021	16,693,598
35				
36			<b>\$ 13,641,083</b>	<b>\$ 590,590,365</b>
37			<del>\$ 11,171,798</del>	<del>\$ 588,121,080</del>
38	GRAND TOTAL GENERAL GOVERNMENT	<u>\$ 576,949,282</u>	<u>\$ 10,805,753</u>	<u>\$ 587,755,035</u>

39  
40 **Section 2.** The function cost amounts set forth for the 2023 fiscal year for the following operating funds  
41 are hereby appropriated (see Section 3):

42	Fund No. Fund Description	2023 Approved Budget	Revision	2023 Revised Budget
43	<u>GENERAL FUNDS</u>			
44			<b>\$ 6,641,160</b>	<b>\$ 170,101,583</b>
45	101000 Areawide General	\$ 163,460,423	<del>\$ 4,171,875</del>	<del>\$ 167,632,298</del>
46	103000 Areawide EMS Lease	829,029	-	829,029



## Resolution to Revise and Appropriate 2023 General Government Operating Budget

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	Fund No.	Fund Description	2023 Approved Budget	Revision	2023 Revised Budget
1					
2					
3				<b>34,343</b>	<b>1,445,294</b>
4	104000	Chugiak Fire SA	1,410,951	<del>50,184</del>	<del>1,461,135</del>
5					
6				<b>20,228</b>	<b>394,944</b>
7	105000	Glen Alps SA	374,716	<del>32,887</del>	<del>407,603</del>
8	106000	Girdwood Valley SA	4,181,500	49,973	4,231,473
9	107000	AW APD IT Systems Special Levy	1,800,000	40,000	1,840,000
10					
11				<b>7,445</b>	<b>326,606</b>
12	111000	Birchtree/Elmore LRSA	319,161	<del>20,108</del>	<del>339,269</del>
13					
14				<b>10,805</b>	<b>180,127</b>
15	112000	Sec. 6/Campbell Airstrip LRSA	169,322	<del>15,281</del>	<del>184,603</del>
16					
17				<b>4,711</b>	<b>129,755</b>
18	113000	Valli-View Estates LRSA	125,044	<del>10,592</del>	<del>135,636</del>
19					
20				<b>6,219</b>	<b>40,145</b>
21	114000	Skyranch Estates LRSA	33,926	<del>8,499</del>	<del>42,425</del>
22					
23				<b>1,197</b>	<b>20,796</b>
24	115000	Upper Grover LRSA	19,599	<del>2,180</del>	<del>21,779</del>
25					
26				<b>4,020</b>	<b>22,822</b>
27	116000	Raven Woods/Bubbling Brook LRSA	18,802	<del>4,862</del>	<del>23,664</del>
28					
29				<b>901</b>	<b>34,618</b>
30	117000	Mt. Park Estates LRSA	33,717	<del>2,792</del>	<del>36,509</del>
31					
32				<b>6,736</b>	<b>173,184</b>
33	118000	Mt. Park/Robin Hill RRSA	166,448	<del>13,756</del>	<del>180,204</del>
34					
35				<b>298,561</b>	<b>8,142,192</b>
36	119000	Chugiak/Birchwood/Eagle River RRSA	7,843,631	<del>670,245</del>	<del>8,513,876</del>
37					
38				<b>5,413</b>	<b>117,251</b>
39	121000	Eaglewood Contributing RSA	111,838	<del>10,739</del>	<del>122,577</del>
40					
41				<b>149</b>	<b>2,492</b>
42	122000	Gateway Contributing RSA	2,343	<del>263</del>	<del>2,606</del>
43					
44				<b>9,061</b>	<b>65,017</b>
45	123000	Lakehill LRSA	55,956	<del>10,538</del>	<del>66,494</del>
46					
47				<b>4,765</b>	<b>36,870</b>
48	124000	Totem LRSA	32,105	<del>6,009</del>	<del>38,114</del>

## Resolution to Revise and Appropriate 2023 General Government Operating Budget

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	Fund No.	Fund Description	2023 Approved Budget	Revision	2023 Revised Budget
1					
2					
3				<b>1,476</b>	<b>19,204</b>
4	125000	Paradise Valley South LRSA	17,728	<del>2,128</del>	<del>19,856</del>
5					
6				<b>6,515</b>	<b>69,059</b>
7	126000	SRW Homeowners LRSA	62,544	<del>9,409</del>	<del>71,953</del>
8					
9				<b>89,809</b>	<b>390,765</b>
10	129000	Eagle River Street Light SA	300,956	<del>102,176</del>	<del>403,132</del>
11					
12				<b>1,031,527</b>	<b>87,165,569</b>
13	131000	Anchorage Fire SA	86,134,042	<del>386,527</del>	<del>86,520,569</del>
14					
15				<b>5,127,936</b>	<b>84,604,014</b>
16	141000	Anchorage Roads & Drainage SA	79,476,078	<del>5,082,936</del>	<del>84,559,014</del>
17					
18				<b>12,860</b>	<b>173,704</b>
19	142000	Talus West LRSA	160,844	<del>18,778</del>	<del>179,622</del>
20					
21				<b>17,379</b>	<b>763,535</b>
22	143000	Upper O'Malley LRSA	746,156	<del>42,152</del>	<del>788,308</del>
23					
24				<b>2,270</b>	<b>60,030</b>
25	144000	Bear Valley LRSA	57,760	<del>4,594</del>	<del>62,354</del>
26					
27				<b>3,094</b>	<b>130,570</b>
28	145000	Rabbit Creek View/Heights LRSA	127,476	<del>8,033</del>	<del>135,509</del>
29					
30				<b>1,614</b>	<b>27,261</b>
31	146000	Villages Scenic Parkway LRSA	25,647	<del>2,341</del>	<del>27,988</del>
32					
33				<b>5,115</b>	<b>24,823</b>
34	147000	Sequoia Estates LRSA	19,708	<del>6,158</del>	<del>25,866</del>
35					
36				<b>18,079</b>	<b>68,816</b>
37	148000	Rockhill LRSA	50,737	<del>20,005</del>	<del>70,742</del>
38					
39				<b>20,904</b>	<b>792,535</b>
40	149000	South Goldenview Area RRSA	771,631	<del>42,605</del>	<del>814,236</del>
41					
42				<b>4,241</b>	<b>29,783</b>
43	150000	Homestead LRSA	25,542	<del>5,016</del>	<del>30,558</del>
44					
45				<b>(1,184,713)</b>	<b>145,471,713</b>
46	151000	Anchorage Metropolitan Police SA	146,656,426	<del>(1,584,713)</del>	<del>145,071,713</del>
47	152000	Turnagain Arm Police SA	21,700	82	21,782
48	161000	Anchorage Parks & Recreation SA	25,154,190	495,789	25,649,979

Resolution to Revise and Appropriate 2023 General Government Operating Budget

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Fund No.	Fund Description	2023 Approved Budget	Revision	2023 Revised Budget
			<b>158,317</b>	<b>5,172,951</b>
162000	Eagle River/Chugiak Parks/Rec SA	5,014,634	<del>357,852</del>	<del>5,372,486</del>
163000	Anchorage Building Safety SA	8,145,674	(38,564)	8,107,110
164000	Public Finance & Investment Fund	2,565,302	(4,219)	2,561,083
			<b>\$ 12,915,198</b>	<b>\$ 549,438,484</b>
			<del><b>\$ 10,445,913</b></del>	<del><b>\$ 546,969,199</b></del>
	Subtotal General Funds	\$ 536,523,286	\$ <del>10,079,868</del>	\$ <del>546,603,154</del>
	<u>SPECIAL REVENUE FUNDS</u>			
2020X0	Convention Center Reserves	\$ 16,290,577	\$ 403,021	\$ 16,693,598
221000	Heritage Land Bank	889,897	22,775	912,672
	Subtotal Special Revenue Funds	\$ 17,180,474	\$ 425,796	\$ 17,606,270
	<u>DEBT SERVICE FUND</u>			
301000	PAC Surcharge Revenue Bond	\$ 302,250	\$ -	\$ 302,250
	<u>INTERNAL SERVICE FUNDS</u>			
602000	Self-Insurance	\$ 1,932,664	\$ (216,834)	\$ 1,715,830
607000	Management Information Systems	(7,958,243)	577,002	(7,381,241)
	Subtotal Internal Service Funds	\$ (6,025,579)	\$ 360,168	\$ (5,665,411)
			<b>\$ 13,701,162</b>	<b>\$ 561,681,593</b>
			<del><b>\$ 11,231,877</b></del>	<del><b>\$ 559,212,308</b></del>
	GRAND TOTAL GENERAL GOVERNMENT	\$ 547,980,431	\$ <del>10,865,832</del>	\$ <del>558,846,263</del>

**Section 3.** The Function Cost amounts may be adjusted to reflect the IGC impact of any amendments.

**Section 4.** Appropriating property taxes as a transfer in the amount of TWO HUNDRED SIXTY MILLION EIGHTY-SEVEN THOUSAND FIVE HUNDRED SEVENTEEN DOLLARS (\$260,087,517) from Areawide General Fund (101000) to the Anchorage School District for the 2023 tax year.

**Section 5.** Appropriating a transfer in the amount of EIGHT HUNDRED ~~EIGHTY-FOUR~~ **FORTY-FOUR** THOUSAND ~~TWO~~ **THREE** HUNDRED ~~NINETEEN~~ **TWELVE** DOLLARS (~~\$884,219~~) **(\$844,312)** from the 2023 Operating Budget, Eagle River/Chugiak Parks & Recreation Service Area Operating Fund (162000) to the Eagle River/Chugiak Parks & Recreation Service Area Capital Improvement Projects Fund (462800) for continued Eagle River/Chugiak parks repairs and maintenance, all within the Parks & Recreation Department.

Resolution to Revise and Appropriate 2023 General Government Operating Budget

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1 **Section 6.** Appropriating a transfer in the amount of NINETY THOUSAND DOLLARS (\$90,000) from the  
 2 2023 Operating Budget, Areawide General Fund (101000) to the Areawide General Capital Improvement  
 3 Projects (CIP) Fund (401800) for roof reserves at George M. Sullivan Arena, Anchorage Museum at  
 4 Rasmuson Center, and Z.J. Loussac Library, all within the Maintenance & Operations Department, is  
 5 recommended as follows:

	Revenues Acct 450010	Expenditures Acct 530380
6		
7	401800-121033-PF09201	\$37,800
8	401800-121037-PF09202	\$21,600
9	401800-535500-PF09203	\$30,600
10	TOTAL	\$90,000

11  
 12 **Section 7.** Appropriating a transfer in the amount of FORTY THOUSAND DOLLARS (\$40,000) from the  
 13 2023 Operating Budget, Glen Alps Service Area Operating Fund (105000) to the Miscellaneous Capital  
 14 Projects Pass-Thru Capital Improvement Projects Fund (409800) for the purpose of providing funding for  
 15 the Glen Alps Roads and Drainage Capital Improvement Program, all within the Maintenance &  
 16 Operations Department.

17  
 18 **Section 8.** Appropriating a transfer in the amount of FIVE HUNDRED EIGHTY-FIVE THOUSAND NINE  
 19 HUNDRED SIXTY-THREE DOLLARS (\$585,963) from the 2023 Operating Budget, Areawide General  
 20 Fund (101000) to the Areawide General Capital Improvement Projects Fund (401800) for major  
 21 municipal facility upgrade and repairs, all within the Maintenance & Operations Department.

22  
 23 **Section 9.** Appropriating a transfer in the amount of FIFTY THOUSAND DOLLARS (\$50,000) from the  
 24 2023 Operating Budget, Areawide General Operating Fund (101000) to the Operating Projects  
 25 Committed General Fund (190000) for 1% for Art Maintenance, all within the Community Development  
 26 Department.

27  
 28 **Section 10.** Appropriating a transfer in the amount of ONE HUNDRED THOUSAND DOLLARS  
 29 (\$100,000) from the 2023 Operating Budget, Anchorage Parks & Recreation Service Area (SA)  
 30 Operating Fund (161000) to the Anchorage Parks & Recreation SA Capital Improvement Projects Fund  
 31 (461800) for capital reserve for future repairs at Bartlett, Dimond, East, Service, and West pools, all  
 32 within the Parks & Recreation Department.

33  
 34 **Section 11.** Appropriating a transfer in the amount of ONE MILLION ONE HUNDRED NINETY-EIGHT  
 35 THOUSAND THREE HUNDRED SEVENTY-EIGHT DOLLARS (\$1,198,378) from the 2023 Operating  
 36 Budget, Anchorage Parks & Recreation Service Area (SA) Operating Fund (161000) to the Anchorage  
 37 Parks & Recreation SA Capital Improvement Projects Fund (461800) for purchasing capital equipment  
 38 and improving parks, trails, and facilities, all within the Parks & Recreation Department.

39  
 40 **Section 12.** Appropriating a transfer in the amount of TWO HUNDRED THOUSAND DOLLARS  
 41 (\$200,000) from the 2023 Operating Budget, Girdwood Valley Service Area (SA) Operating Fund  
 42 (106000) to the Girdwood Valley SA Capital Improvement Projects Fund (406800) for roads and drainage  
 43 repairs, all within the Maintenance & Operations Department.

44

Resolution to Revise and Appropriate 2023 General Government Operating Budget

Page 7 of 10

1 **Section 13.** Appropriating a transfer in the amount of **THREE FOUR MILLION NINE ONE HUNDRED**  
 2 **TWENTY SIX THOUSAND FOUR THREE HUNDRED NINETY THIRTY-TWO DOLLARS (\$3,920,490)**  
 3 **(\$4,106,332)** from the 2023 Operating Budget, Chugiak, Birchwood, Eagle River Rural Road Service  
 4 Area (CBERRRSA) Operating Fund (119000) to the CBERRRSA Capital Improvement Projects Fund  
 5 (419800) for road and drainage improvement projects, all within the Maintenance & Operations  
 6 Department.

7  
 8 **Section 14.** Revising and appropriating the 2023 Operating Budget for the Police & Fire Retirees  
 9 Medical Operating Fund (165000) as supported by transfers from 2023 Police and Fire Departments'  
 10 General Government Operating Budgets:

	2023 Approved Budget	Revision	2023 Revised Budget
11 165000 P&F Retirees Med Ops - Direct Cost	\$ 217,217	\$ -	\$ 217,217
12 165000 P&F Retirees Med Ops - Function Cost	\$ 234,900	\$ (24)	\$ 234,876

13  
 14  
 15 **Section 15.** Revising and appropriating the 2023 Operating Budget for the Police & Fire Retiree Medical  
 16 Liability Fund (281000) as supported by contributions from 2023 Police and Fire Departments' General  
 17 Government Operating Budgets:

	2023 Approved Budget	Revision	2023 Revised Budget
18 281000 P&F Retiree Med Liability - Direct Cost	\$ 3,777,745	\$ -	\$ 3,777,745
19 281000 P&F Retiree Med Liability - Function Cost	\$ 3,803,056	\$ 33	\$ 3,803,089

20  
 21  
 22 **Section 16.** Revising and appropriating the 2023 Operating Budget for the Equipment Maintenance  
 23 (Fleet) Fund (601000) from anticipated income included as expenditures in the General Government  
 24 Operating Budget Departments:

	2023 Approved Budget	Revision	2023 Revised Budget
25 601000 Equipment Maintenance - Direct Cost	\$ 6,626,497	\$ (42,319)	\$ 6,584,178
26 601000 Equipment Maintenance - Function Cost	\$ 8,719,429	\$ 154,340	\$ 8,873,769

27  
 28  
 29 **Section 17.** Revising and appropriating the 2023 Operating Budget for the Police and Fire Retirement  
 30 System Fund (715000) from anticipated investment income of the Fund as approved by the Anchorage  
 31 Police and Fire Retirement System Board:

	2023 Approved Budget	Revision	2023 Revised Budget
32 715000 P&F Retirement - Direct Cost	\$ 35,950,520	\$ (2,830)	\$ 35,947,690
33 715000 P&F Retirement - Function Cost	\$ 36,015,124	\$ 5,319	\$ 36,020,443

34  
 35  
 36 **Section 18.** Appropriating Operating Projects Committed General Fund (190000) Fund Balance in an  
 37 amount not to exceed ONE HUNDRED SEVEN THOUSAND SIX HUNDRED FIFTEEN DOLLARS AND  
 38 SEVENTY-SEVEN CENTS (\$107,615.77) to the Operating Projects Committed General Fund (190000),  
 39 for Homelessness Overflow Shelter Support in 2023, in the Health Department.

40

Resolution to Revise and Appropriate 2023 General Government Operating Budget

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1 **Section 19.** Appropriating Operating Projects Committed General Fund (190000) Fund Balance in an  
 2 amount not to exceed THREE HUNDRED EIGHTY-NINE THOUSAND EIGHT HUNDRED SIXTY-SIX  
 3 DOLLARS AND ONE CENT (\$389,866.01) to the Operating Projects Committed General Fund (190000),  
 4 for the APD Mobile Intervention Team in 2023, Anchorage Police Department (APD).

5  
 6 **Section 20.** Appropriating Operating Projects Committed General Fund (190000) Fund Balance in an  
 7 amount not to exceed TEN THOUSAND FOUR HUNDRED FIFTY-SEVEN DOLLARS AND NINETEEN  
 8 CENTS (\$10,457.19) to the Operating Projects Committed General Fund (190000), for the Alaska Room  
 9 Flood Insurance project in 2023, in the Anchorage Library Department.

10  
 11 **Section 21.** Appropriating Operating Projects Committed General Fund (190000) Fund Balance in an  
 12 amount not to exceed THIRTY-FIVE THOUSAND DOLLARS (\$35,000.00) to the Operating Projects  
 13 Committed General Fund (190000), for the Assembly Consultant project in 2023, in the Assembly.

14  
 15 **Section 22.** Appropriating Operating Projects Committed General Fund (190000) Fund Balance in an  
 16 amount not to exceed ONE HUNDRED TWENTY-EIGHT THOUSAND EIGHT HUNDRED THIRTY-FIVE  
 17 DOLLARS (\$128,835.00) to the Operating Projects Committed General Fund (190000), for the 1% Art  
 18 Maintenance project in 2023, in the Public Works Department.

19  
 20 **Section 23.** Appropriating Operating Projects Committed General Fund (190000) Fund Balance in an  
 21 amount not to exceed THIRTY-FIVE THOUSAND DOLLARS (\$35,000.00) to the Operating Projects  
 22 Committed General Fund (190000), for the Assembly Website Redesign project in 2023, in the  
 23 Assembly.

24  
 25 **Section 24.** Appropriating Operating Projects Committed General Fund (190000) Fund Balance in an  
 26 amount not to exceed TWENTY THOUSAND DOLLARS (\$20,000.00) to the Operating Projects  
 27 Committed General Fund (190000), for the Assembly Mapping project in 2023, in the Assembly.

28  
 29 **Section 25.** Appropriating Operating Projects Committed General Fund (190000) Fund Balance in an  
 30 amount not to exceed ONE MILLION DOLLARS (\$1,000,000) to the Operating Projects Committed  
 31 General Fund (190000), for matching funds to the grant for the Beetle Kill Mitigation project in 2023, in  
 32 the Anchorage Fire Department.

33  
 34 **Section 26.** Appropriating Operating Projects Committed General Fund (190000) Fund Balance in an  
 35 amount not to exceed ONE MILLION DOLLARS (\$1,000,000) to the Operating Projects Committed  
 36 General Fund (190000), for the Long-Range Transportation Plan project in 2023, in the Planning  
 37 Department.

38  
 39 **Section 27.** Revising and appropriating Bond Premium Revenue in anticipation of issuing bonds, to fund  
 40 bond issuance costs and transfers of additional proceeds to respective operating funds in 2023, in  
 41 amounts not-to-exceed:

Fund	Fund Description - Department	2023 Approved Budget	Revision	2023 Revised Budget
43	401100 Areawide General CIP	\$ 31,250	\$ (31,250)	\$ -
44	401100 Areawide General CIP - Fire Emerg Svc	\$ 10,679	\$ (10,679)	\$ -
45	401100 Areawide General CIP - Maintenance & C	\$ 26,714	\$ (12,599)	\$ 14,115
46	401100 Areawide General CIP - Public Works Ad	\$ 6,697	\$ 11,404	\$ 18,101
47	401100 Areawide General CIP - Traffic Engineerir	\$ 9,050	\$ 168	\$ 9,218

## Resolution to Revise and Appropriate 2023 General Government Operating Budget

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		2023 Approved Budget	Revision	2023 Revised Budget
1	Fund Fund Description - Department			
2	431100 Anchorage Fire Area CIP - Fire	\$ 30,466	\$ (6,174)	\$ 24,292
3	441100 Anchorage Roads & Drainage CIP - Publi	\$ 671,420	\$ (167,394)	\$ 504,026
4	461100 Anchorage Parks & Rec CIP - Parks & Re	\$ 76,164	\$ (26,860)	\$ 49,304
5	485100 Public Transportation CIP - Public Transp	\$ 42,948	\$ 2,132	\$ 45,080
6	Total Bond Premium Appropriation	\$ 905,388	\$ (241,252)	\$ 664,136

7  
8 **Section 28.** Revising and appropriating the MOA Trust Fund (730000) transfer to the 2023 General  
9 Government Operating Budget, Areawide General Fund (101000) as revenue appropriated in support of  
10 operations:

		2023 Approved Budget	Revision	2023 Revised Budget
11	Fund Fund Description - Department			
12	730000 MOA Trust Fund - Transfer to GG Ops	\$ 16,500,000	\$ (200,000)	\$ 16,300,000

13  
14 **Section 29.** The 2023 Operating Budget for the Alcoholic Beverages Retail Sales Tax Fund (206000) is  
15 hereby revised and appropriated to the following respective departments, with details attached to the  
16 Assembly Memorandum (AM):

	Department	2023 Approved Budget	Revision	2023 Revised Budget
17	Assembly	\$ 300,000	\$ -	\$ 300,000
18	<b>Community Development</b>	\$ -	\$ <b>250,000</b>	\$ <b>250,000</b>
19	Finance	\$ 272,106	\$ -	\$ 272,106
20			\$ <b>(67,021)</b>	\$ <b>2,380,159</b>
21	Anchorage Fire Department	\$ 2,447,180	\$ (167,021)	\$ 2,280,159
22			\$ <b>4,653,589</b>	\$ <b>15,201,027</b>
23	Anchorage Health Department	\$ 10,547,438	\$ 22,589	\$ 10,570,027
24			\$ <b>154,301</b>	\$ <b>606,008</b>
25	Library	\$ 451,707	\$ 4,304	\$ 456,008
26	Municipal Attorney	\$ 221,482	\$ 45,504	\$ 266,986
27	Parks & Recreation	\$ 644,030	\$ (28,326)	\$ 615,704
28	Anchorage Police Department	\$ 1,155,580	\$ (334,836)	\$ 820,744
29			\$ <b>4,673,211</b>	\$ <b>20,712,734</b>
30	Alcohol Bvgs Sales Tax - Direct Cost	\$ 16,039,523	\$ (457,789)	\$ 15,581,734
31			\$ <b>4,656,472</b>	\$ <b>20,938,376</b>
32	206000 Alcohol Bvgs Sales Tax - Function Cost	\$ 16,281,904	\$ (474,528)	\$ 15,807,376

Resolution to Revise and Appropriate 2023 General Government Operating Budget

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1 **Section 30.** *The appropriations made by line 29 of AM 226-2023(A) of AR 2023-102(S) do not*  
2 *include an appropriation for the payment in any amount of any settlement of claims related to,*  
3 *arising out of, or in connection with the termination of employment of Ms. Amy Demboski or Ms.*  
4 *Heather McAlpine, or claims related to, arising out of, or in connection with work allegedly*  
5 *performed on the Navigation Center at Tudor and Elmore by Roger Hickel Contracting. The Mayor*  
6 *and his administration may not disburse any funds appropriated by this resolution on such*  
7 *settlements, absent subsequent appropriation specific to the same approval by resolution of the*  
8 *Assembly.*

9  
10 **Section 31.** *The Office of Management and Budget, in consultation with the Municipal Clerk or*  
11 *designee, is authorized to make conforming changes reasonably necessary to implement*  
12 *approved amendments to this AR and any attached memoranda or exhibits.*

13  
14 **32**

15 **Section 30.** This resolution shall take effect immediately upon passage and approval by the Assembly.

16 Resolution to Revise and Appropriate 2023 General Government Operating Budget

17 Page 10 of 10

18  
19 PASSED AND APPROVED by the Anchorage Assembly this 25th day of April, 2023.

20  
21  
22 

23  
24 \_\_\_\_\_  
Chair

25 ATTEST:

26  
27 

28  
29 \_\_\_\_\_  
30 Municipal Clerk

31  
32 OMB Note: To reflect the changes from the original version to this S version, a ~~strike through~~ identifies an  
33 amount being replaced, a number in **bold** is the new and/or replacement amount; a number in **bold and**  
34 **italicized** is the resulting amount due to Assembly Amendments; and a number in **bold, italicized, and**  
35 **underlined** is the resulting amount of Mayor's veto(es).  
36





# MUNICIPALITY OF ANCHORAGE

## Assembly Memorandum

AM No. 226 – 2023

Meeting Date: April 11, 2023

1 **FROM: MAYOR**

2  
3 **SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE**  
4 **REVISING AND APPROPRIATING FUNDS FOR THE 2023 GENERAL**  
5 **GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY OF**  
6 **ANCHORAGE**  
7

8 The attached resolution reflects the Administration's proposed revisions to the 2023 General  
9 Government Operating Budget. The proposed package updates revenues, fine-tunes costs, and  
10 funds items that were not anticipated at the time the 2023 budget was approved last November.  
11 The revised 2023 budget sets the tax need and amount of property taxes to be collected for  
12 2023.  
13

14 Direct Costs Adjustments

15 These revisions increase the 2023 operating direct cost budget by \$10.3 million from the 2023  
16 Approved budget.  
17

18 When compared to the 2022 Revised budget, there is a total increase of \$33.8 million, a 6%  
19 increase, while inflation increased 8.1%. \$10.1 million of this increase is attributable to debt  
20 service adjustments. The budget reflects the Administration's continued support for ensuring  
21 Anchorage's safety is protected with the addition of \$7.9 million for police and fire. Additionally,  
22 this budget includes \$5.5 million increase for contractual Room Tax adjustments; \$4.3 million  
23 increase for cost of goods and fuel; and \$2.5 million increase for snow plowing; adjustments  
24 approved and requested by Service Areas; and in-depth "scrubbing" of budgeted costs for  
25 positions.  
26

27 Revenue (Non-Property Tax) Adjustments

28 These revisions increase the 2023 operating revenue budget by \$3.3 million from the 2023  
29 Approved budget.  
30

31 When compared to the 2022 Revised budget, the revenue projections include updated  
32 assumptions that resulted in a net increase of \$20.3 million in non-property tax revenue. This  
33 change includes adding \$13 million in 2023 for the Supplemental Emergency Medical  
34 Transportation (SEMT) program; \$8.3 million in Room Tax; \$5.9 million in investment income;  
35 and \$1.2 million in dividends from Municipal utilities. These increases, however, are offset  
36 primarily by reductions of \$4.2 million in Ambulance Service Fees; \$2.3 million of one-time  
37 recovery of Anchorage School District tax over collection; \$1.3 million in PFD garnishments; and  
38 \$1.3 million in Municipal Assistance from the State of Alaska.  
39

40 Tax Cap and Property Tax Requirement

41 When compared to 2022, the Tax Cap increased \$19.7 million, overall. The maximum amount  
42 of property taxes allowed under the Tax Cap increased \$19.5 million.  
43

44 The service area property taxes increased \$1.0 million from 2023 Approved and a total of \$1.9  
45 million from 2022.

1 The proposed revised budget comes in at \$3.6 million under the Tax Cap and results in an  
2 increase in the average mill rate of 0.18 mills. This translates into a \$18 cost per \$100,000 of  
3 taxable assessed value, or \$74 on an average assessed value home of \$410,450.  
4

5 A detailed listing of changes from the 2023 Approved General Government Operating Budget a  
6 is attached.  
7

8 The budget documents, as previously approved, are available at the following site:  
9

10 <http://www.muni.org/Departments/budget/Pages/default.aspx>  
11

12 The budget revisions included in the attached resolution will be made available at the above-  
13 mentioned site after Assembly approval.  
14

15 **THE ADMINISTRATION RECOMMENDS APPROVAL.**

16 Prepared by: Office of Management & Budget (OMB)

17 Approved by: Courtney Petersen, Director, OMB

18 Concur: Grant Yutrzenka, CFO

19 Concur: Kent Kohlhase, Acting Municipal Manager

20 Respectfully Submitted: Dave Bronson, Mayor



# MUNICIPALITY OF ANCHORAGE

## Assembly Memorandum

AM No. 226 – 2023 (A)

Meeting Date: April 25, 2023

1 **FROM: MAYOR**

2  
3 **SUBJECT: AR 2023-102 (S): A RESOLUTION OF THE MUNICIPALITY OF**  
4 **ANCHORAGE REVISING AND APPROPRIATING FUNDS FOR THE**  
5 **2023 GENERAL GOVERNMENT OPERATING BUDGET FOR THE**  
6 **MUNICIPALITY OF ANCHORAGE**  
7

8 This memorandum explains the S version changes to AR 2023-102:

9  
10 Changes due to impacts from passage of propositions from the April 4, 2023 election,  
11 contingent upon certification of election results:

12  
13 Proposition 3 - Anchorage Roads and Drainage Bonds (as of April 12, 2023, the Yes  
14 votes for Proposition 3 are at 60.42%):

15 Maintenance & Operations department direct and Anchorage Roads & Drainage Service  
16 Area Fund (141) function budgets increased \$45,000 for voter approved operations and  
17 maintenance costs on bond projects.  
18

19 Proposition 12 - Residential Real Property Tax Exemption (as of April 12, 2023, the Yes  
20 votes for Proposition 12 are at 72.79%):

21 The taxable assessed values went down for all funds, with the Areawide taxable  
22 assessed value going down by about 3.5%.  
23

24 Many of the limited service areas are managed by boards and the boards identify what  
25 they want their service area mill rate to be each year. The service area budgets are then  
26 calculated to represent the board approved mill rates by multiplying the board approved  
27 mill rates by the service area taxable assessed values.  
28

29 
$$\text{Board Approved Mill Rate} \times \text{Service Area Taxable Assessed Value} = \text{Budget} / 1,000$$

30  
31 Since all the service area taxable assessed values changed with the passage of  
32 Proposition 12, the budgets no longer represented the board approved mill rates.  
33 Multiple departments' direct and multiple fund function budgets were recalculated and  
34 adjusted in the S version to remain at the mill rates approved by the respective service  
35 area boards.  
36

37 Changes due to passage of resolutions:

38  
39 AR 2023-7, Assembly approved on January 10:

- 40 • Fire department direct and Anchorage Fire Service Area Fund (131) function budgets  
41 increased \$175,000 for a Public Information Officer (1 FTE).  
42  
43

1 AR 2023-95, Assembly approved on April 11, 2023:

- 2 • Fire department direct and Anchorage Fire Service Area Fund (131) function budgets  
3 increased \$470,000 for one additional academy.  
4 • Police department direct and Anchorage Metropolitan Police Service Area Fund (151)  
5 function budgets increased \$400,000 for continuation training.  
6

7 A detailed listing of changes from the 2023 Approved General Government Operating  
8 Budget is attached.  
9

10 The budget documents, as previously approved, are available at the following site:

11  
12 <http://www.muni.org/Departments/budget/Pages/default.aspx>  
13

14 The budget revisions included in the attached resolution will be made available at the  
15 above-mentioned site after Assembly approval.  
16

17 **THE ADMINISTRATION RECOMMENDS APPROVAL.**  
18

19 Prepared by: Office of Management & Budget (OMB)  
20 Approved by: Courtney Petersen, Director, OMB  
21 Concur: Grant Yutrzenka, CFO  
22 Concur: Kent Kohlhase, Acting Municipal Manager  
23 Respectfully Submitted: Dave Bronson, Mayor

Line#	Department / Agency	Category and Description	(1)-Time / (R)ecurring	Fund	Filled Positions	Vacant Positions	Direct Costs	Non-Property Tax Revenues	Funding Sources			Property Tax / Special Levy and SAs with Max Tax Rates	
									IGC	Fund Balance (All GG)	Property Tax Under Charter Limit		
1	<b>2023 Approved General Government Operating Budget</b>							\$ 587,237,691	\$ 225,538,461	\$ 28,968,851	\$ 1,610,189	\$ 307,255,065	\$ 23,865,125
3	<b>Fund Balance Adjustments for Reserves</b>												
4	<b>Total Fund Balance Adjustments for Reserves</b>							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	<b>Running Subtotal of 2023 Revised General Government Operating Budget</b>							\$ 587,237,691	\$ 225,538,461	\$ 28,968,851	\$ 1,610,189	\$ 307,255,065	\$ 23,865,125
8	<b>Funding Source Changes</b>												
9	Fire	SEMT Program Revenues - in line with 2021 submission	R	101000	-	-	-	2,491,126	-	-	(2,491,126)	-	
10	Multiple	<b>Fees and Fines Resulting from PFD Garnishment</b> - Criminal Defense Fees, Incarceration Cost Recovery, SOA Traffic and Trial Court Fines, and Criminal Rule 8 Collect Costs; based on estimated \$1,114 PFD for 2023	R	101000	-	-	-	550,000	-	-	(550,000)	-	
11	Multiple	<b>Investment Income</b> - Cash Pool in line with forecast	R	Multiple	-	-	-	1,346,980	-	54,000	(912,000)	(488,980)	
12	Multiple	<b>TANs Interest Earnings and Expense</b> - Adjustment in line with estimate for 2023	R	Multiple	-	-	1,512,000	1,217,000	-	-	295,000	-	
13	Multiple	<b>Electric Co-Op</b> - Adjustment in line with 2022 actuals and projected 2023	R	Multiple	-	-	-	345,000	-	-	(343,266)	(1,734)	
14	Multiple	<b>Department Revenues</b> - Miscellaneous revenue adjustments in line with revised projections	R	Multiple	-	-	-	551,150	-	19,000	(570,150)	-	
15	Taxes & Reserves	<b>Room Tax</b> - At \$38M in line with latest Treasury recommendation		Multiple	-	-	521,186	2,227,952	-	(1,501,386)	(205,380)	-	
16	Taxes & Reserves	Marijuana Licensing Fee, Fuel Excuse Tax P&I, and Parking Garages & Lots - Decreased in line with 2022 actuals	R	101000	-	-	-	(65,601)	-	-	65,601	-	
17	Taxes & Reserves	<b>Contribution from MOA Trust Fund</b> - Adjustment in line with projected 2023 payout at 4%	R	101000	-	-	-	(200,000)	-	-	200,000	-	
18	Taxes & Reserves	<b>Fisheries Tax</b> - Adjustment in line with announcement from Department of Commerce, Community and Economic Development that the amount will be \$12,046. \$130,000 was budgeted in 2023 Approved.	R	101000	-	-	-	(117,954)	-	-	117,954	-	
19	Taxes & Reserves	<b>Community Assistance Program</b> - Adjustment in line with estimate from Department of Commerce, Community and Economic Development that the amount will be \$406,068. \$1,737,954 was budgeted in 2023 Approved.	R	101000	-	-	-	(1,331,886)	-	-	1,331,886	-	
20	Taxes & Reserves	<b>Dividend</b> - AWWU - Water		101000	-	-	-	700,000	-	-	(700,000)	-	
21	Taxes & Reserves	Prior Year Expense Recovery - 2023 1Q - REVERSE 2022 1Q - from 2021 ASD tax over-collection	R	101000	-	-	-	(2,297,643)	-	-	2,297,643	-	
22	<b>Total Funding Source Changes</b>							\$ 2,033,186	\$ 5,416,124	\$ -	\$ (1,428,386)	\$ (1,463,838)	\$ (490,714)
24	<b>Running Subtotal of 2023 Revised General Government Operating Budget</b>							\$ 589,270,877	\$ 230,954,585	\$ 28,968,851	\$ 181,803	\$ 305,791,227	\$ 23,374,411
25	<b>Tax Cap Impact</b>												
26	Multiple	<b>Non-Property Taxes Subject to Tax Cap</b> - Tobacco Tax, Marijuana Sales Tax, Motor Vehicle Rental Tax, Fuel Excise Tax, Motor Vehicle Registration Tax, PILTs, and MESA/MUSA	R	101000	-	-	-	(1,550,000)	-	-	1,550,000	-	
27	Taxes & Reserves	<b>Payment In Lieu of Taxes - State</b> - Adjustment in line with 2022 actuals and projected 2023 activity	R	101000	-	-	-	25,000	-	-	(25,000)	-	
28	Taxes & Reserves	MESA/MUSA - Utility/Enterprise changes	R	101000	-	-	-	(567,921)	-	-	567,921	-	
29	Multiple	Settlements	1	101000	-	-	827,500	-	-	-	827,500	-	
30	Multiple	Debt Service - alignment to current 2022 G.O. Bond debt schedules	R	Multiple	-	-	5,844,354	-	-	-	5,844,304	50	
31	<b>Total Tax Cap Impact</b>							\$ 6,671,854	\$ (2,092,921)	\$ -	\$ -	\$ 8,764,725	\$ 50
32	<b>Running Subtotal of 2023 Revised General Government Operating Budget</b>							\$ 595,942,731	\$ 228,861,664	\$ 28,968,851	\$ 181,803	\$ 314,555,952	\$ 23,374,461
34	<b>Operational Realignment</b>												
35	Development Services	Seaview Heights subdivision 2021 settlement agreement	1	101000	-	-	65,521	-	-	-	65,521	-	
36	Finance	Property Appraisal - CAMA debt service costs	R	101000	-	-	(94,590)	-	-	-	(94,590)	-	
37	Fire	Non labor - fuel, SEMT administrative fee	R	101000	-	-	-	312,000	-	-	312,000	-	
38	Fire	Labor adjustments - IAFF - 2 new Holidays	R	Multiple	-	-	475,799	-	-	-	475,799	-	
39	Information Technology	Depreciation Reduction	R	607000	-	-	(542,000)	-	-	(542,000)	-	-	
40	Maintenance & Operatic	Contractual service cost increases and facility repair costs	R	101000	-	-	332,615	-	-	-	332,615	-	
41	Maintenance & Operatic	Golden Lion repair costs to function as rooming facility	1	101000	-	-	757,500	-	-	-	757,500	-	
42	Maintenance & Operatic	Additional funding for snow removal	1	141000	-	-	1,000,000	-	-	-	1,000,000	-	

Funding Sources

Line#	Department / Agency	Category and Description	(1)-Time / (R)ecurring	Fund	Filled Positions	Vacant Positions	Direct Costs	Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax / Special Levy and SAs with Max Tax Rates	
43	Mayor	Add administrative support position	R	101000	1	-	118,626	-	-	-	118,626	-	
44	Multiple	Debt Service	R	Multiple	-	-	34,120	-	-	-	34,120	-	
45	Multiple	P & F Retiree Medical Insurance - adjustment for number of participants	R	Multiple	-	-	(329,228)	-	-	-	(329,228)	-	
46	Multiple	Labor adjustments to position and employee costing	R	101000	-	-	(2,249,422)	-	(93,652)	(252,696)	(1,836,748)	(66,326)	
47	Multiple	Labor adjustments - new Plumbers contract terms	R	Multiple	-	-	47,096	-	-	18,513	28,583	-	
48	Multiple	Labor adjustments - new Teamster contract terms	R	Multiple	-	-	149,066	-	-	-	149,066	-	
49	Multiple	Intragovernmental Charges (IGCs) in line with updated factors	R	Multiple	-	-	-	-	33,573	574,343	(690,544)	82,628	
50	Municipal Manager	Facilities - Museum, ACPA	R	101000	-	-	188,197	-	-	-	188,197	-	
51	Police	Special levy tax to maximum amount	R	107000	-	-	40,000	-	-	-	-	40,000	
52	Police	Savings for the purchase of 716 W 4th Ave Bldg - APD lease payment \$1,849,824 vs estimated debt device payment \$1,353,000	R	151000	-	-	(496,824)	-	-	-	(496,824)	-	
53	Public Transportation	Air Quality Monitoring for OSHA Abatement	1	101000	-	-	20,000	-	-	-	20,000	-	
54	Real Estate	National Archives property - debt service payment	R	101000	-	-	175,136	-	-	-	175,136	-	
55	Real Estate	Permit Center lease increase	R	101000	-	-	41,216	-	-	-	41,216	-	
56	<b>Total Operational Realignment</b>					<b>1</b>	<b>-</b>	<b>\$ 44,828</b>	<b>\$ -</b>	<b>\$ (60,079)</b>	<b>\$ (201,840)</b>	<b>\$ 250,445</b>	<b>\$ 56,302</b>
57													
58	<b>Running Subtotal of 2023 Revised General Government Operating Budget</b>					<b>1</b>	<b>-</b>	<b>\$ 595,987,559</b>	<b>\$ 228,861,664</b>	<b>\$ 28,908,772</b>	<b>\$ (20,037)</b>	<b>\$ 314,806,397</b>	<b>\$ 23,430,763</b>
59	<b>Board Requests from Service Areas (SA) with Maximum Tax Rates</b>												
60	Fire	Chugiak Fire SA - Adjust budget to the maximum mill rate of 1.0	R	104000	-	-	-	-	-	-	-	-	
61	Maintenance & Operatic	Glen Alps - Adjust budget to the maximum mill rate of 2.75	R	105000	-	-	32,887	-	-	-	-	32,887	
62	Multiple	Girdwood Valley Service Area - Calculate mill rate to budget amount (maximum voter approved mill rate is 6.0)	R	106000	-	-	14,487	-	-	-	-	14,487	
63	Maintenance & Operatic	Birch Tree/Elmore LRSA - Adjust budget to the maximum mill rate of 1.50	R	111000	-	-	20,108	-	-	-	-	20,108	
64	Maintenance & Operatic	Campbell Airstrip LRSA - Adjust budget to Board approved mill rate of 1.25 mills (maximum voter approved mill rate is 1.50)	R	112000	-	-	15,281	-	-	-	-	15,281	
65	Maintenance & Operatic	Valli Vue Estates LRSA - Adjust budget to the maximum mill rate of 1.40	R	113000	-	-	10,592	-	-	-	-	10,592	
66	Maintenance & Operatic	Skyranch Estates LRSA - Adjust budget to the maximum mill rate of 1.30	R	114000	-	-	8,499	-	-	-	-	8,499	
67	Maintenance & Operatic	Upper Grover LRSA - Adjust budget to the maximum mill rate of 1.00	R	115000	-	-	2,180	-	-	-	-	2,180	
68	Maintenance & Operatic	Ravenwood LRSA - Adjust budget to the maximum mill rate of 1.50	R	116000	-	-	4,862	-	-	-	-	4,862	
69	Maintenance & Operatic	Mt Park Estates LRSA - Adjust budget to the maximum mill rate of 1.00	R	117000	-	-	2,792	-	-	-	-	2,792	
70	Maintenance & Operatic	Mt Park/Robin Hill RRSA - Adjust budget to the maximum mill rate of 1.30	R	118000	-	-	13,756	-	-	-	-	13,756	
71	Maintenance & Operatic	CBERRRSA - Calculate mill rate to 1.00 for roads and drainage and 1.00 for capital (maximum voter approved mill rate is 2.10: 1.10 for roads and drainage and 1.0 for capital)	R	119000	-	-	720,409	-	-	-	-	720,409	
72	Maintenance & Operatic	Eaglewood SA - Adjust budget to the maximum mill rate of 0.38 (maximum voter approved mill rate is 20% of CBERRRSA mill rate)	R	121000	-	-	10,739	-	-	-	-	10,739	
73	Maintenance & Operatic	Gateway SA - Adjust budget to the maximum mill rate of 0.29 (maximum voter approved mill rate is 15% of CBERRRSA mill rate)	R	122000	-	-	263	-	-	-	-	263	
74	Maintenance & Operatic	Lakehill LRSA - Adjust budget to the maximum mill rate of 1.50	R	123000	-	-	10,538	-	-	-	-	10,538	
75	Maintenance & Operatic	Totem LRSA - Adjust budget to mill rate of 1.00 (maximum voter approved mill rate is 1.50)	R	124000	-	-	6,009	-	-	-	-	6,009	
76	Maintenance & Operatic	Paradise Valley LRSA - Adjust budget to the maximum mill rate of 1.00	R	125000	-	-	2,128	-	-	-	-	2,128	
77	Maintenance & Operatic	SRW Homeowners LRSA - Adjust budget to the maximum mill rate of 1.50	R	126000	-	-	9,409	-	-	-	-	9,409	
78	Maintenance & Operatic	Eagle River Street Lights SA - Adjust budget to Board approved mill rate of 0.20 with \$100,000 of fund balance use (maximum voter approved mill rate is 0.50)	R	129000	-	-	96,166	-	-	100,000	-	(3,834)	
79	Maintenance & Operatic	Talus West LRSA - Adjust budget to the maximum mill rate of 1.30	R	142000	-	-	18,778	-	-	-	-	18,778	
80	Maintenance & Operatic	Upper O'Malley LRSA - Adjust budget to maximum mill rate of 2.00	R	143000	-	-	42,152	-	-	-	-	42,152	
81	Maintenance & Operatic	Bear Valley LRSA - Adjust budget to the maximum mill rate of 1.50	R	144000	-	-	4,594	-	-	-	-	4,594	
82	Maintenance & Operatic	Rabbit Creek View and Heights LRSA - Adjust budget to the maximum mill rate of 2.50	R	145000	-	-	8,033	-	-	-	-	8,033	
83	Maintenance & Operatic	Villages Scenic Parkway LRSA - Adjust budget to the max mill rate of 1.00	R	146000	-	-	2,341	-	-	-	-	2,341	
84	Maintenance & Operatic	Sequoia Estates LRSA - Adjust budget to the maximum mill rate of 1.50	R	147000	-	-	6,158	-	-	-	-	6,158	
85	Maintenance & Operatic	Rockhill LRSA - Adjust budget to the maximum mill rate of 1.50	R	148000	-	-	20,005	-	-	-	-	20,005	
86	Maintenance & Operatic	South Golden View RRSA - Adjust budget to the maximum mill rate of 1.80	R	149000	-	-	42,605	-	-	-	-	42,605	
87	Maintenance & Operatic	Homestead LRSA - Adjust budget to maximum mill rate of 1.30	R	150000	-	-	5,016	-	-	-	-	5,016	

Funding Sources

Line#	Department / Agency	Category and Description	(1)-Time / (R)ecurring	Fund	Filled Positions	Vacant Positions	Direct Costs	Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax / Special Levy and SAs with Max Tax Rates		
88	Parks & Recreation	ER/Chugiak Parks & Rec - Adjust budget to approved mill rate of 1.00 as 0.80 mills for operating and 0.20 mills for capital (maximum voter approved mill rate for operating and capital is 1.00) with additional voter approved mill rate collected for previously incurred bond indebtedness	R	162000	-	-	383,098	-	-	-	-	383,098		
89	<b>Total Board Requests from Service Areas (SA) with Maximum Tax Rates</b>													
90					-	-	\$ 1,513,885	\$ -	\$ -	\$ 100,000	\$ -	\$ 1,413,885		
91	<b>Running Subtotal of 2023 Revised General Government Operating Budget</b>													
92					1	-	\$ 597,501,444	\$ 228,861,664	\$ 28,908,772	\$ 79,963	\$ 314,806,397	\$ 24,844,648		
93	<b>2023 Approved General Government Operating Budget</b>						\$ 587,237,691	\$ 225,538,461	\$ 28,968,851	\$ 1,610,189	\$ 307,255,065	\$ 23,865,125		
94	<b>Total Adjustments</b>						1	-	10,263,753	3,323,203	(60,079)	(1,530,226)	7,551,332	979,523
95	<b>2023 Revised General Government Operating Budget</b>						\$ 597,501,444	\$ 228,861,664	\$ 28,908,772	\$ 79,963	\$ 314,806,397	\$ 24,844,648		
96											<b>Total Property Taxes</b>	<b>\$ 339,651,045</b>		
97	<b>Less Depreciation / Amortization - Information Technology</b>						<b>(9,746,409)</b>							
98	<b>2023 Revised General Government Operating Budget Appropriation</b>						<b>\$ 587,755,035</b>							
99											<b>Tax Cap Calculation</b>	<b>\$ 318,378,572</b>		
100											<b>Amount (Over)/Under the Cap</b>	<b>\$ 3,572,175</b>		
101	<b>S Version Changes - Impacts of Passage of Propositions (Contingent upon certification of election results)</b>													
102	<b>2023 Proposition 3 - Anchorage Roads and Drainage Bonds:</b>													
103	Maintenance & Operatic	Operations and maintenance on bond projects	R	141000	-	-	45,000	-	-	-	45,000	-		
104	<b>2023 Proposition 12 - Residential Real Property Tax Exemption Increase:</b>													
105	Taxes & Reserves	MESA/MUSA - Utility/Enterprise changes	R	101000	-	-	-	566,582	-	-	(566,582)	-		
106	Fire	Chugiak Fire SA - Adjust budget to the maximum mill rate of 1.0	R	104000	-	-	(15,841)	-	-	-	-	(15,841)		
107	Maintenance & Operatic	Glen Alps - Adjust budget to the maximum mill rate of 2.75	R	105000	-	-	(12,659)	-	-	-	-	(12,659)		
108	Maintenance & Operatic	Birch Tree/Elmore LRSA - Adjust budget to the maximum mill rate of 1.50	R	111000	-	-	(12,663)	-	-	-	-	(12,663)		
109	Maintenance & Operatic	Campbell Airstrip LRSA - Adjust budget to Board approved mill rate of 1.25 mills (maximum voter approved mill rate is 1.50)	R	112000	-	-	(4,476)	-	-	-	-	(4,476)		
110	Maintenance & Operatic	Valli Vue Estates LRSA - Adjust budget to the maximum mill rate of 1.40	R	113000	-	-	(5,881)	-	-	-	-	(5,881)		
111	Maintenance & Operatic	Skyranch Estates LRSA - Adjust budget to the maximum mill rate of 1.30	R	114000	-	-	(2,280)	-	-	-	-	(2,280)		
112	Maintenance & Operatic	Upper Grover LRSA - Adjust budget to the maximum mill rate of 1.00	R	115000	-	-	(983)	-	-	-	-	(983)		
113	Maintenance & Operatic	Ravenwood LRSA - Adjust budget to the maximum mill rate of 1.50	R	116000	-	-	(842)	-	-	-	-	(842)		
114	Maintenance & Operatic	Mt Park Estates LRSA - Adjust budget to the maximum mill rate of 1.00	R	117000	-	-	(1,891)	-	-	-	-	(1,891)		
115	Maintenance & Operatic	Mt Park/Robin Hill RRSA - Adjust budget to the maximum mill rate of 1.30	R	118000	-	-	(7,020)	-	-	-	-	(7,020)		
116	Maintenance & Operatic	CBERRRSA - Calculate mill rate to 1.00 for roads and drainage and 1.00 for capital (maximum voter approved mill rate is 2.10: 1.10 for roads and drainage and 1.0 for capital)	R	119000	-	-	(371,684)	-	-	-	-	(371,684)		
117	Maintenance & Operatic	Eaglewood SA - Adjust budget to the maximum mill rate of 0.38 (maximum voter approved mill rate is 20% of CBERRRSA mill rate)	R	121000	-	-	(5,326)	-	-	-	-	(5,326)		
118	Maintenance & Operatic	Gateway SA - Adjust budget to the maximum mill rate of 0.29 (maximum voter approved mill rate is 15% of CBERRRSA mill rate)	R	122000	-	-	(114)	-	-	-	-	(114)		
119	Maintenance & Operatic	Lakehill LRSA - Adjust budget to the maximum mill rate of 1.50	R	123000	-	-	(1,477)	-	-	-	-	(1,477)		
120	Maintenance & Operatic	Totem LRSA - Adjust budget to mill rate of 1.00 (maximum voter approved mill rate is 1.50)	R	124000	-	-	(1,244)	-	-	-	-	(1,244)		
121	Maintenance & Operatic	Paradise Valley LRSA - Adjust budget to the maximum mill rate of 1.00	R	125000	-	-	(652)	-	-	-	-	(652)		
122	Maintenance & Operatic	SRW Homeowners LRSA - Adjust budget to the maximum mill rate of 1.50	R	126000	-	-	(2,894)	-	-	-	-	(2,894)		
123	Maintenance & Operatic	Eagle River Street Lights SA - Adjust budget to Board approved mill rate of 0.20 with \$100,000 of fund balance use (maximum voter approved mill rate is 0.50)	R	129000	-	-	(12,367)	-	-	-	-	(12,367)		
124	Maintenance & Operatic	Talus West LRSA - Adjust budget to the maximum mill rate of 1.30	R	142000	-	-	(5,918)	-	-	-	-	(5,918)		
125	Maintenance & Operatic	Upper O'Malley LRSA - Adjust budget to maximum mill rate of 2.00	R	143000	-	-	(24,773)	-	-	-	-	(24,773)		
126	Maintenance & Operatic	Bear Valley LRSA - Adjust budget to the maximum mill rate of 1.50	R	144000	-	-	(2,324)	-	-	-	-	(2,324)		
127	Maintenance & Operatic	Rabbit Creek View and Heights LRSA - Adjust budget to the maximum mill rate of 2.50	R	145000	-	-	(4,939)	-	-	-	-	(4,939)		
128	Maintenance & Operatic	Villages Scenic Parkway LRSA - Adjust budget to the max mill rate of 1.00	R	146000	-	-	(727)	-	-	-	-	(727)		

Funding Sources

Line#	Department / Agency	Category and Description	(1)-Time / (R)ecurring	Fund	Filled Positions	Vacant Positions	Direct Costs	Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax / Special Levy and SAs with Max Tax Rates	
133	Maintenance & Operatic	Sequoia Estates LRSA - Adjust budget to the maximum mill rate of 1.50	R	147000	-	-	(1,043)	-	-	-	-	(1,043)	
134	Maintenance & Operatic	Rockhill LRSA - Adjust budget to the maximum mill rate of 1.50	R	148000	-	-	(1,926)	-	-	-	-	(1,926)	
135	Maintenance & Operatic	South Golden View RRSA - Adjust budget to the maximum mill rate of 1.80	R	149000	-	-	(21,701)	-	-	-	-	(21,701)	
136	Maintenance & Operatic	Homestead LRSA - Adjust budget to maximum mill rate of 1.30	R	150000	-	-	(775)	-	-	-	-	(775)	
137	Parks & Recreation	ER/Chugiak Parks & Rec - Adjust budget to approved mill rate of 1.00 as 0.80 mills for operating and 0.20 mills for capital (maximum voter approved mill rate for operating and capital is 1.00) with additional voter approved mill rate collected for previously incurred bond indebtedness	R	162000	-	-	(199,535)	-	-	-	-	(199,535)	
138	<b>Total S Version Changes - Impacts of Passage of Propositions (Contingent upon certifi</b>					-	-	\$ (678,955)	\$ 566,582	\$ -	\$ -	\$ (521,582)	\$ (723,955)
139	<b>S Version Changes - Other Changes</b>												
141	Fire	AR 2023-7 - Public Information Officer	1	131000	-	1	175,000	-	-	-	175,000	-	
142	Fire	AR 2023-95, Section 2 - One additional academy	1	131000	-	-	470,000	-	-	-	470,000	-	
143	Police	AR 2023-95, Section 3 - Continuation training	1	151000	-	-	400,000	-	-	-	400,000	-	
144	Maintenance & Operatic	AR 2023-95, Section 4 - Snow removal	1	141000	-	-	200,000	-	-	-	200,000	-	
145	Maintenance & Operatic	Reduce AM Support Line 42 - Additional funding for snow removal by \$200K so that total 1Q adjustment is \$1M	1	141000	-	-	(200,000)	-	-	-	(200,000)	-	
146	<b>Total S Version Changes - Other Changes</b>					-	1	\$ 1,045,000	\$ -	\$ -	\$ -	\$ 1,045,000	\$ -
147	<b>Running Subtotal of 2023 Revised General Government Operating Budget</b>												
148					1	1	\$ 597,867,489	\$ 229,428,246	\$ 28,908,772	\$ 79,963	\$ 315,329,815	\$ 24,120,693	
149	<b>2023 Approved General Government Operating Budget</b>												
150							\$ 587,237,691	\$ 225,538,461	\$ 28,968,851	\$ 1,610,189	\$ 307,255,065	\$ 23,865,125	
151	<b>Total Adjustments</b>					1	1	10,629,798	3,889,785	\$ (60,079)	\$ (1,530,226)	\$ 8,074,750	\$ 255,568
152	<b>2023 Revised General Government Operating Budget with S Version Changes</b>							\$ 597,867,489	\$ 229,428,246	\$ 28,908,772	\$ 79,963	\$ 315,329,815	\$ 24,120,693
153											<b>Total Property Taxes</b>		\$ 339,450,508
154	<b>Less Depreciation / Amortization - Information Technology</b>							<b>(9,746,409)</b>					
155	<b>2023 Revised General Government Operating Budget with S Version Changes</b>							<b>\$ 588,121,080</b>					
156											<b>Tax Cap Calculation</b>		\$ 317,856,990
157											<b>Amount (Over)/Under the Cap</b>		\$ 2,527,175
158	<b>Assembly Amendments</b>												
159	Health	14B GG - Housing and homelessness response - Direct grant to Catholic Social Services for 3rd Avenue Resource Center for operations	1	101000	-	-	500,000	-	-	-	500,000	-	
160	Assembly	14B GG - Facilitation support for the Sanctioned Camp Task Force and the Complex Behavioral Needs Task Force.	1	101000	-	-	50,000	-	-	-	50,000	-	
161	Planning	23 GG - Spenard corridor parking study	1	101000	-	-	200,000	-	-	-	200,000	-	
162	Fire	23 GG - Fire Station 1 parking at Museum	R	101000	-	-	30,000	-	-	-	30,000	-	
163	Maintenance & Operatic	23 GG - Marked public access Campbell Lake	1	101000	-	-	20,000	-	-	-	20,000	-	
164	Library	23 GG - Security Cameras at Loussac	1	101000	-	-	15,500	-	-	-	15,500	-	
165	Assembly	23 GG - Labor adjustments and communications initiatives	R	101000	-	-	83,900	-	-	-	83,900	-	
166	Assembly	23 GG - Recruitment services, RFPS, Legal	1	101000	-	-	196,000	-	-	-	196,000	-	
167	Maintenance & Operatic	23 GG - Graffiti Busters Program	R	101000	-	-	245,000	-	-	-	245,000	-	
168	Public Transportation	23 GG - Funds to leverage private, federal and state grant funding to restore some public bus services that were cut since 2017	R	101000	-	-	400,000	-	-	-	400,000	-	
169	Public Transportation	23 GG - Project Manager, 1 FTE	R	101000	-	1	100,000	-	-	-	100,000	-	
170	Assembly	23 GG - Contractual support and other costs related to the Housing Summit	1	101000	-	-	80,000	-	-	-	80,000	-	
171	ACDA	23 GG - Municipal-wide housing study of short term rentals (STR)	1	101000	-	-	50,000	-	-	-	50,000	-	
172	Planning	23 GG - Feasibility study for developing a manufactured housing communities throughout the Municipality	1	101000	-	-	50,000	-	-	-	50,000	-	
173	Health	23 GG - Grant to the Anchorage Affordable Housing and Land Trust	1	101000	-	-	250,000	-	-	-	250,000	-	
174	Mayor	15 GG - to hire a real estate consultant to protect the HLB interest in the	1	101000	(1)	-	(119,000)	-	-	-	(119,000)	-	
175	Community Developmer	Holtan Hills land development deal funded with reduction of proposed	1	101000	-	-	119,000	-	-	-	119,000	-	
176	Real Estate	Administrative Assistant position in the Mayor's office		101000	-	-	-	-	-	-	-	-	
177	Finance	16 GG - Board of Equalization funded from reduction of Finance/Property	1	101000	-	-	(10,000)	-	-	-	(10,000)	-	
178	Assembley	Appraisal labor	1	101000	-	-	10,000	-	-	-	10,000	-	
179	Assembly	17 GG - Stipend for the Youth Representative and alternate member	R	101000	-	-	5,000	-	-	-	5,000	-	



Line#	Department / Agency	Category and Description	(1)-Time / (R)ecurring	Fund	Filled Positions	Vacant Positions	Direct Costs	Funding Sources				Property Tax / Special Levy and SAs with Max Tax Rates	
								Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit		
182	Planning	18 GG - Grant to Anchorage Neighborhood Housing Services DBA NeighborWorks Alaska	1	101000	-	-	133,885	-	-	-	133,885	-	
183	Assembly	21 GG - Training in coordination with the Federation of Community Councils	R	101000	-	-	10,000	-	-	-	10,000	-	
184	Assembly	22 GG - Fund request for proposal for the development of pre-approved residential building plans.	1	101000	-	-	100,000	-	-	-	100,000	-	
185	<b>Total Assembly Amendments</b>					(1)	1	\$ 2,519,285	\$ -	\$ -	\$ -	\$ 2,519,285	\$ -
186	<b>Running Subtotal of 2023 Revised General Government Operating Budget</b>												
187						-	2	\$ 600,386,774	\$ 229,428,246	\$ 28,908,772	\$ 79,963	\$ 317,849,100	\$ 24,120,693
188	<b>2023 Approved General Government Operating Budget</b>												
189								\$ 587,237,691	\$ 225,538,461	\$ 28,968,851	\$ 1,610,189	\$ 307,255,065	\$ 23,865,125
190	<b>Total Adjustments and Amendments</b>												
191						-	2	13,149,083	3,889,785	\$ (60,079)	\$ (1,530,226)	\$ 10,594,035	\$ 255,568
192	<b>2023 Revised General Government Operating Budget as Amended</b>												
193								\$ 600,386,774	\$ 229,428,246	\$ 28,908,772	\$ 79,963	\$ 317,849,100	\$ 24,120,693
194											<b>Total Property Taxes</b>		<b>\$ 341,969,793</b>
195	<b>Less Depreciation / Amortization - Information Technology</b>							<b>(9,746,409)</b>					
196	<b>2023 Revised General Government Operating Budget Appropriation as Amended</b>							<b>\$ 590,640,365</b>					
197											<b>Tax Cap Calculation</b>		<b>\$ 317,856,990</b>
198											<b>Amount (Over)/Under the Cap</b>		<b>\$ 7,890</b>
199	<b>Mayor Vetoes</b>												
200	ACDA	23 GG - Municipal-wide housing study of short term rentals (STR) - While the mayor supports the study, ACDA cannot have direct appropriation from the municipal budget.	1		-	-	(50,000)	-	-	-	(50,000)	-	
201	Mayor	15 GG - to hire a real estate consultant to protect the HLB interest in the Holtan Hills land development deal funded with reduction of proposed	R	101000	1	-	119,000	-	-	-	119,000	-	
202	Community Developer	Administrative Assistant position in the Mayor's office	R	101000	-	-	(119,000)	-	-	-	(119,000)	-	
203	<b>Total Mayor Vetoes</b>					1	-	\$ (50,000)	\$ -	\$ -	\$ -	\$ (50,000)	\$ -
204	<b>Running Subtotal of 2023 Revised General Government Operating Budget</b>												
205						1	2	\$ 600,336,774	\$ 229,428,246	\$ 28,908,772	\$ 79,963	\$ 317,799,100	\$ 24,120,693
206	<b>2023 Approved General Government Operating Budget</b>												
207								\$ 587,237,691	\$ 225,538,461	\$ 28,968,851	\$ 1,610,189	\$ 307,255,065	\$ 23,865,125
208	<b>Total Adjustments, Amendments, Mayor Vetoes</b>												
209						1	2	13,099,083	3,889,785	\$ (60,079)	\$ (1,530,226)	\$ 10,544,035	\$ 255,568
210	<b>2023 Revised General Government Operating Budget as Amended with Mayor Vetoes</b>												
211								\$ 600,336,774	\$ 229,428,246	\$ 28,908,772	\$ 79,963	\$ 317,799,100	\$ 24,120,693
212											<b>Total Property Taxes</b>		<b>\$ 341,919,793</b>
213	<b>Less Depreciation / Amortization - Information Technology</b>							<b>(9,746,409)</b>					
214	<b>2023 Revised General Government Operating Budget Appropriation as Amended with Vetoes</b>							<b>\$ 590,590,365</b>					
215											<b>Tax Cap Calculation</b>		<b>\$ 317,856,990</b>
216											<b>Amount (Over)/Under the Cap</b>		<b>\$ 57,890</b>
217													
218													

2023 1st Quarter Revised General Government (GG) Operating Budget - Alcoholic Beverages Retail Sales Tax Program

Line #	Department / Agency	Category and Description	(1)-Time / (R)ecurring	Fund	Filled Positions	Vacant Positions	Spending			Financing Sources		
							Direct Costs	IGCs	Total Cost	Non-Property Tax Revenues	Fund Balance	Total Funding Sources
1							\$16,039,523	\$ 242,381	\$ 16,281,904	\$ 15,430,150	\$ 851,754	\$ 16,281,904
2												
3		<b>Child Abuse, Sexual Assault, and Domestic Violence</b>										
4	Health	Non labor for operational costs to administer grant funds	R	206000	-	-	22,589	-	22,589	-	-	-
5		<b>Total Child Abuse, Sexual Assault, and Domestic Violence</b>					\$ 22,589	\$ -	\$ 22,589	\$ -	\$ -	\$ -
6												
7		<b>Running Subtotal of 2023 Revised Alcoholic Beverages Retail Sales Tax Program</b>					\$16,062,112	\$ 242,381	\$ 16,304,493	\$ 15,430,150	\$ 851,754	\$ 16,281,904
8												
9		<b>First Responders</b>										
10	Fire	Calculated Labor Adjustments	R	206000	-	-	(167,021)	167,021	-	-	-	-
11	Municipal Attorney	Calculated Labor Adjustments	R	206000	-	-	45,504	-	45,504	-	-	-
12	Police	Calculated Labor Adjustments	R	206000	-	-	55,030	-	55,030	-	-	-
13	Police	Reduce MIT funding aligned with approval of AR 2023-049(S) - funding available in fund 190000	1	206000	-	-	(389,866)	-	(389,866)	-	(389,866)	(389,866)
14		<b>Total First Responders</b>					\$ (456,353)	\$ 167,021	\$ (289,332)	\$ -	\$ (389,866)	\$ (389,866)
15												
16		<b>Running Subtotal of 2023 Revised Alcoholic Beverages Retail Sales Tax Program</b>					\$15,605,759	\$ 409,402	\$ 16,015,161	\$ 15,430,150	\$ 461,888	\$ 15,892,038
17												
18		<b>Homelessness</b>										
19	Library	Calculated Labor Adjustments	R	206000	-	-	4,301	-	4,301	-	-	-
20	Parks & Recreation	Calculated Labor Adjustments	R	206000	-	-	(28,326)	-	(28,326)	-	-	-
21		<b>Total Homelessness</b>					\$ (24,025)	\$ -	\$ (24,025)	\$ -	\$ -	\$ -
22												
23		<b>Running Subtotal of 2023 Revised Alcoholic Beverages Retail Sales Tax Program</b>					15,581,734	409,402	15,991,136	15,430,150	461,888	15,892,038
24												
25		<b>Administration, Collection, and Audits to the Municipality</b>										
26	Multiple Depts / Programs	Calculated IGCs	R	206000	-	-	-	(183,760)	(183,760)	-	-	-
27	Taxes & Reserves	Reduction of the use of fund balance based on the increase of expected alcoholic beverages retail sales tax receipts	R	206000	-	-	-	-	-	-	(461,888)	(461,888)
28	Taxes & Reserves	Alcoholic Beverages Sales Tax - adjust in line with 2023 projection from 2023 Approved amount of \$15,350,000 to \$15,900,000	R	206000	-	-	-	-	-	550,000	-	550,000
29	Taxes & Reserves	Alcoholic Beverages Sales Tax P&I - adjust in line with 2023 projection from 2023 Approved amount of \$80,000 to \$100,000	R	206000	-	-	-	-	-	20,000	-	20,000
30		<b>Total Administration, Collection, and Audits to the Municipality</b>					\$ -	\$ (183,760)	\$ (183,760)	\$ 570,000	\$ (461,888)	\$ 108,112
31												
32		<b>2023 Revised Alcoholic Beverages Retail Sales Tax Program</b>					\$15,581,734	\$ 225,642	\$ 15,807,376	\$ 16,000,150	\$ -	\$ 16,000,150
33												
34		<b>Assembly Amendments</b>										
35	Health	4A Alc Tax - Extension of operations at the Sullivan Arena until May 31, 2023	1	206000	-	-	326,000	-	326,000	-	-	-
36	Health	5A Alc Tax - Housing and homelessness response - grant to Brother Francis Shelter for continuation funding to endure increased capacity at 120 permanently	1	206000	-	-	225,000	-	225,000	-	-	-
37	Health	5A Alc Tax - Housing and homelessness response - Grant to Complex Care Facility for operations	1	206000	-	-	500,000	-	500,000	-	-	-
38	Health	5A Alc Tax - Housing and homelessness response - Grant to Covenant House for day shelter services year-round for up to 50 transition age youth	1	206000	-	-	330,000	-	330,000	-	-	-
39	Health	5BA Alc Tax - Housing and homelessness response - Grant to the Anchorage Affordable Housing and Land Trust to assist with (1) homelessness prevention for individuals staying at their facilities, (2) enhanced staffing operations, to include security, during year one operations at their facilities, and (3) technical assistance and training staff.	1	206000	-	-	250,000	-	250,000	-	-	-
40	Health	19 Alc Tax - Additional funding for early education grants and evidence-based grants to providers	1	206000	-	-	2,000,000	-	2,000,000	-	-	-

2023 Revised Budgets and 2023 Property Taxes

2023 1st Quarter Revised General Government (GG) Operating Budget - Alcoholic Beverages Retail Sales Tax Program

Line #	Department / Agency	Category and Description	(1)-Time / (R)ecurring	Fund	Filled Positions	Vacant Positions	Spending			Financing Sources		
							Direct Costs	IGCs	Total Cost	Non-Property Tax Revenues	Fund Balance	Total Funding Sources
41	Fire	1 Alc Tax - Purchase of equipment in response to polyfluorinated substances (PFAS) concerns.	1	206000	-	-	100,000	-	100,000	-	-	-
42	Library	2 Alc Tax - A direct grant to Best Beginnings, an Anchorage-based public-private partnership. Best Beginnings administers the Dolly Parton Imagination Library program, and effective early literacy program that helps prepare children for kindergarten. Due to lack of Funds, the program services have been discontinued in Chugiak, Eagle River, JBER, and select areas of Hillside. This grant would help to fund the program on a citywide level.	1	206000	-	-	150,000	-	150,000	-	-	-
43	Health	3 Alc Tax - A direct grant to Providence for a Crisis Stabilization Center. Providence needs an additional \$5.6M to fill a funding gap for Crisis Stabilization Center. The center will expand access to all levels of behavioral health care for adults and	1	206000	-	-	1,000,000	-	1,000,000	-	-	-
44	Community Development	20 Alc Tax - Startup costs to get the former Golden Lion up and running as low-income housing no later than June 30, 2023.	1	206000	-	-	250,000	-	250,000	-	-	-
45		Fund Balance			-	-	-	-	-	-	6,052,215	6,052,215
46		<b>Total Assembly Amendments</b>			-	-	<b>\$ 5,131,000</b>	<b>\$ -</b>	<b>\$ 5,131,000</b>	<b>\$ -</b>	<b>\$ 6,052,215</b>	<b>\$ 6,052,215</b>
48		<b>2023 Revised Alcoholic Beverages Retail Sales Tax Program</b>			-	-	<b>\$20,712,734</b>	<b>\$ 225,642</b>	<b>\$ 20,938,376</b>	<b>\$ 16,000,150</b>	<b>\$ 6,052,215</b>	<b>\$ 22,052,365</b>
62		<b>2023 Revised Alcoholic Beverages Retail Sales Tax Program as Amended with Mayor Vetoes and Veto Overrides</b>			-	-	<b>\$20,712,734</b>	<b>\$ 225,642</b>	<b>\$ 20,938,376</b>	<b>\$ 16,000,150</b>	<b>\$ 6,052,215</b>	<b>\$ 22,052,365</b>
64							<b>Amount of Costs (Over)/Under Financing Sources</b>				<b>\$ 1,113,989</b>	




## MUNICIPALITY OF ANCHORAGE

## OFFICE OF THE MAYOR

## MEMORANDUM

**DATE:** April 28, 2023

**TO:** Anchorage Assembly  
Christopher Constant, Assembly Chair

**FROM:** Mayor Dave Bronson 

**SUBJECT:** Vetoes of AR 2023-102(S), as Amended

Pursuant to the authority vested in me by Charter section 5.02(c), I hereby, by veto, strike or reduce the following amendments to **AR 2023-102(S), as Amended: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING FUNDS FOR THE 2023 GENERAL GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY OF ANCHORAGE**, that were moved and approved by the Assembly at the meeting of April 25, 2023.

I have provided an explanation with each item vetoed.

**Strike** Amendment No. 23 GG Assembly Members Quinn-Davidson & Zaletel,  
Line 11: \$50,000, ACDA, Municipal-wide housing study of short term rentals (STR)

My reason is as follows: Pursuant to the Municipal Charter, I hereby veto Line 11 and Line 15 of Amendment No. 23 GG to AR 2023-102 (S), General Government Operating Budget appropriating \$50,000 of tax capacity to ACDA for the provision of "Municipal-wide housing study of short term rentals (STR)".

Per Anchorage Municipal Code 25.35.015, Anchorage Community Development Authority is independent and separate from the municipality and, per AMC 3.20.010, is not a department within the Municipality of Anchorage. Further, per AMC 6.10.070.B, except for agencies not designated as departments under chapter 3.20, whose appropriations may be proposed to and made by the assembly as part of the office of the mayor or any other executive department, as a minimum, separate appropriations will be made for each municipal department. Therefore ACDA cannot have direct appropriations from the municipal budget.

While I support a municipal-wide housing study of short term rentals this is not a legal appropriation and therefore I must veto.

**Strike Amendment No. 15 GG Assembly Member Zaletel: \$119,000, Community Development/Heritage Land Bank, "To hire a real estate consultant to protect the HLB interest in the Holtan Hills land development deal, if the development agreement is approved by the Assembly."**

My reason is as follows: Pursuant to the Municipal Charter, I hereby veto of Amendment No. 15 GG to AR 2023-102 (S), General Government Operating Budget appropriating \$119,000 from the Mayor's Office to the Community Development/Heritage Land Bank for the provision as written in the amendment.

While I support the efforts in advancing the Holtan Hills development agreement, the proposal to utilize funding from a position that is currently filled within the Mayor's Office putting an individual's employment in jeopardy, I do not condone. Therefore, I am vetoing this amendment to furnish the needed budget to fund this position within the Mayor's Office.



**MUNICIPALITY OF ANCHORAGE  
ASSEMBLY INFORMATIONAL MEMORANDUM**

No. AIM 119-2023

Meeting Date: June 6, 2023

1 **From: Vice-Chair Zaletel and Assembly Member Rivera**

2  
3 **Subject: Vetoes of AR 2023-102(S), As Amended, A Resolution of the**  
4 **Municipality of Anchorage Revising and Appropriating Funds for**  
5 **the 2023 General Government Operating Budget for the**  
6 **Municipality of Anchorage**  
7

8 The Assembly approved AR 2023-102(S), As Amended, a Resolution of the  
9 Municipality of Anchorage Revising and Appropriating Funds for the 2023 General  
10 Government Operating Budget for the Municipality of Anchorage.  
11

12 The Mayor submitted two line-item vetoes of the budget:

- 13 • Amendment No. 23 GG Assembly Members Quinn-Davidson & Zaletel, Line  
14 11: \$50,000, ACDA, Municipal-wide housing study of short term rentals (STR);  
15 and
- 16 • Amendment No. 15 GG Assembly Member Zaletel: \$119,000, Community  
17 Development/Heritage Land Bank, "To hire a real estate consultant to protect  
18 the HLB interest in the Holtan Hills land development deal, if the development  
19 agreement is approved by the Assembly."  
20

21 Both of these line-item vetoes were resolved by alternative paths, without the  
22 necessity of overriding the veto as detailed below:

- 23 • Although the veto stands for Amendment No 23 GG, for \$50,000 for a  
24 Municipal-wide study of short term rentals (STR), the work is happening within  
25 the existing budget of the Planning Department.
- 26 • Amendment No 15 was replaced with AR 2023-165, which is attached and  
27 established a funding source for a Real Estate Consultant for the MOA for  
28 Holtan Hills.  
29

30 The Clerk's Office is directed to attach this AIM and attachment to AR 2023-102(S),  
31 As Amended.  
32

33 Prepared by: Barbara A. Jones, Municipal Clerk  
34 Respectfully submitted: Meg Zaletel, Vice-Chair

Municipal Clerk's Office

Approved

Date: May 9, 2023

1 A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE  
2 REAPPROPRIATING A TOTAL OF SIXTY THOUSAND DOLLARS (\$60,000)  
3 FROM REAL ESTATE DEPARTMENT, HERITAGE LAND BANK FUND (221000)  
4 AND ASSEMBLY, AREAWIDE GENERAL FUND (101000), ALL TO THE REAL  
5 ESTATE DEPARTMENT, WITHIN RESPECTIVE FUNDS, FOR A REAL ESTATE  
6 CONSULTANT FOR HOLTAN HILLS.

---

7  
8 **WHEREAS**, the Anchorage Assembly, acting in concert with the Girdwood Board of  
9 Supervisors, unanimously prioritized the need for community housing in Girdwood  
10 that was attainable and affordable to the working population of the community in AR  
11 2023-40 at the February 7, 2023, Regular Assembly meeting; and  
12

13 **WHEREAS**, the Mayor supports this effort of the Assembly, and all such efforts  
14 ordered toward the development and construction of new housing units throughout  
15 the Municipality of Anchorage; and  
16

17 **WHEREAS**, the Assembly unanimously voted to amend the 2023 First Quarter  
18 Budget Revisions to include the hiring of a real estate consultant for Heritage Land  
19 Bank's interest in the Holtan Hills development by reallocating money from the  
20 Mayor's Office, prior to a Mayoral Veto; and  
21

22 **WHEREAS**, both the Assembly and the Mayor now agree that it is in the best  
23 interests of the Municipality of Anchorage to continue to pursue the Holtan Hills  
24 development agreement in Girdwood in a manner that protects the Heritage Land  
25 Bank interest in the Holtan Hills land development deal but does not reduce  
26 personnel or budget in the Office of the Mayor;  
27

28 **WHEREAS**, the Assembly had an increase to its security budget to add its own  
29 security, but it is now the intent of the Assembly to include that need in the general  
30 security contract for the Municipality, when it is up for renewal; now, therefore,  
31

32 **THE ANCHORAGE ASSEMBLY RESOLVES:**  
33

34 **Section 1.** The amount of THIRTY THOUSAND DOLLARS (\$30,000) is hereby  
35 reappropriated within the Real Estate Department, Heritage Land Bank Fund  
36 (221000) from operations budget to a real estate consultant for Holtan Hills.  
37

38 **Section 2.** The amount of THIRTY THOUSAND DOLLARS (\$30,000) is hereby  
39 reappropriated from the Assembly security budget to the Real Estate Department,  
40 all within the Areawide General Fund (101000), to a real estate consultant for Holtan  
41 Hills.

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**Section 3.** This resolution shall be effective immediately upon passage and approval by the Assembly.

PASSED AND APPROVED by the Anchorage Assembly this 9th day of May, 2023.

*Annette Corbett*

ATTEST:

\_\_\_\_\_  
Chair

*Barbara A. Jones*

\_\_\_\_\_  
Municipal Clerk

**Department of Appropriation:**

Assembly (\$30,000)

Real Estate \$30,000



Submitted by: Chair of the Assembly at  
 the Request of the Mayor  
 Prepared by: Office of Management &  
 Budget  
 For Reading: April 25, 2023

**ANCHORAGE, ALASKA**  
**AO NO. 2023 – 40 (S) as Amended**

**AN ORDINANCE OF THE MUNICIPALITY OF ANCHORAGE SETTING THE RATES OF  
 TAX LEVY, APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND  
 LEVYING TAXES FOR ALL SERVICE AREAS OF THE MUNICIPALITY OF  
 ANCHORAGE GENERAL GOVERNMENT FOR 2023.**

**THE ANCHORAGE ASSEMBLY ORDAINS:**

**Section 1.** The Assembly hereby fixes the rates of tax levy for all service areas of the Municipality of Anchorage general government for fiscal year 2023. The Anchorage Assembly levies these taxes upon the full value of all assessed taxable real and personal property as follows:

		<b>(0.03)</b>
		<b>(0.40)</b>
<b>Section 2.</b>	Areawide General, Fund 101	a tax of <del>(0.08)</del> mills
<b>Section 3.</b>	City Service Area, Fund 102	a tax of 0.00 mills
<b>Section 4.</b>	Areawide EMS Lease, Fund 103	a tax of 0.02 mills
<b>Section 5.</b>	Chugiak Fire Service Area, Fund 104	a tax of <del>0.96</del> <b>1.00</b> mills
<b>Section 6.</b>	Glen Alps Service Area, Fund 105	a tax of 2.75 mills
<b>Section 7.</b>	Girdwood Valley Service Area, Fund 106	a tax of <del>5.26</del> <b>5.35</b> mills
<b>Section 8.</b>	Areawide APD IT Systems, Fund 107	a tax of 0.05 mills
<b>Section 9.</b>	Birch Tree/Elmore Limited Road Service Area, Fund 111	a tax of 1.50 mills
<b>Section 10.</b>	Campbell Airstrip Road (Sec. 6) Limited Road Service Area, Fund 112	a tax of 1.25 mills
<b>Section 11.</b>	Valli Vue Estates Limited Road Service Area, Fund 113	a tax of 1.40 mills
<b>Section 12.</b>	Skyranch Estates Limited Road Service Area, Fund 114	a tax of 1.30 mills
<b>Section 13.</b>	Upper Grover Limited Road Service Area, Fund 115	a tax of 1.00 mills
<b>Section 14.</b>	Raven Woods/Bubbling Brook Limited Road Service Area, Fund 116	a tax of 1.50 mills
<b>Section 15.</b>	Mt. Park Estates Limited Road Service Area, Fund 117	a tax of 1.00 mills

1	<b><u>Section 16.</u></b>	Mt. Park/Robin Hill Limited Road Service Area, Fund 118	a tax of 1.30 mills
2			
3			
4	<b><u>Section 17.</u></b>	Chugiak, Birchwood, Eagle River Rural Road, Service Area, Fund 119	a tax of 2.00 mills
5			
6			
7	<b><u>Section 18.</u></b>	Eaglewood Contributing Road Service Area, Fund 121	a tax of 0.40 mills
8			
9	<b><u>Section 19.</u></b>	Gateway Contributing Road Service Area, Fund 122	a tax of 0.30 mills
10			
11	<b><u>Section 20.</u></b>	Lakehill Limited Road Service Area, Fund 123	a tax of 1.50 mills
12			
13	<b><u>Section 21.</u></b>	Totem Limited Road Service Area, Fund 124	a tax of 1.00 mills
14			
15	<b><u>Section 22.</u></b>	Paradise Valley South Limited Road Service Area, Fund 125	a tax of 1.00 mills
16			
17			
18	<b><u>Section 23.</u></b>	SRW Homeowners Limited Road Service Area, Fund 126	a tax of 1.50 mills
19			
20			
21	<b><u>Section 24.</u></b>	Eagle River Street Light Service Area, Fund 129	a tax of 0.20 mills
22			
23			<b>2.47</b>
24	<b><u>Section 25.</u></b>	Anchorage Fire Service Area, Fund 131	a tax of <del>2.36</del> mills
25			
26			<b>2.88</b>
27	<b><u>Section 26.</u></b>	Anchorage Roads & Drainage Service Area, Fund 141	a tax of <del>2.78</del> mills
28			
29	<b><u>Section 27.</u></b>	Talus West Limited Road Service Area, Fund 142	a tax of 1.30 mills
30			
31	<b><u>Section 28.</u></b>	Upper O'Malley Limited Road Service Area, Fund 143	a tax of 2.00 mills
32			
33			
34	<b><u>Section 29.</u></b>	Bear Valley Limited Road Service Area, Fund 144	a tax of 1.50 mills
35			
36	<b><u>Section 30.</u></b>	Rabbit Creek View & Rabbit Creek Heights Limited Road Service Area, Fund 145	a tax of 2.50 mills
37			
38			
39	<b><u>Section 31.</u></b>	Villages Scenic Parkway Limited Road Service Area, Fund 146	a tax of 1.00 mills
40			
41			
42	<b><u>Section 32.</u></b>	Sequoia Estates Limited Road Service Area, Fund 147	a tax of 1.50 mills
43			
44	<b><u>Section 33.</u></b>	Rockhill Limited Road Service Area, Fund 148	a tax of 1.50 mills
45			
46	<b><u>Section 34.</u></b>	South Goldenview Rural Road Service Area, Fund 149	a tax of 1.80 mills
47			
48	<b><u>Section 35.</u></b>	Homestead Limited Road Service Area, Fund 150	a tax of 1.30 mills
49			
50			<b>3.72</b>
51	<b><u>Section 36.</u></b>	Anchorage Metropolitan Police Service Area, Fund 151	a tax of <del>3.58</del> mills
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**Section 37.** Turnagain Arm Police Service Area, Fund 152 **0.20**  
a tax of ~~0.19~~ mills

**Section 38.** Anchorage Parks & Recreation Service Area, Fund 161 **0.75**  
a tax of ~~0.72~~ mills

**Section 39.** Eagle River-Chugiak Parks & Recreation Service Area,  
Fund 162 **1.05**  
a tax of ~~1.04~~ mills

**Section 40.** Per the Charter’s Tax Limit, the General Government amount of property taxes allowed is ~~\$317,856,990~~ ~~\$318,378,572~~; the amount to be collected is **\$317,799,100** ~~\$317,849,100~~ ~~\$315,329,815~~ ~~\$314,806,397~~.

**Section 41.** The total amount of property taxes levied for all service areas of the Municipality of Anchorage general government for fiscal year 2023 is:

	<u><b>\$317,799,100</b></u>
	<del><b>\$317,849,100</b></del>
	<del><b>\$315,329,815</b></del>
Property Taxes to be Collected (per Charter Limit)	<del><b>\$314,806,397</b></del>
	<b>\$ 24,120,693</b>
Property Taxes from Service Areas (not subject to Charter Limit)	<u><del><b>\$ 24,844,648</b></del></u>
	<u><b>\$341,919,793</b></u>
	<del><b>\$341,969,793</b></del>
	<del><b>\$339,450,508</b></del>
Total General Government Taxes Levied	<del><b>\$339,651,045</b></del>

**Section 42.** These rates may be adjusted to include amendments and any associated IGC impact as a result of the approved 2023 Revised Budget.

**Section 43.** *The Office of Management and Budget, in consultation with the Municipal Clerk or designee, is authorized to make conforming changes reasonably necessary to implement approved budget amendments or changes.*

**44**

**Section 43.** This ordinance shall take effect immediately upon passage and approval.

PASSED AND APPROVED by the Anchorage Assembly this \_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
Chair

ATTEST:  
  
\_\_\_\_\_  
Municipal Clerk

1 | OMB Note: To reflect the changes from the original version to this S version, a ~~strikethrough~~  
2 | identifies an amount being replaced, a number in **bold** is the new and/or replacement  
3 | amount; a number in ***bold and italicized*** is the resulting amount due to Assembly  
4 | Amendments; and a number in ***bold, italicized, and underlined*** is the resulting amount of  
5 | Mayor's veto(es).



# MUNICIPALITY OF ANCHORAGE

## Assembly Memorandum

**AM No. 227 – 2023**

**Meeting Date:** April 11, 2023

1 **FROM: MAYOR**

2  
3 **SUBJECT: AN ORDINANCE OF THE MUNICIPALITY OF ANCHORAGE**  
4 **SETTING THE RATES OF TAX LEVY, APPROVING THE AMOUNT**  
5 **OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR ALL**  
6 **SERVICE AREAS OF THE MUNICIPALITY OF ANCHORAGE**  
7 **GENERAL GOVERNMENT FOR 2023.**

8  
9 This memorandum transmits the ordinance to establish the 2023 tax rates and tax  
10 levies for all service areas of the Municipality of Anchorage general government.

11  
12 The tax rates and tax levies shown in the attached ordinance are those required to  
13 support the revised 2023 General Government Operating Budget.

14  
15 The budget documents, as previously approved, are available at the following site:

16  
17 <http://www.muni.org/Departments/budget/Pages/default.aspx>

18  
19 The budget revisions will be made available at the above-mentioned site after  
20 Assembly approval.

21  
22 **THE ADMINISTRATION RECOMMENDS APPROVAL.**

23  
24 Prepared by: Office of Management & Budget (OMB)  
25 Approved by: Courtney Petersen, Director, OMB  
26 Concur: Anne Helzer, Acting Municipal Attorney  
27 Concur: Grant Yutrzenka, CFO  
28 Concur: Kent Kohlhase, Acting Municipal Manager  
29 Respectfully Submitted: Dave Bronson, Mayor



# MUNICIPALITY OF ANCHORAGE

## Assembly Memorandum

AM No. 227 – 2023 (A)

Meeting Date: April 25, 2023

1 FROM: MAYOR

2  
3 SUBJECT: AO 2023-40 (S): AN ORDINANCE OF THE MUNICIPALITY OF  
4 ANCHORAGE SETTING THE RATES OF TAX LEVY, APPROVING  
5 THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING  
6 TAXES FOR ALL SERVICE AREAS OF THE MUNICIPALITY OF  
7 ANCHORAGE GENERAL GOVERNMENT FOR 2023.  
8

9 This memorandum explains the S version changes to AO 2023-40:

10  
11 To calculate mill rates, the property taxes are divided by the taxable assessed values,  
12 within each service area.

$$13 \quad \frac{\text{Service Area Tax Need for Tax Year}}{\text{Service Area Taxable Assessed Value}} \times 1,000 = \text{Mill Rate}$$

14  
15  
16  
17 Changes due to impacts from passage of propositions from the April 4, 2023 election,  
18 contingent upon certification of election results, include:

19  
20 Proposition 3 - Anchorage Roads and Drainage Bonds (as of April 12, 2023, the Yes  
21 votes for Proposition 3 are at 60.42%):

22 Tax cost increased \$45,000 in Anchorage Roads & Drainage Service Area (141) for  
23 voter approved operations and maintenance costs on bond projects.

24  
25 Proposition 12 - Residential Real Property Tax Exemption (as of April 12, 2023, the  
26 Yes votes for Proposition 12 are at 72.79%):

27 The taxable assessed values went down for all funds, with the Areawide taxable  
28 assessed value going down by about 3.5%.

29  
30 For the service areas with mill rates not set by service area boards, the resulting mill  
31 rates were increased since the amount that the tax dollars are divided by went down.

32  
33 Many of the limited service areas are managed by boards and the boards identify what  
34 they want their service area mill rate to be each year. The service area budgets are  
35 then calculated to represent the board approved mill rates by multiplying the board  
36 approved mill rates by the service area taxable assessed values.

$$37 \quad \text{Board Approved Mill Rate} \times \text{Service Area Taxable Assessed Value} = \text{Budget} / 1,000$$

1 Since all the service area taxable assessed values changed with the passage of  
 2 Proposition 12, the budgets no longer represented the board approved mill rates. The  
 3 budgets were recalculated to remain at the mill rates approved by the respective  
 4 service area boards and the resulting change in tax cost to support those budgets is  
 5 reflected in the S version sections 40 and 41.

6  
 7 Changes due to passage of resolutions:

8  
 9 AR 2023-7, Assembly approved on January 10:

- 10 • Tax cost increased \$175,000 in Anchorage Fire Service Area Fund (131) for a  
 11 Public Information Officer (1 FTE).

12  
 13 AR 2023-95, Assembly approved on April 11, 2023:

- 14 • Tax cost increased \$470,000 in Anchorage Fire Service Area Fund (131) for one  
 15 additional academy.  
 16 • Tax cost increased \$400,000 in Anchorage Metropolitan Police Service Area Fund  
 17 (151) for continuation training.

18  
 19 These increases in tax costs were included in the mill rate calculations for the funds  
 20 noted and changes in tax cost in the S version sections 40 and 41.

21  
 22 Once the mill rates are set, they are applied to the net plant values of the municipal  
 23 utilities to determine the amounts of municipal utility assessments (MUSA) for the year.  
 24 The MUSA is subject to the tax cap and thus offset property taxes dollar for dollar and  
 25 these changes are included in S version sections 40 and 41.

26  
 27 The budget documents, as previously approved, are available at the following site:

28  
 29 <http://www.muni.org/Departments/budget/Pages/default.aspx>

30  
 31 The budget revisions will be made available at the above-mentioned site after  
 32 Assembly approval.

33  
 34 **THE ADMINISTRATION RECOMMENDS APPROVAL.**

35  
 36 Prepared by: Office of Management & Budget (OMB)  
 37 Approved by: Courtney Petersen, Director, OMB  
 38 Concur: Anne Helzer, Municipal Attorney  
 39 Concur: Grant Yutzenka, CFO  
 40 Concur: Kent Kohlhase, Acting Municipal Manager  
 41 Respectfully Submitted: Dave Bronson, Mayor

**MUNICIPALITY OF ANCHORAGE**  
**Summary of Economic Effects -- General Government**

AO Number: 2023-40 (S)

Title: **AN ORDINANCE OF THE MUNICIPALITY OF ANCHORAGE SETTING THE RATES OF TAX LEVY, APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR ALL SERVICE AREAS OF THE MUNICIPALITY OF ANCHORAGE GENERAL GOVERNMENT FOR 2023.**

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

<b>CHANGES IN EXPENDITURES AND REVENUES:</b>		(In Thousands of Dollars)				
	FY23	FY24	FY25	FY26	FY27	
<b>Operating Expenditures</b>						
1000 Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	
2000 Non-Labor	-	-	-	-	-	
3900 Contributions	-	-	-	-	-	
4000 Debt Service	-	-	-	-	-	
<b>TOTAL DIRECT COSTS:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Add: 6000 Charges from Others	\$ -	\$ -	\$ -	\$ -	\$ -	
Less: 7000 Charges to Others	-	-	-	-	-	
<b>FUNCTION COST:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>\$339,451</b>					
<b>REVENUES:</b>	<b>\$ <del>339,654</del></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>CAPITAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>POSITIONS: FT/PT and Temp</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**PUBLIC SECTOR ECONOMIC EFFECTS:**

A total of **\$339,450,508** ~~\$339,654,045~~ in property tax collection revenue will be received for General Government operations and debt for the 2023 calendar year.

**PRIVATE SECTOR ECONOMIC EFFECTS:**

A total of **\$339,450,508** ~~\$339,654,045~~ in property taxes for General Government operations and debt will be paid by Anchorage tax payers as an average tax rate of **9.35** ~~9.03~~ mills or **\$935** ~~\$903~~ per \$100,000 of taxable assessed valuation for the 2023 calendar year.

Prepared by: Office of Management &amp; Budget

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2022 Revised to 2023 Revised Direct Cost Budget Reconciliation by Department

Department / Agency	2022 Revised Budget	2023 Approved Budget	TANs <sup>1</sup> & Room Tax <sup>2</sup>	Tax Cap Impact <sup>3</sup>	Operational Realignment					Subtotal	S Version			Changes Subtotal	2023 Revised Budget	Less Depreciation	2023 Revised Approp	
					Dept. Ops <sup>4</sup>	Debt Service <sup>5</sup>	Police & Fire Retirement <sup>6</sup>	Labor Adjs <sup>7</sup>	Service Areas to Max Mills <sup>8</sup>		Prop 3 & Prop 12 <sup>9</sup>	Other Changes <sup>10</sup>	Assembly Amends <sup>11</sup>					Mayor Vetoes <sup>12</sup>
Assembly	6,235,388	7,391,994	-	-	-	-	-	291	291	-	-	-	534,900	-	535,191	7,927,185	-	7,927,185
Building Services	203,472	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	569,559	577,241	-	-	-	-	-	(18,394)	(18,394)	-	-	-	-	-	(18,394)	558,847	-	558,847
Community Development	3,273,761	3,218,592	-	31,667	-	185	-	(50,130)	(49,945)	-	-	-	119,000	(119,000)	(18,278)	3,200,314	-	3,200,314
Development Services	11,764,506	11,842,688	-	-	65,521	-	-	(55,548)	9,973	-	-	-	-	-	9,973	11,852,661	-	11,852,661
Equal Rights Commission	797,641	836,568	-	-	-	-	-	(15,666)	(15,666)	-	-	-	-	-	(15,666)	820,902	-	820,902
Equity & Justice	369,149	437,953	-	277,500	-	-	-	-	-	-	-	-	-	-	277,500	715,453	-	715,453
Finance	13,687,635	13,984,292	-	-	-	(94,590)	-	(78,481)	(173,071)	-	-	-	(10,000)	-	(183,071)	13,801,221	-	13,801,221
Fire	106,369,452	110,502,778	(10,000)	300,936	312,000	1,758	(199,525)	693,435	807,668	121	(15,841)	645,000	30,000	-	1,757,884	112,260,662	-	112,260,662
Health	14,086,178	14,337,082	-	50	-	-	-	(78,322)	(78,322)	-	-	-	750,000	-	671,728	15,008,810	-	15,008,810
Human Resources	6,704,570	6,736,304	-	-	-	-	-	(45,439)	(45,439)	-	-	-	-	-	(45,439)	6,690,865	-	6,690,865
Information Technology	33,945,252	33,534,838	-	-	(542,000)	-	-	(151,990)	(693,990)	-	-	-	-	-	(693,990)	32,840,848	(9,746,409)	23,094,439
Internal Audit	778,845	836,694	-	-	-	-	-	(18,861)	(18,861)	-	-	-	-	-	(18,861)	817,833	-	817,833
Library	8,982,245	9,214,283	-	-	-	-	-	(180,832)	(180,832)	-	-	-	15,500	-	(165,332)	9,048,951	-	9,048,951
Maintenance & Operations	101,221,187	105,506,326	(57,911)	4,609,721	2,090,115	26,909	-	(225,505)	1,891,519	1,103,166	(463,579)	-	265,000	-	7,347,916	112,854,242	-	112,854,242
Management & Budget	1,157,233	1,230,449	-	-	-	-	-	(21,738)	(21,738)	-	-	-	-	-	(21,738)	1,208,711	-	1,208,711
Mayor	1,922,658	2,301,026	-	-	118,626	-	-	166,601	285,227	-	-	-	(119,000)	119,000	2,586,253	-	2,586,253	
Municipal Attorney	7,790,481	8,599,366	-	-	-	-	-	-	-	-	-	-	-	-	-	8,599,366	-	8,599,366
Municipal Manager	26,126,362	27,294,963	98,017	550,050	188,197	-	-	(4,582)	183,615	-	-	-	-	-	831,682	28,126,645	-	28,126,645
Parks & Recreation	24,069,434	24,630,758	20,059	525,608	-	3,069	-	(169,196)	(166,127)	410,598	(199,535)	-	-	-	590,603	25,221,361	-	25,221,361
Planning	3,579,158	3,462,956	-	-	-	-	-	-	-	-	-	-	383,885	-	383,885	3,846,841	-	3,846,841
Police	130,400,301	136,069,744	(27,000)	168,355	(456,824)	983	(129,703)	(1,077,353)	(1,662,897)	-	-	400,000	-	-	(1,121,542)	134,948,202	-	134,948,202
Project Management & Engineer	945,549	935,088	-	-	-	-	-	(21,162)	(21,162)	-	-	-	-	-	(21,162)	913,926	-	913,926
Public Transportation	26,345,467	29,461,422	-	170,038	20,000	994	-	(162,438)	(141,444)	-	-	-	500,000	-	528,594	29,990,016	-	29,990,016
Public Works	203,472	208,037	-	-	-	-	-	(10)	(10)	-	-	-	-	-	(10)	208,027	-	208,027
Purchasing	1,875,301	1,880,530	-	-	-	-	-	(36,686)	(36,686)	-	-	-	-	-	(36,686)	1,843,844	-	1,843,844
Real Estate	8,255,134	8,567,185	-	-	41,216	175,136	-	(5,467)	210,885	-	-	-	-	-	210,885	8,778,070	-	8,778,070
Traffic Engineering	5,869,172	6,067,957	-	37,929	-	222	-	(19,988)	(19,766)	-	-	-	-	-	18,163	6,086,120	-	6,086,120
TANs Areawide Expense	1,363,441	1,280,000	1,607,000	-	-	-	-	-	-	-	-	-	-	-	1,607,000	2,887,000	-	2,887,000
Convention Center Reserve	14,775,911	16,290,577	403,021	-	-	-	-	-	-	-	-	-	-	-	403,021	16,693,598	-	16,693,598
<b>Direct Cost Total</b>	<b>563,667,914</b>	<b>587,237,691</b>	<b>2,033,186</b>	<b>6,671,854</b>	<b>1,836,851</b>	<b>114,666</b>	<b>(329,228)</b>	<b>(1,577,461)</b>	<b>44,828</b>	<b>1,513,885</b>	<b>(678,955)</b>	<b>1,045,000</b>	<b>2,469,285</b>	<b>-</b>	<b>13,099,083</b>	<b>600,336,774</b>	<b>(9,746,409)</b>	<b>590,590,365</b>
<b>% Change from 2022 Revised</b>			<b>4.18%</b>			<b>-</b>			<b>-</b>			<b>% Change from 2022 Revised</b>			<b>6.51%</b>			

**Notes:**

<sup>1</sup> **Tax Anticipation Notes (TANs):** Multiple - Total budgeted change of \$1,512,000 of anticipated expense, offset partially with anticipated revenues.

<sup>2</sup> **Room Tax:** Multiple - Total budgeted change of \$512,186 of direct cost adjustments in line with required allocation and use of projected Room Tax Revenues.

<sup>3</sup> **Tax Cap Impact:** Multiple - Settlements of \$827,500 and alignment of budget to current 2023 General Obligation (GO) bond debt service schedules for voter approved bonds in the amount of \$5,844,354.

<sup>4</sup> **Operational Realignment:** Department Operations: Development Services - \$65,521 for Seaview Heights subdivision 2021 settlement agreement; Fire - \$312,000 for fuel and SEMT administrative fee; Information Technology - (\$542,000) depreciation reduction; Maintenance & Operations - \$332,615 for contractual service increases and facility repair costs, \$757,500 for Golden Lion repair costs to function as rooming facility, and \$1,000,000 in additional funding for snow removal; Mayor - \$118,626 for administrative support position; Municipal Manager - \$188,197 for museum and ACPA facilities; Police - \$40,000 for special levy tax to maximum amount, (\$496,824) savings for the purchase of 716 W 4th Ave Bldg; Public Transportation - \$20,000 for air quality monitoring for OSHA abatement; and Real Estate - \$41,216 for Permit Center lease increase.

<sup>5</sup> **Operational Realignment - Debt Service:** Finance - (\$94,590) reduction in CAMA debt service costs; Multiple - \$34,120 cost of bond issuances; and Real Estate - \$175,136 National Archives property debt service payment.

<sup>6</sup> **Operational Realignment - Police & Fire Retirement:** Multiple - Medical insurance adjustment in line with number of participants

<sup>7</sup> **Operational Realignment - Labor Adjustments:** Fire - \$475,799 for IAFF 2 new holiday; Multiple - (\$2,249,422) for other labor adjustments in line with current position and employee costing, \$47,096 for new Plumbers contract terms, and \$149,066 for new Teamster contract terms.

<sup>8</sup> **Service Area Adjustments to Board Approved Mill Requests:** Multiple - Adjustments to Service Area budgets in line with Service Area Board approved and codified mill rates.

<sup>9</sup> **S Version Changes - Impacts of Passage of Voter Approved Propositions:** Maintenance & Operations - \$45,000 for 2023 Proposition 3 - Anchorage Roads and Drainage Bonds operations and maintenance costs on bond projects and Multiple - (\$723,955) for 2023 Proposition 12 - Residential Real Property Tax Exemption Increase causing reduced budget in limited service areas with maximum mill rates due to reduction in taxable assessed values (note an increase MUSA occurred due to resulting increase in mill rates for 5 major funds).

<sup>10</sup> **S Version Changes - Other Changes:** Fire - \$175,000 for AR 2023-7 Public Information Officer, and \$470,000 for AR 2023-95, Section 2 for one additional academy in 2023; Police - \$400,000 for AR 2023-95, Section 3 for continuation of training; and Maintenance & Operations \$200,000 for AR 2023-95, Section 4 for snow removal offset with (\$200,000) in 1Q additional snow removal so that total 2023 1Q snow removal adjustment is \$1M.

<sup>11</sup> **Assembly Amendments:** ACDA (23 GG) \$50,000 for short term rentals study; Assembly - (14B GG) \$50,000 for Sanctioned Camp and Complex Behavioral Needs Task Forces, (23 GG) \$83,900 for labor and communications, (23 GG) \$196,000 for recruitment services, RFPs, legal, (23 GG) \$80,000 for Housing Summit, (16 GG) \$10,000 from Finance for Board of Equalization, (17 GG) \$5,000 stipend for Youth Representative and alternate member, (21 GG) \$10,000 for training in coordination with Federation of Community Councils, and (22 GG) \$ 100,000 for development of residential building plans; Community Development (15 GG) \$119,000 from Mayor for Holtan Hills consultant; Finance (16 GG) (\$10,000) to Assembly; Fire (23 GG) \$30,000 for Fire Station 1 parking at Museum; Health (14B GG) \$500,000 for housing and homelessness response direct grant to Catholic Social Services and (23 GG) \$250,000 for grant to Anchorage Affordable Housing and Land Trust; Library (23 GG) \$15,500 for security cameras at Lousasc; Maintenance & Operations (23 GG) \$20,000 for Campbell Lake marked public access and \$245,000 for Graffiti Busters Program; Mayor (15 GG) (\$119,000) from new Administrative Assistant position to Community Development; Planning (23 GG) \$200,000 for Spenard corridor parking study and \$50,000 for manufactured housing study, and (18 GG) \$133,885 for grant to Anchorage Neighborhood Housing Services; and Public Transportation (23 GG) \$400,000 to restore bus services and \$100,000 for Project Manager.

<sup>12</sup> **Mayor Vetoes:** ACDA (23 GG) (\$50,000) ACDA cannot have direct appropriation from the municipal budget and Community Development (15 GG) move \$119,000 back to Mayor.

## 2022 Revised to 2023 Revised Alcohol Tax Reconciliation by Program

Department / Agency	Category and Description	Function Cost (Direct + IGCs)					2023 Revised Budget
		2022 Revised Budget	2023 Approved Budget	Revised <sup>1</sup> Changes	Revised <sup>2</sup> Changes	Assembly Amends	
<b>Child Abuse, Sexual Assault, and Domestic Violence</b>							
Health	Early education grants to providers	1,999,850	1,999,850	-	-	-	1,999,850
Health	Evidence-based grants to providers	2,000,000	2,000,000	-	-	2,000,000	4,000,000
Health	Evidence-based grant to Abused Women's Aid in Crisis (AWAIC)	125,000	125,000	-	-	-	125,000
Health	Evidence-based grant to Standing Together Against Rape (STAR)	125,000	125,000	-	-	-	125,000
Health	Evidence-based grant to Victims for Justice	125,000	125,000	-	-	-	125,000
Health	Program operations	45,288	45,288	22,387	-	-	67,675
Library	Early Literacy program operations	125,333	128,178	179	-	-	128,357
Library	Best Beginnings	-	-	-	-	150,000	150,000
<b>Subtotal Child Abuse, Sexual Assault, and Domestic Violence</b>		<b>\$ 4,545,471</b>	<b>\$ 4,548,316</b>	<b>\$ 22,566</b>	<b>\$ -</b>	<b>\$ 2,150,000</b>	<b>\$ 6,720,882</b>
<b>First Responders</b>							
Fire	Mobile Crisis Team (MCT)	2,640,813	2,447,180	-	-	-	2,447,180
Fire	Polyfluorinated (PFAS) substances response equipment	-	-	-	-	100,000	100,000
Fire	Crisis intervention training for Whittier Police and Girdwood Fire & Rescue	16,691	-	-	-	-	-
Municipal Attorney	Program operations	241,581	222,335	45,654	-	-	267,989
Police	Program operations including Mobile Intervention Team (MIT)	539,741	735,173	(134,583)	-	-	600,590
Police	Mobile Intervention Team (MIT)	-	615,467	-	(389,866)	-	225,601
Police	Training	500,000	-	-	-	-	-
Police	Recruiting efforts to increase the number of officers	50,000	-	-	-	-	-
<b>Subtotal First Responders</b>		<b>\$ 3,988,826</b>	<b>\$ 4,020,155</b>	<b>\$(88,929)</b>	<b>\$(389,866)</b>	<b>\$ 100,000</b>	<b>\$ 3,641,360</b>
<b>Homelessness (and Mental Health and Substance Misuse in 2022)</b>							
CFO	Pay for Success/Home for Good - housing program	1,800,000	-	-	-	-	-
Community Development	Golden Lion	-	-	-	-	250,000	250,000
Health	Pay for Success/Home for Good - housing program	-	1,800,000	-	-	-	1,800,000
Health	Program operations (includes MH and SM in 2022)	4,329,229	693,417	(14,338)	-	-	679,079
Health	Catholic Social Services Complex Care	-	1,330,000	-	-	500,000	1,830,000
Health	Christian Health Association	-	550,000	-	-	-	550,000
Health	Brother Francis Shelter	-	445,000	-	-	225,000	670,000
Health	Anchorage Coalition to End Homelessness	-	700,000	-	-	-	700,000
Health	Covenant House	-	400,000	-	-	330,000	730,000
Health	Sullivan Arena operations	-	-	-	-	326,000	326,000
Health	Anchorage Affordable Housing & Land Trust	-	-	-	-	250,000	250,000
Health	Providence Crisis Stabilization Center	-	-	-	-	1,000,000	1,000,000
Library	Community Resource Coordination	333,825	329,184	19,768	-	-	348,952
Parks & Recreation	Healthy Spaces homeless camp abatement	662,514	658,215	(23,925)	-	-	634,290
<b>Subtotal Homelessness (and Mental Health and Substance Misuse in 2022)</b>		<b>\$ 7,125,568</b>	<b>\$ 6,905,816</b>	<b>\$(18,495)</b>	<b>\$ -</b>	<b>\$ 2,881,000</b>	<b>\$ 9,768,321</b>
<b>Mental Health and Substance Misuse</b>							
Health	Direct grant to Recover Alaska	-	100,000	-	-	-	100,000
Health	Direct grant to Volunteers of America	-	100,000	-	-	-	100,000
Health	American Foundation for Suicide Prevention information campaign	-	30,000	-	-	-	30,000
<b>Subtotal Mental Health and Substance Misuse</b>		<b>\$ -</b>	<b>\$ 230,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 230,000</b>
<b>Administration, Collection, and Audits to the Municipality</b>							
Assembly	Anchorage Fire Department labor study	50,000	-	-	-	-	-
Assembly	Alcohol Tax Program education and outreach	50,000	50,000	-	-	-	50,000
Assembly	Alcohol Tax strategic planning on use in all categories	-	250,000	13	-	-	250,013
Equity & Justice	Program operations	194,117	-	-	-	-	-
Finance	Alcohol tax enforcement, including tax collection software costs	264,461	277,617	183	-	-	277,800
<b>Subtotal Administration, Collection, and Audits to the Municipality</b>		<b>\$ 558,578</b>	<b>\$ 577,617</b>	<b>\$ 196</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 577,813</b>
<b>Total Alcoholic Beverages Retail Sales Tax Program</b>		<b>\$ 16,218,443</b>	<b>\$ 16,281,904</b>	<b>\$(84,662)</b>	<b>\$(389,866)</b>	<b>\$ 5,131,000</b>	<b>\$ 20,938,376</b>
<b>Alcoholic Beverages Retail Sales Tax Revenues</b>		<b>15,430,150</b>	<b>15,430,150</b>	<b>570,000</b>	<b>-</b>	<b>-</b>	<b>16,000,150</b>
<b>Alcoholic Beverages Retail Sales Tax Use of Fund Balance</b>		<b>788,293</b>	<b>851,754</b>	<b>-</b>	<b>-</b>	<b>4,086,472</b>	<b>4,938,226</b>
<b>Balance of Alcoholic Beverages Retail Sales Tax Revenues</b>		<b>-</b>	<b>-</b>	<b>654,662</b>	<b>389,866</b>	<b>(1,044,528)</b>	<b>-</b>

**Notes:**

- 1 - Revised changes due to updated: collective bargaining agreements; allocation (intragovernmental charges - IGCs) factors; position and employee costing; and revenue forecast.
- 2 - Reduce MIT funding aligned with approval of AR 2023-049(S) - funding available in fund 190000-Operating Projects Committed General Fund.

## Position Summary by Department / Agency

Department / Agency	2021 Revised Budget					2022 Revised Budget					2023 Revised Budget					23 v 22 Chg	
	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	#	%
Assembly	29	1	-	-	30	33	1	-	-	34	34	1	-	-	35	1	3.3%
Building Services						1	-	-	-	1	-	-	-	-	-	(1)	0.0%
Chief Fiscal Officer	2	-	-	-	2	2	-	-	-	2	2	-	-	-	2	-	0.0%
Community Development						18	-	-	-	18	18	-	-	-	18	-	0.0%
Development Services	71	-	-	-	71	74	-	-	-	74	72	-	-	-	72	(2)	-2.8%
Economic & Community Development	9	-	-	-	9												
Equal Rights Commission	6	-	-	-	6	6	-	-	-	6	6	-	-	-	6	-	0.0%
Equity & Justice	3	-	-	-	3	2	-	-	-	2	3	-	-	-	3	1	33.3%
Finance	93	-	-	-	93	89	-	-	-	89	89	-	-	-	89	-	0.0%
Fire	394	-	-	-	394	396	-	-	-	396	403	-	-	-	403	7	1.8%
Health	64	3	-	-	67	59	3	-	-	62	60	2	-	-	62	-	0.0%
Human Resources	30	-	-	-	30	41	-	-	-	41	41	-	-	-	41	-	0.0%
Information Technology	96	-	-	-	96	85	-	-	-	85	85	-	-	-	85	-	0.0%
Internal Audit	5	1	-	-	6	5	1	-	-	6	5	1	-	-	6	-	0.0%
Library	65	31	-	-	96	62	27	-	-	89	62	27	-	-	89	-	0.0%
Maintenance & Operations	149	-	7	-	156	153	-	6	-	159	153	-	6	-	159	-	0.0%
Management & Budget	5	-	-	-	5	6	-	-	-	6	6	-	-	-	6	-	0.0%
Mayor	9	-	-	-	9	9	-	-	-	9	10	-	-	-	10	1	11.1%
Municipal Attorney	48	-	-	-	48	45	-	-	-	45	46	-	-	-	46	1	2.1%
Municipal Manager	14	3	-	-	17	17	3	-	-	20	20	2	-	-	22	2	11.8%
Parks & Recreation	80	23	223	25	351	77	23	213	25	338	79	23	206	25	333	(5)	-1.4%
Planning	24	-	-	-	24	24	1	-	-	25	23	1	-	-	24	(1)	-4.2%
Police	610	-	-	-	610	610	-	-	-	610	610	-	-	-	610	-	0.0%
Project Management & Engineering	8	-	1	-	9	5	-	-	-	5	5	-	-	-	5	-	0.0%
Public Transportation	166	-	-	-	166	166	-	-	-	166	168	-	-	-	168	2	1.2%
Public Works						1	-	-	-	1	1	-	-	-	1	-	0.0%
Public Works Administration	17	-	-	-	17												
Purchasing	15	-	-	-	15	13	-	-	-	13	13	-	-	-	13	-	0.0%
Real Estate	5	1	-	-	6	3	1	-	-	4	4	1	-	-	5	1	16.7%
Traffic Engineering	28	-	3	1	32	26	-	3	1	30	27	-	3	1	31	1	3.1%
<b>Position Total</b>	<b>2,045</b>	<b>63</b>	<b>234</b>	<b>26</b>	<b>2,368</b>	<b>2,028</b>	<b>60</b>	<b>222</b>	<b>26</b>	<b>2,336</b>	<b>2,045</b>	<b>58</b>	<b>215</b>	<b>26</b>	<b>2,344</b>	<b>8</b>	<b>0.3%</b>

This summary shows budgeted staffing levels at end of year. Reports included in department sections of budget books (Department Summary and Division Summary) show staffing levels at beginning of year. Notable position changes are listed below and included in department reconciliations (FT: Full-time position; PT: part-time position; Seas: seasonal position):

### 2023 Continuation Adjustments from 2022 Revised

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

### 2023 Proposed

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

### 2023 Assembly Amendments

- Assembly - Add one (1) new Legislative Analyst
- Fire - Add one (1) new Fire Dispatcher, one (1) new Fire Inspector, and one (1) new Fire Investigator

### 2023 Revised Adjustments / Assembly Amendments / Mayor Vetoes

- Fire - Add one (1) new Public Information Officer
- Mayor - Add one (1) new Administrative Support position
- Public Transportation - Add one (1) new Project Manager

## 2023 Personnel Benefit Assumptions

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

Employee Group	Contract End	FTE Definition <sup>7</sup> Hours	Wage Increase	Monthly Premium		PERS/ Pension <sup>3</sup>	Leave Cashout <sup>6</sup>	SS/Medicare Unemp/et al. <sup>1, 4</sup>
				Premium <sup>1, 5</sup> Health	Other <sup>2</sup>			
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	3185	1.20%	\$2,690	\$21.05	22.00%	8.90%	8.01%
IAFF (Fire) Dispatch	6/30/2025	2408	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%
Non-represented-F56		3159	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	3.30% <sup>8</sup>	\$2,120	\$5.38	22.00%	2.30%	8.01%
Teamsters	12/31/2022	2080	2.50% <sup>8</sup>	\$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 - 2408 = 52 weeks \* 40 hrs = 2080 + 120 Holiday Pay (Article 13.3 - 15 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 - 3185 = 52 weeks \* 56 hours = 2912 + 195 Holiday pay (Article 13.2 - 15 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 - 3159 = 52 weeks \* 56 hours = 2912 + 169 Holiday pay (Non-Rep Section 3.30.146 - 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)

8 Budgeted to start May 2023 for Plumbers and Teamsters, with \$300 budgeted for filled budgeted Plumber positions

## 2023 Revised Budget Debt Service

Fund Description	Principal	Interest	Total P&I	Fees	Total
<b>Debt Service on Voter-Approved GO Bonds Inside Tax Cap</b>					
101000 Office of Emergency Management	478,984	57,675	536,659	100	536,759
101000 Heath - Senior Center	16,998	1,557	18,555	100	18,655
101000 Parks - Cemetery	110,283	11,726	122,009	100	122,109
101000 Fire - Emergency Medical Service	551,455	296,762	848,217	100	848,317
101000 Transit - Areawide	579,882	206,210	786,092	100	786,192
131000 Fire Service Area	2,906,495	879,984	3,786,479	200	3,786,679
141000 Anchorage Roads & Drainage	35,617,304	14,006,563	49,623,867	2,000	49,625,867
151000 Police Service Area	562,154	472,115	1,034,269	100	1,034,369
161000 Parks & Recreation - Anchorage	2,314,402	1,152,592	3,466,994	300	3,467,294
101000 E911 Operations - Areawide	264,567	166,261	430,828	100	430,928
101000 Facilities - Areawide	553,965	355,407	909,372	100	909,472
101000	17,718	13,849	31,567	100	31,667
101000 AWARDN - Areawide	687,187	376,965	1,064,152	100	1,064,252
101000 Traffic - Areawide	94,524	82,800	177,324	100	177,424
<b>GO Bonds Inside Tax Cap Total</b>	<b>44,755,918</b>	<b>18,080,466</b>	<b>62,836,384</b>	<b>3,600</b>	<b>62,839,984</b>
<b>Voter-Approved GO Bonds Outside Tax Limit Calculation</b>					
162000 Parks & Recreation - Eagle River	174,082	20,087	194,169	100	194,269
<b>GO Bonds Outside Tax Cap Total</b>	<b>174,082</b>	<b>20,087</b>	<b>194,169</b>	<b>100</b>	<b>194,269</b>
<b>GO Bonds Total</b>	<b>44,930,000</b>	<b>18,100,553</b>	<b>63,030,553</b>	<b>3,700</b>	<b>63,034,253</b>
<b>Revenue Bonds</b>					
202010 Civic Center Revenue Bonds <sup>1</sup>	-	-	-	1,000	1,000
301000 Alaska Center for the Performing Arts	170,000	132,250	302,250	-	302,250
<b>Revenue Bonds Total</b>	<b>170,000</b>	<b>132,250</b>	<b>302,250</b>	<b>1,000</b>	<b>303,250</b>
<b>Lease/Purchase Agreements</b>					
101000 Computerized Assisted Mass Apprais	698,743	132,614	831,357	10,750	842,107
106000 Girdwood 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	-	182,365	182,365	11,500	193,865
607000 IT SAP Capital Purchase	-	301,843	301,843	-	301,843
<b>Lease/Purchase Agreements Total</b>	<b>820,462</b>	<b>622,961</b>	<b>1,443,423</b>	<b>22,250</b>	<b>1,465,673</b>
<b>Tax Anticipation Notes (TANs), Offset partially with TANs Revenues</b>					
101000 Areawide Service Area	-	2,749,000	2,749,000	138,000	2,887,000
131000 Fire Service Area	-	458,000	458,000	57,000	515,000
141000 Maintenance & Operations - ARDSA	-	32,000	32,000	12,000	44,000
151000 Police Service Area	-	687,000	687,000	86,000	773,000
161000 Anchorage Parks & Recreation SA	-	32,000	32,000	2,000	34,000
<b>TANs Total</b>	<b>-</b>	<b>3,958,000</b>	<b>3,958,000</b>	<b>295,000</b>	<b>4,253,000</b>
<b>Cost of Issuance for Refunding Bonds, Offset with Bond Premium Revenues</b>					
101000 Areawide Service Area	-	-	-	38,092	38,092
131000 Fire Service Area	-	-	-	29,862	29,862
141000 Maintenance & Operations - ARDSA	-	-	-	450,492	450,492
151000 Police Service Area	-	-	-	7,297	7,297
161000 Anchorage Parks & Recreation SA	-	-	-	26,451	26,451
162000 Eagle River Parks & Recreation SA	-	-	-	1,349	1,349
<b>Cost of Issuance for Refunding Bonds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>553,543</b>	<b>553,543</b>
<b>Debt Service Total</b>	<b>45,920,462</b>	<b>22,813,764</b>	<b>68,734,226</b>	<b>875,493</b>	<b>69,609,719</b>

<sup>1</sup> The Civic Center revenue bond debt service is paid by a trustee. The Municipality pays the trustee, as a contractual service, the debt service amount required for the following year. The budgeted payment to the trustee is as follows:

Fund Description	Principal	Interest	Total P&I
202010 Payment to Trustee	3,245,000	3,410,200	6,655,200

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	Fees	Total
131000 Fire Transfer to COPs Fund	1,575,765	681,499	2,257,264	1,000	2,258,264
151000 Police Transfer to COPs Fund	2,214,235	957,630	3,171,865	1,000	3,172,865
<b>Total Transfer to COPs Fund</b>	<b>3,790,000</b>	<b>1,639,129</b>	<b>5,429,129</b>	<b>2,000</b>	<b>5,431,129</b>

### 2023 Revised Budget Direct Cost by Department and Category of Expenditure

Department	Salaries and Benefits	Supplies	Travel	Other Services	Debt Service	Depreciation Amortization	Capital Outlay	Total Direct Cost	Less Depreciation Amortization	Total Appropriation
Assembly	4,398,323	41,650	44,690	3,442,522	-	-	-	7,927,185	-	7,927,185
Building Services	-	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	330,433	2,952	5,000	220,462	-	-	-	558,847	-	558,847
Community Development	2,487,993	5,972	-	674,497	31,852	-	-	3,200,314	-	3,200,314
Development Services	11,217,100	139,711	-	486,305	-	-	9,545	11,852,661	-	11,852,661
Equal Rights Commission	799,227	1,200	8,500	11,975	-	-	-	820,902	-	820,902
Equity & Justice	414,973	10,350	3,000	285,630	-	-	1,500	715,453	-	715,453
Finance	11,142,167	58,142	33,680	1,699,125	842,107	-	26,000	13,801,221	-	13,801,221
Fire	84,032,715	3,469,393	50,000	11,542,958	5,266,628	-	369,028	104,730,722	-	104,730,722
<i>Fire - Police/Fire Retirement</i>	-	-	-	7,529,940	-	-	-	7,529,940	-	7,529,940
Health	6,541,987	158,254	4,825	8,261,278	18,778	-	23,688	15,008,810	-	15,008,810
Human Resources	6,398,165	21,038	-	252,228	-	-	19,434	6,690,865	-	6,690,865
Information Technology	12,989,314	86,060	22,650	9,477,173	495,708	9,746,409	23,534	32,840,848	(9,746,409)	23,094,439
Internal Audit	807,396	1,331	1,500	7,606	-	-	-	817,833	-	817,833
Library	7,077,785	73,767	18,238	1,606,356	47,858	-	224,947	9,048,951	-	9,048,951
Maintenance & Operations	18,043,671	2,908,286	4,810	39,749,061	52,108,714	-	39,700	112,854,242	-	112,854,242
Management & Budget	955,697	3,190	-	249,824	-	-	-	1,208,711	-	1,208,711
Mayor	1,617,790	5,872	17,000	945,591	-	-	-	2,586,253	-	2,586,253
Municipal Attorney	6,764,555	27,034	10,000	1,797,777	-	-	-	8,599,366	-	8,599,366
Municipal Manager	2,651,771	71,766	15,262	24,544,611	843,235	-	-	28,126,645	-	28,126,645
Parks & Recreation	13,026,510	959,889	-	7,187,054	3,846,302	-	201,606	25,221,361	-	25,221,361
Planning	3,251,655	14,984	-	570,752	-	-	9,450	3,846,841	-	3,846,841
Police	103,109,399	3,197,697	19,500	16,616,202	2,248,463	-	59,000	125,250,261	-	125,250,261
<i>Police - Police/Fire Retirement</i>	-	-	-	9,697,941	-	-	-	9,697,941	-	9,697,941
Project Management & Engineering	676,689	8,784	-	228,453	-	-	-	913,926	-	913,926
Public Transportation	18,641,737	3,365,555	-	7,189,201	793,523	-	-	29,990,016	-	29,990,016
Public Works	208,027	-	-	-	-	-	-	208,027	-	208,027
Purchasing	1,709,175	2,964	-	131,705	-	-	-	1,843,844	-	1,843,844
Real Estate	672,024	5,708	1,000	8,091,038	-	-	8,300	8,778,070	-	8,778,070
Traffic Engineering	4,584,638	933,789	4,861	359,201	178,551	-	25,080	6,086,120	-	6,086,120
TANS Expense	-	-	-	-	2,887,000	-	-	2,887,000	-	2,887,000
Convention Center Reserve	-	-	-	16,692,598	1,000	-	-	16,693,598	-	16,693,598
<b>Direct Cost Total</b>	<b>324,550,916</b>	<b>15,575,338</b>	<b>264,516</b>	<b>179,549,064</b>	<b>69,609,719</b>	<b>9,746,409</b>	<b>1,040,812</b>	<b>600,336,774</b>	<b>(9,746,409)</b>	<b>590,590,365</b>
% of Total	54.06%	2.59%	0.04%	29.91%	11.60%	1.62%	0.17%	100.00%		

**2023 Revised Direct Cost Budget Use of Funds by Department / Agency  
(Direct Cost in \$ Thousands)**

Fund #	101000	131000	141000	151000	161000	104000	106000	119000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000		206000		
Department / Agency	Area-wide	Anch Fire	Anch Roads / Drainage	Anch Police	Anch Parks & Rec	Chugiak Fire	Gird-wood Valley	Chugiak/ Birchwd/ ER RR	Eagle River / Chugiak P&R	Multiple: Special Assmt, SAs, LRSAs	Bld Safety	Public Fin Invest	Cnvntn Ctr Ops Reserve	Heritage Land Bank	Rev Bond-PAC	Self-Ins	Mgmnt Info Systems	TOTAL	% of Total	Alc Bev Retail Tax	
Assembly	7,927	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,927	1.3%	300	
Building Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%	-
Chief Fiscal Officer	559	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	559	0.1%	-	
Community Development	3,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,200	0.5%	250	
Development Services	5,183	-	-	-	-	-	-	-	-	-	6,670	-	-	-	-	-	-	11,853	2.0%	-	
Equal Rights Commission	821	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	821	0.1%	-	
Equity & Justice	715	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	715	0.1%	-	
Finance	11,471	-	-	-	-	-	-	-	-	-	-	2,330	-	-	-	-	-	13,801	2.3%	272	
Fire	32,337	76,851	-	-	-	989	1,255	-	-	829	-	-	-	-	-	-	-	112,261	18.7%	2,380	
Health	15,009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,009	2.5%	15,201	
Human Resources	6,691	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,691	1.1%	-	
Information Technology	1,253	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,588	32,841	5.5%	-	
Internal Audit	818	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	818	0.1%	-	
Library	9,049	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,049	1.5%	606	
Maintenance & Operations	18,356	-	81,439	-	-	-	1,317	8,025	-	3,717	-	-	-	-	-	-	-	112,854	18.8%	-	
Management & Budget	1,209	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,209	0.2%	-	
Mayor	2,586	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,586	0.4%	-	
Municipal Attorney	8,599	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,599	1.4%	267	
Municipal Manager	15,182	-	-	-	80	-	-	-	-	-	-	-	-	-	302	12,563	-	28,127	4.7%	-	
Parks & Recreation	534	-	-	-	19,985	-	332	-	4,371	-	-	-	-	-	-	-	-	25,221	4.2%	616	
Planning	3,847	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,847	0.6%	-	
Police	484	-	-	131,792	-	-	811	-	-	1,861	-	-	-	-	-	-	-	134,948	22.5%	821	
Project Management & Engineer	914	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	914	0.2%	-	
Public Transportation	29,990	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29,990	5.0%	-	
Public Works	208	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	208	0.0%	-	
Purchasing	1,844	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,844	0.3%	-	
Real Estate	8,155	-	-	-	-	-	-	-	-	-	-	-	623	-	-	-	-	8,778	1.5%	-	
Traffic Engineering	6,086	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,086	1.0%	-	
TANs Expense	2,887	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,887	0.5%	-	
Convention Center Reserve	-	-	-	-	-	-	-	-	-	-	-	16,694	-	-	-	-	-	16,694	2.8%	-	
<b>Total General Government</b>	<b>195,913</b>	<b>76,851</b>	<b>81,439</b>	<b>131,792</b>	<b>20,065</b>	<b>989</b>	<b>3,715</b>	<b>8,025</b>	<b>4,371</b>	<b>6,407</b>	<b>6,670</b>	<b>2,330</b>	<b>16,694</b>	<b>623</b>	<b>302</b>	<b>12,563</b>	<b>31,588</b>	<b>600,337</b>	<b>100.0%</b>	<b>20,713</b>	
Percent of Total	32.6%	12.8%	13.6%	22.0%	3.3%	0.2%	0.6%	1.3%	0.7%	1.1%	1.1%	0.4%	2.8%	0.1%	0.1%	2.1%	5.3%	100.0%			

Direct Cost includes debt service and depreciation / amortization.

## Function Cost by Fund

Fund	Title	2022 Revised Budget	2023 Revised Budget	Less Depreciation Amortization	2023 Revised Appropriation
101000	Areawide General Fund	156,761,098	170,101,583	-	170,101,583
103000	Areawide EMS Lease	829,029	829,029	-	829,029
104000	Chugiak Fire Service Area	1,387,790	1,445,294	-	1,445,294
105000	Glen Alps Service Area	374,716	394,944	-	394,944
106000	Girdwood Valley Service Area	3,746,518	4,231,473	-	4,231,473
107000	AW APD IT Systems Special Levy	1,500,000	1,840,000	-	1,840,000
111000	Birchtree/Elmore LRSA	319,161	326,606	-	326,606
112000	Section 6/Campbell Airstrip LRSA	169,322	180,127	-	180,127
113000	Valli Vue Estates LRSA	125,044	129,755	-	129,755
114000	Skyranch Estates LRSA	33,926	40,145	-	40,145
115000	Upper Grover LRSA	19,599	20,796	-	20,796
116000	Raven Woods/Bubbling Brook LRSA	18,802	22,822	-	22,822
117000	Mt. Park Estates LRSA	33,717	34,618	-	34,618
118000	Mt. Park/Robin Hill LRSA	166,448	173,184	-	173,184
119000	Chugiak, Birchwood, ER Rural Road SA	7,832,559	8,142,192	-	8,142,192
121000	Eaglewood Contributing RSA	111,838	117,251	-	117,251
122000	Gateway Contributing RSA	2,343	2,492	-	2,492
123000	Lakehill LRSA	55,956	65,017	-	65,017
124000	Totem LRSA	32,105	36,870	-	36,870
125000	Paradise Valley South LRSA	17,728	19,204	-	19,204
126000	SRW Homeowners LRSA	62,544	69,059	-	69,059
129000	Eagle River Streetlight SA	298,522	390,765	-	390,765
131000	Anchorage Fire SA	82,683,036	87,165,569	-	87,165,569
141000	Anchorage Roads and Drainage SA	75,812,950	84,604,014	-	84,604,014
142000	Talus West LRSA	160,844	173,704	-	173,704
143000	Upper O'Malley LRSA	746,156	763,535	-	763,535
144000	Bear Valley LRSA	57,760	60,030	-	60,030
145000	Rabbit Creek View/Hts LRSA	127,476	130,570	-	130,570
146000	Villages Scenic Parkway LRSA	25,647	27,261	-	27,261
147000	Sequoia Estates LRSA	19,708	24,823	-	24,823
148000	Rockhill LRSA	50,737	68,816	-	68,816
149000	South Goldenview Area LRSA	771,631	792,535	-	792,535
150000	Homestead LRSA	25,542	29,783	-	29,783
151000	Anchorage Metropolitan Police SA	140,127,514	145,471,713	-	145,471,713
152000	Turnagain Arm Police SA	21,805	21,782	-	21,782
161000	Anchorage Parks & Recreation SA	24,235,965	25,649,979	-	25,649,979
162000	Eagle River-Chugiak Parks & Rec	4,980,392	5,172,951	-	5,172,951
163000	Anchorage Building Safety SA	7,615,959	8,107,110	-	8,107,110
164000	Public Finance and Investments	2,536,908	2,561,083	-	2,561,083
2020X0	Convention Center	14,775,911	16,693,598	-	16,693,598
221000	Heritage Land Bank	780,321	912,672	-	912,672
301000	PAC Surcharge Revenue Bond Fund	300,250	302,250	-	302,250
602000	Self Insurance ISF	1,746,448	1,715,830	-	1,715,830
607000	Information Technology ISF	4,059,167	2,365,168	(9,746,409)	(7,381,241)
<b>Function Cost Total</b>		<b>535,560,892</b>	<b>571,428,002</b>	<b>(9,746,409)</b>	<b>561,681,593</b>

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 Revised Budget Function Cost by Fund and Category of Expenditure

Fund	Description									Less		Total	
		Salaries and Benefits	Supplies	Travel	Other Services	Debt Service	Depr / Amort	Capital Outlay	Direct Cost	IGCs by/to Others	Total Budget		Depr / Amort
101000	Areawide General Fund	115,753,539	6,615,333	163,196	64,123,741	8,740,832	-	516,522	195,913,163	(25,811,580)	170,101,583	-	170,101,583
103000	Areawide EMS Lease	-	-	-	829,029	-	-	-	829,029	-	829,029	-	829,029
104000	Chugiak Fire Service Area	-	-	-	988,953	-	-	-	988,953	456,341	1,445,294	-	1,445,294
105000	Glen Alps Service Area	-	-	-	361,444	-	-	-	361,444	33,500	394,944	-	394,944
106000	Girdwood Valley Service Area	316,015	147,978	-	3,171,317	80,000	-	-	3,715,310	516,163	4,231,473	-	4,231,473
107000	AW APD IT Systems Special Levy	-	-	-	1,840,000	-	-	-	1,840,000	-	1,840,000	-	1,840,000
111000	Birchtree/Elmore LRSA	-	-	-	297,606	-	-	-	297,606	29,000	326,606	-	326,606
112000	Section 6/Campbell Airstrip LRSA	-	-	-	190,877	-	-	-	190,877	(10,750)	180,127	-	180,127
113000	Valli Vue Estates LRSA	-	-	-	118,255	-	-	-	118,255	11,500	129,755	-	129,755
114000	Skyranch Estates LRSA	-	-	-	36,845	-	-	-	36,845	3,300	40,145	-	40,145
115000	Upper Grover LRSA	-	-	-	18,996	-	-	-	18,996	1,800	20,796	-	20,796
116000	Raven Woods/Bubbling Brook LRSA	-	-	-	21,022	-	-	-	21,022	1,800	22,822	-	22,822
117000	Mt. Park Estates LRSA	-	-	-	31,418	-	-	-	31,418	3,200	34,618	-	34,618
118000	Mt. Park/Robin Hill LRSA	-	-	-	158,284	-	-	-	158,284	14,900	173,184	-	173,184
119000	Chugiak, Birchwood, ER Rural Road SA	574,243	167,287	-	7,277,597	-	-	6,000	8,025,127	117,065	8,142,192	-	8,142,192
121000	Eaglewood Contributing RSA	-	-	-	110,351	-	-	-	110,351	6,900	117,251	-	117,251
122000	Gateway Contributing RSA	-	-	-	2,292	-	-	-	2,292	200	2,492	-	2,492
123000	Lakehill LRSA	-	-	-	59,817	-	-	-	59,817	5,200	65,017	-	65,017
124000	Totem LRSA	-	-	-	34,070	-	-	-	34,070	2,800	36,870	-	36,870
125000	Paradise Valley South LRSA	-	-	-	17,604	-	-	-	17,604	1,600	19,204	-	19,204
126000	SRW Homeowners LRSA	-	-	-	63,159	-	-	-	63,159	5,900	69,059	-	69,059
129000	Eagle River Streetlight SA	-	4,899	-	302,450	-	-	-	307,349	83,416	390,765	-	390,765
131000	Anchorage Fire SA	60,685,455	2,290,000	38,170	9,287,422	4,331,541	-	218,184	76,850,772	10,314,797	87,165,569	-	87,165,569
141000	Anchorage Roads and Drainage SA	10,700,372	2,169,322	-	18,431,019	50,120,359	-	18,000	81,439,072	3,164,942	84,604,014	-	84,604,014
142000	Talus West LRSA	-	-	-	159,004	-	-	-	159,004	14,700	173,704	-	173,704
143000	Upper O'Malley LRSA	-	-	-	693,235	-	-	-	693,235	70,300	763,535	-	763,535
144000	Bear Valley LRSA	-	-	-	54,730	-	-	-	54,730	5,300	60,030	-	60,030
145000	Rabbit Creek View/Hts LRSA	-	-	-	118,970	-	-	-	118,970	11,600	130,570	-	130,570
146000	Villages Scenic Parkway LRSA	-	-	-	24,961	-	-	-	24,961	2,300	27,261	-	27,261
147000	Sequoia Estates LRSA	-	-	-	23,023	-	-	-	23,023	1,800	24,823	-	24,823
148000	Rockhill LRSA	-	-	-	63,916	-	-	-	63,916	4,900	68,816	-	68,816
149000	South Goldenview Area LRSA	-	-	-	722,235	-	-	-	722,235	70,300	792,535	-	792,535
150000	Homestead LRSA	-	-	-	27,383	-	-	-	27,383	2,400	29,783	-	29,783
151000	Anchorage Metropolitan Police SA	103,088,399	3,197,697	19,500	23,612,699	1,814,666	-	59,000	131,791,961	13,679,752	145,471,713	-	145,471,713
152000	Turnagain Arm Police SA	21,000	-	-	-	-	-	-	21,000	782	21,782	-	21,782
161000	Anchorage Parks & Recreation SA	10,622,704	757,456	-	4,965,032	3,527,745	-	191,766	20,064,703	5,585,276	25,649,979	-	25,649,979
162000	Eagle River-Chugiak Parks & Rec	2,232,872	126,300	-	1,806,246	195,618	-	9,840	4,370,876	802,075	5,172,951	-	5,172,951
163000	Anchorage Building Safety SA	6,360,406	65,406	-	239,338	-	-	5,000	6,670,150	1,436,960	8,107,110	-	8,107,110
164000	Public Finance and Investments	1,050,494	2,100	20,000	1,255,553	-	-	2,000	2,330,147	230,936	2,561,083	-	2,561,083
2020X0	Convention Center Operating Reserve	-	-	-	16,692,598	1,000	-	-	16,693,598	-	16,693,598	-	16,693,598
221000	Heritage Land Bank	311,501	4,500	1,000	298,460	-	-	7,500	622,961	289,711	912,672	-	912,672
301000	PAC Surcharge Revenue Bond Fund	-	-	-	-	302,250	-	-	302,250	-	302,250	-	302,250
602000	Self Insurance ISF	551,074	4,500	-	12,007,131	-	-	-	12,562,705	(10,846,875)	1,715,830	-	1,715,830
607000	Information Technology ISF	12,282,842	22,560	22,650	9,010,982	495,708	9,746,409	7,000	31,588,151	(29,222,983)	2,365,168	(9,746,409)	(7,381,241)
<b>Function Cost Total</b>		<b>324,550,916</b>	<b>15,575,338</b>	<b>264,516</b>	<b>179,549,064</b>	<b>69,609,719</b>	<b>9,746,409</b>	<b>1,040,812</b>	<b>600,336,774</b>	<b>(28,908,772)</b>	<b>571,428,002</b>	<b>(9,746,409)</b>	<b>561,681,593</b>

2023 Revised Budget Revenues, Direct Costs, and Other Financing Sources and Uses by Major Funds and Non-major Funds in the Aggregate

(\$ Thousands)

Fund #	101000	131000	141000	151000	161000	104000	106000	119000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000	Total Budget	
Revenue Type	Area-wide	Anch Fire	Anch Roads / Drainage	Anch Police	Anch Parks & Rec	Chugiak Fire	Gird-wood Valley	Chugiak/ Birchwd/ ER RR	Eagle River / Chugiak P&R	Multiple: Special Assmt, SAs, LRSAs	Bid Safety	Public Fin Invest	Cnvntr Ctr Ops Reserve	Heritage Land Bank	Rev Bond-PAC	Self-Ins	Mgmt Info Systems		
Federal Revenues	13,053	-	76	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,129
Fees & Charges for Services	18,815	420	2	1,154	1,581	-	24	25	462	-	21	1,297	-	662	-	1	-	-	24,464
Fines & Forfeitures	502	-	-	6,834	-	-	-	-	-	-	24	-	-	-	-	-	-	-	7,359
Investment Income	3,562	1,074	346	2,258	143	103	47	2	255	207	(678)	63	136	205	21	793	(1,723)	-	6,814
Licenses, Permits, Certifications	2,783	676	115	-	-	-	-	-	-	-	5,971	-	-	-	-	-	-	-	9,545
Other Revenues	933	39	68	640	11	1	3	2	22	-	1	1,567	-	924	286	-	-	-	4,494
Special Assessments	8	-	220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	228
State Revenues	2,511	120	626	559	41	2	3	-	-	12	-	-	-	-	-	-	-	-	3,875
Taxes - Other/PILT - Not Subject to Tax Limit	20,033	391	745	624	355	29	46	176	18	21	-	-	22,187	-	-	-	-	-	44,625
Taxes - Other/PILT - Subject to Tax Limit	88,013	1,066	1,414	1,411	367	-	-	-	-	-	-	-	-	-	-	-	-	-	92,270
Taxes - Property	(1,047)	83,279	80,553	131,890	23,123	1,311	4,108	7,841	4,416	6,445	-	-	-	-	-	-	-	-	341,920
Transfers from Other Funds	20,486	-	-	-	-	-	-	97	-	-	-	-	919	-	-	-	-	-	21,502
Var. Other Financial Sources	449	101	438	103	29	-	-	-	1	-	-	-	-	-	-	-	-	-	1,122
<b>Revenues Total</b>	<b>170,102</b>	<b>87,166</b>	<b>84,604</b>	<b>145,472</b>	<b>25,650</b>	<b>1,445</b>	<b>4,231</b>	<b>8,142</b>	<b>5,173</b>	<b>6,686</b>	<b>5,339</b>	<b>2,927</b>	<b>23,242</b>	<b>1,791</b>	<b>307</b>	<b>794</b>	<b>(1,723)</b>		<b>571,348</b>
<b>Department / Agency</b>																			
Assembly	7,927	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,927
Building Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	559	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	559
Community Development	3,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,200
Development Services	5,183	-	-	-	-	-	-	-	-	-	6,670	-	-	-	-	-	-	-	11,853
Equal Rights Commission	821	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	821
Equity & Justice	715	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	715
Finance	11,471	-	-	-	-	-	-	-	-	-	-	2,330	-	-	-	-	-	-	13,801
Fire	32,337	76,851	-	-	-	989	1,255	-	-	829	-	-	-	-	-	-	-	-	112,261
Health	15,009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,009
Human Resources	6,691	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,691
Information Technology	1,253	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,588	32,841
Internal Audit	818	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	818
Library	9,049	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,049
Maintenance & Operations	18,356	-	81,439	-	-	-	1,317	8,025	-	3,717	-	-	-	-	-	-	-	-	112,854
Management & Budget	1,209	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,209
Mayor	2,586	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,586
Municipal Attorney	8,599	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,599
Municipal Manager	15,182	-	-	-	80	-	-	-	-	-	-	-	-	-	302	12,563	-	-	28,127
Parks & Recreation	534	-	-	-	19,985	-	332	-	4,371	-	-	-	-	-	-	-	-	-	25,221
Planning	3,847	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,847
Police	484	-	-	131,792	-	-	811	-	-	1,861	-	-	-	-	-	-	-	-	134,948
Project Management & Engineering	914	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	914
Public Transportation	29,990	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29,990
Public Works	208	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	208
Purchasing	1,844	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,844
Real Estate	8,155	-	-	-	-	-	-	-	-	-	-	-	623	-	-	-	-	-	8,778
Traffic Engineering	6,086	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,086
TANs Expense	2,887	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,887
Convention Center Reserve	-	-	-	-	-	-	-	-	-	-	-	-	16,694	-	-	-	-	-	16,694
<b>Direct Cost Total</b>	<b>195,913</b>	<b>76,851</b>	<b>81,439</b>	<b>131,792</b>	<b>20,065</b>	<b>989</b>	<b>3,715</b>	<b>8,025</b>	<b>4,371</b>	<b>6,407</b>	<b>6,670</b>	<b>2,330</b>	<b>16,694</b>	<b>623</b>	<b>302</b>	<b>12,563</b>	<b>31,588</b>		<b>600,337</b>
Charges by/to Department / Agency	(25,812)	10,315	3,165	13,680	5,585	456	516	117	802	379	1,437	231	-	290	-	(10,847)	(29,223)		(28,909)
<b>Charges by/to Total</b>	<b>(25,812)</b>	<b>10,315</b>	<b>3,165</b>	<b>13,680</b>	<b>5,585</b>	<b>456</b>	<b>516</b>	<b>117</b>	<b>802</b>	<b>379</b>	<b>1,437</b>	<b>231</b>	<b>-</b>	<b>290</b>	<b>-</b>	<b>(10,847)</b>	<b>(29,223)</b>		<b>(28,909)</b>
<b>Function Cost Total</b>	<b>170,102</b>	<b>87,166</b>	<b>84,604</b>	<b>145,472</b>	<b>25,650</b>	<b>1,445</b>	<b>4,231</b>	<b>8,142</b>	<b>5,173</b>	<b>6,786</b>	<b>8,107</b>	<b>2,561</b>	<b>16,694</b>	<b>913</b>	<b>302</b>	<b>1,716</b>	<b>2,365</b>		<b>571,428</b>
Net Increase (Decrease / Use) in Fund Balance	-	-	-	-	-	-	-	-	-	(100)	(2,788)	366	6,549	879	5	(922)	(4,088)		(80)

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

Revenue Type	101000 Areawide Service Area			131000 Anchorage Fire Service Area			141000 Anchorage Roads & Drainage Service Area		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
	Actuals	Revised	Revised	Actuals	Revised	Revised	Actuals	Revised	Revised
Federal Revenues	191	190	13,053	1	-	-	64	54	76
Fees & Charges for Services	16,741	22,413	18,815	523	420	420	0	2	2
Fines & Forfeitures	156	510	502	-	-	-	-	-	-
Investment Income	(1,955)	586	3,562	116	20	1,074	(268)	51	346
Licenses, Permits, Certification	2,202	2,778	2,783	582	676	676	63	62	115
Other Revenues	3,088	3,235	933	83	62	39	34	68	68
Special Assessments	43	8	8	-	-	-	424	220	220
State Revenues	3,754	3,641	2,511	85	85	120	624	580	626
Taxes - Other/PILT - Not Subject	17,927	16,721	20,033	422	391	391	758	662	745
Taxes - Other/PILT - Subject to	83,786	86,912	88,013	1,055	1,086	1,066	1,399	1,440	1,414
Taxes - Property	83,531	(7,135)	(1,047)	48,734	84,063	83,279	68,766	70,723	80,553
Transfers from Other Funds	28,866	20,086	20,486	0	-	-	1	-	-
Var. Other Financial Sources	2,356	464	449	148	127	101	11	762	438
<b>Revenues Total</b>	<b>240,685</b>	<b>150,409</b>	<b>170,102</b>	<b>51,748</b>	<b>86,930</b>	<b>87,166</b>	<b>71,876</b>	<b>74,624</b>	<b>84,604</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
Assembly	5,393	6,235	7,927	-	-	-	-	-	-
Building Services	8,693	9,182	-	-	-	-	-	-	-
Chief Fiscal Officer	928	570	559	-	-	-	-	-	-
Community Development	20,735	3,274	3,200	-	-	-	-	-	-
Development Services	-	-	5,183	-	-	-	-	-	-
Equal Rights Commission	709	798	821	-	-	-	-	-	-
Equity & Justice	-	125	715	-	-	-	-	-	-
Finance	12,658	11,373	11,471	-	-	-	-	-	-
Fire	28,536	31,075	32,337	76,009	72,448	76,851	-	-	-
Health	19,745	14,086	15,009	-	-	-	-	-	-
Human Resources	6,431	6,705	6,691	-	-	-	-	-	-
Information Technology	1,541	1,247	1,253	-	-	-	-	-	-
Internal Audit	746	779	818	-	-	-	-	-	-
Library	-	-	9,049	-	-	-	-	-	-
Maintenance & Operations	-	-	18,356	-	-	-	-	-	81,439
Management & Budget	911	1,157	1,209	-	-	-	-	-	-
Mayor	2,446	1,923	2,586	-	-	-	-	-	-
Municipal Attorney	7,495	7,790	8,599	-	-	-	-	-	-
Municipal Manager	13,367	13,658	15,182	-	-	-	-	-	-
Parks & Recreation	9,784	9,512	534	-	-	-	-	-	-
Planning	-	-	3,847	-	-	-	-	-	-
Police	1,556	489	484	-	-	-	-	-	-
Project Management & Engineering	-	-	914	-	-	-	-	-	-
Public Transportation	26,233	26,345	29,990	-	-	-	-	-	-
Public Works	23,957	22,902	208	-	-	-	70,576	72,936	-
Purchasing	1,900	1,875	1,844	-	-	-	-	-	-
Real Estate	8,561	7,727	8,155	-	-	-	-	-	-
Traffic Engineering	-	-	6,086	-	-	-	-	-	-
TANs Expense	835	1,363	2,887	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>203,161</b>	<b>180,192</b>	<b>195,913</b>	<b>76,009</b>	<b>72,448</b>	<b>76,851</b>	<b>70,576</b>	<b>72,936</b>	<b>81,439</b>
Charges by/to Dept / Agency	(21,079)	(23,431)	(25,812)	8,648	10,235	10,315	2,431	2,877	3,165
<b>Charges by/to Total</b>	<b>(21,079)</b>	<b>(23,431)</b>	<b>(25,812)</b>	<b>8,648</b>	<b>10,235</b>	<b>10,315</b>	<b>2,431</b>	<b>2,877</b>	<b>3,165</b>
<b>Function Cost Total</b>	<b>182,082</b>	<b>156,761</b>	<b>170,102</b>	<b>84,658</b>	<b>82,683</b>	<b>87,166</b>	<b>73,007</b>	<b>75,813</b>	<b>84,604</b>
Net Increase (Decrease / Use) in Fund Balance	58,603	(6,352)	-	(32,909)	4,247	-	(1,130)	(1,189)	-

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

Revenue Type	151000 Anchorage Police Service Area			161000 Anchorage Parks & Recreation Service Area			SUBTOTAL Five Major Funds (101, 131, 141, 151, 161)		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
	Actuals	Revised	Revised	Actuals	Revised	Revised	Actuals	Revised	Revised
Federal Revenues	-	-	-	1	-	-	256	244	13,129
Fees & Charges for Services	1,030	1,189	1,154	1,782	1,586	1,581	20,076	25,610	21,972
Fines & Forfeitures	7,176	8,174	6,834	-	-	-	7,332	8,684	7,335
Investment Income	193	34	2,258	(63)	24	143	(1,977)	715	7,383
Licenses, Permits, Certification	-	-	-	-	-	-	2,847	3,515	3,574
Other Revenues	573	725	640	27	11	11	3,805	4,100	1,689
Special Assessments	-	-	-	-	-	-	467	228	228
State Revenues	456	512	559	29	29	41	4,948	4,847	3,858
Taxes - Other/PILT - Not Subject to	648	624	624	334	299	355	20,089	18,697	22,147
Taxes - Other/PILT - Subject to	1,396	1,437	1,411	363	374	367	88,000	91,250	92,270
Taxes - Property	71,475	129,556	131,890	22,548	20,441	23,123	295,055	297,648	317,799
Transfers from Other Funds	0	-	-	0	-	-	28,867	20,086	20,486
Var. Other Financial Sources	221	101	103	11	55	29	2,747	1,508	1,121
<b>Revenues Total</b>	<b>83,169</b>	<b>142,351</b>	<b>145,472</b>	<b>25,031</b>	<b>22,819</b>	<b>25,650</b>	<b>472,510</b>	<b>477,132</b>	<b>512,993</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
Assembly	-	-	-	-	-	-	5,393	6,235	7,927
Building Services	-	-	-	-	-	-	8,693	9,182	-
Chief Fiscal Officer	-	-	-	-	-	-	928	570	559
Community Development	-	-	-	-	-	-	20,735	3,274	3,200
Development Services	-	-	-	-	-	-	-	-	5,183
Equal Rights Commission	-	-	-	-	-	-	709	798	821
Equity & Justice	-	-	-	-	-	-	-	125	715
Finance	-	-	-	-	-	-	12,658	11,373	11,471
Fire	-	-	-	-	-	-	104,545	103,524	109,188
Health	-	-	-	-	-	-	19,745	14,086	15,009
Human Resources	(0)	-	-	-	-	-	6,431	6,705	6,691
Information Technology	-	-	-	-	-	-	1,541	1,247	1,253
Internal Audit	-	-	-	-	-	-	746	779	818
Library	-	-	-	-	-	-	-	-	9,049
Maintenance & Operations	-	-	-	-	-	-	-	-	99,795
Management & Budget	-	-	-	-	-	-	911	1,157	1,209
Mayor	-	-	-	-	-	-	2,446	1,923	2,586
Municipal Attorney	-	-	-	-	-	-	7,495	7,790	8,599
Municipal Manager	-	-	-	-	80	80	13,367	13,738	15,262
Parks & Recreation	-	-	-	18,183	19,009	19,985	27,967	28,522	20,519
Planning	-	-	-	-	-	-	-	-	3,847
Police	123,007	127,666	131,792	-	-	-	124,563	128,155	132,276
Project Management & Engineering	-	-	-	-	-	-	-	-	914
Public Transportation	-	-	-	-	-	-	26,233	26,345	29,990
Public Works	-	-	-	-	-	-	94,533	95,838	208
Purchasing	-	-	-	-	-	-	1,900	1,875	1,844
Real Estate	-	-	-	-	-	-	8,561	7,727	8,155
Traffic Engineering	-	-	-	-	-	-	-	-	6,086
TANs Expense	-	-	-	-	-	-	835	1,363	2,887
Convention Center Reserve	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>123,007</b>	<b>127,666</b>	<b>131,792</b>	<b>18,183</b>	<b>19,089</b>	<b>20,065</b>	<b>490,936</b>	<b>472,332</b>	<b>506,060</b>
Charges by/to Dept / Agency	11,539	12,462	13,680	4,887	5,147	5,585	6,426	7,289	6,933
<b>Charges by/to Total</b>	<b>11,539</b>	<b>12,462</b>	<b>13,680</b>	<b>4,887</b>	<b>5,147</b>	<b>5,585</b>	<b>6,426</b>	<b>7,289</b>	<b>6,933</b>
<b>Function Cost Total</b>	<b>134,546</b>	<b>140,128</b>	<b>145,472</b>	<b>23,070</b>	<b>24,236</b>	<b>25,650</b>	<b>497,362</b>	<b>479,621</b>	<b>512,993</b>
Net Increase (Decrease / Use) in Fund Balance	(51,377)	2,223	-	1,961	(1,417)	-	(24,852)	(2,489)	-

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

Revenue Type	104000 Chugiak Fire Service Area			106000 Girdwood Valley Service Area			119000 Chugiak, Birchwood, Eagle River Rural Road Service Area		
	2021 Actuals	2022 Revised	2023 Revised	2021 Actuals	2022 Revised	2023 Revised	2021 Actuals	2022 Revised	2023 Revised
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	-	-	-	30	24	24	49	25	25
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	6	11	103	(11)	5	47	(11)	12	2
Licenses, Permits, Certification	-	-	-	-	-	-	-	-	-
Other Revenues	274	1	1	18	3	3	43	2	2
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	2	2	2	2	2	3	-	-	-
Taxes - Other/PILT - Not Subject to	29	29	29	57	47	46	181	179	176
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	-	-	-
Taxes - Property	1,278	1,345	1,311	3,369	3,665	4,108	7,094	7,519	7,841
Transfers from Other Funds	-	-	-	-	-	-	100	97	97
Var. Other Financial Sources	-	-	-	-	-	-	-	-	-
<b>Revenues Total</b>	<b>1,589</b>	<b>1,388</b>	<b>1,445</b>	<b>3,466</b>	<b>3,747</b>	<b>4,231</b>	<b>7,455</b>	<b>7,833</b>	<b>8,142</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
Assembly	-	-	-	-	-	-	-	-	-
Building Services	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	876	1,005	989	890	1,012	1,255	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	1,317	-	-	8,025
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	328	316	332	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	684	724	811	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	1,452	1,225	-	7,142	7,718	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>876</b>	<b>1,005</b>	<b>989</b>	<b>3,355</b>	<b>3,277</b>	<b>3,715</b>	<b>7,142</b>	<b>7,718</b>	<b>8,025</b>
Charges by/to Dept / Agency	336	383	456	410	469	516	109	115	117
<b>Charges by/to Total</b>	<b>336</b>	<b>383</b>	<b>456</b>	<b>410</b>	<b>469</b>	<b>516</b>	<b>109</b>	<b>115</b>	<b>117</b>
<b>Function Cost Total</b>	<b>1,212</b>	<b>1,388</b>	<b>1,445</b>	<b>3,765</b>	<b>3,747</b>	<b>4,231</b>	<b>7,251</b>	<b>7,833</b>	<b>8,142</b>
Net Increase (Decrease / Use) in Fund Balance	377	-	-	(299)	-	-	204	-	-

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

Revenue Type	162000 Eagle River / Chugiak Parks & Recreation Service Area			SA/LRSA Multiple: Special Assessment, Service Areas, and Limited Road Service Areas			SUBTOTAL Service Areas Funded with Prop. Taxes		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
	Actuals	Revised	Revised	Actuals	Revised	Revised	Actuals	Revised	Revised
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	204	462	462	-	-	-	283	511	511
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	14	22	255	21	11	207	19	61	614
Licenses, Permits, Certification	-	-	-	-	-	-	-	-	-
Other Revenues	19	22	22	-	-	-	354	27	27
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	13	11	12	16	15	17
Taxes - Other/PILT - Not Subject to	27	18	18	25	22	21	320	294	290
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	-	-	-
Taxes - Property	4,224	4,455	4,416	5,721	5,984	6,445	21,686	22,969	24,121
Transfers from Other Funds	-	-	-	-	-	-	100	97	97
Var. Other Financial Sources	-	2	1	-	-	-	-	2	1
<b>Revenues Total</b>	<b>4,488</b>	<b>4,980</b>	<b>5,173</b>	<b>5,780</b>	<b>6,028</b>	<b>6,686</b>	<b>22,778</b>	<b>23,975</b>	<b>25,677</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
Assembly	-	-	-	-	-	-	-	-	-
Building Services	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	829	829	829	2,595	2,846	3,073
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	3,717	-	-	13,059
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	3,083	4,214	4,371	-	-	-	3,411	4,530	4,703
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	20	1,521	1,861	704	2,245	2,672
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	3,197	3,458	-	11,791	12,401	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>3,083</b>	<b>4,214</b>	<b>4,371</b>	<b>4,046</b>	<b>5,808</b>	<b>6,407</b>	<b>18,502</b>	<b>22,022</b>	<b>23,507</b>
Charges by/to Dept / Agency	797	766	802	341	370	379	1,995	2,103	2,270
<b>Charges by/to Total</b>	<b>797</b>	<b>766</b>	<b>802</b>	<b>341</b>	<b>370</b>	<b>379</b>	<b>1,995</b>	<b>2,103</b>	<b>2,270</b>
<b>Function Cost Total</b>	<b>3,881</b>	<b>4,980</b>	<b>5,173</b>	<b>4,387</b>	<b>6,178</b>	<b>6,786</b>	<b>20,496</b>	<b>24,125</b>	<b>25,777</b>
Net Increase (Decrease / Use) in Fund Balance	607	-	-	1,393	(150)	(100)	2,281	(150)	(100)

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

Revenue Type	163000 Building Safety Service Area			164000 Public Finance Investment Fund			2020X0 Convention Center Operations Reserve		
	2021 Actuals	2022 Revised	2023 Revised	2021 Actuals	2022 Revised	2023 Revised	2021 Actuals	2022 Revised	2023 Revised
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	21	21	21	1,059	1,297	1,297	-	-	-
Fines & Forfeitures	29	24	24	-	-	-	-	-	-
Investment Income	(326)	(46)	(678)	11	6	63	(18)	27	136
Licenses, Permits, Certification	5,969	5,882	5,971	-	-	-	-	-	-
Other Revenues	5	1	1	755	1,567	1,567	834	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-	-
Taxes - Other/PILT - Not Subject to	(0)	-	-	-	-	-	16,539	16,833	22,187
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	-	-	-
Taxes - Property	-	-	-	-	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-	331	333	919
Var. Other Financial Sources	-	-	-	-	-	-	-	-	-
<b>Revenues Total</b>	<b>5,698</b>	<b>5,881</b>	<b>5,339</b>	<b>1,825</b>	<b>2,870</b>	<b>2,927</b>	<b>17,687</b>	<b>17,193</b>	<b>23,242</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
Assembly	-	-	-	-	-	-	-	-	-
Building Services	6,451	6,365	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	6,670	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	1,965	2,315	2,330	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	15,145	14,776	16,694
<b>Direct Cost Total</b>	<b>6,451</b>	<b>6,365</b>	<b>6,670</b>	<b>1,965</b>	<b>2,315</b>	<b>2,330</b>	<b>15,145</b>	<b>14,776</b>	<b>16,694</b>
Charges by/to Dept / Agency	1,417	1,251	1,437	215	222	231	-	-	-
<b>Charges by/to Total</b>	<b>1,417</b>	<b>1,251</b>	<b>1,437</b>	<b>215</b>	<b>222</b>	<b>231</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Cost Total</b>	<b>7,868</b>	<b>7,616</b>	<b>8,107</b>	<b>2,179</b>	<b>2,537</b>	<b>2,561</b>	<b>15,145</b>	<b>14,776</b>	<b>16,694</b>
Net Increase (Decrease / Use) in Fund Balance	(2,170)	(1,735)	(2,768)	(354)	333	366	2,541	2,417	6,549

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

Revenue Type	221000 Heritage Land Bank			301000 Revenue Bond Payment-Performing Arts Center			602000 Self Insurance		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
	Actuals	Revised	Revised	Actuals	Revised	Revised	Actuals	Revised	Revised
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	387	662	662	-	-	-	-	20	1
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	81	34	205	5	2	21	403	190	793
Licenses, Permits, Certification	-	-	-	-	-	-	-	-	-
Other Revenues	30	924	924	16	286	286	51	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-	-
Taxes - Other/PILT - Not Subject to	-	-	-	-	-	-	-	-	-
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	-	-	-
Taxes - Property	-	-	-	-	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-	1,043	-	-
Var. Other Financial Sources	-	-	-	-	-	-	-	-	-
<b>Revenues Total</b>	<b>498</b>	<b>1,620</b>	<b>1,791</b>	<b>21</b>	<b>288</b>	<b>307</b>	<b>1,498</b>	<b>210</b>	<b>794</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
Assembly	-	-	-	-	-	-	-	-	-
Building Services	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	298	300	302	14,960	12,333	12,563
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	3,286	528	623	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>3,286</b>	<b>528</b>	<b>623</b>	<b>298</b>	<b>300</b>	<b>302</b>	<b>14,960</b>	<b>12,333</b>	<b>12,563</b>
Charges by/to Dept / Agency	302	252	290	-	-	-	(10,824)	(10,586)	(10,847)
<b>Charges by/to Total</b>	<b>302</b>	<b>252</b>	<b>290</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,824)</b>	<b>(10,586)</b>	<b>(10,847)</b>
<b>Function Cost Total</b>	<b>3,588</b>	<b>780</b>	<b>913</b>	<b>298</b>	<b>300</b>	<b>302</b>	<b>4,135</b>	<b>1,746</b>	<b>1,716</b>
Net Increase (Decrease / Use) in Fund Balance	(3,090)	840	879	(276)	(12)	5	(2,638)	(1,536)	(922)



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

Revenue Type	607000 Management Information Systems			SUBTOTAL Other Funds, non Prop. Tax Supported			GRAND TOTAL All General Government Funds		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
	Actuals	Revised	Revised	Actuals	Revised	Revised	Actuals	Revised	Revised
Federal Revenues	-	-	-	-	-	-	256	244	13,129
Fees & Charges for Services	-	-	-	1,468	2,000	1,981	21,828	28,121	24,464
Fines & Forfeitures	-	-	-	29	24	24	7,361	8,708	7,359
Investment Income	(789)	(29)	(1,723)	(634)	184	(1,183)	(2,592)	960	6,814
Licenses, Permits, Certification	-	-	-	5,969	5,882	5,971	8,816	9,397	9,545
Other Revenues	9	-	-	1,702	2,778	2,778	5,860	6,905	4,494
Special Assessments	-	-	-	-	-	-	467	228	228
State Revenues	-	-	-	-	-	-	4,964	4,862	3,875
Taxes - Other/PILT - Not Subject	-	-	-	16,539	16,833	22,187	36,947	35,824	44,625
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	88,000	91,250	92,270
Taxes - Property	-	-	-	-	-	-	316,740	320,617	341,920
Transfers from Other Funds	1,656	-	-	3,031	333	919	31,997	20,516	21,502
Var. Other Financial Sources	-	-	-	-	-	-	2,747	1,510	1,122
<b>Revenues Total</b>	<b>876</b>	<b>(29)</b>	<b>(1,723)</b>	<b>28,103</b>	<b>28,034</b>	<b>32,678</b>	<b>523,391</b>	<b>529,141</b>	<b>571,348</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
Assembly	-	-	-	-	-	-	5,393	6,235	7,927
Building Services	-	-	-	6,451	6,365	-	15,144	15,547	-
Chief Fiscal Officer	-	-	-	-	-	-	928	570	559
Community Development	-	-	-	-	-	-	20,735	3,274	3,200
Development Services	-	-	-	-	-	6,670	-	-	11,853
Equal Rights Commission	-	-	-	-	-	-	709	798	821
Equity & Justice	-	-	-	-	-	-	-	125	715
Finance	-	-	-	1,965	2,315	2,330	14,622	13,688	13,801
Fire	-	-	-	-	-	-	107,140	106,369	112,261
Health	-	-	-	-	-	-	19,745	14,086	15,009
Human Resources	-	-	-	-	-	-	6,431	6,705	6,691
Information Technology	28,632	32,698	31,588	28,632	32,698	31,588	30,172	33,945	32,841
Internal Audit	-	-	-	-	-	-	746	779	818
Library	-	-	-	-	-	-	-	-	9,049
Maintenance & Operations	-	-	-	-	-	-	-	-	112,854
Management & Budget	-	-	-	-	-	-	911	1,157	1,209
Mayor	-	-	-	-	-	-	2,446	1,923	2,586
Municipal Attorney	-	-	-	-	-	-	7,495	7,790	8,599
Municipal Manager	-	-	-	15,257	12,633	12,865	28,624	26,371	28,127
Parks & Recreation	-	-	-	-	-	-	31,379	33,052	25,221
Planning	-	-	-	-	-	-	-	-	3,847
Police	-	-	-	-	-	-	125,267	130,400	134,948
Project Management & Engineering	-	-	-	-	-	-	-	-	914
Public Transportation	-	-	-	-	-	-	26,233	26,345	29,990
Public Works	-	-	-	-	-	-	106,324	108,239	208
Purchasing	-	-	-	-	-	-	1,900	1,875	1,844
Real Estate	-	-	-	3,286	528	623	11,848	8,255	8,778
Traffic Engineering	-	-	-	-	-	-	-	-	6,086
TANs Expense	-	-	-	-	-	-	835	1,363	2,887
Convention Center Reserve	-	-	-	15,145	14,776	16,694	15,145	14,776	16,694
<b>Direct Cost Total</b>	<b>28,632</b>	<b>32,698</b>	<b>31,588</b>	<b>70,736</b>	<b>69,314</b>	<b>70,770</b>	<b>580,173</b>	<b>563,668</b>	<b>600,337</b>
Charges by/to Dept / Agency	(25,323)	(28,639)	(29,223)	(34,214)	(37,499)	(38,112)	(25,794)	(28,107)	(28,909)
<b>Charges by/to Total</b>	<b>(25,323)</b>	<b>(28,639)</b>	<b>(29,223)</b>	<b>(34,214)</b>	<b>(37,499)</b>	<b>(38,112)</b>	<b>(25,794)</b>	<b>(28,107)</b>	<b>(28,909)</b>
<b>Function Cost Total</b>	<b>3,308</b>	<b>4,059</b>	<b>2,365</b>	<b>36,522</b>	<b>31,815</b>	<b>32,658</b>	<b>554,380</b>	<b>535,561</b>	<b>571,428</b>
Net Increase (Decrease / Use) in Fund Balance	(2,432)	(4,088)	(4,088)	(8,419)	(3,781)	20	(30,989)	(6,420)	(80)

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

Revenue Type	206000		
	Alcoholic Beverages Retail Sales Tax		
	2021 Actuals	2022 Revised	2023 Revised
Federal Revenues	-	-	-
Fees & Charges for Services	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	2	-	-
Licenses, Permits, Certifications	-	-	-
Other Revenues	6	0	0
Special Assessments	-	-	-
State Revenues	-	-	-
Taxes - Other/PILT - Not Subject to Tax Limit	13,974	15,430	16,000
Taxes - Other/PILT - Subject to Tax Limit	-	-	-
Taxes - Property	-	-	-
Transfers from Other Funds	-	-	-
Var. Other Financial Sources	-	-	-
<b>Revenues Total</b>	<b>13,982</b>	<b>15,430</b>	<b>16,000</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>			
Assembly	-	100	300
Building Services	-	-	-
Chief Fiscal Officer	303	1,800	-
Community Development	-	-	250
Development Services	-	-	-
Equal Rights Commission	-	-	-
Equity & Justice	133	194	-
Finance	212	259	272
Fire	622	2,586	2,380
Health	3,249	8,733	15,201
Human Resources	-	-	-
Information Technology	-	-	-
Internal Audit	-	-	-
Library	-	-	606
Maintenance & Operations	-	-	-
Management & Budget	-	-	-
Mayor	-	-	-
Municipal Attorney	48	241	267
Municipal Manager	-	-	-
Parks & Recreation	492	1,088	616
Planning	-	-	-
Police	129	1,079	821
Project Management & Engineering	-	-	-
Public Transportation	-	-	-
Public Works	-	-	-
Purchasing	-	-	-
Real Estate	-	-	-
Traffic Engineering	-	-	-
TANs Expense	-	-	-
Convention Center Reserve	-	-	-
<b>Direct Cost Total</b>	<b>5,186</b>	<b>16,079</b>	<b>20,713</b>
Charges by/to Dept / Agency	33	139	226
<b>Charges by/to Total</b>	<b>33</b>	<b>139</b>	<b>226</b>
<b>Function Cost Total</b>	<b>5,219</b>	<b>16,218</b>	<b>20,938</b>
Net Increase (Decrease / Use) in Fund Balance	8,763	(788)	(4,938)

## Revenue Distribution Summary

Revenue Account	Description	2021 Revised Budget	2021 Actuals	2022 Revised Budget	2023 Revised Budget	23 v 22 \$ Chg	23 v 22 % Chg
<b>Federal Revenues</b>							
405100	Federal Grant Revenue-Direct	60,000	59,000	60,000	49,800	(10,200)	(17.00%)
405120	Build America Bonds (BABs) Subsidy	-	11,958	-	-	-	-
405130	Fisheries Tax	143,000	130,954	130,000	12,046	(117,954)	(90.73%)
405140	National Forest Allocation	66,000	54,115	54,000	76,000	22,000	40.74%
405170	SEMT Program (Fed Pass-Thru State)	-	-	-	12,991,126	12,991,126	100.00%
<b>Federal Revenues Total</b>		<b>269,000</b>	<b>256,026</b>	<b>244,000</b>	<b>13,128,972</b>	<b>12,884,972</b>	<b>5,280.73%</b>
<b>Fees &amp; Charges for Services</b>							
406010	Land Use Permits-HLB	169,135	31,190	169,135	169,135	-	-
406020	Inspections	315,000	371,426	305,000	305,000	-	-
406030	Landscape Plan Review Pmt	17,000	21,885	17,000	17,000	-	-
406050	Platting Fees	375,765	303,213	375,765	375,765	-	-
406060	Zoning Fees	449,970	443,413	449,970	449,970	-	-
406080	Lease & Rental Revenue-HLB	238,100	232,876	238,100	238,100	-	-
406090	Pipe ROW Fee	110,795	123,372	150,000	150,000	-	-
406100	Wetlands Mitigation Credit	-	-	105,000	105,000	-	-
406110	Sale of Publications	4,690	3,624	4,690	4,690	-	-
406120	Rezoning Inspections	60,000	80,544	72,000	72,000	-	-
406130	Appraisal Appeal Fee	5,000	2,113	5,000	5,000	-	-
406160	Clinic Fees	188,880	29,544	188,880	188,880	-	-
406170	Sanitary Inspection Fees	1,581,095	967,174	1,711,095	1,616,095	(95,000)	(5.55%)
406180	Reproductive Health Fees	370,275	84,028	370,275	370,275	-	-
406220	Transit Advertising Fees	316,000	417,362	316,000	396,000	80,000	25.32%
406250	Transit Bus Pass Sales	1,000,000	911,441	1,000,000	1,240,000	240,000	24.00%
406260	Transit Fare Box Receipts	1,000,000	1,387,170	1,450,000	1,670,000	220,000	15.17%
406280	Programs Lessons & Camps	136,100	9,270	137,100	132,100	(5,000)	(3.65%)
406290	Rec Center Rentals & Activities	503,150	557,628	503,250	518,250	15,000	2.98%
406300	Aquatics	789,049	444,709	789,049	789,049	-	-
406310	Camping Fees	95,500	115,524	96,500	96,500	-	-
406320	Library Non-Resident Fees	1,500	150	1,500	1,500	-	-
406330	Park Land & Operations	292,331	644,869	292,331	292,331	-	-
406340	Golf Fees	25,000	29,824	25,000	25,000	-	-
406350	Library Fees	500	-	500	500	-	-
406370	Fire Service Fees	20,000	25,977	21,000	21,000	-	-
406380	Ambulance Service Fees	10,344,020	9,150,467	13,350,467	9,200,467	(4,150,000)	(31.09%)
406400	Fire Alarm Fees	75,000	74,692	75,000	75,000	-	-
406410	Hazardous Mat Facility & Trans	200,000	194,276	200,000	200,000	-	-
406420	Fire Inspection Fees	143,200	174,458	143,200	143,200	-	-
406440	Cemetery Fees	322,634	416,828	322,634	322,634	-	-
406450	Mapping Fees	2,000	1,840	2,000	2,000	-	-
406490	DWI Impound/Admin Fees	510,000	771,827	510,000	610,000	100,000	19.61%
406495	APD Range Usage Fee	5,000	6,335	5,000	5,000	-	-
406500	Police Services	192,174	-	192,174	192,174	-	-
406510	Animal Shelter Fees	246,750	225,173	246,750	246,750	-	-
406520	Animal Drop-Off Fees	29,000	16,316	29,000	29,000	-	-
406530	Incarceration Cost Recovery	180,000	167,283	205,000	170,000	(35,000)	(17.07%)
406540	Other Charges for Services	-	7,968	170,000	250,000	80,000	47.06%
406550	Address Fees	21,000	24,430	25,500	25,500	-	-
406560	Service Fees - School District	841,500	295,885	841,500	841,500	-	-

## Revenue Distribution Summary

Revenue Account	Description	2021 Revised Budget	2021 Actuals	2022 Revised Budget	2023 Revised Budget	23 v 22 \$ Chg	23 v 22 % Chg
406570	Micro-Fiche Fees	100	50	100	100	-	-
406580	Copier Fees	26,050	36,399	32,550	31,950	(600)	(1.84%)
406600	Late Fees	8,000	15,459	8,000	8,000	-	-
406610	Computer Time Fees	200	-	-	-	-	-
406620	Reimbursed Cost-Employee Relations	121,300	140,148	121,300	130,300	9,000	7.42%
406621	Reimbursed Cost-Payroll Fee	4,000	3,100	4,000	4,000	-	-
406625	Reimbursed Cost-NonGrant Funded	2,850,037	2,854,977	2,790,937	2,691,937	(99,000)	(3.55%)
406640	Parking Garages & Lots	41,601	4,161	41,601	25,000	(16,601)	(39.91%)
406660	Lost Book Reimbursement	10,000	7,119	10,000	10,000	-	-
406672	US Passport Processing Fees	3,000	-	-	-	-	-
<b>Fees &amp; Charges for Services Total</b>		<b>24,241,401</b>	<b>21,827,515</b>	<b>28,120,853</b>	<b>24,463,652</b>	<b>(3,657,201)</b>	<b>(13.01%)</b>
<b>Fines &amp; Forfeitures</b>							
407010	SOA Traffic Court Fines	2,300,000	3,297,711	4,050,000	3,300,000	(750,000)	(18.52%)
407020	SOA Trial Court Fines	1,300,000	1,490,329	1,890,000	1,500,000	(390,000)	(20.63%)
407030	Library Fines	-	1,252	-	-	-	-
407040	APD Counter Fines	1,800,000	2,164,019	2,200,000	2,000,000	(200,000)	(9.09%)
407050	Other Fines & Forfeitures	359,006	303,921	375,006	366,506	(8,500)	(2.27%)
407060	Pre-Trial Diversion Cost	50,000	47,625	50,000	50,000	-	-
407080	I&M Enforcement Fines	1,500	1,352	1,500	1,500	-	-
407090	Administrative Fines, Civil	-	-	-	300	300	100.00%
407100	Curfew Fines	2,000	511	2,000	2,000	-	-
407110	Parking Enforcement Fines	138,000	53,966	138,000	138,000	-	-
407120	Minor Tobacco Fines	1,000	262	1,000	1,000	-	-
<b>Fines &amp; Forfeitures Total</b>		<b>5,951,506</b>	<b>7,360,947</b>	<b>8,707,506</b>	<b>7,359,306</b>	<b>(1,348,200)</b>	<b>(15.48%)</b>
<b>Investment Income</b>							
439045	Interest Earned Restricted Funds	-	64	-	-	-	-
440010	GCP Short-Term Interest	645,746	(4,016,067)	368,160	2,465,020	2,096,860	569.55%
440020	Construction Cash Pools Short-Term Int	1,000	745	1,000	1,000	-	-
440030	TANS Interest Earnings	763,000	1,033,319	400,000	3,958,000	3,558,000	889.50%
440040	Other Short Term Interest	191,000	389,686	191,000	390,000	199,000	104.19%
<b>Investment Income Total</b>		<b>1,600,746</b>	<b>(2,592,253)</b>	<b>960,160</b>	<b>6,814,020</b>	<b>5,853,860</b>	<b>609.68%</b>
<b>Licenses, Permits, Certifications</b>							
404010	Plmbr/Gas/Sht Metal Cert	26,000	23,287	25,000	20,000	(5,000)	(20.00%)
404020	Taxi Cab Permits	-	-	400,298	400,298	-	-
404030	Plmbr/Gas/Sht Metal Exam	9,000	11,250	9,400	9,400	-	-
404040	Chauffeur Licenses-Biannual	21,000	20,870	21,000	21,000	-	-
404050	Taxicab Permit Revision	5,000	27,865	10,000	10,000	-	-
404060	Local Business Licenses	106,000	91,029	92,000	73,000	(19,000)	(20.65%)
404075	Marijuana Licensing Fee	41,000	20,900	41,000	22,000	(19,000)	(46.34%)
404079	Small Cell Site License Annual Fees	62,000	62,827	62,000	115,000	53,000	85.48%
404090	Building Permit Plan Review Fees	2,287,830	2,215,506	2,274,528	2,394,528	120,000	5.28%
404100	Bldg/Grade/Clearing Permit	2,350,000	3,437,246	3,311,302	3,300,000	(11,302)	(0.34%)
404110	Electrical Permit	240,000	202,734	220,000	220,000	-	-
404120	Mech/Gas/Plumbing Permits	530,000	526,154	520,000	520,000	-	-
404130	Sign Permits	36,000	47,680	42,000	42,000	-	-
404140	Construction & ROW Permits	1,165,000	952,381	1,075,000	1,100,000	25,000	2.33%
404150	Elevator Permits	535,000	525,440	590,000	595,000	5,000	0.85%
404160	Mobile Home/Park Permits	2,000	2,685	1,000	1,000	-	-

## Revenue Distribution Summary

Revenue Account	Description	2021 Revised Budget	2021 Actuals	2022 Revised Budget	2023 Revised Budget	23 v 22 \$ Chg	23 v 22 % Chg
404170	Land Use Permits (Not HLB)	110,870	135,116	110,870	110,870	-	-
404180	Parking & Access Agreement	7,650	12,220	7,650	7,650	-	-
404210	Animal Licenses	256,500	180,396	256,500	256,500	-	-
404220	Miscellaneous Permits	333,300	320,837	327,300	327,250	(50)	(0.02%)
<b>Licenses, Permits, Certifications Total</b>		<b>8,124,150</b>	<b>8,816,423</b>	<b>9,396,848</b>	<b>9,545,496</b>	<b>148,648</b>	<b>1.58%</b>
<b>Other Revenues</b>							
408060	Other Collection Revenues	170,000	241,223	-	-	-	-
408090	Recycle Rebate	100	-	-	-	-	-
408380	Prior Year Expense Recovery	1,000	1,540,394	2,298,743	1,100	(2,297,643)	(99.95%)
408390	Insurance Recoveries	73,145	319,885	73,145	73,145	-	-
408395	Claims & Judgements	-	1,141,436	-	-	-	-
408400	Criminal Rule 8 Collect Costs	230,150	384,477	475,000	390,000	(85,000)	(17.89%)
408405	Lease & Rental Revenue	482,630	476,084	479,630	454,630	(25,000)	(5.21%)
408420	Building Rental	35,000	24,920	35,000	35,000	-	-
408430	Amusement Surcharge	10,000	-	10,000	-	(10,000)	(100.00%)
408440	ACPA Loan Surcharge	286,000	16,407	286,000	286,000	-	-
408550	Cash Over & Short	-	125	-	-	-	-
408560	Appeal Receipts	1,100	3,340	1,500	1,500	-	-
408570	Sale of Contractor Specifications	500	-	500	500	-	-
408580	Miscellaneous Revenues	1,977,647	1,346,118	2,078,647	2,085,147	6,500	0.31%
430030	Restricted Contributions	139,331	116,187	139,331	139,331	-	-
460070	MOA Property Sales	104,000	197,673	104,000	104,000	-	-
460080	Land Sales-Cash	16,648	51,987	924,000	924,000	-	-
<b>Other Revenues Total</b>		<b>3,527,251</b>	<b>5,860,256</b>	<b>6,905,496</b>	<b>4,494,353</b>	<b>(2,411,143)</b>	<b>(34.92%)</b>
<b>Special Assessments</b>							
403010	Assessment Collections	160,000	384,439	160,000	160,000	-	-
403020	P & I on Assessments(MOA/AWWU)	67,830	82,308	67,830	67,830	-	-
<b>Special Assessments Total</b>		<b>227,830</b>	<b>466,747</b>	<b>227,830</b>	<b>227,830</b>	-	-
<b>State Revenues</b>							
405030	SOA Traffic Signal Reimbursement	1,900,000	2,079,898	1,900,000	1,900,000	-	-
405050	Municipal Assistance	1,737,954	1,716,231	1,737,954	406,068	(1,331,886)	(76.64%)
405060	Liquor Licenses	399,300	342,750	399,300	399,300	-	-
405070	Electric Co-op Allocation	850,000	825,263	825,000	1,170,000	345,000	41.82%
<b>State Revenues Total</b>		<b>4,887,254</b>	<b>4,964,143</b>	<b>4,862,254</b>	<b>3,875,368</b>	<b>(986,886)</b>	<b>(20.30%)</b>
<b>Taxes - Other/PILT - Not Subject to Tax Limit</b>							
401010*	Property Tax Exemption Recoveries	570,000	1,600,000	730,000	690,000	(40,000)	(5.48%)
401030	P & I on Delinquent Tax	2,599,990	3,727,000	2,950,000	2,950,000	-	-
401040	Tax Cost Recoveries	10,100	(48,708)	10,100	10,100	-	-
401041	Foreclosed Prop-RES	159,780	210,990	159,780	159,780	-	-
401060*	Auto Tax (non-5 Maj.)	191,883	188,162	193,677	190,090	(3,587)	(1.85%)
401090	P & I on Tobacco Tax	12,000	38,370	38,000	38,000	-	-
401106	P & I on Marijuana Tax	11,000	15,398	11,000	11,000	-	-
401110	Room Tax	21,914,501	29,023,408	29,603,601	37,928,599	8,324,998	28.12%
401120	P & I on Room Tax	90,000	93,319	40,000	90,000	50,000	125.00%
401140	P & I on Motor Veh Rental Tax	34,000	3,097	34,000	34,000	-	-
401151	P & I on Fuel Excise Tax	35,000	73,828	35,000	5,000	(30,000)	(85.71%)
402020	Payment in Lieu of Tax Private	1,930,000	2,021,960	2,018,368	2,518,000	499,632	24.75%

## Revenue Distribution Summary

Revenue Account	Description	2021 Revised Budget	2021 Actuals	2022 Revised Budget	2023 Revised Budget	23 v 22 \$ Chg	23 v 22 % Chg
<b>Taxes - Other/PILT - Not Subject to Tax Limit Total</b>		<b>27,558,254</b>	<b>36,946,825</b>	<b>35,823,526</b>	<b>44,624,569</b>	<b>8,801,043</b>	<b>24.57%</b>
<b>Taxes - Other/PILT - Subject to Tax Limit</b>							
401060	Auto Tax (5 Maj.)	10,508,117	10,304,407	10,606,323	10,409,910	(196,413)	(1.85%)
401080	Tobacco Tax	20,700,000	20,227,922	20,700,000	21,500,000	800,000	3.86%
401100	Aircraft Tax	126,000	163,558	-	-	-	-
401105	Marijuana Sales Tax	5,400,000	5,731,646	6,000,000	5,700,000	(300,000)	(5.00%)
401130	Motor Vehicle Rental Tax	5,100,000	7,356,550	8,300,000	10,000,000	1,700,000	20.48%
401150	Fuel Excise Tax	12,640,000	12,174,995	13,300,000	14,400,000	1,100,000	8.27%
402010	MESA - ACDA Net Plt & 1.25%	655,572	713,419	638,600	650,159	11,559	1.81%
402020*	Payment in Lieu of Tax Utility	9,890,283	10,381,632	10,632,949	10,006,990	(625,959)	(5.89%)
402030	Payment in Lieu of Tax SOA	227,000	180,790	227,000	205,000	(22,000)	(9.69%)
402040	Payment in Lieu of Tax Federal	746,000	761,152	761,000	788,000	27,000	3.55%
450060	MUSA/MESA	20,162,980	20,003,542	20,083,652	18,610,299	(1,473,353)	(7.34%)
<b>Taxes - Other/PILT - Subject to Tax Limit Total</b>		<b>86,155,952</b>	<b>87,999,613</b>	<b>91,249,524</b>	<b>92,270,358</b>	<b>1,020,834</b>	<b>1.12%</b>
<b>Taxes - Property</b>							
401010	Real Property Tax (Excludes ASD)	292,549,206	292,454,156	297,116,032	313,105,856	15,989,824	5.38%
401020	Personal Property Tax (Excludes ASD)	26,678,817	24,286,233	23,500,779	28,813,937	5,313,158	22.61%
<b>Taxes - Property Total</b>		<b>319,228,023</b>	<b>316,740,389</b>	<b>320,616,811</b>	<b>341,919,793</b>	<b>21,302,982</b>	<b>6.64%</b>
<b>Transfers from Other Funds</b>							
450010	Transfer from Other Funds	8,741,016	11,151,626	1,029,913	1,616,030	586,117	56.91%
450040	Transfer from MOA Trust Fund	18,700,000	18,800,000	17,100,000	16,300,000	(800,000)	(4.68%)
450080	Utility Revenue Distribution	2,038,333	2,045,753	2,386,369	3,586,369	1,200,000	50.29%
<b>Transfers from Other Funds Total</b>		<b>29,479,349</b>	<b>31,997,379</b>	<b>20,516,282</b>	<b>21,502,399</b>	<b>986,117</b>	<b>4.81%</b>
<b>Var. Other Financial Sources</b>							
460030	Premium on Bond Sales	907,717	-	907,717	519,423	(388,294)	(42.78%)
460035	Premium on TANS	871,800	1,054,480	602,500	602,500	-	-
460040	Loan Proceeds	-	1,692,040	-	-	-	-
<b>Var. Other Financial Sources Total</b>		<b>1,779,517</b>	<b>2,746,520</b>	<b>1,510,217</b>	<b>1,121,923</b>	<b>(388,294)</b>	<b>(25.71%)</b>
<b>Summary</b>							
	Federal Revenues	269,000	256,026	244,000	13,128,972	12,884,972	5,280.73%
	Fees & Charges for Services	24,241,401	21,827,515	28,120,853	24,463,652	(3,657,201)	(13.01%)
	Fines & Forfeitures	5,951,506	7,360,947	8,707,506	7,359,306	(1,348,200)	(15.48%)
	Investment Income	1,600,746	(2,592,253)	960,160	6,814,020	5,853,860	609.68%
	Licenses, Permits, Certifications	8,124,150	8,816,423	9,396,848	9,545,496	148,648	1.58%
	Other Revenues	3,527,251	5,860,256	6,905,496	4,494,353	(2,411,143)	(34.92%)
	Special Assessments	227,830	466,747	227,830	227,830	-	-
	State Revenues	4,887,254	4,964,143	4,862,254	3,875,368	(986,886)	(20.30%)
	Taxes - Other/PILT - Not Subject to Tax Limit	27,558,254	36,946,825	35,823,526	44,624,569	8,801,043	24.57%
	Taxes - Other/PILT - Subject to Tax Limit	86,155,952	87,999,613	91,249,524	92,270,358	1,020,834	1.12%
	Taxes - Property	319,228,023	316,740,389	320,616,811	341,919,793	21,302,982	6.64%
	Transfers from Other Funds	29,479,349	31,997,379	20,516,282	21,502,399	986,117	4.81%
	Var. Other Financial Sources	1,779,517	2,746,520	1,510,217	1,121,923	(388,294)	(25.71%)
<b>Local, State and Federal Revenues Total</b>		<b>513,030,233</b>	<b>523,390,529</b>	<b>529,141,307</b>	<b>571,348,039</b>	<b>42,206,732</b>	<b>7.98%</b>

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2023 % of Total	2023 Revised Distr.	2021 Revised Budget	2022 Revised Budget	2023 Revised Budget	23 v 22 \$ Chg	23 v 22 % Chg
401010	Real Property Tax (Excludes ASD)							
	Real property includes land, all buildings, structures, improvements, and fixtures.	54.80%	100.00%	292,549,206	297,116,032	313,105,856	15,989,824	5.38%
401020	Personal Property Tax (Excludes ASD)							
	Personal property is anything other than real property.	5.04%	100.00%	26,678,817	23,500,779	28,813,937	5,313,158	22.61%
401010*	Property Tax Exemption Recoveries							
	Property tax recoveries from prior years (2015-2019) from non-qualified exemption recipients, related to program review of residential, senior, veteran, and non-profit exemptions to provide increased equity for all property owners in the Municipality.							
	101000-189110 Areawide Taxes/Reserves	0.12%	100.00%	570,000	730,000	690,000	(40,000)	(5.48%)
401030	P & I on Delinquent Tax							
	Penalties and interest on property taxes paid after the due date.							
	101000-134600 Tax Billing	-	-	222	-	-	-	-
	101000-189110 Areawide Taxes/Reserves	0.24%	46.35%	1,188,132	1,367,339	1,367,339	-	-
	104000-189121 Chugiak Taxes & Reserves	0.00%	0.31%	7,851	9,262	9,262	-	-
	105000-189125 Glen Alps Taxes/Reserves	0.00%	0.08%	1,921	2,361	2,361	-	-
	106000-189130 Girdwood Taxes/Reserves	0.00%	0.63%	11,195	18,686	18,686	-	-
	111000-189140 Birchtree/Elmore LRSA	0.00%	0.06%	658	1,857	1,857	-	-
	112000-189145 Campbell Airstrip LRSA	0.00%	0.01%	675	366	366	-	-
	113000-189150 Valli Vue LRSA Taxes/Reserves	0.00%	0.01%	169	200	200	-	-
	114000-189155 Skyranch LRSA	0.00%	0.00%	101	44	44	-	-
	115000-189160 Upper Grover LRSA	0.00%	0.00%	79	18	18	-	-
	116000-189165 Ravenwood LRSA	0.00%	0.00%	84	63	63	-	-
	117000-189170 Mt Park LRSA Taxes/Reserves	0.00%	0.00%	116	4	4	-	-
	118000-189175 Mt Park/Robin Hill LRSA	0.00%	0.01%	443	439	439	-	-
	119000-189180 Eagle River RRSA Taxes/Res	0.01%	1.31%	32,737	38,535	38,535	-	-
	121000-189185 Eaglewood Contrib SA	0.00%	0.00%	112	102	102	-	-
	122000-189190 Gateway Contrib SA	0.00%	0.00%	21	16	16	-	-
	123000-189195 Lakehill LRSA Taxes/Reserves	0.00%	0.00%	216	125	125	-	-
	124000-189200 Totem LRSA Taxes Reserves	0.00%	0.00%	25	31	31	-	-
	125000-189205 Paradise Valley	0.00%	0.00%	10	6	6	-	-
	126000-189210 SRW Homeowners LRSA	0.00%	0.00%	141	82	82	-	-
	129000-189215 Eagle River SA Taxes/Reserves	0.00%	0.01%	493	255	255	-	-
	131000-189220 Fire SA Taxes/Reserves	0.07%	13.25%	366,983	391,014	391,014	-	-
	141000-189225 Rds & Drainage SA	0.06%	12.41%	339,738	365,981	365,981	-	-
	142000-189230 Talus West LRSA	0.00%	0.01%	396	276	276	-	-
	143000-189235 Upper O'Malley LRSA	0.00%	0.14%	2,303	4,259	4,259	-	-
	144000-189240 Bear Valley LRSA	0.00%	0.01%	180	197	197	-	-
	145000-189245 Rabbit Creek LRSA	0.00%	0.05%	1,171	1,396	1,396	-	-
	146000-189250 Villages Scenic LRSA	0.00%	0.00%	10	21	21	-	-
	147000-189255 Sequoia Estates LRSA	0.00%	0.00%	10	10	10	-	-
	148000-189260 Rockhill LRSA Taxes/Reserves	0.00%	0.00%	11	56	56	-	-
	149000-189265 So Goldenview LRSA	0.00%	0.12%	2,601	3,599	3,599	-	-
	150000-189290 Homestead LRSA	0.00%	0.00%	10	10	10	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2023 % of Total	2023 Revised Distr.	2021 Revised Budget	2022 Revised Budget	2023 Revised Budget	23 v 22 \$ Chg	23 v 22 % Chg
	151000-189270 Police SA Taxes/Reserves	0.11%	21.14%	536,964	623,593	623,593	-	-
	152000-189295 Turnagain Arm Police SA Tax &	0.00%	0.00%	10	68	68	-	-
	161000-189275 Parks (APRSA) Taxes/Reserves	0.02%	3.46%	87,338	102,057	102,057	-	-
	162000-189280 Parks (ERC RSA)	0.00%	0.60%	16,864	17,672	17,672	-	-
	Total	0.52%	100.00%	2,599,990	2,950,000	2,950,000	-	-
401040	Tax Cost Recoveries							
	Administration and litigation costs recovered on tax foreclosed property.							
	101000-134600 Tax Billing	0.00%	0.99%	100	100	100	-	-
	101000-189110 Areawide Taxes/Reserves	0.00%	99.01%	10,000	10,000	10,000	-	-
	Total	0.00%	100.00%	10,100	10,100	10,100	-	-
401041	Foreclosed Prop-RES							
	Recovery of Property Taxes - Foreclosed Prop - RES							
	101000-122200 Real Estate Services	0.03%	100.00%	159,780	159,780	159,780	-	-
401060	Auto Tax (5 Maj.)							
	AS 28.10.431 refund from the State of fees collected in lieu of personal property tax on motor vehicles. Taxes in the five major funds are included in the Tax Limit Calculation (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	1.08%	59.11%	6,210,946	6,268,992	6,152,899	(116,093)	(1.85%)
	131000-189220 Fire SA Taxes/Reserves	0.19%	10.24%	1,075,695	1,085,748	1,065,642	(20,106)	(1.85%)
	141000-189225 Rds & Drainage SA	0.25%	13.58%	1,426,920	1,440,255	1,413,584	(26,671)	(1.85%)
	151000-189270 Police SA Taxes/Reserves	0.25%	13.55%	1,424,022	1,437,331	1,410,714	(26,617)	(1.85%)
	161000-189275 Parks (APRSA) Taxes/Reserves	0.06%	3.53%	370,534	373,997	367,071	(6,926)	(1.85%)
	Total	1.82%	100.00%	10,508,117	10,606,323	10,409,910	(196,413)	(1.85%)
401060*	Auto Tax (non-5 Maj.)							
	AS 28.10.431 refund from the State of fees collected in lieu of personal property tax on motor vehicles.							
	104000-189121 Chugiak Taxes & Reserves	0.00%	10.15%	19,485	19,667	19,303	(364)	(1.85%)
	105000-189125 Glen Alps Taxes/Reserves	0.00%	2.92%	5,599	5,651	5,546	(105)	(1.86%)
	106000-189130 Girdwood Taxes/Reserves	0.00%	14.58%	27,975	28,237	27,714	(523)	(1.85%)
	119000-189180 Eagle River RRSA Taxes/Res	0.02%	72.35%	138,824	140,122	137,527	(2,595)	(1.85%)
	Total	0.03%	100.00%	191,883	193,677	190,090	(3,587)	(1.85%)
401080	Tobacco Tax							
	AMC 12.40 excise tax on tobacco and tobacco related products. Included in Tax Limit Calculation (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	3.76%	100.00%	20,700,000	20,700,000	21,500,000	800,000	3.86%



## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2023 % of Total	2023 Revised Distr.	2021 Revised Budget	2022 Revised Budget	2023 Revised Budget	23 v 22 \$ Chg	23 v 22 % Chg
401090	P & I on Tobacco Tax  Penalties and interest on tobacco taxes paid after the due date. 101000-189110 Areawide Taxes/Reserves	0.01%	100.00%	12,000	38,000	38,000	-	-
401100	Aircraft Tax  AMC 12.08 revenue from registration from persons owning any interest in an aircraft located or operated within the Municipality of Anchorage. Included in Tax Limit Calculation (offsets property taxes \$ for \$). AO 2020-96, as Amended phased out aircraft registration tax beginning in Q4 2021, with full termination effective January 1, 2022. This tax is replaced by a new commercial use, non-regularly scheduled aircraft fee schedule embedded in the Business Personal Property Tax filings received from aircraft businesses. 101000-189110 Areawide Taxes/Reserves	-	-	126,000	-	-	-	-
401105	Marijuana Sales Tax  AMC 12.50 Sales tax on the retail sale of marijuana and marijuana products of 5%. Voter approved in 2016. The tax can be adjusted by the Assembly by ordinance no more than every two years and no more than 2%, not to exceed a total of 12%. Included in Tax Cap Limitation starting 2019 (offsets property taxes \$ for \$). 101000-189110 Areawide Taxes/Reserves	1.00%	100.00%	5,400,000	6,000,000	5,700,000	(300,000)	(5.00%)
401106	P & I on Marijuana Tax  Penalties and interest on marijuana taxes paid after the due date. 101000-189110 Areawide Taxes/Reserves	0.00%	100.00%	11,000	11,000	11,000	-	-
401110	Room Tax  AMC 12.20 revenue generated from 12% tax on room rentals of less than 30 days. 8% of the tax revenues, less administrative and enforcement related expenses, are dedicated to promotion of the tourism industry and an amount based on an annual contract is provided for management of the Egan Civic and Convention Center. 4% of the tax revenues received, less administrative and enforcement related expenses, are dedicated to financing the construction, maintenance, and operation of the Dena'ina Civic and Convention Center; and renovation, operation, and maintenance of the Egan Civic and Convention Center. 101000-189110 Areawide Taxes/Reserves 141000-189225 Rds & Drainage SA 161000-189275 Parks (APRSA) Taxes/Reserves 202010-123010 Room Tax-Convention Center	2.65%	39.97%	9,001,949	12,299,422	15,159,356	2,859,934	23.25%
		0.07%	1.00%	219,147	296,039	379,290	83,251	28.12%
		0.04%	0.67%	146,095	197,355	252,855	55,500	28.12%
		2.13%	32.06%	5,207,858	8,673,324	12,161,200	3,487,876	40.21%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2023 % of Total	2023 Revised Distr.	2021 Revised Budget	2022 Revised Budget	2023 Revised Budget	23 v 22 \$ Chg	23 v 22 % Chg
	202020-123011 Operating Reserve Conv-CTR	1.75%	26.30%	7,339,452	8,137,461	9,975,898	1,838,437	22.59%
	Total	6.64%	100.00%	21,914,501	29,603,601	37,928,599	8,324,998	28.12%
401120	P & I on Room Tax							
	Penalties and interest on room taxes paid after the due date.							
	101000-189110 Areawide Taxes/Reserves	0.01%	44.58%	40,125	17,832	40,122	22,290	125.00%
	202010-123010 Room Tax-Convention Center	0.00%	14.77%	13,290	5,908	13,293	7,385	125.00%
	202020-123011 Operating Reserve Conv-CTR	0.01%	40.65%	36,585	16,260	36,585	20,325	125.00%
	Total	0.02%	100.00%	90,000	40,000	90,000	50,000	125.00%
401130	Motor Vehicle Rental Tax							
	AMC 12.45 8% of the total fees and costs charged for the rental of a motor vehicle levied on the retail rental of motor vehicles within the Municipality. Included in Tax Limit Calculation (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	1.75%	100.00%	5,100,000	8,300,000	10,000,000	1,700,000	20.48%
401140	P & I on Motor Veh Rental Tax							
	Penalties and interest on motor vehicle rental tax paid after due date							
	101000-189110 Areawide Taxes/Reserves	0.01%	100.00%	34,000	34,000	34,000	-	-
401150	Fuel Excise Tax							
	AMC 12.55 Revenue generated from \$0.10/gallon fuel excise tax starting in 2018 and adjusted every five years based on the cumulative percent change in the Anchorage Consumer Price Index for All Urban Consumers (CPI-U) over the prior five years. Included in Tax Cap Limitation (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	2.52%	100.00%	12,640,000	13,300,000	14,400,000	1,100,000	8.27%
401151	P & I on Fuel Excise Tax							
	Penalties and interest on fuel excise tax paid after the due date.							
	101000-189110 Areawide Taxes/Reserves	0.00%	100.00%	35,000	35,000	5,000	(30,000)	(85.71%)

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2023 % of Total	2023 Revised Distr.	2021 Revised Budget	2022 Revised Budget	2023 Revised Budget	23 v 22 \$ Chg	23 v 22 % Chg
402010	MESA - ACDA Net Plt & 1.25% AMC 25.35.125 revenues from Anchorage Community Development Authority (ACDA) for Municipal enterprise service assessment (MESA). Included in Tax Limit Calculation (offsets property taxes \$ for \$). 101000-189110 Areawide Taxes/Reserves	0.11%	100.00%	655,572	638,600	650,159	11,559	1.81%
402020	Payment in Lieu of Tax Private Revenue collected from private companies in lieu of taxes such as Cook Inlet Housing and Aurora Military Housing. 101000-189110 Areawide Taxes/Reserves	0.44%	100.00%	1,930,000	2,018,368	2,518,000	499,632	24.75%
402020*	Payment in Lieu of Tax Utility Revenue collected from utilities in lieu of real property taxes within the Municipality. Included in Tax Limit Calculation (offsets property taxes \$ for \$). 101000-189110 Areawide Taxes/Reserves	1.75%	100.00%	9,890,283	10,632,949	10,006,990	(625,959)	(5.89%)
402030	Payment in Lieu of Tax SOA Revenue collected from the Alaska Housing Finance Corporation in lieu of taxes. Included in Tax Limit Calculation (offsets property taxes \$ for \$). 101000-189110 Areawide Taxes/Reserves	0.04%	100.00%	227,000	227,000	205,000	(22,000)	(9.69%)
402040	Payment in Lieu of Tax Federal Revenue collected from the Federal Government in lieu of real property taxes on federal lands located within the Municipality. Included in Tax Limit Calculation (offsets property taxes \$ for \$). 101000-189110 Areawide Taxes/Reserves	0.14%	100.00%	746,000	761,000	788,000	27,000	3.55%
403010	Assessment Collections Revenue generated from costs assessed to property owners for road construction. 141000-767100 Assess/Non-Assess Debt	0.03%	100.00%	160,000	160,000	160,000	-	-
403020	P & I on Assessments(MOA/AWWU) Penalties and interest on assessments paid after the due date. (MOA/AWWU) 101000-722279 IGC PW-Unalloc 141000-767100 Assess/Non-Assess Debt	0.00%	11.54%	7,830	7,830	7,830	-	-
		0.01%	88.46%	60,000	60,000	60,000	-	-
	Total	0.01%	100.00%	67,830	67,830	67,830	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2023 % of Total	2023 Revised Distr.	2021 Revised Budget	2022 Revised Budget	2023 Revised Budget	23 v 22 \$ Chg	23 v 22 % Chg
404010	Pimbr/Gas/Sht Metal Cert Issuance of regulatory licenses to contractors subject to Building Code regulations. Most certifications are due to renew on even numbered year.							
	163000-192030 Building Inspection	0.00%	100.00%	26,000	25,000	20,000	(5,000)	(20.00%)
404020	Taxi Cab Permits AMC 11.10.160 Revenue generated from fees for taxicab permits and reserved taxi parking spaces.							
	101000-124600 Transportation Inspection	0.07%	100.00%	-	400,298	400,298	-	-
404030	Pimbr/Gas/Sht Metal Exam Revenue generated for fees charged to private contractors for examinations and certification.							
	163000-192030 Building Inspection	0.00%	100.00%	9,000	9,400	9,400	-	-
404040	Chauffeur Licenses-Biannual Revenue generated from sale of new chauffeur licenses.							
	101000-124600 Transportation Inspection	0.00%	100.00%	21,000	21,000	21,000	-	-
404050	Taxicab Permit Revision Revenue generated from change of vehicle, sale or other disposition of vehicle for hire.							
	101000-124600 Transportation Inspection	0.00%	100.00%	5,000	10,000	10,000	-	-
404060	Local Business Licenses Revenue generated from fees associated with business license and land use permit applications. Most licenses are due to renew in even numbered year.							
	101000-102000 Clerk	0.00%	24.66%	18,000	18,000	18,000	-	-
	163000-192030 Building Inspection	0.01%	75.34%	88,000	74,000	55,000	(19,000)	(25.68%)
	Total	0.01%	100.00%	106,000	92,000	73,000	(19,000)	(20.65%)

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2023 % of Total	2023 Revised Distr.	2021 Revised Budget	2022 Revised Budget	2023 Revised Budget	23 v 22 \$ Chg	23 v 22 % Chg
404075	Marijuana Licensing Fee  Section 3 AAC 306.100 of the State regulations sets a non-refundable application fee of \$1,000 for new license applications and application to transfer a license to another person. The non-refundable application fee for the required yearly renewal of the license is \$600, unless it is late, in which case the fee is \$1,000. AS 17.38.100 states that the state shall immediately forward half of the registration fee to the local regulatory authority of the local government (AO 2016-16 (S) establishes the Clerk's Office as the "local regulatory authority" for the MOA - AMC 10.80.931)							
	101000-102008 Clerk-Marijuana License	0.00%	100.00%	41,000	41,000	22,000	(19,000)	(46.34%)
404079	Small Cell Site License Annual Fees  Small Cell Site License Annual Fees							
	141000-747000 Street Lighting	0.02%	100.00%	62,000	62,000	115,000	53,000	85.48%
404090	Building Permit Plan Review Fees  Revenue generated from fees associated with code conformance reviews prior to issuance of a building permit. Fees are equal to 50% (residential) and 65% (commercial) of the building permit fee.							
	101000-192060 Land Use Plan Review	0.09%	20.42%	452,030	488,928	488,928	-	-
	131000-342000 Fire Marshal	0.12%	28.21%	645,800	675,600	675,600	-	-
	163000-192040 Plan Review	0.22%	51.37%	1,190,000	1,110,000	1,230,000	120,000	10.81%
	Total	0.42%	100.00%	2,287,830	2,274,528	2,394,528	120,000	5.28%
404100	Bldg/Grade/Clearing Permit  Home improvement building permit fees are based on the cost of the improvement. New construction building permit fees are based on structure type and square footage.							
	163000-192030 Building Inspection	0.58%	100.00%	2,350,000	3,311,302	3,300,000	(11,302)	(0.34%)
404110	Electrical Permit  Revenues from the issuance of Electrical Permits. Fees for electrical permits based on the type of structure and electrical work performed.							
	163000-192030 Building Inspection	0.04%	100.00%	240,000	220,000	220,000	-	-
404120	Mech/Gas/Plumbing Permits  Revenues generated from issuance mechanical permit fees for gas and plumbing permits.							
	163000-192030 Building Inspection	0.09%	100.00%	530,000	520,000	520,000	-	-

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Revenue Account	Description/ Receiving Fund and Fund Center	2023 % of Total	2023 Revised Distr.	2021 Revised Budget	2022 Revised Budget	2023 Revised Budget	23 v 22 \$ Chg	23 v 22 % Chg
404130	Sign Permits AMC 21.45.110 and 21.47 Fees associated with issuance of fence and sign placement permits.							
	101000-192020 Land Use Enforcement	0.00%	50.00%	16,000	21,000	21,000	-	-
	163000-192030 Building Inspection	0.00%	50.00%	20,000	21,000	21,000	-	-
	Total	0.01%	100.00%	36,000	42,000	42,000	-	-
404140	Construction & ROW Permits Fees associated with excavation and right-of-way and floodplain permits.							
	101000-192080 Right-of-Way	0.19%	100.00%	1,165,000	1,075,000	1,100,000	25,000	2.33%
404150	Elevator Permits Fees associated with elevator permits and annual inspection certification.							
	163000-192030 Building Inspection	0.10%	100.00%	535,000	590,000	595,000	5,000	0.85%
404160	Mobile Home/Park Permits Fees associated with annual code compliance inspection of mobile homes.							
	163000-192030 Building Inspection	0.00%	100.00%	2,000	1,000	1,000	-	-
404170	Land Use Permits (Not HLB) Fees associated with issuance of land use permits (excluding Heritage Land Bank).							
	101000-192060 Land Use Plan Review	0.02%	100.00%	110,870	110,870	110,870	-	-
404180	Parking & Access Agreement Fees to record parking and access agreements at the District Records office.							
	101000-190300 Zoning & Platting	0.00%	100.00%	7,650	7,650	7,650	-	-
404210	Animal Licenses Revenue generated from the sale of original and duplicate animal licenses.							
	101000-225000 Animal Care & Control	0.04%	100.00%	256,500	256,500	256,500	-	-
404220	Miscellaneous Permits Fees associated with applications for variances, requests for transcripts, etc. Municipality wide.							
	101000-134200 Revenue Management	0.01%	18.33%	60,000	60,000	60,000	-	-
	101000-190200 Physical Planning	0.00%	0.01%	30	30	30	-	-
	101000-190300 Zoning & Platting	0.01%	13.51%	44,220	44,220	44,220	-	-
	101000-191000 Private Development	0.02%	38.20%	-	-	125,000	125,000	100.00%
	101000-192025 Code Abatement	0.01%	22.61%	80,000	74,000	74,000	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2023 % of Total	2023 Revised Distr.	2021 Revised Budget	2022 Revised Budget	2023 Revised Budget	23 v 22 \$ Chg	23 v 22 % Chg
	101000-211000 AHD Director's Office	-	-	50	50	-	(50)	(100.00%)
	101000-732400 Watershed Management	-	-	125,000	125,000	-	(125,000)	(100.00%)
	101000-781000 Traffic Engineer	0.00%	0.06%	200	200	200	-	-
	101000-788000 Safety	0.00%	7.03%	23,000	23,000	23,000	-	-
	101000-789000 Signal Operations	0.00%	0.24%	800	800	800	-	-
	Total	0.06%	100.00%	333,300	327,300	327,250	(50)	(0.02%)
405030	SOA Traffic Signal Reimbursement							
	101000-785000 Paint and Signs	0.02%	5.44%	103,408	103,408	103,408	-	-
	101000-787000 Signals	0.05%	14.66%	278,548	278,548	278,548	-	-
	101000-789000 Signal Operations	0.18%	54.66%	1,038,484	1,038,484	1,038,484	-	-
	129000-747200 Eagle River Street Light SA	0.00%	0.58%	11,030	11,030	11,030	-	-
	141000-747000 Street Lighting	0.08%	24.66%	468,530	468,530	468,530	-	-
	Total	0.33%	100.00%	1,900,000	1,900,000	1,900,000	-	-
405050	Municipal Assistance							
	Revenue received from the State of Alaska (SOA) for general assistance as part of the Community Assistance Program (CAP).							
	101000-189110 Areawide Taxes/Reserves	0.07%	100.00%	1,737,954	1,737,954	406,068	(1,331,886)	(76.64%)
405060	Liquor Licenses							
	AS 04.11.610 provides for refund to the Municipality from the State for fees paid by liquor establishments within municipal jurisdiction. By statute, fees are refunded in full to municipalities which provide police protection.							
	151000-189270 Police SA Taxes/Reserves	0.07%	100.00%	399,300	399,300	399,300	-	-
405070	Electric Co-op Allocation							
	AS 10.25.570 provides that proceeds (less allocation costs) of the telephone cooperative gross revenue tax and the electric cooperative tax collected by the State be returned to the Municipality in which the revenues were earned.							
	101000-189110 Areawide Taxes/Reserves	0.12%	58.54%	497,628	482,992	684,971	201,979	41.82%
	104000-189121 Chugiak Taxes & Reserves	0.00%	0.19%	1,583	1,536	2,178	642	41.80%
	105000-189125 Glen Alps Taxes/Reserves	0.00%	0.05%	444	431	611	180	41.76%
	106000-189130 Girdwood Taxes/Reserves	0.00%	0.26%	2,248	2,182	3,094	912	41.80%
	131000-189220 Fire SA Taxes/Reserves	0.02%	10.28%	87,354	84,785	120,241	35,456	41.82%
	141000-189225 Rds & Drainage SA	0.03%	13.49%	114,688	111,315	157,865	46,550	41.82%
	151000-189270 Police SA Taxes/Reserves	0.03%	13.67%	116,235	112,816	159,994	47,178	41.82%
	161000-189275 Parks (APRSA) Taxes/Reserves	0.01%	3.51%	29,820	28,943	41,046	12,103	41.82%
	Total	0.20%	100.00%	850,000	825,000	1,170,000	345,000	41.82%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2023 % of Total	2023 Revised Distr.	2021 Revised Budget	2022 Revised Budget	2023 Revised Budget	23 v 22 \$ Chg	23 v 22 % Chg
405100	Federal Grant Revenue-Direct							
	Reimbursement from Federal Government for discrimination complaint processing resolution as required by contract for the Equal Rights Commission; grant funds to assist with trails maintenance.							
	101000-105000 Equal Rights Commission	0.01%	100.00%	60,000	60,000	49,800	(10,200)	(17.00%)
405130	Fisheries Tax							
	AS 43.75.130 provides that 50% of the fisheries tax revenue collected in the Municipality and a share of other fisheries revenue be refunded by the State. Shared Fisheries Business Tax Program, Fisheries Management Area 14: Cook Inlet Area revenues are included here.							
	101000-189110 Areawide Taxes/Reserves	0.00%	100.00%	143,000	130,000	12,046	(117,954)	(90.73%)
405140	National Forest Allocation							
	Under 16 U.S.C. 500, income from National Forests within an organized borough will be allocated to that borough. 75% of the fund shall be allocated for public schools and 25% for public roads.							
	141000-189225 Rds & Drainage SA	-	-	66,000	54,000	-	(54,000)	(100.00%)
	141000-743000 Street Maintenance Operations	0.01%	100.00%	-	-	76,000	76,000	100.00%
	Total	0.01%	100.00%	66,000	54,000	76,000	22,000	40.74%
405170	SEMT Program (Fed Pass-Thru State)							
	Supplemental Federal dollars for Medicaid transports available through the Supplemental Emergency Medical Transportation (SEMT) Program implemented by the State of Alaska, AS 47.07.085.							
	101000-353000 Emergency Medical Services	2.27%	100.00%	-	-	12,991,126	12,991,126	100.00%
406010	Land Use Permits-HLB							
	Fees associated with the issuance of land use permits.							
	221000-122100 Heritage Land Bank	0.03%	100.00%	169,135	169,135	169,135	-	-
406020	Inspections							
	Fees for platting services and establishment of subdivisions.							
	101000-191000 Private Development	0.05%	100.00%	180,000	170,000	305,000	135,000	79.41%
	101000-732400 Watershed Management	-	-	135,000	135,000	-	(135,000)	(100.00%)
	Total	0.05%	100.00%	315,000	305,000	305,000	-	-



## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2023 % of Total	2023 Revised Distr.	2021 Revised Budget	2022 Revised Budget	2023 Revised Budget	23 v 22 \$ Chg	23 v 22 % Chg
406030	Landscape Plan Review Pmt							
	Fees associated with a review of documents that shows how a site will be developed.							
	101000-192060 Land Use Plan Review	0.00%	29.41%	5,000	5,000	5,000	-	-
	101000-788000 Safety	0.00%	70.59%	12,000	12,000	12,000	-	-
	Total	0.00%	100.00%	17,000	17,000	17,000	-	-
406050	Platting Fees							
	Fees charged for administration of zoning ordinance and subdivision regulations (platting, inspection of improvements, etc.).							
	101000-190300 Zoning & Platting	0.06%	93.35%	350,765	350,765	350,765	-	-
	101000-732200 Survey	0.00%	6.65%	25,000	25,000	25,000	-	-
	Total	0.07%	100.00%	375,765	375,765	375,765	-	-
406060	Zoning Fees							
	Fees assessed for rezoning and conditional use applications.							
	101000-190300 Zoning & Platting	0.08%	100.00%	449,970	449,970	449,970	-	-
406080	Lease & Rental Revenue-HLB							
	Lease and rental income from Heritage Land Bank properties.							
	221000-122100 Heritage Land Bank	0.04%	100.00%	238,100	238,100	238,100	-	-
406090	Pipe ROW Fee							
	Permit costs for pipelines crossing Municipal land.							
	221000-122100 Heritage Land Bank	0.03%	100.00%	110,795	150,000	150,000	-	-
406100	Wetlands Mitigation Credit							
	221000-122100 Heritage Land Bank	0.02%	100.00%	-	105,000	105,000	-	-
406110	Sale of Publications							
	Fees charged for the sale of maps, publications and regulations to the public.							
	101000-190200 Physical Planning	0.00%	10.66%	500	500	500	-	-
	101000-190300 Zoning & Platting	0.00%	46.70%	2,190	2,190	2,190	-	-
	101000-613000 Customer Service	0.00%	42.64%	2,000	2,000	2,000	-	-
	Total	0.00%	100.00%	4,690	4,690	4,690	-	-

## Revenue Distribution Detail

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406120	Rezoning Inspections Fees charged for rezoning inspections.							
	101000-192020 Land Use Enforcement	0.01%	100.00%	60,000	72,000	72,000	-	-
406130	Appraisal Appeal Fee Fees charged for appeals on assessed properties.							
	101000-135100 Property Appraisal	0.00%	100.00%	5,000	5,000	5,000	-	-
406160	Clinic Fees Revenue generated from Municipal owned clinic visits, treatment, and immunizations services.							
	101000-246000 Community Health Nursing	0.03%	100.00%	188,880	188,880	188,880	-	-
406170	Sanitary Inspection Fees Inspection and service fees associated with enforcement of health and environmental protection regulations.							
	101000-192050 On-site Water and Wastewater	0.10%	36.82%	560,000	690,000	595,000	(95,000)	(13.77%)
	101000-235000 Child Care Licensing	0.01%	2.29%	37,030	37,030	37,030	-	-
	101000-256000 Environmental Health Services	0.17%	60.89%	984,065	984,065	984,065	-	-
	Total	0.28%	100.00%	1,581,095	1,711,095	1,616,095	(95,000)	(5.55%)
406180	Reproductive Health Fees Revenue generated from clinic and other services related to reproductive health.							
	101000-246000 Community Health Nursing	0.06%	100.00%	370,275	370,275	370,275	-	-
406220	Transit Advertising Fees Fees for advertising posted on public transit coaches.							
	101000-613000 Customer Service	0.07%	100.00%	316,000	316,000	396,000	80,000	25.32%
406250	Transit Bus Pass Sales Fares collected from passengers of the fixed route system for the sales of daily, monthly or annual passes.							
	101000-622000 Transit Operations	0.22%	100.00%	1,000,000	1,000,000	1,240,000	240,000	24.00%

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406260	Transit Fare Box Receipts  Fares collected from passengers of the fixed route system through fare box collections of cash.							
	101000-622000 Transit Operations	0.29%	100.00%	1,000,000	1,450,000	1,670,000	220,000	15.17%
406280	Programs Lessons & Camps  Revenue generated from recreation center room rentals, activities and classes, and fees from therapeutic recreation and playground programs.							
	106000-558000 Girdwood Parks & Rec	0.00%	1.14%	500	1,500	1,500	-	-
	161000-550100 Parks & Recreation	-	-	5,000	5,000	-	(5,000)	(100.00%)
	161000-560200 Recreation Facilities	0.00%	0.08%	100	100	100	-	-
	161000-560300 Recreation Programs	0.00%	7.57%	10,000	10,000	10,000	-	-
	162000-555100 Eagle River/Chugiak Parks	0.02%	91.22%	120,500	120,500	120,500	-	-
	Total	0.02%	100.00%	136,100	137,100	132,100	(5,000)	(3.65%)
406290	Rec Center Rentals & Activities  Revenues generated from park use permits; garden plots; outdoor recreation programs, lessons or activities; and rental of Kincaid or Russian Jack chalets.							
	101000-121034 O'Malley Golf Course	0.01%	16.40%	70,000	70,000	85,000	15,000	21.43%
	106000-558000 Girdwood Parks & Rec	0.00%	0.02%	-	100	100	-	-
	161000-560200 Recreation Facilities	0.06%	66.52%	344,750	344,750	344,750	-	-
	161000-560300 Recreation Programs	0.00%	4.52%	23,400	23,400	23,400	-	-
	162000-555000 Beach Lake Chalet	0.00%	1.54%	8,000	8,000	8,000	-	-
	162000-555100 Eagle River/Chugiak Parks	0.01%	11.00%	57,000	57,000	57,000	-	-
	Total	0.09%	100.00%	503,150	503,250	518,250	15,000	2.98%
406300	Aquatics  Fees and charges for use of various public swimming pools (excluding fees for school district programs) and outdoor lakes and revenues from aquatics programs.							
	161000-560400 Aquatics	0.09%	68.32%	539,049	539,049	539,049	-	-
	162000-555200 Chugiak Pool	0.04%	31.68%	250,000	250,000	250,000	-	-
	Total	0.14%	100.00%	789,049	789,049	789,049	-	-
406310	Camping Fees  Revenue generated from operation of the Centennial Park and Lions camper areas.							
	106000-558000 Girdwood Parks & Rec	0.00%	1.55%	500	1,500	1,500	-	-
	161000-560200 Recreation Facilities	0.02%	98.45%	95,000	95,000	95,000	-	-
	Total	0.02%	100.00%	95,500	96,500	96,500	-	-
406320	Library Non-Resident Fees  101000-537200 Library Circulation	0.00%	100.00%	1,500	1,500	1,500	-	-

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406330	Park Land & Operations							
	Fees collected from permits for park land use - picnic shelters, fields, trails, right-a-way, and processing community work service and sale of flowers.							
	161000-550400 Park Property Management	0.01%	15.05%	44,000	44,000	44,000	-	-
	161000-550600 Horticulture	0.01%	23.03%	67,320	67,320	67,320	-	-
	161000-560200 Recreation Facilities	0.03%	61.92%	181,011	181,011	181,011	-	-
	Total	0.05%	100.00%	292,331	292,331	292,331	-	-
406340	Golf Fees							
	161000-560300 Recreation Programs	0.00%	100.00%	25,000	25,000	25,000	-	-
406350	Library Fees							
	Revenues from on-line database search fees and fees for other miscellaneous library services.							
	101000-536400 Branch Libraries	0.00%	100.00%	500	500	500	-	-
406370	Fire Service Fees							
	Fire Service Fees							
	106000-355000 Girdwood Fire & Rescue	0.00%	100.00%	20,000	21,000	21,000	-	-
406380	Ambulance Service Fees							
	Revenues received for Emergency Medical Service, including ambulance transports, by the Anchorage Fire Department, operating in accordance with AMC 16.95 and charged in accordance with AMC 16.95.070. The fees are charged by the level of transport service provided and for the miles transported. The revenue received is based on the number of transports and the collectability of the fees. The number of transports has remained relatively stable over the years, but the collectability of the fees varies based on the payor mix and volume. There are different payment rates based on payor - Medicare, Medicaid, insurance, and private pay.							
	101000-353000 Emergency Medical Services	1.61%	100.00%	10,344,020	13,350,467	9,200,467	(4,150,000)	(31.09%)
406400	Fire Alarm Fees							
	Fees for monthly inspection and maintenance of radio fire alarm systems located in non-municipal facilities.							
	131000-352000 Anchorage Fire & Rescue	0.01%	100.00%	75,000	75,000	75,000	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2023 % of Total	2023 Revised Distr.	2021 Revised Budget	2022 Revised Budget	2023 Revised Budget	23 v 22 \$ Chg	23 v 22 % Chg
406410	Hazardous Mat Facility & Trans AMC 16.110 Fees paid by each facility and transshipment facility based on the total daily maximum amount of hazardous materials, hazardous chemicals or hazardous waste handled at a facility on any one calendar day. 131000-342000 Fire Marshal	0.04%	100.00%	200,000	200,000	200,000	-	-
406420	Fire Inspection Fees Billings for fire inspections performed by the Anchorage Fire Department. 131000-342000 Fire Marshal	0.03%	100.00%	143,200	143,200	143,200	-	-
406440	Cemetery Fees Fees for burial, disinterment ,and grave use permits. 101000-271000 Anchorage Memorial Cemetery	0.06%	100.00%	322,634	322,634	322,634	-	-
406450	Mapping Fees Revenue generated from the sale of ozalid and blue line maps. 101000-192080 Right-of-Way	0.00%	100.00%	2,000	2,000	2,000	-	-
406490	DWI Impound/Admin Fees  101000-115200 Criminal 151000-462400 Patrol Staff Total	0.07% 0.04% 0.11%	63.93% 36.07% 100.00%	290,000 220,000 510,000	290,000 220,000 510,000	390,000 220,000 610,000	100,000 - 100,000	34.48% - 19.61%
406495	APD Range Usage Fee  151000-482400 Police Training	0.00%	100.00%	5,000	5,000	5,000	-	-
406500	Police Services Revenues generated from police services provided to outside agencies. 151000-460500 Reimbursed Costs	0.03%	100.00%	192,174	192,174	192,174	-	-
406510	Animal Shelter Fees Revenues generated from animal shelter and boarding, shots, adoption and impound fees. 101000-225000 Animal Care & Control	0.04%	100.00%	246,750	246,750	246,750	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2023 % of Total	2023 Revised Distr.	2021 Revised Budget	2022 Revised Budget	2023 Revised Budget	23 v 22 \$ Chg	23 v 22 % Chg
406520	Animal Drop-Off Fees							
	101000-225000 Animal Care & Control	0.01%	100.00%	29,000	29,000	29,000	-	-
406530	Incarceration Cost Recovery Recovery of expenses for incarceration.							
	151000-462400 Patrol Staff	0.03%	100.00%	180,000	205,000	170,000	(35,000)	(17.07%)
406540	Other Charges for Services							
	101000-323000 AFD Communications	0.04%	100.00%	-	170,000	250,000	80,000	47.06%
406550	Address Fees Fees received from the public for specific street addresses.							
	101000-190400 GIS Addressing	0.00%	100.00%	21,000	25,500	25,500	-	-
406560	Service Fees - School District Reimbursement from Anchorage School District for efforts including bonds management, Arts in Public Places Program, and land use and public facilities planning.							
	101000-722100 Public Art	0.01%	4.75%	40,000	40,000	40,000	-	-
	161000-560200 Recreation Facilities	0.00%	0.06%	500	500	500	-	-
	161000-560400 Aquatics	0.04%	29.71%	250,000	250,000	250,000	-	-
	164000-131300 Public Finance and Investment	0.10%	65.48%	551,000	551,000	551,000	-	-
	Total	0.15%	100.00%	841,500	841,500	841,500	-	-
406570	Micro-Fiche Fees							
	101000-135100 Property Appraisal	0.00%	100.00%	100	100	100	-	-
406580	Copier Fees Revenue generated from coin operated copiers Municipal wide.							
	101000-102000 Clerk	0.00%	0.31%	100	100	100	-	-
	101000-135100 Property Appraisal	0.00%	0.31%	100	100	100	-	-
	101000-187100 Benefits	0.00%	0.47%	150	150	150	-	-
	101000-190200 Physical Planning	-	-	600	600	-	(600)	(100.00%)
	101000-190300 Zoning & Platting	0.00%	0.31%	100	100	100	-	-
	101000-535500 Library Administration	0.00%	3.13%	1,000	1,000	1,000	-	-
	101000-536400 Branch Libraries	0.00%	9.39%	3,000	3,000	3,000	-	-
	101000-537100 Library Adult Services	0.00%	20.34%	6,500	6,500	6,500	-	-
	163000-192030 Building Inspection	0.00%	65.73%	14,500	21,000	21,000	-	-
	Total	0.01%	100.00%	26,050	32,550	31,950	(600)	(1.84%)

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2023 % of Total	2023 Revised Distr.	2021 Revised Budget	2022 Revised Budget	2023 Revised Budget	23 v 22 \$ Chg	23 v 22 % Chg
406600	Late Fees Late payment penalty on miscellaneous accounts receivable.							
	101000-134200 Revenue Management	0.00%	100.00%	8,000	8,000	8,000	-	-
406610	Computer Time Fees							
	101000-132300 Payroll	-	-	100	-	-	-	-
	101000-135100 Property Appraisal	-	-	100	-	-	-	-
	Total	-	-	200	-	-	-	-
406620	Reimbursed Cost-Employee Relations Reimbursement for various products and services Municipal-wide, including legal transcripts and tapes, police accident reports, and tax billing information.							
	101000-187100 Benefits	0.02%	100.00%	121,300	121,300	130,300	9,000	7.42%
406621	Reimbursed Cost-Payroll Fee							
	101000-132300 Payroll	0.00%	100.00%	4,000	4,000	4,000	-	-
406625	Reimbursed Cost-NonGrant Funded							
	101000-102000 Clerk	0.00%	0.00%	50	50	50	-	-
	101000-115100 Civil Law	0.00%	0.19%	10,000	10,000	5,000	(5,000)	(50.00%)
	101000-115200 Criminal	0.00%	0.19%	5,000	5,000	5,000	-	-
	101000-115400 Muni Attorney Administration	0.01%	1.91%	51,320	51,320	51,320	-	-
	101000-115450 Indigent Defense	0.04%	7.80%	240,000	285,000	210,000	(75,000)	(26.32%)
	101000-122200 Real Estate Services	0.00%	0.56%	15,000	15,000	15,000	-	-
	101000-124700 Risk Management	0.01%	1.34%	36,000	36,000	36,000	-	-
	101000-132200 Central Accounting	0.00%	0.26%	7,000	7,000	7,000	-	-
	101000-134100 Treasury Administration	0.01%	1.14%	30,776	30,776	30,776	-	-
	101000-134200 Revenue Management	0.08%	16.12%	423,000	433,900	433,900	-	-
	101000-134600 Tax Billing	0.00%	0.07%	1,800	1,800	1,800	-	-
	101000-135100 Property Appraisal	0.00%	0.04%	1,000	1,000	1,000	-	-
	101000-138100 Purchasing Services	0.04%	7.80%	265,000	210,000	210,000	-	-
	101000-184500 Employment	0.00%	0.01%	400	400	400	-	-
	101000-191000 Private Development	0.01%	1.30%	35,000	50,000	35,000	(15,000)	(30.00%)
	101000-353000 Emergency Medical Services	0.00%	0.06%	1,500	1,500	1,500	-	-
	101000-630000 Vehicle Maintenance	0.00%	0.11%	3,000	3,000	3,000	-	-
	101000-640000 Non-Vehicle Maintenance	0.00%	0.07%	2,000	2,000	2,000	-	-
	101000-710500 Facility Maintenance	0.00%	0.00%	100	100	100	-	-
	101000-722100 Public Art	0.00%	0.37%	10,000	10,000	10,000	-	-
	101000-722200 Public Works Administration	0.00%	0.04%	1,000	1,000	1,000	-	-
	101000-722279 IGC PW-Unalloc	0.00%	0.56%	-	-	15,000	15,000	100.00%
	101000-741100 IBEW Shop Steward	0.02%	3.70%	99,674	99,674	99,674	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2023 % of Total	2023 Revised Distr.	2021 Revised Budget	2022 Revised Budget	2023 Revised Budget	23 v 22 \$ Chg	23 v 22 % Chg
101000-774000	Communications	0.01%	2.86%	152,000	77,000	77,000	-	-
101000-785000	Paint and Signs	0.00%	0.04%	1,000	1,000	1,000	-	-
101000-787000	Signals	0.00%	0.00%	100	100	100	-	-
101000-789000	Signal Operations	0.01%	2.60%	70,000	70,000	70,000	-	-
119000-744900	Chugiak/Birchwood/Eagle River	0.00%	0.93%	25,000	25,000	25,000	-	-
131000-342000	Fire Marshal	0.00%	0.00%	100	100	100	-	-
131000-352000	Anchorage Fire & Rescue	0.00%	0.04%	1,000	1,000	1,000	-	-
131000-372000	AFD Shop	0.00%	0.04%	1,000	1,000	1,000	-	-
141000-747000	Street Lighting	0.00%	0.07%	2,000	2,000	2,000	-	-
151000-411100	Chief of Police	0.02%	3.61%	97,155	97,155	97,155	-	-
151000-460500	Reimbursed Costs	0.05%	11.14%	300,000	300,000	300,000	-	-
151000-462200	Special Assignments	0.01%	1.58%	42,500	42,500	42,500	-	-
151000-462300	School Resources	-	-	-	-	-	-	-
151000-462400	Patrol Staff	0.00%	0.09%	2,400	2,400	2,400	-	-
151000-473400	Vice	0.00%	0.39%	10,600	10,600	10,600	-	-
151000-483100	Crime Lab	0.00%	0.26%	7,100	7,100	7,100	-	-
151000-483300	Police Property & Evidence	0.00%	0.07%	1,800	1,800	1,800	-	-
151000-484200	Police Records	0.02%	3.90%	105,000	105,000	105,000	-	-
161000-550200	Park Maintenance	0.00%	0.04%	1,000	1,000	1,000	-	-
162000-555100	Eagle River/Chugiak Parks	0.00%	0.97%	26,002	26,002	26,002	-	-
164000-131300	Public Finance and Investment	0.13%	27.70%	745,660	745,660	745,660	-	-
602000-124800	Self Insurance	0.00%	0.04%	20,000	20,000	1,000	(19,000)	(95.00%)
	Total	0.47%	100.00%	2,850,037	2,790,937	2,691,937	(99,000)	(3.55%)
406640	Parking Garages & Lots							
101000-122200	Real Estate Services	0.00%	100.00%	25,000	25,000	25,000	-	-
101000-189110	Areawide Taxes/Reserves	-	-	16,601	16,601	-	(16,601)	(100.00%)
	Total	0.00%	100.00%	41,601	41,601	25,000	(16,601)	(39.91%)
406660	Lost Book Reimbursement							
	Reimbursement for lost books and library materials.							
101000-536400	Branch Libraries	0.00%	20.00%	2,000	2,000	2,000	-	-
101000-537200	Library Circulation	0.00%	80.00%	8,000	8,000	8,000	-	-
	Total	0.00%	100.00%	10,000	10,000	10,000	-	-
406672	US Passport Processing Fees							
	US Passport Processing Fees							
101000-536400	Branch Libraries	-	-	2,000	-	-	-	-
101000-537200	Library Circulation	-	-	1,000	-	-	-	-
	Total	-	-	3,000	-	-	-	-
407010	SOA Traffic Court Fines							
	Revenue received from the court system for violations of municipal codes.							
101000-467100	Highway Patrol	0.04%	7.58%	250,000	250,000	250,000	-	-
151000-462400	Patrol Staff	0.53%	92.42%	2,050,000	3,800,000	3,050,000	(750,000)	(19.74%)
	Total	0.58%	100.00%	2,300,000	4,050,000	3,300,000	(750,000)	(18.52%)



## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2023 % of Total	2023 Revised Distr.	2021 Revised Budget	2022 Revised Budget	2023 Revised Budget	23 v 22 \$ Chg	23 v 22 % Chg
407020	SOA Trial Court Fines							
	151000-462400 Patrol Staff	0.26%	100.00%	1,300,000	1,890,000	1,500,000	(390,000)	(20.63%)
407040	APD Counter Fines							
	151000-462400 Patrol Staff	0.35%	100.00%	1,800,000	2,200,000	2,000,000	(200,000)	(9.09%)
407050	Other Fines & Forfeitures							
	Collection of fines for animal control offenses (2250), excess false alarms (4621), traffic (4630), and other violations.							
	101000-115300 Administrative Hearing	0.00%	0.27%	1,000	1,000	1,000	-	-
	101000-124600 Transportation Inspection	0.00%	0.27%	1,000	1,000	1,000	-	-
	101000-192020 Land Use Enforcement	0.00%	4.09%	20,000	22,000	15,000	(7,000)	(31.82%)
	101000-192080 Right-of-Way	0.00%	0.41%	1,000	3,000	1,500	(1,500)	(50.00%)
	101000-225000 Animal Care & Control	0.01%	11.80%	43,250	43,250	43,250	-	-
	151000-462400 Patrol Staff	0.05%	76.58%	280,656	280,656	280,656	-	-
	151000-484200 Police Records	0.00%	0.03%	100	100	100	-	-
	163000-192030 Building Inspection	0.00%	6.55%	12,000	24,000	24,000	-	-
	Total	0.06%	100.00%	359,006	375,006	366,506	(8,500)	(2.27%)
407060	Pre-Trial Diversion Cost							
	Fees collected for Pretrial diversion, which is an alternative to prosecution that seeks to divert certain offenders from traditional criminal justice processing into a program of supervision and services.							
	101000-115200 Criminal	0.01%	100.00%	50,000	50,000	50,000	-	-
407080	I&M Enforcement Fines							
	101000-256000 Environmental Health Services	0.00%	100.00%	1,500	1,500	1,500	-	-
407090	Administrative Fines, Civil							
	101000-256000 Environmental Health Services	0.00%	100.00%	-	-	300	300	100.00%
407100	Curfew Fines							
	Revenues received for violation of curfew.							
	151000-462400 Patrol Staff	0.00%	100.00%	2,000	2,000	2,000	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2023 % of Total	2023 Revised Distr.	2021 Revised Budget	2022 Revised Budget	2023 Revised Budget	23 v 22 \$ Chg	23 v 22 % Chg
407110	Parking Enforcement Fines							
	101000-467000 Parking	0.02%	100.00%	138,000	138,000	138,000	-	-
407120	Minor Tobacco Fines							
	151000-462400 Patrol Staff	0.00%	100.00%	1,000	1,000	1,000	-	-
408060	Other Collection Revenues							
	101000-323000 AFD Communications	-	-	170,000	-	-	-	-
408090	Recycle Rebate							
	Rebates received for recycling aluminum road or street signs that can no longer be reused.							
	101000-785000 Paint and Signs	-	-	100	-	-	-	-
408380	Prior Year Expense Recovery							
	101000-189110 Areawide Taxes/Reserves	-	-	-	2,297,643	-	(2,297,643)	(100.00%)
	101000-785000 Paint and Signs	0.00%	9.09%	-	100	100	-	-
	104000-189121 Chugiak Taxes & Reserves	0.00%	90.91%	1,000	1,000	1,000	-	-
	Total	0.00%	100.00%	1,000	2,298,743	1,100	(2,297,643)	(99.95%)
408390	Insurance Recoveries							
	101000-630000 Vehicle Maintenance	0.00%	1.37%	1,000	1,000	1,000	-	-
	101000-785000 Paint and Signs	0.00%	1.37%	1,000	1,000	1,000	-	-
	101000-789000 Signal Operations	0.00%	1.37%	1,000	1,000	1,000	-	-
	131000-372000 AFD Shop	0.00%	3.15%	2,305	2,305	2,305	-	-
	141000-743000 Street Maintenance Operations	0.00%	15.72%	11,500	11,500	11,500	-	-
	141000-747000 Street Lighting	0.01%	77.03%	56,340	56,340	56,340	-	-
	Total	0.01%	100.00%	73,145	73,145	73,145	-	-
408400	Criminal Rule 8 Collect Costs							
	A person who is charged with a petty offense or with a certain specified misdemeanor of the malum prohibitum variety, in lieu of appearance, may pay the amount indicated for the offense, thereby waiving appearance.							
	101000-256000 Environmental Health Services	0.00%	0.04%	150	150	150	-	-
	151000-462400 Patrol Staff	0.07%	99.96%	230,000	474,850	389,850	(85,000)	(17.90%)
	Total	0.07%	100.00%	230,150	475,000	390,000	(85,000)	(17.89%)

**Revenue Distribution Detail**

Revenue Account	Description/ Receiving Fund and Fund Center	2023 % of Total	2023 Revised Distr.	2021 Revised Budget	2022 Revised Budget	2023 Revised Budget	23 v 22 \$ Chg	23 v 22 % Chg
408405	Lease & Rental Revenue							
	Lease and rental income from meeting and training rooms and Municipal land leases.							
	101000-122200 Real Estate Services	0.07%	88.95%	404,381	404,381	404,381	-	-
	106000-746000 Street Maint Girdwood	0.00%	0.66%	6,000	3,000	3,000	-	-
	131000-352000 Anchorage Fire & Rescue	0.00%	3.30%	15,024	15,024	15,024	-	-
	131000-360000 AFD Training Center	-	-	25,000	25,000	-	(25,000)	(100.00%)
	161000-550400 Park Property Management	0.00%	2.34%	10,625	10,625	10,625	-	-
	162000-555100 Eagle River/Chugiak Parks	0.00%	4.75%	21,600	21,600	21,600	-	-
	Total	0.08%	100.00%	482,630	479,630	454,630	(25,000)	(5.21%)
408420	Building Rental							
	Library auditorium and meeting room rental fees.							
	101000-535500 Library Administration	0.01%	100.00%	35,000	35,000	35,000	-	-
408430	Amusement Surcharge							
	Revenue generated by collecting a surcharge on tickets sold for admission to the Sullivan Arena.							
	101000-121033 Sullivan Arena	-	-	10,000	10,000	-	(10,000)	(100.00%)
408440	ACPA Loan Surcharge							
	\$1 surcharge on PAC event tickets.							
	301000-121035 PAC Revenue Bond	0.05%	100.00%	286,000	286,000	286,000	-	-
408560	Appeal Receipts							
	Fees associated with platting, planning and zoning decisions appealed to the Board of Adjustments.							
	101000-102000 Clerk	0.00%	66.67%	1,000	1,000	1,000	-	-
	163000-192030 Building Inspection	0.00%	33.33%	100	500	500	-	-
	Total	0.00%	100.00%	1,100	1,500	1,500	-	-
408570	Sale of Contractor Specifications							
	Revenue generated from the sale of contract specifications.							
	101000-138100 Purchasing Services	0.00%	100.00%	500	500	500	-	-
408580	Miscellaneous Revenues							
	101000-102000 Clerk	0.00%	0.02%	500	500	500	-	-
	101000-115100 Civil Law	0.00%	0.24%	-	-	5,000	5,000	100.00%
	101000-122200 Real Estate Services	0.00%	0.72%	-	15,000	15,000	-	-
	101000-138100 Purchasing Services	0.06%	15.11%	210,000	315,000	315,000	-	-
	101000-191000 Private Development	0.00%	0.14%	2,000	3,000	3,000	-	-
	101000-225000 Animal Care & Control	0.00%	0.00%	50	50	50	-	-
	101000-353000 Emergency Medical Services	0.00%	0.07%	1,500	1,500	1,500	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2023 % of Total	2023 Revised Distr.	2021 Revised Budget	2022 Revised Budget	2023 Revised Budget	23 v 22 \$ Chg	23 v 22 % Chg
101000-510579	Office of Economic &	-	-	20,000	-	-	-	-
101000-613000	Customer Service	0.00%	0.38%	8,000	8,000	8,000	-	-
119000-744900	Chugiak/Birchwood/Eagle River	0.00%	0.08%	1,600	1,600	1,600	-	-
131000-342000	Fire Marshal	0.00%	0.02%	-	-	500	500	100.00%
131000-352000	Anchorage Fire & Rescue	0.00%	0.05%	-	-	1,000	1,000	100.00%
131000-360000	AFD Training Center	0.00%	0.95%	19,800	19,800	19,800	-	-
151000-462400	Patrol Staff	0.01%	2.84%	59,200	59,200	59,200	-	-
151000-474000	Narcotics Enforcement Unit	0.00%	0.67%	14,000	14,000	14,000	-	-
151000-483400	Police Impounds	0.00%	1.20%	25,000	25,000	25,000	-	-
151000-483500	APD Communications Center	0.01%	1.61%	33,500	33,500	33,500	-	-
151000-484200	Police Records	0.00%	0.72%	15,000	15,000	15,000	-	-
164000-131300	Public Finance and Investment	0.27%	75.17%	1,567,497	1,567,497	1,567,497	-	-
	Total	0.36%	100.00%	1,977,647	2,078,647	2,085,147	6,500	0.31%
430030	Restricted Contributions							
101000-106000	Internal Audit	0.02%	100.00%	139,331	139,331	139,331	-	-
440010	GCP Short-Term Interest							
	Accrued interest earned on investments in the Municipal general cash pools (GCP).							
101000-189110	Areawide Taxes/Reserves	0.14%	32.41%	(295,552)	286,000	799,000	513,000	179.37%
104000-189121	Chugiak Taxes & Reserves	0.02%	4.18%	18,000	11,000	103,000	92,000	836.36%
105000-189125	Glen Alps Taxes/Reserves	0.00%	0.73%	5,000	1,000	18,000	17,000	1,700.00%
106000-189130	Girdwood Taxes/Reserves	0.01%	1.91%	14,000	5,000	47,000	42,000	840.00%
111000-189140	Birchtree/Elmore LRSA	0.00%	0.69%	2,000	1,000	17,000	16,000	1,600.00%
112000-189145	Campbell Airstrip LRSA	0.00%	0.49%	2,000	1,000	12,000	11,000	1,100.00%
113000-189150	Valli Vue LRSA Taxes/Reserves	0.00%	0.32%	2,000	1,000	8,000	7,000	700.00%
114000-189155	Skyranch LRSA Taxes/Reserves	0.00%	0.24%	1,000	10	6,000	5,990	59,900.00 %
115000-189160	Upper Grover LRSA	0.00%	0.04%	10	10	1,000	990	9,900.00%
116000-189165	Ravenwood LRSA Taxes/Reserves	0.00%	0.16%	1,000	10	4,000	3,990	39,900.00 %
117000-189170	Mt Park LRSA Taxes/Reserves	0.00%	0.04%	10	10	1,000	990	9,900.00%
118000-189175	Mt Park/Robin Hill LRSA Taxes/Reserves	0.00%	0.41%	2,000	10	10,000	9,990	99,900.00 %
119000-189180	Eagle River RRSA Taxes/Res	0.00%	0.08%	13,000	12,000	2,000	(10,000)	(83.33%)
121000-189185	Eaglewood Contrib SA	0.00%	0.00%	10	10	10	-	-
122000-189190	Gateway Contrib SA	0.00%	0.00%	10	10	10	-	-
123000-189195	Lakehill LRSA Taxes/Reserves	0.00%	0.45%	2,000	1,000	11,000	10,000	1,000.00%
124000-189200	Totem LRSA Taxes Reserves	0.00%	0.16%	10	10	4,000	3,990	39,900.00 %
125000-189205	Paradise Valley Taxes/Reserves	0.00%	0.08%	10	10	2,000	1,990	19,900.00 %
126000-189210	SRW Homeowners LRSA Taxes/Reserves	0.00%	0.28%	1,000	10	7,000	6,990	69,900.00 %
129000-189215	Eagle River SA Taxes/Reserves	0.00%	0.45%	3,000	1,000	11,000	10,000	1,000.00%
131000-189220	Fire SA Taxes/Reserves	0.11%	24.95%	201,000	(29,000)	615,000	644,000	(2,220.69%) )
141000-189225	Rds & Drainage SA	0.05%	12.74%	117,000	43,000	314,000	271,000	630.23%
142000-189230	Talus West LRSA	0.00%	0.53%	10	1,000	13,000	12,000	1,200.00%
143000-189235	Upper O'Malley LRSA	0.00%	0.73%	7,000	1,000	18,000	17,000	1,700.00%
144000-189240	Bear Valley LRSA Taxes/Reserves	0.00%	0.12%	10	10	3,000	2,990	29,900.00 %

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2023 % of Total	2023 Revised Distr.	2021 Revised Budget	2022 Revised Budget	2023 Revised Budget	23 v 22 \$ Chg	23 v 22 % Chg
145000-189245	Rabbit Creek LRSA Taxes/Reserves	0.00%	0.28%	1,000	10	7,000	6,990	69,900.00 %
146000-189250	Villages Scenic LRSA	0.00%	0.04%	10	10	1,000	990	9,900.00%
147000-189255	Sequoia Estates LRSA Taxes/Reserves	0.00%	0.24%	1,000	10	6,000	5,990	59,900.00 %
148000-189260	Rockhill LRSA Taxes/Reserves	0.00%	0.81%	4,000	2,000	20,000	18,000	900.00%
149000-189265	So Goldenview LRSA	0.00%	0.89%	2,000	1,000	22,000	21,000	2,100.00%
150000-189290	Homestead LRSA Taxes/Reserves	0.00%	0.16%	10	10	4,000	3,990	39,900.00 %
151000-189270	Police SA Taxes/Reserves	0.27%	63.73%	320,000	(30,000)	1,571,000	1,601,000	(5,336.67% )
152000-189295	Turnagain Arm Police SA Tax &	0.00%	0.04%	10	10	1,000	990	9,900.00%
161000-189275	Parks (APRSA) Taxes/Reserves	0.02%	4.50%	19,000	20,000	111,000	91,000	455.00%
162000-189280	Parks (ERCPSA)	0.04%	10.34%	40,000	22,000	255,000	233,000	1,059.09%
163000-189285	Bldg Safety SA Taxes/Reserves	(0.12%)	(27.50%)	(13,000)	(46,000)	(678,000)	(632,000)	1,373.91%
164000-131300	Public Finance and Investment	0.01%	2.56%	18,000	6,000	63,000	57,000	950.00%
170000-189530	ML&P Sale Proceeds	-	-	118,000	-	-	-	-
202010-123010	Room Tax-Convention Center	(0.01%)	(2.80%)	8,000	3,000	(69,000)	(72,000)	(2,400.00% )
202020-123011	Operating Reserve Conv-CTR	0.04%	8.32%	(19,000)	24,000	205,000	181,000	754.17%
221000-122100	Heritage Land Bank	0.03%	7.06%	53,000	7,000	174,000	167,000	2,385.71%
301000-121035	PAC Revenue Bond	0.00%	0.85%	8,000	2,000	21,000	19,000	950.00%
602000-124800	Self Insurance	0.08%	18.17%	82,000	50,000	448,000	398,000	796.00%
607000-144000	Fixed Assets	(0.30%)	(69.90%)	(91,812)	(29,000)	(1,723,000)	(1,694,000)	5,841.38%
	Total	0.43%	100.00%	645,746	368,160	2,465,020	2,096,860	569.55%
440020	Construction Cash Pools Short-Term Int Construction Cash Pools Short-Term Interest							
131000-189220	Fire SA Taxes/Reserves	0.00%	100.00%	1,000	1,000	1,000	-	-
440030	TANS Interest Earnings Interest earnings on tax anticipation notices (TANS). Through 2017, budget and actuals were recorded in account 440040 - Other Short- Term Interest.							
101000-189110	Areawide Taxes/Reserves	0.48%	69.45%	482,000	276,000	2,749,000	2,473,000	896.01%
131000-189220	Fire SA Taxes/Reserves	0.08%	11.57%	107,000	48,000	458,000	410,000	854.17%
141000-189225	Rds & Drainage SA	0.01%	0.81%	7,000	8,000	32,000	24,000	300.00%
151000-189270	Police SA Taxes/Reserves	0.12%	17.36%	160,000	64,000	687,000	623,000	973.44%
161000-189275	Parks (APRSA) Taxes/Reserves	0.01%	0.81%	7,000	4,000	32,000	28,000	700.00%
	Total	0.69%	100.00%	763,000	400,000	3,958,000	3,558,000	889.50%
440040	Other Short Term Interest Interest earned on other revenues than cash- pool deposits. Through 2017, TANS interest earned budget and actuals were recorded in account 440040 - Other Short-Term Interest but are recorded in 440030 - TANS Interest Earnings beginning in 2018.							
101000-189110	Areawide Taxes/Reserves	0.00%	3.59%	24,000	24,000	14,000	(10,000)	(41.67%)
221000-122100	Heritage Land Bank	0.01%	7.95%	27,000	27,000	31,000	4,000	14.81%
602000-124800	Self Insurance	0.06%	88.46%	140,000	140,000	345,000	205,000	146.43%
	Total	0.07%	100.00%	191,000	191,000	390,000	199,000	104.19%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2023 % of Total	2023 Revised Distr.	2021 Revised Budget	2022 Revised Budget	2023 Revised Budget	23 v 22 \$ Chg	23 v 22 % Chg
450010	Transfer from Other Funds							
	Contributions received from other municipal funds.							
	101000-189110 Areawide Taxes/Reserves	0.11%	37.13%	7,269,631	600,000	600,000	-	-
	119000-189180 Eagle River RRSA Taxes/Res	0.02%	5.97%	96,550	96,550	96,550	-	-
	202010-123010 Room Tax-Convention Center	0.16%	56.90%	331,362	333,363	919,480	586,117	175.82%
	602000-124800 Self Insurance	-	-	1,043,473	-	-	-	-
	Total	0.28%	100.00%	8,741,016	1,029,913	1,616,030	586,117	56.91%
450040	Transfer from MOA Trust Fund							
	AMC 6.50.060 Revenues from the MOA Trust Fund							
	101000-189110 Areawide Taxes/Reserves	2.85%	100.00%	18,700,000	17,100,000	16,300,000	(800,000)	(4.68%)
450060	MUSA/MESA							
	AMC 26.10.025 (AWWU, ML&P, SWS) Revenue from Municipal Utility Service Assessment (MUSA); AMC 11.50.280 (Port) and AMC 11.60.205 (Merrill Field) Municipal Enterprise Service Assessment (MESA). Payments-in-lieu-of taxes to help cover the cost of tax-supported services they receive (other than those services received on a contract or interfund basis).Included in Tax Limit Calculation (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	3.26%	100.00%	20,162,980	20,083,652	18,610,299	(1,473,353)	(7.34%)
450080	Utility Revenue Distribution							
	AMC 26.10.065 Surplus revenues from the operation of municipal owned utilities may be reinvested in the utility and, where prudent fiscal management permits, may be distributed as utility revenue distribution.							
	101000-189110 Areawide Taxes/Reserves	0.63%	100.00%	2,038,333	2,386,369	3,586,369	1,200,000	50.29%
460030	Premium on Bond Sales							
	101000-124200 Office of Emergency	0.00%	0.81%	7,144	7,144	4,226	(2,918)	(40.85%)
	101000-215000 AHD Debt Service	0.00%	0.02%	77	77	123	46	59.74%
	101000-271000 Anchorage Memorial Cemetery	0.00%	0.16%	874	874	830	(44)	(5.03%)
	101000-353000 Emergency Medical Services	0.00%	1.16%	8,600	8,600	6,045	(2,555)	(29.71%)
	101000-487000 E911 Operations, Areawide	0.00%	0.55%	8,354	8,354	2,869	(5,485)	(65.66%)
	101000-611000 Transit Administration	0.00%	1.22%	10,844	10,844	6,337	(4,507)	(41.56%)
	101000-710800 Facility Capital Improvements	0.00%	1.04%	4,609	4,609	5,388	779	16.90%
	101000-774000 Communications	0.00%	1.23%	6,362	6,362	6,410	48	0.75%
	101000-788000 Safety	0.00%	0.17%	1,058	1,058	905	(153)	(14.46%)
	131000-352000 Anchorage Fire & Rescue	0.01%	5.55%	54,520	54,520	28,829	(25,691)	(47.12%)
	141000-767100 Assess/Non-Assess Debt	0.07%	82.09%	749,516	749,516	426,416	(323,100)	(43.11%)
	151000-485000 Police Debt Service	0.00%	1.22%	4,188	4,188	6,314	2,126	50.76%
	161000-551000 Debt Service - Fund 161	0.00%	4.50%	49,158	49,158	23,382	(25,776)	(52.44%)

**Revenue Distribution Detail**

<b>Revenue Account</b>	<b>Description/ Receiving Fund and Fund Center</b>	<b>2023 % of Total</b>	<b>2023 Revised Distr.</b>	<b>2021 Revised Budget</b>	<b>2022 Revised Budget</b>	<b>2023 Revised Budget</b>	<b>23 v 22 \$ Chg</b>	<b>23 v 22 % Chg</b>
162000-555900	ER Parks Debt 162	0.00%	0.26%	2,413	2,413	1,349	(1,064)	(44.09%)
	Total	0.09%	100.00%	907,717	907,717	519,423	(388,294)	(42.78%)
460035	Premium on TANS							
	Premium on tax anticipation notices.							
101000-189110	Areawide Taxes/Reserves	0.07%	69.00%	549,234	415,725	415,725	-	-
131000-352000	Anchorage Fire & Rescue	0.01%	12.00%	122,052	72,300	72,300	-	-
141000-767100	Assess/Non-Assess Debt	0.00%	2.00%	8,718	12,050	12,050	-	-
151000-485000	Police Debt Service	0.02%	16.00%	183,078	96,400	96,400	-	-
161000-551000	Debt Service - Fund 161	0.00%	1.00%	8,718	6,025	6,025	-	-
	Total	0.11%	100.00%	871,800	602,500	602,500	-	-
460070	MOA Property Sales							
	Revenue generated from the sale of unclaimed property and salvage equipment.							
101000-622000	Transit Operations	0.00%	0.96%	1,000	1,000	1,000	-	-
151000-462400	Patrol Staff	0.01%	57.69%	60,000	60,000	60,000	-	-
151000-483300	Police Property & Evidence	0.00%	14.42%	15,000	15,000	15,000	-	-
151000-483400	Police Impounds	0.00%	26.92%	28,000	28,000	28,000	-	-
	Total	0.02%	100.00%	104,000	104,000	104,000	-	-
460080	Land Sales-Cash							
	Revenue generated from sale of Municipal land.							
221000-122100	Heritage Land Bank	0.16%	100.00%	16,648	924,000	924,000	-	-
<b>Local, State and Federal Revenues Total</b>		<b>100.00%</b>		<b>513,030,233</b>	<b>529,141,307</b>	<b>571,348,039</b>	<b>42,206,732</b>	<b>7.98%</b>

## Tax Limit Calculation

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

Line	2022 at Revised	2023 at Revised	Line
1	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>		1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11	<b>Step 1 Total</b>	<b>383,870,315</b>	11
12	<u>Step 2: Back out Prior Year's Exclusions Not Subject to Tax Limit</u>		12
13			13
14			14
15			15
16	<b>Step 2 Total</b>	<b>(56,673,607)</b>	16
17			17
18	<b>Tax Limit Base (before Adjustment for Population and CPI)</b>	<b>327,196,708</b>	18
19			19
20	<u>Step 3: Adjust for Population, Inflation</u>		20
21			21
22			22
23	<b>Step 3 Total</b>	<b>3,599,160</b>	23
24			24
25	<b>The Base for Calculating Following Year's Tax Limit</b>	<b>330,795,868</b>	25
26			26
27	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>		27
28			28
29			29
30			30
31			31
32	<b>Step 4 Total</b>	<b>58,336,298</b>	32
33			33
34	<b>Limit on ALL Taxes that can be collected</b>	<b>389,132,166</b>	34
35			35
36	<u>Step 5: To determine limit on property taxes, back out other taxes</u>		36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44	<b>Step 5 Total</b>	<b>(91,249,524)</b>	44
45			45
46	<b>Limit on PROPERTY Taxes that can be collected</b>	<b>297,882,642</b>	46
47			47
48	<b>Add General Government use of tax capacity within the Tax Cap</b>	<b>991,378</b>	48
49			49
50	<b>Limit on PROPERTY Taxes that can be collected within the Tax Cap</b>	<b>298,874,020</b>	50
51			51
52	<u>Step 6: Determine property taxes to be collected if different than Limit on Property Taxes that can be collected</u>		52
53	Property taxes to be collected based on spending decisions minus other available revenue.		53
54			54
55	<b>Property taxes TO BE COLLECTED</b>	<b>297,648,243</b>	55
56			56
57	<b>Amount below limit on property taxes that can be collected ("under the cap")</b>	<b>1,225,777</b>	57

There also are service areas with boards that set their maximum mill levies. The property taxes in these service areas are not subject to the Tax Limit Calculation ("outside the cap"). The 2023 total property taxes "outside the cap" is **\$24,120,693**, making the total of all property taxes to be collected for General Government **\$341,919,793**.



2022 Revised to 2023 Revised General Government Budget and Property Tax by Fund - Inside/Outside Tax Cap

Table with columns: Fund, Description, 2022 Revised, 2023 Changes, 2023 Revised, IGCs (2022 Revised, 2023 Changes, 2023 Revised), 2023 Function Cost, Revenues (2022 Revised, 2023 Changes, 2023 Revised), Fund Balance (2022 Revised, 2023 Changes, 2023 Revised), 2023 Tax Cost, at 04/17/2023, 2023 Mill Rate, Max Mill Rate. Rows include various funds like 101000 Areawide, 131000 Anchorage Fire Service Area, etc.

## Property Tax Calculation by Fund

Fund	Description	Assessed Values at 04/17/2023	2023 Revised Budget Tax Cost	2023 Mill Rate
101000	Areawide General Fund	36,289,765,053	(1,046,523)	(0.03)
103000	Areawide EMS Lease	36,289,765,053	829,029	0.02
104000	Chugiak Fire Service Area	1,310,551,404	1,310,551	1.00
105000	Glen Alps Service Area	133,973,022	368,426	2.75
106000	Girdwood Valley Service Area	768,248,932	4,107,879	5.35
107000	AW APD IT Systems Special Levy	36,289,765,053	1,840,000	0.05
111000	Birchtree/Elmore LRSA	205,166,134	307,749	1.50
112000	Section 6/Campbell Airstrip LRSA	134,209,120	167,761	1.25
113000	Valli Vue Estates LRSA	86,825,039	121,555	1.40
114000	Skyranch Estates LRSA	26,231,764	34,101	1.30
115000	Upper Grover LRSA	19,778,322	19,778	1.00
116000	Raven Woods/Bubbling Brook LRSA	12,505,994	18,759	1.50
117000	Mt. Park Estates LRSA	33,613,927	33,614	1.00
118000	Mt. Park/Robin Hill RRSA	125,188,604	162,745	1.30
119000	Chugiak, Birchwood, ER Rural Road SA	3,920,490,486	7,840,980	2.00
121000	Eaglewood Contributing RSA	292,848,735	117,139	0.40
122000	Gateway Contributing RSA	8,219,219	2,466	0.30
123000	Lakehill LRSA	35,927,833	53,892	1.50
124000	Totem LRSA	32,838,651	32,839	1.00
125000	Paradise Valley South LRSA	17,197,953	17,198	1.00
126000	SRW Homeowners LRSA	41,318,059	61,977	1.50
129000	Eagle River Streetlight SA	1,342,399,943	268,480	0.20
131000	Anchorage Fire SA	33,753,057,529	83,279,014	2.47
141000	Anchorage Roads and Drainage SA	27,977,297,710	80,553,458	2.88
142000	Talus West LRSA	123,406,538	160,428	1.30
143000	Upper O'Malley LRSA	370,637,908	741,276	2.00
144000	Bear Valley LRSA	37,888,615	56,833	1.50
145000	Rabbit Creek View/Hts LRSA	48,869,428	122,174	2.50
146000	Villages Scenic Parkway LRSA	26,240,338	26,240	1.00
147000	Sequoia Estates LRSA	12,542,033	18,813	1.50
148000	Rockhill LRSA	32,506,533	48,760	1.50
149000	South Goldenview Area RRSA	426,075,632	766,936	1.80
150000	Homestead LRSA	19,825,452	25,773	1.30
151000	Anchorage Metropolitan Police SA	35,416,103,171	131,890,363	3.72
152000	Turnagain Arm Police SA	105,412,951	20,714	0.20
161000	Anchorage Parks & Recreation SA	30,922,408,601	23,122,788	0.75
162000	Eagle River-Chugiak Parks & Rec	4,221,558,439	4,415,828	1.05
<b>Total General Government (GG) Tax Cost</b>			<b>341,919,793</b>	
GG Average Tax Rate		36,289,765,053	341,919,793	9.42 <sup>1</sup>
Anchorage School District (ASD) Tax Rate		36,289,765,053	260,087,517	7.17 <sup>1,2</sup>
<b>Total Average Tax Rate</b>			<b>602,007,310</b>	<b>16.59</b>
GG Voter Approved Debt Average Tax Rate (Debt Svc in Cap)		36,289,765,053	62,839,984	1.73 <sup>1</sup>
GG State Municipal Assistance Average Tax Rate (credit)		36,289,765,053	406,068	0.01 <sup>1</sup>

<sup>1</sup> GG Average and ASD Tax Rates are based on Areawide General Fund (101000) Assessed Value

<sup>2</sup> ASD Tax Cost is based on AO 2023-41 <sup>(S)</sup>

**Property Tax Calculation by Fund and Type**

Assessed Values at 04/17/2023					2023 Revised Budget Tax Cost			
Fund	Real Property	New Construction	Personal Property	Total	Fund	Real Property (Acct 401010)	Personal Property (Acct 401020)	Total
101000	33,174,783,468	136,234,401	2,978,747,184	36,289,765,053	101000	(960,622)	(85,901)	(1,046,523)
103000	33,174,783,468	136,234,401	2,978,747,184	36,289,765,053	103000	760,980	68,049	829,029
104000	1,273,167,017	7,899,248	29,485,138	1,310,551,404	104000	1,281,066	29,485	1,310,551
105000	128,089,003	2,397,582	3,486,436	133,973,022	105000	358,838	9,588	368,426
106000	733,688,938	11,286,015	23,273,978	768,248,932	106000	3,983,431	124,448	4,107,879
107000	33,174,783,468	136,234,401	2,978,747,184	36,289,765,053	107000	1,688,969	151,031	1,840,000
111000	203,744,354	479,675	942,104	205,166,134	111000	306,336	1,413	307,749
112000	132,226,531	1,170,158	812,432	134,209,120	112000	166,745	1,016	167,761
113000	86,360,478	284,054	180,508	86,825,039	113000	121,302	253	121,555
114000	26,067,421	-	164,343	26,231,764	114000	33,887	214	34,101
115000	19,484,397	254,179	39,745	19,778,322	115000	19,738	40	19,778
116000	12,391,402	41,784	72,807	12,505,994	116000	18,650	109	18,759
117000	33,556,129	-	57,798	33,613,927	117000	33,556	58	33,614
118000	123,584,439	844,320	759,845	125,188,604	118000	161,757	988	162,745
119000	3,793,736,193	36,403,947	90,350,346	3,920,490,486	119000	7,660,279	180,701	7,840,980
121000	286,041,644	-	6,807,090	292,848,735	121000	114,416	2,723	117,139
122000	7,923,333	269,563	26,323	8,219,219	122000	2,458	8	2,466
123000	35,246,199	76,323	605,311	35,927,833	123000	52,984	908	53,892
124000	32,179,384	341,321	317,946	32,838,651	124000	32,521	318	32,839
125000	17,192,285	-	5,669	17,197,953	125000	17,192	6	17,198
126000	41,265,905	26,500	25,654	41,318,059	126000	61,939	38	61,977
129000	1,316,549,766	6,946,011	18,904,165	1,342,399,943	129000	264,699	3,781	268,480
131000	30,749,981,404	110,039,507	2,893,036,618	33,753,057,529	131000	76,141,017	7,137,997	83,279,014
141000	25,110,103,783	71,950,831	2,795,243,096	27,977,297,710	141000	72,505,272	8,048,186	80,553,458
142000	122,989,309	187,682	229,548	123,406,538	142000	160,130	298	160,428
143000	368,036,021	1,121,724	1,480,163	370,637,908	143000	738,316	2,960	741,276
144000	37,507,118	159,892	221,605	37,888,615	144000	56,501	332	56,833
145000	47,679,521	144,905	1,045,003	48,869,428	145000	119,561	2,613	122,174
146000	25,776,787	311,050	152,502	26,240,338	146000	26,088	152	26,240
147000	12,518,999	-	23,033	12,542,033	147000	18,778	35	18,813
148000	31,825,723	666,662	14,148	32,506,533	148000	48,739	21	48,760
149000	422,054,684	1,538,474	2,482,473	426,075,632	149000	762,468	4,468	766,936
150000	19,825,098	-	353	19,825,452	150000	25,772	1	25,773
151000	32,362,459,945	124,822,040	2,928,821,185	35,416,103,171	151000	120,983,367	10,906,996	131,890,363
152000	78,634,585	126,345	26,652,021	105,412,951	152000	15,477	5,237	20,714
161000	28,009,961,676	85,753,330	2,826,693,595	30,922,408,601	161000	21,009,077	2,113,711	23,122,788
162000	4,087,701,170	36,673,510	97,183,760	4,221,558,439	162000	4,314,172	101,656	4,415,828
					GG	313,105,856	28,813,937	341,919,793
					ASD	238,738,937	21,348,580	260,087,517
					<b>Total Tax Cost</b>	<b>551,844,793</b>	<b>50,162,517</b>	<b>602,007,310</b>

**Mill Levy by Tax District - 2023: AO 2023-40 (S) as Amended for GG and AO 2023-41 (S) for ASD**

		101 103 107	131 104	151 152	161 162	141 105	106	118, 119, 121, 122, 149	Levy w/o ASD, ERSL, & LRSAs	129 Eagle River Street Lights Service Areas	Various Limited Road Service Areas	Levy w/o ASD	School District (ASD)	Total Levy	Tax District
	Tax District	Area wide	Fire	Police	Parks & Rec	Roads & Drainage	Girdwood Valley Levy	Various Rural Road Service Areas							
City/Anchorage	1	0.04	2.47	3.72	0.75	2.88	-	-	9.86	-	-	9.86	7.17	17.03	1
Hillside	2	0.04	2.47	3.72	0.75	-	-	-	6.98	-	-	6.98	7.17	14.15	2
Spenard	3	0.04	2.47	3.72	0.75	2.88	-	-	9.86	-	-	9.86	7.17	17.03	3
Girdwood Valley	4	0.04	-	-	-	-	5.35	-	5.39	-	-	5.39	7.17	12.56	4
Glen Alps SA w/o Fire	5	0.04	-	3.72	-	2.75	-	-	6.51	-	-	6.51	7.17	13.68	5
Spenard w/o Building Safety	8	0.04	2.47	3.72	0.75	2.88	-	-	9.86	-	-	9.86	7.17	17.03	8
Stuckagain Heights w/o Parks & Rec	9	0.04	2.47	3.72	-	-	-	-	6.23	-	1.25	7.48	7.17	14.65	9
Eagle River	10	0.04	2.47	3.72	1.05	-	-	2.00	9.28	-	-	9.28	7.17	16.45	10
Municipal Landfill w/o ERPRSA	11	0.04	2.47	3.72	-	-	-	-	6.23	-	-	6.23	7.17	13.40	11
Canyon Road (Glen Alps SA)	12	0.04	2.47	3.72	0.75	2.75	-	-	9.73	-	-	9.73	7.17	16.90	12
Muni/Outside Bowl w/o APD (w Turnagain Arm Police)	15	0.04	-	0.20	-	-	-	-	0.24	-	-	0.24	7.17	7.41	15
Muni/Outside Bowl with Police	16	0.04	-	3.72	-	-	-	-	3.76	-	-	3.76	7.17	10.93	16
Upper OMalley LRSA	19	0.04	2.47	3.72	0.75	-	-	-	6.98	-	2.00	8.98	7.17	16.15	19
Talus West LRSA	20	0.04	2.47	3.72	0.75	-	-	-	6.98	-	1.30	8.28	7.17	15.45	20
Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA	21	0.04	2.47	3.72	0.75	-	-	-	6.98	-	2.50	9.48	7.17	16.65	21
Chugiak Fire Service Area	22	0.04	1.00	3.72	1.05	-	-	2.00	7.81	-	-	7.81	7.17	14.98	22
Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA	23	0.04	2.47	3.72	-	-	-	-	6.23	-	2.50	8.73	7.17	15.90	23
Birch Tree/Elmore LRSA	28	0.04	2.47	3.72	0.75	-	-	-	6.98	-	1.50	8.48	7.17	15.65	28
Eagle River Valley RRSA w/no Fire	30	0.04	-	3.72	1.05	-	-	2.00	6.81	-	-	6.81	7.17	13.98	30
South Goldenview Area RRSA	31	0.04	2.47	3.72	0.75	-	-	1.80	8.78	-	-	8.78	7.17	15.95	31
Section 6/Campbell Airstrip LRSA	32	0.04	2.47	3.72	0.75	-	-	-	6.98	-	1.25	8.23	7.17	15.40	32
Skyranch Estates LRSA	33	0.04	2.47	3.72	0.75	-	-	-	6.98	-	1.30	8.28	7.17	15.45	33
Valli-Vue Estates LRSA	34	0.04	2.47	3.72	0.75	-	-	-	6.98	-	1.40	8.38	7.17	15.55	34
Mountain Park Estates LRSA	35	0.04	2.47	3.72	0.75	-	-	-	6.98	-	1.00	7.98	7.17	15.15	35
SRW Homeowners LRSA	36	0.04	2.47	3.72	0.75	-	-	-	6.98	-	1.50	8.48	7.17	15.65	36
Mountain Park/Robin Hill LRSA	37	0.04	2.47	3.72	0.75	-	-	1.30	8.28	-	-	8.28	7.17	15.45	37
Raven Woods/Bubbling Brook LRSA	40	0.04	2.47	3.72	0.75	-	-	-	6.98	-	1.50	8.48	7.17	15.65	40
Upper Grover LRSA	41	0.04	2.47	3.72	0.75	-	-	-	6.98	-	1.00	7.98	7.17	15.15	41
View Point	42	0.04	-	3.72	-	2.88	-	-	6.64	-	-	6.64	7.17	13.81	42
Bear Valley LRSA	43	0.04	2.47	3.72	-	-	-	-	6.23	-	1.50	7.73	7.17	14.90	43
Villages Scenic Parkway LRSA	44	0.04	2.47	3.72	0.75	-	-	-	6.98	-	1.00	7.98	7.17	15.15	44
Sequoia Estates LRSA	45	0.04	2.47	3.72	0.75	-	-	-	6.98	-	1.50	8.48	7.17	15.65	45
Eaglewood Contributing RSA	46	0.04	2.47	3.72	1.05	-	-	0.40	7.68	-	-	7.68	7.17	14.85	46
Gateway Contributing RSA	47	0.04	-	3.72	1.05	-	-	0.30	5.11	-	-	5.11	7.17	12.28	47
Paradise Valley South LRSA	48	0.04	2.47	3.72	0.75	-	-	-	6.98	-	1.00	7.98	7.17	15.15	48
ER Street Lights SA w/ Anchorage Fire	50	0.04	2.47	3.72	1.05	-	-	2.00	9.28	0.20	-	9.48	7.17	16.65	50
ER Street Lights SA w/ Chugiak Fire	51	0.04	1.00	3.72	1.05	-	-	2.00	7.81	0.20	-	8.01	7.17	15.18	51
Rockhill LRSA	52	0.04	2.47	3.72	0.75	-	-	-	6.98	-	1.50	8.48	7.17	15.65	52
Totem LRSA	53	0.04	2.47	3.72	0.75	-	-	-	6.98	-	1.00	7.98	7.17	15.15	53
Lakehill LRSA	54	0.04	2.47	3.72	0.75	-	-	-	6.98	-	1.50	8.48	7.17	15.65	54
South Goldenview RRSA w/o Fire	55	0.04	-	3.72	-	-	-	1.80	5.56	-	-	5.56	7.17	12.73	55
Bear Valley LRSA w/o Fire	56	0.04	-	3.72	-	-	-	-	3.76	-	1.50	5.26	7.17	12.43	56
Homestead LRSA	57	0.04	2.47	3.72	0.75	-	-	-	6.98	-	1.30	8.28	7.17	15.45	57
Eagle River Valley RRSA w/ ERSL w/o Fire	58	0.04	-	3.72	1.05	-	-	2.00	6.81	0.20	-	7.01	7.17	14.18	58
Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA w/o Fire	59	0.04	-	3.72	-	-	-	-	3.76	-	2.50	6.26	7.17	13.43	59

Note: District 6 was subsumed to District 18; Districts 14 & 18 were subsumed to District 3. District 7 was subsumed to District 2.  
 District 11 is the Anchorage Landfill. District 36 is new from 2005. April 6, 2010, Mt. Park/Robin Hill LRSA voted to become a RRSA (District 37).  
 District 57 was created in 2014 for new Homestead LRSA.  
 District 58 was created in 2016 for Eagle River Valley with Eagle River Street Light Service but without Fire Service.  
 District 59 was created in 2023 for Rabbit Ck View/Rabbit Ck Hts LRSA without Anchorage Parks and without Anchorage Fire

**2023 Property Tax**  
**per \$100,000 Assessed Valuation**

Tax District	School District (ASD)	Areawide <sup>1</sup>	Fire	Police	Parks & Rec	Roads <sup>2</sup>	GG Subtotal	ASD & GG Total
1, 3, 8	717	4	247	372	75	288	986	1,703
<sup>1</sup> 2, 19-21, 28, 32-37, 40, 41, 44, 45, 48, 52-54, 57	717	4	247	372	75	-	698	1,415
4	717	4	-	-	-	535	539	1,256
5	717	4	-	372	-	275	651	1,368
<sup>1</sup> 9, 11, 23, 43	717	4	247	372	-	-	623	1,340
<sup>1</sup> 10, 50	717	4	247	372	105	200	928	1,645
12	717	4	247	372	75	275	973	1,690
15	717	4	-	20	-	-	24	741
<sup>1</sup> 16, 56, 59	717	4	-	372	-	-	376	1,093
<sup>1</sup> 22, 51	717	4	100	372	105	200	781	1,498
<sup>1</sup> 30, 58	717	4	-	372	105	200	681	1,398
31	717	4	247	372	75	180	878	1,595
42	717	4	-	372	-	288	664	1,381
46	717	4	247	372	105	40	768	1,485
47	717	4	-	372	105	30	511	1,228
55	717	4	-	372	-	180	556	1,273

<sup>1</sup> 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.

<sup>2</sup> 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.

## Property Tax Rate Trends

Tax District <sup>1</sup>	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
School District	7.35	7.06	6.84	6.73	6.92	7.23	7.16	7.75	8.47	7.63	7.17
1, 3, 8	8.21	7.92	7.86	8.16	8.74	9.17	9.20	9.35	9.55	9.21	9.86
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	6.98
4	3.86	3.49	3.94	4.85	5.40	5.50	5.51	5.18	5.12 <sup>2</sup>	4.78	5.39
5	5.55	5.28	5.54	5.72	6.36	6.22	6.36	6.36	6.36 <sup>3</sup>	6.27	6.51
9, 11, 23, 43	5.01	4.97	5.01	5.18	5.99	5.86	5.93	6.13	6.24	6.01	6.23
10, 50	7.76	7.73	7.94	7.99	8.90	8.84	8.90	9.09	9.22	8.96	9.28
12	8.36	8.31	8.30	8.48	9.27	9.26	9.34	9.56	9.75	9.42	9.73
15	(0.43)	(0.48)	(0.14)	0.15	0.40	0.10	0.18	0.05	0.31 <sup>2</sup>	0.08	0.24
16, 56, 59	2.80	2.53	2.79	2.97	3.61	3.47	3.61	3.61	3.61 <sup>3</sup>	3.52	3.76
22, 51	6.55	6.24	6.72	6.78	7.52	7.45	7.58	7.57	7.59 <sup>3</sup>	7.47	7.81
30	5.55	5.29	5.72	5.78	6.52	6.45	6.58	6.57	6.59 <sup>3</sup>	6.47	6.81
31	7.41	7.36	7.35	7.53	8.32	8.31	8.39	8.61	8.80	8.47	8.78
42	5.40	4.89	5.10	5.40	5.83	6.13	6.22	6.15	6.16 <sup>3</sup>	6.06	6.64
46	6.36	6.30	6.42	6.53	7.38	7.21	7.36	7.55	7.68	7.44	7.68
47	4.05	3.77	4.11	4.22	4.91	4.73	4.95	4.94	4.96 <sup>3</sup>	4.86	5.11
55	4.60	4.33	4.59	4.77	5.41	5.27	5.41	5.41	5.41 <sup>3</sup>	5.32	5.56
57	-	5.56	5.55	5.73	6.52	6.51	6.59	6.81	7.00	6.67	6.98
58	-	-	-	5.78	6.52	6.45	6.58	6.57	6.59 <sup>3</sup>	6.47	6.81

<sup>1</sup> 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.

<sup>2</sup> 2021 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.

<sup>3</sup> 2021 Downward adjustment of 1.14 mills for tax districts that are outside the Anchorage Fire Service Area is shown in these rates.

# Municipality of Anchorage Historical Budget and Tax Data

1995 - 2023

GG Property Tax Levied

% of Total

Year	Approved Budget	Revised Budget	% Δ from Prior Year	Debt Service per Tax Cap Worksheet	Maximum Property Tax Allowed	Subject to Charter Limit	% Δ from Prior Year	SAs with Maximum Mill Rate	Prop Tax % of Total Revised Budget	Tax on New Construction	Population 5-year average per Tax Cap Worksheet	CPI per Tax Cap Worksheet (5 year average starting in 2009)	Fund Balance Applied (All GG funds)	State Funded Assistance Actuals thru 2022 (2023 Budget)	New Construction Assessed Valuation	Areawide Assessed Valuation	% Δ from Prior Year	ASD Property Tax Levied	GG	ASD	TOTAL Tax	TOT Avg Mills	Δ	GG Avg Mills	Δ	GG \$100K Home	Year					
1995	217,640,580	221,027,290		21,290,880	124,254,550	120,761,070			55%	2,579,730	2.18%	2.10%	7,479,745	22,083,582	244,524,210	11,535,851,890		83,576,641	59%	41%	204,337,711	17.71		10.47		\$ -	1995					
1996	227,496,470	231,727,130	4.84%	23,509,020	131,007,140	128,636,100	6.52%		56%	1,801,070	2.30%	2.90%	8,900,240	20,421,173	172,022,154	12,056,420,080	4.51%	87,743,950	59%	41%	216,380,050	17.95	0.24	10.67	0.20	\$ 20	1996					
1997	238,908,730	241,101,580	4.05%	24,315,130	138,607,610	136,381,780	6.02%		57%	2,716,110	1.35%	2.70%	7,084,920	19,317,575	254,555,312	12,530,839,276	3.93%	100,927,392	57%	43%	237,309,172	18.94	0.99	10.88	0.21	\$ 21	1997					
1998	243,581,135	251,084,978	4.14%	24,422,780	146,654,450	141,698,855	3.90%		56%	3,202,270	1.20%	1.50%	12,442,773	17,560,021	294,326,082	13,619,403,181	8.69%	110,584,217	56%	44%	252,283,072	18.52	(0.42)	10.40	(0.48)	\$ (48)	1998					
1999	257,014,620	258,783,850	3.07%	24,352,100	148,920,905	145,436,460	2.64%		56%	3,765,670	1.31%	1.50%	18,317,420	11,435,391	362,083,879	14,505,001,156	6.50%	117,633,373	55%	45%	263,069,833	18.14	(0.38)	10.03	(0.37)	\$ (37)	1999					
2000	256,001,380	259,231,060	0.17%	26,823,600	154,430,920	139,692,620	-3.95%		54%	2,902,510	0.89%	1.00%	20,183,230	10,043,102	289,383,319	15,116,000,590	4.21%	122,116,453	53%	47%	261,809,073	17.32	(0.82)	9.24	(0.79)	\$ (79)	2000					
2001	258,381,150	270,718,266	4.43%	33,892,910	148,820,066	148,272,260	6.14%	(1)	55%	3,056,560	0.29%	1.68%	14,301,356	10,489,295	330,082,024	15,977,582,221	5.70%	131,060,303	53%	47%	279,332,563	17.48	0.16	9.28	0.04	\$ 4	2001					
2002	270,481,160	274,449,200	1.38%	35,286,390	160,077,454	160,775,454	8.39%	(3)	59%	4,023,445	0.47%	2.80%	1,750,070	10,403,815	434,497,274	17,821,600,651	11.54%	139,237,827	54%	46%	299,943,281	16.83	(0.65)	9.02	(0.26)	\$ (26)	2002					
2003	283,497,130	289,228,335	5.39%	37,422,220	171,334,820	171,334,820	6.61%		59%	4,224,300	1.10%	1.90%	3,473,035	5,215,705	471,988,661	19,540,958,207	9.65%	143,969,120	54%	46%	315,303,940	16.14	(0.69)	8.77	(0.25)	\$ (25)	2003					
2004	303,525,960	309,317,690	6.95%	39,770,600	182,697,160	173,974,620	1.54%	8,722,060	59%	4,478,810	1.16%	2.70%	3,711,840	-	486,078,481	21,281,342,021	8.91%	154,493,490	54%	46%	337,190,170	15.84	(0.30)	8.58	(0.19)	\$ (19)	2004					
2005	329,807,480	332,772,920	7.58%	41,427,660	187,815,560	176,210,160	1.28%	11,605,340	56%	4,583,050	1.37%	2.60%	377,700	-	534,154,713	22,404,488,758	5.28%	170,080,162	52%	48%	357,895,662	15.97	0.13	8.38	(0.20)	\$ (20)	2005					
2006	363,045,810	367,207,176	10.35%	47,994,920	209,016,630	189,843,970	7.74%	(4a)	55%	4,866,140	1.26%	3.10%	(1,348,850)	(5)	5,022,750	(4c)	580,685,402	25,850,938,793	15.38%	184,379,645	52%	48%	387,045,635	14.97	(1.00)	7.84	(0.54)	\$ (54)	2006			
2007	393,454,860	(10) 399,396,750	8.77%	(6)	44,171,670	218,736,570	166,797,617	-12.14%	(7a)	44,808,320	(7b)	45%	4,716,680	1.70%	3.20%	2,799,130	(5)	37,128,443	(8)	601,617,500	29,305,847,273	13.36%	198,981,074	48%	52%	380,587,011	12.99	(1.98)	6.20	(1.64)	\$ (164)	2007
2008	427,815,224	431,377,965	8.01%	45,962,780	233,344,053	202,736,295	21.55%	(9a)	44,971,641	(9b)	50%	3,961,490	1.20%	2.20%	666,907	15,636,117	(9c)	531,030,464	30,581,652,424	4.35%	212,165,785	51%	49%	429,873,721	14.06	1.07	7.12	0.92	\$ 92	2008		
2009	432,892,617	(10) 422,421,301	-2.08%	47,823,086	250,347,960	216,643,123	6.86%	15,704,837	55%	3,510,290	0.90%	3.10%	(10,008,582)	18,000,000	460,064,618	31,385,624,714	2.63%	225,459,645	51%	49%	457,807,605	14.59	0.53	7.40	0.28	\$ 28	2009					
2010	421,310,249	421,425,248	-0.24%	35,582,194	245,481,442	221,394,860	2.19%	15,900,271	56%	2,326,260	0.90%	2.90%	2,561,206	15,209,949	291,511,584	31,455,772,186	0.22%	233,853,777	50%	50%	471,148,908	14.98	0.39	7.54	0.14	\$ 14	2010					
2011	435,741,329	443,211,855	5.17%	49,147,385	247,648,926	225,307,034	1.77%	15,528,727	54%	1,657,790	1.00%	2.60%	8,975,843	19,984,139	219,865,767	31,429,789,620	-0.08%	236,173,709	50%	50%	477,009,470	15.18	0.20	7.66	0.12	\$ 12	2011					
2012	452,273,776	454,583,060	2.57%	55,513,494	248,003,515	225,224,575	-0.04%	16,422,114	53%	1,671,690	0.90%	2.60%	11,910,767	21,154,092	218,235,942	31,529,319,366	0.32%	238,775,383	50%	50%	480,422,072	15.23	0.05	7.66	-	\$ -	2012					
2013	475,748,714	475,350,287	4.57%	50,264,138	253,218,733	237,750,950	5.56%	15,467,783	53%	2,146,169	1.00%	2.60%	12,374,182	14,697,818	280,178,757	32,187,332,510	2.09%	236,691,495	52%	48%	489,910,228	15.22	(0.01)	7.87	0.21	\$ 21	2013					
2014	471,316,518	476,664,596	0.28%	53,015,313	255,619,272	239,317,214	0.66%	16,302,058	54%	2,250,267	1.10%	2.30%	15,691,245	14,831,485	285,929,745	33,498,866,075	4.07%	236,498,047	52%	48%	492,117,319	14.69	(0.53)	7.63	(0.24)	\$ (24)	2014					
2015	474,016,337	483,565,651	1.45%	54,681,024	268,841,233	249,693,455	4.34%	17,528,223	55%	2,478,291	0.70%	2.40%	8,290,906	13,924,701	324,808,717	35,036,406,736	4.59%	239,493,695	53%	47%	506,715,373	14.47	(0.22)	7.63	-	\$ -	2015					
2016	481,866,166	489,755,292	1.28%	55,015,146	284,581,493	266,494,607	6.73%	18,086,886	58%	3,161,970	0.50%	2.10%	4,348,042	9,280,122	319,294,456	36,063,931,160	2.93%	242,707,116	54%	46%	527,288,609	14.62	0.15	7.89	0.26	\$ 26	2016					
2017	503,981,006	508,923,994	3.91%	55,685,511	303,906,395	285,275,759	7.05%	18,630,636	60%	4,964,228	0.20%	1.60%	30,957	7,783,616	233,530,322	35,716,140,504	-0.96%	247,307,425	55%	45%	551,213,820	15.43	0.81	8.51	0.62	\$ 62	2017					
2018	520,481,490	515,738,214	1.34%	56,988,171	301,634,860	283,527,018	-0.61%	18,107,842	58%	2,082,196	-0.10%	1.20%	72,774	6,095,769	217,030,642	34,153,459,649	-4.38%	247,093,515	55%	45%	548,728,375	16.06	0.63	8.83	0.32	\$ 32	2018					
2019	524,862,474	526,843,297	2.15%	56,473,813	306,575,650	287,778,391	1.50%	18,797,259	58%	3,647,965	-0.40%	1.20%	1,943,366	4,557,777	245,261,022	34,520,498,880	1.07%	247,221,383	55%	45%	553,797,033	16.04	(0.02)	8.88	0.05	\$ 5	2019					
2020	540,246,879	542,200,553	2.91%	54,091,332	312,276,128	292,591,547	1.67%	19,684,581	58%	4,493,027	-0.60%	1.20%	(4,293,316)	375,000	206,128,256	34,710,973,722	0.55%	268,915,069	54%	46%	581,191,197	16.75	0.71	9.00	0.12	\$ 12	2020					
2021	550,015,808	557,514,727	8.10%	54,545,777	319,228,023	297,714,363	5.00%	21,513,660	57%	2,058,526	-0.70%	0.80%	16,179,950	1,716,231	143,280,079	34,626,424,977	1.38%	293,429,596	52%	48%	612,657,619	17.69	0.94	9.22	0.22	\$ 22	2021					
2022	550,164,849	563,667,914	6.99%	54,847,881	321,842,588	297,648,243	3.43%	22,968,568	57%	2,631,367	-0.60%	1.70%	6,419,585	1,737,954	193,607,074	36,237,162,319	4.97%	276,366,736	54%	46%	596,983,547	16.48	(1.21)	8.85	(0.37)	\$ (37)	2022					
2023	587,237,691	600,336,774	6.51%	62,839,984	341,977,683	317,799,100	6.77%	24,120,693	57%	1,617,597	-0.50%	3.30%	79,963	406,068	136,234,401	36,289,765,053	0.15%	260,087,517	57%	43%	602,007,310	16.59	0.11	9.42	0.57	\$ 57	2023					

'14-'23 Avg	520,418,922	526,521,101	3.49%	55,818,395	301,648,333	281,783,970	3.65%	19,574,041	57%	2,938,543	-0.04%	1.78%	4,876,347	6,070,872	230,510,471	35,085,362,907	1.44%	255,912,010	54%	46%	557,270,020	15.88	0.14	8.59	0.16	\$ 16	'14-'23 Avg
'95-'23 Avg	396,303,710	400,676,791	4.07%	43,695,066	228,169,027	211,953,183	3.90%	16,884,676	56%	3,157,775	0.76%	2.19%	6,024,704	11,534,886	322,827,271	26,585,151,517	4.34%	196,104,260	54%	46%	419,702,048	16.10	(0.04)	8.65	(0.04)	\$ (4)	'95-'23 Avg

(1) Per AO 2002-65(S), the \$148,272,260 was amended to \$150,473,179. This was to reflect the annualized Motor Vehicle Rental Tax adjustment. The 150,473,179 is the amount approved by the Assembly for the preceding year to be used in the determination of the 2002 tax limitation.

(2) Property Tax Allowed \$160,705,454 less judgments vetoed \$628,000 is equal to \$160,077,454.

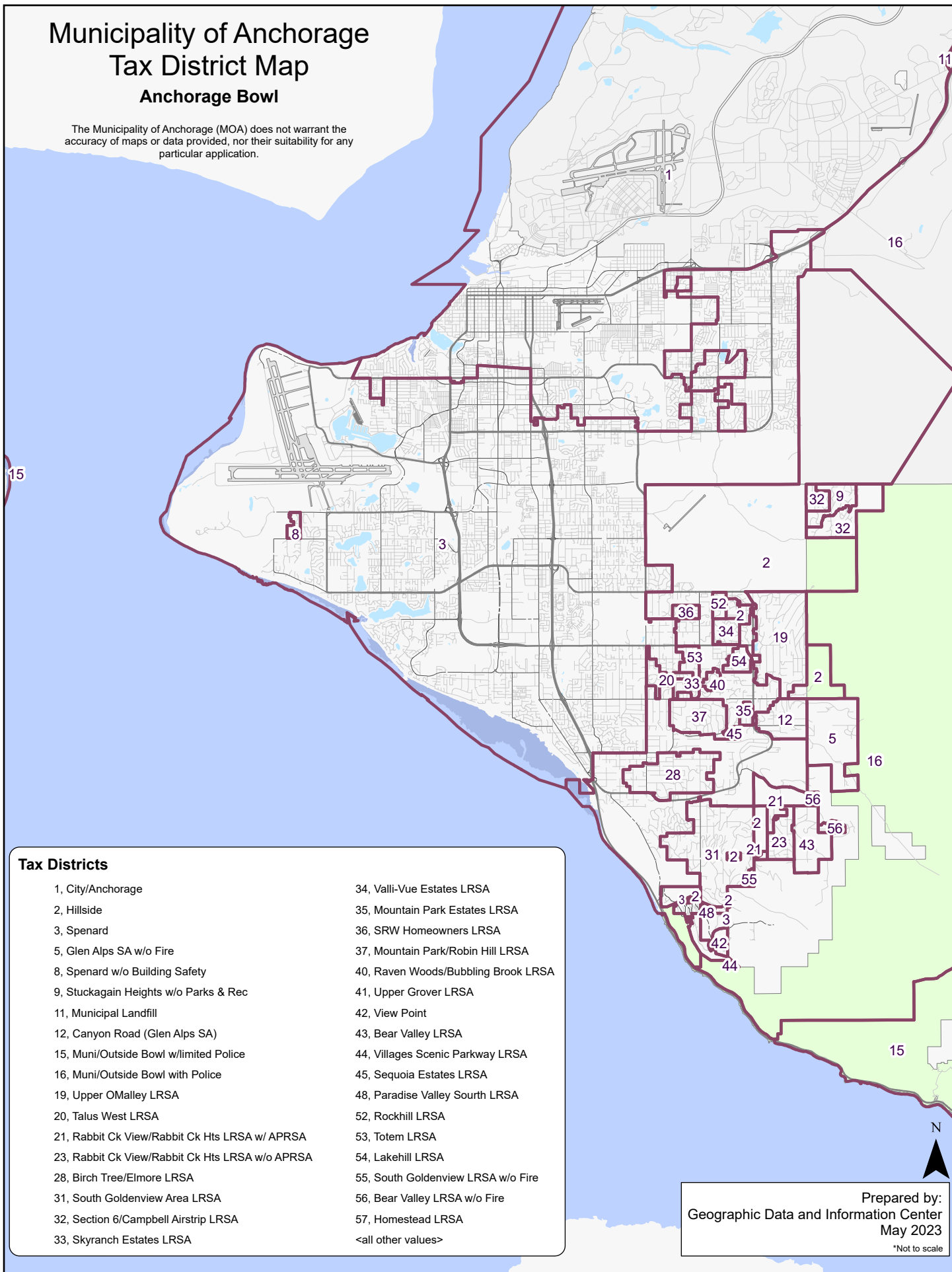
(3) Per AO 2002-65(S), this is the Property Tax amount approved for 2002 (the amount approved by the Assembly for the preceding year to be used in the determination of the 2003 tax limitation). This was not revised to reflect the veto of \$628,000.

(4) 2006 Property Tax Levied (within Charter Limit) \$ 194,866,720  
 2006 Less: Property Tax Credit 5,022,750 c  
 2006 Net Property Tax Collected (within Charter Limit) \$ 189,843,970 a  
 2006 Property Tax Levied (within Maximum Tax Rates) 12,822,020 b  
 2006 Total Property Tax Collected with Property Tax Credit 202,665,990

(5) Includes 2006

# Municipality of Anchorage Tax District Map Anchorage Bowl

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



### Tax Districts

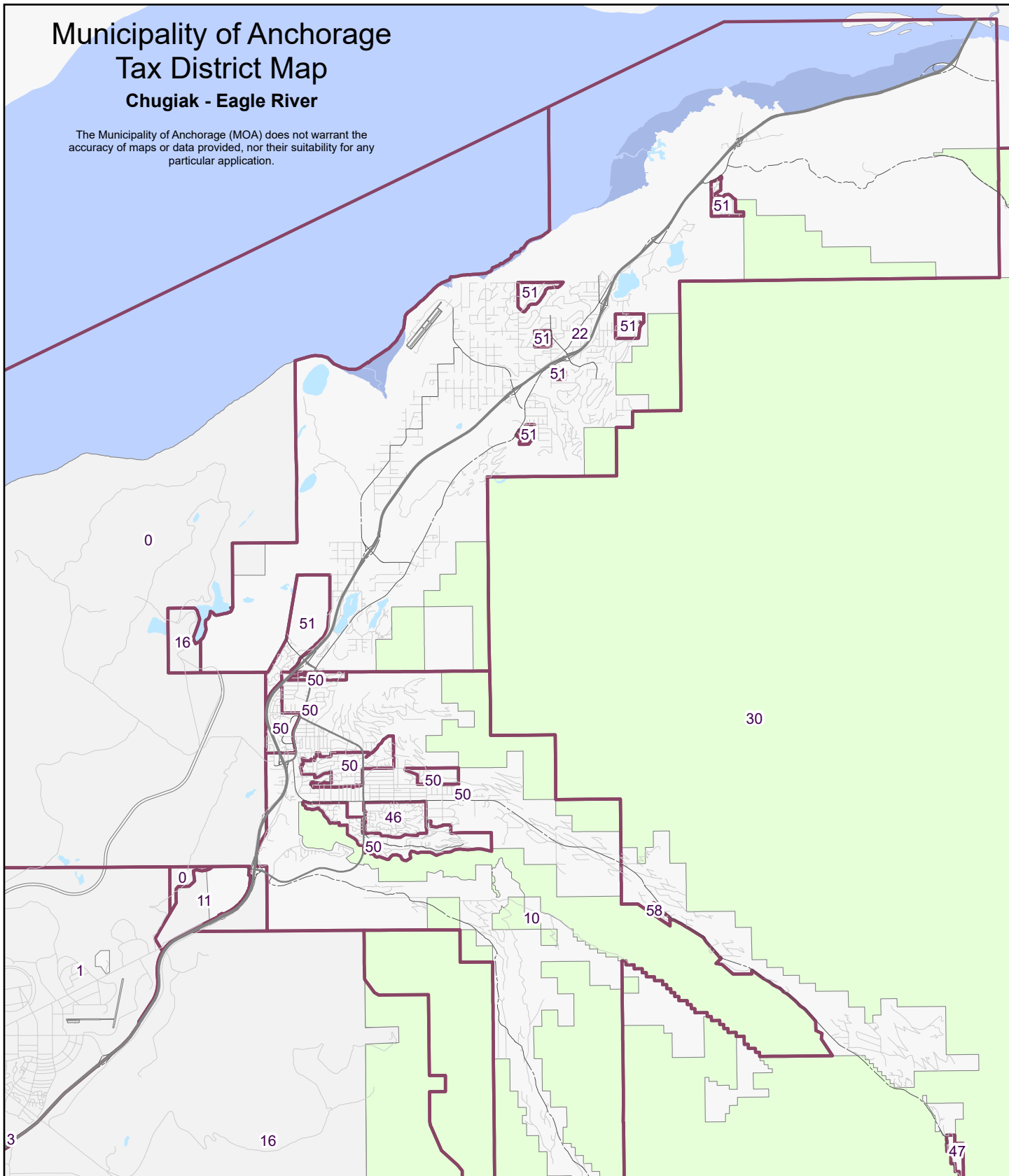
- |   |                                     |
|---|-------------------------------------|
| 1, City/Anchorage                               | 34, Valli-Vue Estates LRSA          |
| 2, Hillside                                     | 35, Mountain Park Estates LRSA      |
| 3, Spenard                                      | 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                      | <all other values>                  |

Prepared by:  
Geographic Data and Information Center  
May 2023  
\*Not to scale



# Municipality of Anchorage Tax District Map Chugiak - Eagle River

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

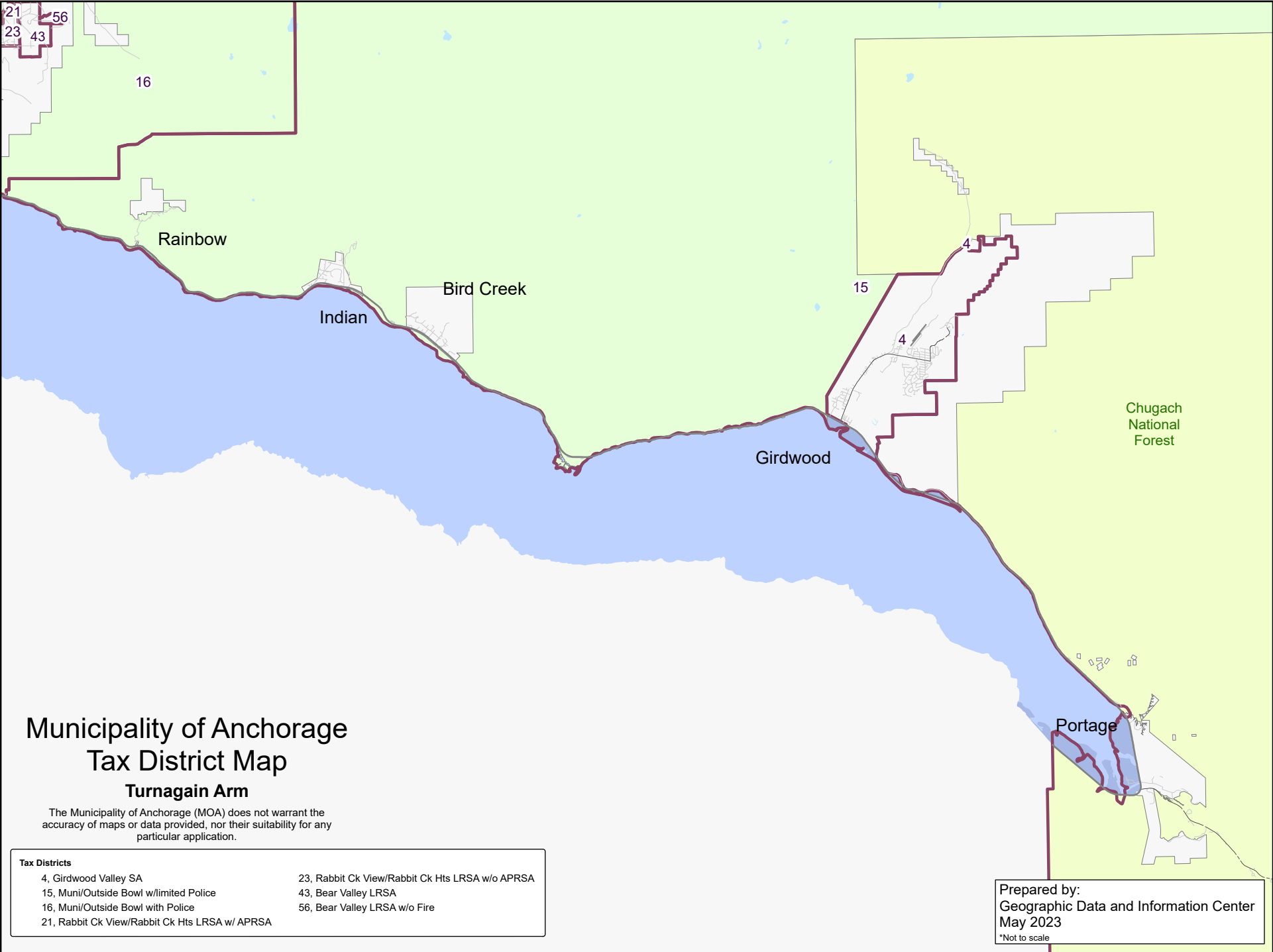


**Tax Districts**

- |                                       |  |
|---------------------------------------|--|
| 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  
May 2023

\*Not to scale



# Municipality of Anchorage Tax District Map

## Turnagain Arm

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

**Tax Districts**

- |  |   |
|--|---|
| 4, Girdwood Valley SA                          | 23, Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA |
| 15, Muni/Outside Bowl w/limited Police         | 43, Bear Valley LRSA                            |
| 16, Muni/Outside Bowl with Police              | 56, Bear Valley LRSA w/o Fire                   |
| 21, Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA |   |

Prepared by:  
Geographic Data and Information Center  
May 2023

\*Not to scale

# Municipality of Anchorage Tax District Map

## Girdwood

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



Prepared by:  
Geographic Data and Information Center  
May 2023  
\*Not to scale

## Chugiak Fire Service Area

(Fund 104000)

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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 Approved Budget. It includes \$134,743 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 2023 mill rate, based on the 2023 Revised Budget taxes to be collected and the service area assessed value at 04/17/2023, is calculated as follows:

$$\frac{\$ 1,310,551}{\$ 1,310,551,404} \times 1,000 = 1.00$$

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
<b>Direct Cost by Fund Center</b>				
Chugiak Fire and Rescue (354000) - Department: Fire	875,746	1,004,794	988,953	-1.58%
<b>Direct Cost Total</b>	<b>875,746</b>	<b>1,004,794</b>	<b>988,953</b>	<b>-1.58%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	336,430	382,996	456,341	19.15%
<b>Function Cost Total</b>	<b>1,212,177</b>	<b>1,387,790</b>	<b>1,445,294</b>	<b>4.14%</b>
Program Generated Revenue	-	(42,465)	(134,743)	217.30%
<b>Net Cost Total</b>	<b>1,212,177</b>	<b>1,345,325</b>	<b>1,310,551</b>	<b>-2.58%</b>

**Direct Cost by Category**

Salaries and Benefits	-	-	-	-
Supplies	13,183	-	-	-
Travel	-	-	-	-
Contractual/Other Services	862,564	1,004,794	988,953	-1.58%
Debt Service	-	-	-	-
Equipment, Furnishings	-	-	-	-
<b>Direct Cost Total</b>	<b>875,746</b>	<b>1,004,794</b>	<b>988,953</b>	<b>-1.58%</b>

**Position Summary as Budgeted**

Full-Time	-	-	-	-
Part-Time	-	-	-	-
<b>Position Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	13,183	-	-	-
Travel	-	-	-	-
Contractual/Other Services	862,564	1,004,794	988,953	-1.58%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>875,746</b>	<b>1,004,794</b>	<b>988,953</b>	<b>-1.58%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>875,746</b>	<b>1,004,794</b>	<b>988,953</b>	<b>-1.58%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	336,430	382,996	456,341	19.15%
<b>Function Cost Total</b>	<b>1,212,177</b>	<b>1,387,790</b>	<b>1,445,294</b>	<b>4.14%</b>
<b>Program Generated Revenue</b>				
408380 - Prior Year Expense Recovery	-	-	-	-
<b>Program Generated Revenue Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	875,746	1,004,794	988,953	-1.58%
Charges by/to Other Departments Total	336,430	382,996	456,341	19.15%
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>1,212,177</b>	<b>1,387,790</b>	<b>1,445,294</b>	<b>4.14%</b>

## Girdwood Valley Service Area (Fund 106000)

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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 Approved Budget. It includes \$96,494 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 2023 mill rate, based on the 2023 Revised Budget taxes to be collected and the service area assessed value at 04/17/2023, is calculated as follows:

$$\frac{\$ 4,107,879}{\$ 768,248,932} \times 1,000 = 5.35$$

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
<b>Direct Cost by Fund Center</b>				
Fire and Rescue (355000) - Department: Fire	889,932	1,012,000	1,255,121	24.02%
Police (450000) - Department: Police	684,314	724,075	811,044	12.01%
Parks & Recreation (558000) - Department: Parks & Recreation	327,949	315,859	331,828	5.06%
Street Maintenance (746000) - Department: Maintenance & Ops	1,452,496	1,225,370	1,317,317	7.50%
<b>Direct Cost Total</b>	<b>3,354,691</b>	<b>3,277,304</b>	<b>3,715,310</b>	<b>13.36%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	410,358	469,214	516,163	10.01%
<b>Function Cost Total</b>	<b>3,765,050</b>	<b>3,746,518</b>	<b>4,231,473</b>	<b>12.94%</b>
Program Generated Revenue	(48,725)	(81,205)	(123,594)	52.20%
<b>Net Cost Total</b>	<b>3,716,324</b>	<b>3,665,313</b>	<b>4,107,879</b>	<b>12.07%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	300,568	292,263	316,015	8.13%
Supplies	46,198	147,678	147,978	0.20%
Travel	-	-	-	-
Contractual/OtherServices	2,959,990	2,757,363	3,171,317	15.01%
Debt Service	-	80,000	80,000	-
Equipment, Furnishings	47,935	-	-	-
<b>Direct Cost Total</b>	<b>3,354,691</b>	<b>3,277,304</b>	<b>3,715,310</b>	<b>13.36%</b>

<b>Position Summary as Budgeted</b>				
Full-Time	2	2	2	-
Part-Time	1	1	1	-
<b>Position Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>-</b>



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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	14,912	30,000	30,000	-
Travel	-	-	-	-
Contractual/Other Services	866,123	902,000	1,145,121	26.95%
Equipment, Furnishings	8,897	-	-	-
<b>Manageable Direct Cost Total</b>	<b>889,932</b>	<b>932,000</b>	<b>1,175,121</b>	<b>26.09%</b>
Debt Service	-	80,000	80,000	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>80,000</b>	<b>80,000</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>889,932</b>	<b>1,012,000</b>	<b>1,255,121</b>	<b>24.02%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	259,045	318,144	356,679	12.11%
<b>Function Cost Total</b>	<b>1,148,977</b>	<b>1,330,144</b>	<b>1,611,800</b>	<b>21.17%</b>
<b>Program Generated Revenue</b>				
406370 - Fire Service Fees	(25,977)	(21,000)	(21,000)	-
408580 - Miscellaneous Revenues	(3,000)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(28,977)</b>	<b>(21,000)</b>	<b>(21,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	889,932	1,012,000	1,255,121	24.02%
Charges by/to Other Departments Total	259,045	318,144	356,679	12.11%
Program Generated Revenue Total	(28,977)	(21,000)	(21,000)	-
<b>Net Cost Total</b>	<b>1,120,000</b>	<b>1,309,144</b>	<b>1,590,800</b>	<b>21.51%</b>

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	684,314	724,075	811,044	12.01%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>684,314</b>	<b>724,075</b>	<b>811,044</b>	<b>12.01%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>684,314</b>	<b>724,075</b>	<b>811,044</b>	<b>12.01%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	385	345	279	-19.13%
<b>Function Cost Total</b>	<b>684,699</b>	<b>724,420</b>	<b>811,323</b>	<b>12.00%</b>
<b>Net Cost</b>				
Direct Cost Total	684,314	724,075	811,044	12.01%
Charges by/to Other Departments Total	385	345	279	-19.13%
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>684,699</b>	<b>724,420</b>	<b>811,323</b>	<b>12.00%</b>

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
<b>Direct Cost by Category</b>				
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	257,000	4.26%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>327,949</b>	<b>315,859</b>	<b>331,828</b>	<b>5.06%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>327,949</b>	<b>315,859</b>	<b>331,828</b>	<b>5.06%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	84,942	80,924	86,141	6.45%
<b>Function Cost Total</b>	<b>412,891</b>	<b>396,783</b>	<b>417,969</b>	<b>5.34%</b>
<b>Program Generated Revenue</b>				
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)	-
<b>Program Generated Revenue Total</b>	<b>(4,493)</b>	<b>(3,100)</b>	<b>(3,100)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	327,949	315,859	331,828	5.06%
Charges by/to Other Departments Total	84,942	80,924	86,141	6.45%
Program Generated Revenue Total	(4,493)	(3,100)	(3,100)	-
<b>Net Cost Total</b>	<b>408,398</b>	<b>393,683</b>	<b>414,869</b>	<b>5.38%</b>

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	266,839	270,082	288,365	6.77%
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	-	-	-
<b>Manageable Direct Cost Total</b>	<b>1,452,496</b>	<b>1,225,370</b>	<b>1,317,317</b>	<b>7.50%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>1,452,496</b>	<b>1,225,370</b>	<b>1,317,317</b>	<b>7.50%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	65,986	69,801	73,064	4.67%
<b>Function Cost Total</b>	<b>1,518,483</b>	<b>1,295,171</b>	<b>1,390,381</b>	<b>7.35%</b>
<b>Program Generated Revenue</b>				
408380 - Prior Year Expense Recovery	(359)	-	-	-
408405 - Lease & Rental Revenue	(8,668)	(3,000)	(3,000)	-
430030 - Restricted Contributions	(6,228)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(15,255)</b>	<b>(3,000)</b>	<b>(3,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	1,452,496	1,225,370	1,317,317	7.50%
Charges by/to Other Departments Total	65,986	69,801	73,064	4.67%
Program Generated Revenue Total	(15,255)	(3,000)	(3,000)	-
<b>Net Cost Total</b>	<b>1,503,227</b>	<b>1,292,171</b>	<b>1,387,381</b>	<b>7.37%</b>

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

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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 Approved Budget. It includes \$274,612 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 2023 mill rate, based on the 2023 Revised Budget taxes to be collected and the service area assessed value at 04/17/2023, is calculated as follows:

$$\frac{\$ 7,840,980}{\$ 3,920,490,486} \times 1,000 = 2.00$$

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
<b>Direct Cost by Fund Center</b>				
Operations of CBERRRSA (744900) - Department: Public Works	3,594,178	3,760,719	4,104,637	9.15%
ER Contribution to CIP (747300) - Department: Public Works	3,547,694	3,957,238	3,920,490	-0.93%
<b>Direct Cost Total</b>	<b>7,141,872</b>	<b>7,717,957</b>	<b>8,025,127</b>	<b>3.98%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	109,370	114,602	117,065	2.15%
<b>Function Cost Total</b>	<b>7,251,242</b>	<b>7,832,559</b>	<b>8,142,192</b>	<b>3.95%</b>
Program Generated Revenue	(91,829)	(313,807)	(301,212)	-4.01%
<b>Net Cost Total</b>	<b>7,159,413</b>	<b>7,518,752</b>	<b>7,840,980</b>	<b>4.29%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	619,661	618,753	574,243	-7.19%
Supplies	51,326	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	6,468,928	6,925,917	7,277,597	5.08%
Debt Service	-	-	-	-
Equipment, Furnishings	1,957	6,000	6,000	-
<b>Direct Cost Total</b>	<b>7,141,872</b>	<b>7,717,957</b>	<b>8,025,127</b>	<b>3.98%</b>

<b>Position Summary as Budgeted</b>				
Full-Time	4	4	4	-
Part-Time	-	-	-	-
<b>Position Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>-</b>

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	619,661	618,753	574,243	-7.19%
Supplies	51,326	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	2,921,234	2,968,679	3,357,107	13.08%
Equipment, Furnishings	1,957	6,000	6,000	-
<b>Manageable Direct Cost Total</b>	<b>3,594,178</b>	<b>3,760,719</b>	<b>4,104,637</b>	<b>9.15%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>3,594,178</b>	<b>3,760,719</b>	<b>4,104,637</b>	<b>9.15%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	109,370	114,602	117,065	2.15%
<b>Function Cost Total</b>	<b>3,703,548</b>	<b>3,875,321</b>	<b>4,221,702</b>	<b>8.94%</b>
<b>Program Generated Revenue</b>				
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)	-
<b>Program Generated Revenue Total</b>	<b>(91,829)</b>	<b>(26,600)</b>	<b>(26,600)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	3,594,178	3,760,719	4,104,637	9.15%
Charges by/to Other Departments Total	109,370	114,602	117,065	2.15%
Program Generated Revenue Total	(91,829)	(26,600)	(26,600)	-
<b>Net Cost Total</b>	<b>3,611,719</b>	<b>3,848,721</b>	<b>4,195,102</b>	<b>9.00%</b>

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	3,547,694	3,957,238	3,920,490	-0.93%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>3,547,694</b>	<b>3,957,238</b>	<b>3,920,490</b>	<b>-0.93%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>3,547,694</b>	<b>3,957,238</b>	<b>3,920,490</b>	<b>-0.93%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>3,547,694</b>	<b>3,957,238</b>	<b>3,920,490</b>	<b>-0.93%</b>
<b>Net Cost</b>				
Direct Cost Total	3,547,694	3,957,238	3,920,490	-0.93%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>3,547,694</b>	<b>3,957,238</b>	<b>3,920,490</b>	<b>-0.93%</b>



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

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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 Approved Budget. It includes \$272,672 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 2023 mill rate, based on the 2023 Revised Budget taxes to be collected and the service area assessed value at 04/17/2023, is calculated as follows:

$$\frac{\$ 4,415,828}{\$ 4,221,558,439} \times 1,000 = 1.05$$

The mill rate is within codified limits with 0.80 mill for parks and recreation services and 0.20 mill for capital improvements to total 1.00 mill. There is an additional 0.05 mill for debt service for bonds that voters approved to be outside the codified limit.

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
<b>Direct Cost by Fund Center</b>				
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	2,558,647	-9.46%
ER Parks Debt (555900) - Department: Parks & Rec	196,287	195,713	195,618	-0.05%
Chugiak Pool (555200) - Department: Parks & Rec	467,641	675,943	683,153	1.07%
Contrib for Cap Improvmnt (555950) - Department: Parks & Rec	393,967	425,924	844,312	98.23%
<b>Direct Cost Total</b>	<b>3,083,357</b>	<b>4,213,937</b>	<b>4,370,876</b>	<b>3.72%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	797,470	766,455	802,075	4.65%
<b>Function Cost Total</b>	<b>3,880,827</b>	<b>4,980,392</b>	<b>5,172,951</b>	<b>3.87%</b>
Program Generated Revenue	(222,496)	(525,187)	(757,123)	44.16%
<b>Net Cost Total</b>	<b>3,658,332</b>	<b>4,455,205</b>	<b>4,415,828</b>	<b>-0.88%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	1,611,302	2,264,667	2,232,872	-1.40%
Supplies	350,150	103,300	126,300	22.27%
Travel	-	-	-	-
Contractual/Other Services	925,573	1,640,417	1,806,246	10.11%
Debt Service	196,287	195,713	195,618	-0.05%
Equipment, Furnishings	44	9,840	9,840	-
<b>Direct Cost Total</b>	<b>3,083,357</b>	<b>4,213,937</b>	<b>4,370,876</b>	<b>3.72%</b>

**Position Summary as Budgeted**

Full-Time	16	16	16	-
Part-Time	27	27	27	-
<b>Position Total</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>-</b>

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

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
<b>Direct Cost by Category</b>				
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	-
<b>Manageable Direct Cost Total</b>	<b>15,074</b>	<b>40,497</b>	<b>39,146</b>	<b>-3.34%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>15,074</b>	<b>40,497</b>	<b>39,146</b>	<b>-3.34%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	6,468	3,308	4,126	24.73%
<b>Function Cost Total</b>	<b>21,542</b>	<b>43,805</b>	<b>43,272</b>	<b>-1.22%</b>
<b>Program Generated Revenue</b>				
406290 - Rec Center Rentals & Activities	(2,480)	(8,000)	(8,000)	-
<b>Program Generated Revenue Total</b>	<b>(2,480)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	15,074	40,497	39,146	-3.34%
Charges by/to Other Departments Total	6,468	3,308	4,126	24.73%
Program Generated Revenue Total	(2,480)	(8,000)	(8,000)	-
<b>Net Cost Total</b>	<b>19,062</b>	<b>35,805</b>	<b>35,272</b>	<b>-1.49%</b>

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	1,248,015	1,672,143	1,654,998	-1.03%
Supplies	317,293	69,925	69,925	-
Travel	-	-	-	-
Contractual/Other Services	429,384	1,074,952	824,884	-23.26%
Equipment, Furnishings	44	8,840	8,840	-
<b>Manageable Direct Cost Total</b>	<b>1,994,736</b>	<b>2,825,860</b>	<b>2,558,647</b>	<b>-9.46%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>1,994,736</b>	<b>2,825,860</b>	<b>2,558,647</b>	<b>-9.46%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	699,166	724,238	749,129	3.44%
<b>Function Cost Total</b>	<b>2,693,903</b>	<b>3,550,098</b>	<b>3,307,776</b>	<b>-6.83%</b>
<b>Program Generated Revenue</b>				
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)	-
<b>Program Generated Revenue Total</b>	<b>(136,210)</b>	<b>(225,102)</b>	<b>(225,102)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	1,994,736	2,825,860	2,558,647	-9.46%
Charges by/to Other Departments Total	699,166	724,238	749,129	3.44%
Program Generated Revenue Total	(136,210)	(225,102)	(225,102)	-
<b>Net Cost Total</b>	<b>2,557,693</b>	<b>3,324,996</b>	<b>3,082,674</b>	<b>-7.29%</b>

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	-	-	-	-
Debt Service	196,287	195,713	195,618	-0.05%
<b>Non-Manageable Direct Cost Total</b>	<b>196,287</b>	<b>195,713</b>	<b>195,618</b>	<b>-0.05%</b>
<b>Direct Cost Total</b>	<b>196,287</b>	<b>195,713</b>	<b>195,618</b>	<b>-0.05%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>196,287</b>	<b>195,713</b>	<b>195,618</b>	<b>-0.05%</b>
<b>Net Cost</b>				
Direct Cost Total	196,287	195,713	195,618	-0.05%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	(2,413)	(1,349)	-44.09%
<b>Net Cost Total</b>	<b>196,287</b>	<b>193,300</b>	<b>194,269</b>	<b>0.50%</b>

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	363,287	567,127	553,828	-2.34%
Supplies	23,753	30,375	53,375	75.72%
Travel	-	-	-	-
Contractual/Other Services	80,601	78,441	75,950	-3.18%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>467,641</b>	<b>675,943</b>	<b>683,153</b>	<b>1.07%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>467,641</b>	<b>675,943</b>	<b>683,153</b>	<b>1.07%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	66,678	29,468	39,379	33.63%
<b>Function Cost Total</b>	<b>534,319</b>	<b>705,411</b>	<b>722,532</b>	<b>2.43%</b>
<b>Program Generated Revenue</b>				
406300 - Aquatics	(83,606)	(250,000)	(250,000)	-
408380 - Prior Year Expense Recovery	(200)	-	-	-
408550 - Cash Over & Short	(0)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(83,805)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	467,641	675,943	683,153	1.07%
Charges by/to Other Departments Total	66,678	29,468	39,379	33.63%
Program Generated Revenue Total	(83,805)	(250,000)	(250,000)	-
<b>Net Cost Total</b>	<b>450,513</b>	<b>455,411</b>	<b>472,532</b>	<b>3.76%</b>

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	393,967	425,924	844,312	98.23%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>393,967</b>	<b>425,924</b>	<b>844,312</b>	<b>98.23%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>393,967</b>	<b>425,924</b>	<b>844,312</b>	<b>98.23%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>393,967</b>	<b>425,924</b>	<b>844,312</b>	<b>98.23%</b>
<b>Net Cost</b>				
Direct Cost Total	393,967	425,924	844,312	98.23%
<b>Net Cost Total</b>	<b>393,967</b>	<b>425,924</b>	<b>844,312</b>	<b>98.23%</b>



## Anchorage School District Tax Calculation

The Anchorage School District (ASD) fiscal year (FY) starts July 1 and ends June 30 of the following calendar year. Since Municipal taxes are levied by calendar year, the taxes for ASD are totaled by adding half of the tax need from the ASD FY ending June 30 to half of the tax need from the ASD FY beginning July 1 in the calendar year. The ASD tax need is determined in the ASD annual budgets.

For 2023, the ASD tax need is calculated as follows:

<b>Fiscal Year</b>	<b>Approving Document</b>	<b>Fiscal Year Tax Need</b>		<b>2023 Tax Need</b>	<b>2023</b>
2022-2023	AO 2022-30	\$ 256,691,028	/2	\$ 128,345,514	Jan-Jun
2023-2024	AO 2023-16	\$ 263,484,006	/2	\$ 131,742,003	Jul-Dec
<b>ASD Tax need for Tax Year Total</b>				<b>\$ 260,087,517</b>	

The ASD mill rate is calculated based on the tax need (1/2 of FY ending in June plus 1/2 of FY starting July), divided by the assessed valuation of the service area, then multiplied by 1,000.

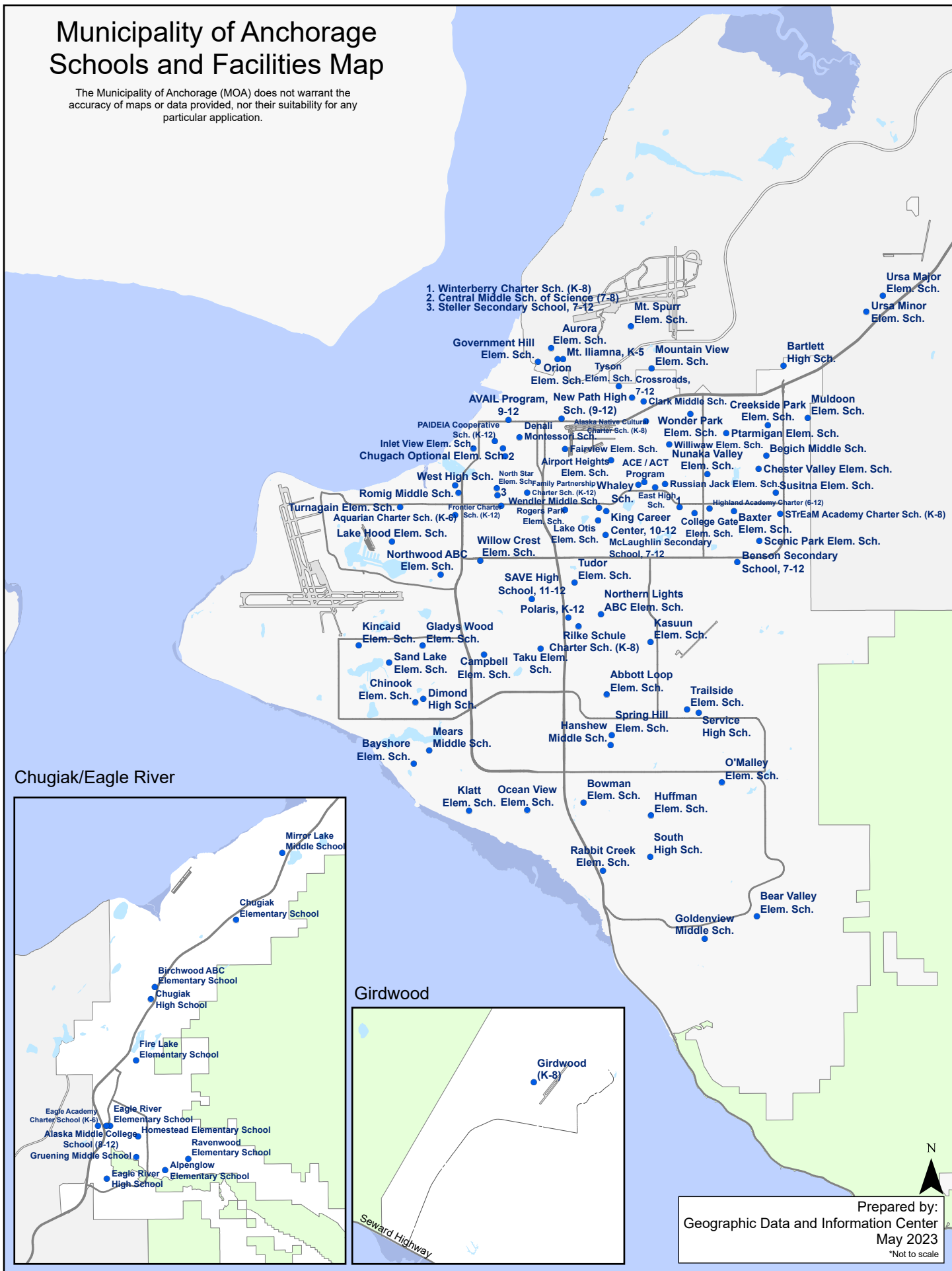
$$\frac{\text{ASD Tax Need for Tax Year}}{\text{Areawide Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2023 ASD mill rate, based on the 2023 ASD tax need and the Areawide service area assessed value at 04/17/2023, is calculated as follows:

$$\frac{\$ 260,087,517}{\$ 36,289,765,053} \times 1,000 = 7.17$$

# Municipality of Anchorage Schools and Facilities Map

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



Prepared by:  
Geographic Data and Information Center  
May 2023  
\*Not to scale

Municipal Clerk's Office  
**Approved**  
Date: **April 25, 2023**

Submitted by: Chair of the Assembly at the  
request of the Mayor  
Prepared by: Office of Management & Budget  
For Reading: April 25, 2023

**ANCHORAGE, ALASKA  
AO NO. 2023-41(S)**

**AN ORDINANCE OF THE MUNICIPALITY OF ANCHORAGE SETTING THE  
RATE OF TAX LEVY, APPROVING THE AMOUNT OF MUNICIPAL PROPERTY  
TAX, AND LEVYING TAXES FOR THE ANCHORAGE SCHOOL DISTRICT FOR  
THE TAX YEAR 2023.**

**THE ANCHORAGE ASSEMBLY ORDAINS:**

**Section 1.** The Assembly hereby fixes the rate of the tax levy for the Anchorage School District for tax year 2023. The Anchorage Assembly levies this tax upon the full value of all assessed taxable real and personal property:

Areawide School District, Areawide a tax of **7.17** ~~6.92~~ mills

**Section 2.** The property tax amount approved for 2023 is:

Anchorage School District, Areawide \$ 260,087,517

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

PASSED AND APPROVED by the Anchorage Assembly this 25th day of April, 2023.

*Suzanne LaFrance*

ATTEST:

Chair

*Jennifer Veneklasen*

Municipal Clerk



# MUNICIPALITY OF ANCHORAGE

## Assembly Memorandum

AM No.340-2023

Meeting Date: April 25, 2023

1 **FROM: MAYOR**

2  
3 **SUBJECT: AO 2023-41(S): AN ORDINANCE OF THE MUNICIPALITY OF**  
4 **ANCHORAGE SETTING THE RATE OF TAX LEVY, APPROVING**  
5 **THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING**  
6 **TAXES FOR THE ANCHORAGE SCHOOL DISTRICT FOR THE**  
7 **TAX YEAR 2023.**

8  
9 This memorandum explains the S version change to AO 2023-41:

10  
11 With the voter approval on April 4, 2023, of Proposition 12 - Residential Real  
12 Property Tax Exemption, the Areawide taxable assessed value went down by about  
13 3.5%.

14  
15 To calculate mill rates, the property taxes are divided by the taxable assessed  
16 values.

17  
18 
$$\frac{\text{ASD Tax Need for Tax Year}}{\text{Areawide Service Area Taxable Assessed Value}} \times 1,000 = \text{Mill Rate}$$

19  
20  
21 Since the amount that the tax dollars are being divided by was reduced, the resulting  
22 mill rate is higher.

23  
24 As of April 12, 2023, the Yes votes for Proposition 12 are at 72.79% but the S version  
25 change is contingent upon certification of election results.

26  
27 **THE ADMINISTRATION RECOMMENDS APPROVAL.**

28  
29 Prepared by: Office of Management & Budget (OMB)  
30 Approved by: Courtney Petersen, Director, OMB  
31 Concur: Anne Helzer, Municipal Attorney  
32 Concur: Grant Yutrzenka, CFO  
33 Concur: Kent Kohlhase, Acting Municipal Manager  
34 Respectfully Submitted: Dave Bronson, Mayor

**MUNICIPALITY OF ANCHORAGE**  
**Summary of Economic Effects -- General Government**

AO Number: 2023-41 (S)

Title: **AN ORDINANCE OF THE MUNICIPALITY OF ANCHORAGE SETTING THE RATE OF TAX LEVY, APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR THE ANCHORAGE SCHOOL DISTRICT FOR THE TAX YEAR 2023.**

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

<b>CHANGES IN EXPENDITURES AND REVENUES:</b>	(In Thousands of Dollars)				
	FY23	FY24	FY25	FY26	FY27
<b>Operating Expenditures</b>					
1000 Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
2000 Non-Labor	-	-	-	-	-
3900 Contributions	260,088	-	-	-	-
4000 Debt Service	-	-	-	-	-
<b>TOTAL DIRECT COSTS:</b>	<b>\$ 260,088</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Add: 6000 Charges from Others	\$ -	\$ -	\$ -	\$ -	\$ -
Less: 7000 Charges to Others	-	-	-	-	-
<b>FUNCTION COST:</b>	<b>\$ 260,088</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES:</b>	<b>\$ 260,088</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CAPITAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>POSITIONS: FT/PT and Temp</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**PUBLIC SECTOR ECONOMIC EFFECTS:**

A total of \$260,087,517 in property tax collection revenue will be received for Anchorage School District operations and debt for the 2023 calendar year and will be contributed to the Anchorage School District.

**PRIVATE SECTOR ECONOMIC EFFECTS:**

A total of \$260,087,517 in property taxes for Anchorage School District operations and debt will be paid by Anchorage tax payers as ~~7.17~~ ~~6.92~~ mills or ~~\$717~~ ~~\$692~~ per \$100,000 of taxable assessed valuation for the 2023 calendar year.

Prepared by: Office of Management &amp; Budget

Telephone: 907-343-4496

Municipal Clerk's Office

Approved

Date: March 15, 2022

Submitted by: Chairman of the Assembly  
at the request of the  
School Board

Prepared by: Anchorage School District  
For Reading: March 15, 2022

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ANCHORAGE, ALASKA  
AO No. 2022-30

AN ORDINANCE DETERMINING AND APPROVING THE TOTAL AMOUNT OF THE ANNUAL OPERATING BUDGET OF THE ANCHORAGE SCHOOL DISTRICT FOR ITS FISCAL YEAR 2022-2023 AND DETERMINING AND APPROPRIATING THE PORTION OF THE ASSEMBLY APPROVED BUDGET AMOUNT TO BE MADE AVAILABLE FROM LOCAL SOURCES

THE ANCHORAGE ASSEMBLY ORDAINS:

Section 1. That the FY 2022-2023 Proposed Anchorage School District Financial Plan in the amount of \$850,548,476 has been approved by the Anchorage Assembly and that, the amount of \$256,691,028 is to be contributed from local property taxes or other local sources and is hereby appropriated for school purposes to fund the School District for its 2022-2023 fiscal year.

Section 2. The District is also requesting an additional \$20,318,014 in local property taxes to pay bond debt associated with the Governor's 63 percent reduction in State bond debt reimbursement that is tied to bonds passed prior to 2015.

Section 3. That this ordinance is effective upon passage and approval.

PASSED AND APPROVED by the Anchorage Assembly, this 15th day of March, 2022.



Chair

ATTEST



Municipal Clerk

## MUNICIPALITY OF ANCHORAGE

## ASSEMBLY MEMORANDUM

AM 92-2022

Meeting Date: March 15, 2022

FROM: ANCHORAGE SCHOOL DISTRICT

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

The Anchorage School Board has approved the Proposed Financial Plan and Budget for FY 2022-23 in the amount of \$850,548,476. The total proposed Anchorage School District budget by individual fund is projected as follows:

Municipal Upper Limit Summary

Governmental Funds Summary (in millions \$)	Actual [1]	Actual [1]	Actual [1]	Adopted	Proposed	FY22 Adopted vs.	
	FY 2018-19	FY 2019-20	FY 2020-21	Budget	Budget	FY23 Proposed	
				FY 2021-22	FY 2022-23	\$	%
General Fund	\$ 563.426	\$ 564.115	\$ 556.930	\$ 565.430	\$ 549.507	\$ (15.923)	-2.8%
Project Carryover [2]	-	-	-	25.000	25.000	-	0.0%
Transportation Fund	25.462	23.668	22.621	25.809	25.692	(0.117)	-0.5%
Grants Fund	49.370	46.075	63.968	112.619	137.725	25.106	22.3%
Debt Service Fund	77.266	77.175	79.019	70.570	70.766	0.196	0.3%
Capital Projects Fund [3]	4.367	2.775	3.434	10.000	10.000	-	0.0%
Student Nutrition Fund	22.271	21.595	16.035	23.990	23.959	(0.031)	-0.1%
Student Activities Fund	6.268	4.439	1.407	7.900	7.900	-	0.0%
ASD Managed Total	748.430	739,842	743.414	841.318	850.549	9.231	1.1%
SOA PERS/TRS On-behalf	49.218	55.106	54.682	55.000	55.000	-	0.0%
Total All Funds	\$ 797.648	\$ 794.948	\$ 798.096	\$ 896.318	\$ 905.549	\$ 9.231	1.0%

[1] GAAP basis expenditures with on-behalf pension payments removed from individual funds

[2] Accounting practice for transparency and efficiency only - not additional funding

[3] Capital Projects includes capital Legislative grants and General Fund contributions only; voter approved bond projects that are repaid through debt service have been excluded

It is requested that the Anchorage Assembly approve local property taxes in the amount of \$256,691,028, an increase of \$1,284,612 from the prior year, or about 0.5 percent, and the upper limit spending authorization of \$850,548,476 for FY 2022-23, an increase of \$9,229,955 from the prior year.

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

AO 2022 - 30

ASD - 7

1 The Anchorage School District requests the full support of the Anchorage  
2 Assembly for this budget and in the ongoing efforts to continue a community  
3 dialogue that focuses on building on the momentum ASD has started to achieve.  
4  
5  
6

7 Respectfully submitted,  
8  
9

10  
11 Dr. Deena Bishop  
12 Superintendent  
13

14 DB/JA/AR  
15

16 Attachments include:  
17

18 February 22, 2022 Preliminary Budget Memo  
19

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



ANCHORAGE SCHOOL DISTRICT  
ANCHORAGE, ALASKA

ASD MEMORANDUM #081 (2021-2022)

February 8, 2022

TO: SCHOOL BOARD

FROM: DR. DEENA BISHOP, SUPERINTENDENT

SUBJECT: FY 2022-23 PRELIMINARY FINANCIAL PLAN AND BUDGET

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

RECOMMENDATION:

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

PERTINENT FACTS:

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

Municipal Upper Limit Summary

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

[1] GAAP basis expenditures with on-behalf pension payments removed from individual funds

[2] Accounting practice for transparency and efficiency only - not additional funding

[3] Capital Projects includes capital Legislative grants and General Fund contributions only; voter approved bond projects that are repaid through debt service have been excluded

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

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

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

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

Prepared by: Andy Ratliff, Senior Director, OMB

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

Attachment - FY 2022-23 Preliminary Budget

Anchorage School District  
Fiscal Year 2022-2023

PROJECTED REVENUES AND EXPENDITURES SUMMARY

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

Computation of Total Taxes  
for Calendar Year 2022

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

## Appendix E

Anchorage School District  
Fiscal Year 2022-2023

## COMPUTATION OF MUNICIPAL PROPERTY TAX LIMITATION

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

**Municipal Clerk's Office**

**Approved**

**Date: March 21, 2023**

1 AN ORDINANCE DETERMINING AND APPROVING THE TOTAL AMOUNT  
2 OF THE ANNUAL OPERATING BUDGET OF THE ANCHORAGE SCHOOL  
3 DISTRICT FOR ITS FISCAL YEAR 2023-2024 AND DETERMINING AND  
4 APPROPRIATING THE PORTION OF THE ASSEMBLY APPROVED BUDGET  
5 AMOUNT TO BE MADE AVAILABLE FROM LOCAL SOURCES

---

6  
7 THE ANCHORAGE ASSEMBLY ORDAINS:

8  
9 Section 1. That the FY 2023-2024 Proposed Anchorage School District  
10 Financial Plan in the amount of \$905,142,513 has been approved by the Anchorage  
11 Assembly and that, the amount of \$263,484,006 is to be contributed from local  
12 property taxes or other local sources and is hereby appropriated for school purposes  
13 to fund the School District for its 2023-2024 fiscal year.

14  
15  
16 Section 2. That this ordinance is effective upon passage and approval.

17  
18 PASSED AND APPROVED by the Anchorage Assembly, this 21st day of March,  
19 2023.

20  
21  
22 *Suzanne LaFrance*

---

23 ATTEST:

Chair

24  
25 *Jennifer Veneklasen*

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26  
27 Municipal Clerk

MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM 67-2023

Meeting Date: March 7, 2023

FROM: ANCHORAGE SCHOOL DISTRICT

SUBJECT: AO 2023-16 ANCHORAGE SCHOOL DISTRICT  
FY 2023-2024 FINANCIAL PLAN

**PROPOSED FINANCIAL PLAN**

The Anchorage School Board has approved the Proposed Financial Plan and Budget for FY 2023-24 in the amount of \$905,142,513. The total proposed Anchorage School District budget by individual fund is projected as follows:

Municipal Upper Limit Summary

Governmental Funds Summary (in millions \$)	Actual [1]	Actual [1]	Actual [1]	Adopted	Proposed	FY23 Adopted vs.	
	FY 2019-20	FY 2020-21	FY 2021-22	Budget FY 2022-23	Budget FY 2023-24	\$	%
General Fund	\$ 564.115	\$ 556.930	\$ 550.262	\$ 549.507	\$ 598.556	\$ 49.049	8.9%
Project Carryover [2]	-	-	-	25.000	25.000	-	0.0%
Transportation Fund	23.668	22.621	22.278	25.692	27.684	1.992	7.8%
Grants Fund	46.075	63.968	98.443	137.725	92.450	(45.275)	-32.9%
Debt Service Fund	77.175	79.019	66.819	70.766	63.715	(7.051)	-10.0%
Capital Projects Fund [3]	2.775	3.434	2.141	10.000	65.000	55.000	550.0%
Student Nutrition Fund	21.595	16.035	22.261	23.959	24.837	0.878	3.7%
Student Activities Fund	4.439	1.407	3.746	7.900	7.900	-	0.0%
ASD Managed Total	739.842	743.414	765.950	850.549	905.142	54.593	6.4%
SOA PERS/TRS On-behalf	55.106	54.682	57.939	55.000	55.000	-	0.0%
Total All Funds	\$ 794.948	\$ 798.096	\$ 823.889	\$ 905.549	\$ 960.142	\$ 54.593	6.0%

[1] GAAP basis expenditures with on-behalf pension payments removed from individual funds

[2] Accounting practice for transparency and efficiency only - not additional funding

[3] Capital Projects includes capital Legislative grants and General Fund contributions only; voter approved bond projects that are repaid through debt service have been excluded

The upper limit spending authorization of \$905,142,513 for FY 2023-24, is an increase of \$54,594,037 from the prior year. The overall increase in upper limit spending is primarily due to \$55 million in additional spending capacity requested for Capital Projects to accommodate spending associated with School Bond Debt Reimbursement as directed by the School Board.

1 It is requested that the Anchorage Assembly approve local property taxes in the  
 2 amount of \$263,484,006, an increase of \$6,792,978 from the prior year, or about  
 3 2.65 percent. The tax increase is primarily due the Required Local Contribution  
 4 going up by \$7.8 million, which results in a dollar-for-dollar reduction of State  
 5 funding, partially offset by decreases in Student Transportation and Bond Debt  
 6 repayment. The change in taxes by type is shown in the table below:  
 7

	Approved Budget FY 2022-2023	Proposed Budget FY 2023-2024	Increase/ (Decrease)	Percent Change
Required Local Contribution	\$ 112,606,410	\$ 120,362,918	\$ 7,756,508	6.89%
Additional Local Contribution	99,788,306	100,675,904	887,598	0.89%
Student Transportation	5,634,390	5,042,104	(592,286)	-10.51%
Debt Service	38,661,922	37,403,080	(1,258,842)	-3.26%
Total Local Taxes Requested	<u>\$ 256,691,028</u>	<u>\$ 263,484,006</u>	<u>\$ 6,792,978</u>	<u>2.65%</u>

8  
 9  
 10 For calendar year 2023, the District is not requesting any additional funds for  
 11 unfunded State bond debt reimbursement which will lower the overall tax  
 12 burden.  
 13

#### 14 **PROPERTY TAXES AND ENROLLMENT**

15  
 16 The chart below shows the amount of taxes the District is requesting by both  
 17 fiscal year (FY), which is July 1 through June 30, and calendar year (CY). Fiscal  
 18 year taxes are collected over the course of two calendar years, e.g. the second half  
 19 of the FY 23 tax request (January 1, 2023 - June 30, 2023) and the first half of the  
 20 FY 24 tax request (July 1, 2023 - December 31, 2023) makes up the total calendar  
 21 year 2023 request.  
 22

#### **FY 2023-24 Proposed Budget Property Tax Request**

	Approved Budget FY 2022-2023	Proposed Budget FY 2023-2024	Increase/ (Decrease)	Percent Change
Total Property Taxes (FY)	256,691,028	263,484,006	6,792,978	2.65%
Total Property Taxes (CY)	256,048,722	260,087,517	4,038,795	1.58%
Estimated Assessed Valuation (CY)*	36,163,057,286	36,163,057,286	-	0.00%
Estimated Mill Rate (CY)	7.08	7.19	0.11	1.55%

\*2023 valuation is based on 2022 assessment

#### **Calendar Year Request with Unfunded Bond Debt**

	Approved Budget FY 2022-2023	Proposed Budget FY 2023-2024	Increase/ (Decrease)	Percent Change
Total Property Taxes (CY)	256,048,722	260,087,517	4,038,795	1.58%
Unfunded Bond Debt for FY22 (CY)	20,318,014	-	(20,318,014)	-100.00%
Total Calendar Year Request	276,366,736	260,087,517	(16,279,219)	-5.89%
Estimated Mill Rate (CY)	7.64	7.19	(0.45)	-5.89%

23

1 While taxes requested for ongoing operations are expected to increase by 1.58  
 2 percent for calendar year 2023, the overall tax burden and mill rates are set to  
 3 decline by 5.89 percent for the year due to the reinstatement of School Bond Debt  
 4 Reimbursement by the State.

5  
 6 Enrollment is expected to increase by 1.16 percent overall with a similar increase  
 7 in students with intensive needs. The total projected District enrollment is shown  
 8 below:

	Actual FY 2022-2023 October, 2022	Projected FY 2023-2024 October, 2023	Increase/ (Decrease)	Percent Change
Average Daily Membership	43,568	44,073	505	1.16%
Students with Intensive Needs	1,063	1,073	10	0.94%

9  
 10  
 11  
 12  
 13 Additional information regarding changes in revenue and expenditures specific  
 14 to each fund as well as programmatic and staffing changes specific to academic  
 15 programs and support services can be found in the budget document.

16  
 17 The FY 2023-24 Proposed Financial Plan and Budget continues the Anchorage  
 18 School Board’s commitment to improving the education of all students.

19  
 20 **The Anchorage School District requests the full support of the Anchorage**  
 21 **Assembly for this budget and in the ongoing efforts to continue a community**  
 22 **dialogue that focuses on building on the momentum ASD has started to achieve.**

23  
 24  
 25  
 26 Respectfully submitted,

27  
 28  
 29  
 30 Dr. Jharrett Bryantt  
 31 Superintendent

32  
 33 JB/AR

34  
 35 Attachments include:

36  
 37 February 21, 2023 Preliminary Budget Memo

38  
 39 Comb Bound / PDF Proposed FY 2023-24 Budget under separate cover.



Anchorage School District  
Fiscal Year 2023-2024

PROJECTED REVENUES AND EXPENDITURES SUMMARY

Fund	Revenues and Fund Balance				2023-2024 Revenue/Source Projections	2023-2024 Expenditure Projections
	Local	State		Federal		
	Taxes	Other				
General Fund	\$ 221,038,822	\$ 50,776,712	\$ 310,748,569	\$ 15,991,918	\$ 598,556,021	\$ 598,556,021
Project Carryover		25,000,000			25,000,000	25,000,000
Transportation Fund	5,042,104	2,500,000	20,142,241		27,684,345	27,684,345
Local, State and Federal Grants Fund		1,463,468	7,568,083	83,418,647	92,450,198	92,450,198
Debt Service Fund	37,403,080	353,492	25,958,762		63,715,334	63,715,334
Capital Projects Fund		65,000,000			65,000,000	65,000,000
Student Nutrition Fund		1,239,097	135,000	23,462,518	24,836,615	24,836,615
Student Activities Fund		7,900,000			7,900,000	7,900,000
ASD Managed Total	<u>263,484,006</u>	<u>154,232,769</u>	<u>364,552,655</u>	<u>122,873,083</u>	<u>905,142,513</u>	<u>905,142,513</u>
SOA PERS/TRS On-behalf			55,000,000		55,000,000	55,000,000
TOTAL	<u>\$ 263,484,006</u>	<u>\$ 154,232,769</u>	<u>\$ 419,552,655</u>	<u>\$ 122,873,083</u>	<u>\$ 960,142,513</u>	<u>\$ 960,142,513</u>
Percentage of Revenue Sources to Total Revenue Projections	27.44%	16.06%	43.69%	12.80%	99.99%	

Computation of Total Taxes  
for Calendar Year 2023

		General and Transportation Funds	Debt Service Fund
Amount required to fund second half of Adopted FY 2022-2023 Budget: January 1, 2023/June 30, 2023	\$ 128,345,514	\$ 109,014,553	\$ 19,330,961
Amount required to fund first half of Adopted FY 2023-2024 Budget: July 1, 2023/December 31, 2023	\$ 131,742,003	<u>113,040,463</u>	<u>18,701,540</u>
TOTAL Taxes for Calendar Year 2023		<u>\$ 222,055,016</u>	<u>\$ 38,032,501</u>
Total Taxes for Calendar Year 2023			
A) <u>Total Taxes 2023</u>	<u>\$ 260,087,517</u>	<u>\$ 222,055,016</u>	<u>\$ 38,032,501</u>
Assessed Valuation	\$ 36,163,057,286	\$ 36,163,057,286	\$ 36,163,057,286
	= 7.192 mills	<u>6.14 mills</u>	<u>1.052 mills</u>

A) The 2023 mill rate is based on the assessed valuation for 2022 and is subject to change.

**Appendix E**

Anchorage School District  
Fiscal Year 2023-2024

COMPUTATION OF MUNICIPAL PROPERTY TAX LIMITATION

		<u><u>Charter Limit</u></u>
Taxes Projected – Anchorage School District FY 2022-2023		\$ 256,691,028
Less: Prior Year Taxes Required for Debt Service		<u>38,661,922</u>
Net Taxes Approved for General and Transportation Funds		218,029,106
<u>Allowable Growth Factors</u>		
Population – 5 year Average	-0.6%	
CPI – 5 average year Anchorage Urban	<u>3.3%</u>	
	2.7%	<u>5,886,786</u>
Basic Tax Limitation		223,915,892
<u>Plus Exclusions:</u>		
Judgments/Legal Settlements		-
Taxes for Operations and Maintenance on New Voter Approved Facilities		-
Taxes Requested on New Construction/Property Improvements		<u>1,575,489</u> [1]
Tax Limitation – General Fund		225,491,381
Taxes Requested for Debt Service		<u>37,403,080</u>
Tax Limitation FY 2023-2024		262,894,461
General and Transportation Funds	226,080,926	
Debt Service Fund	<u>37,403,080</u>	
Taxes Projected in Financial Plan – FY 2023-2024		<u>263,484,006</u>
Amount Over (Under) as allowed by the Property Tax Cap Limitation under the MOA Charter		<u><u>\$ 589,545</u></u>

[1] New construction uses the 2022 amount pending updated information from the Municipality

Municipal Clerk's Office

**Approved**

Date: **April 25, 2023**

Submitted By: Chair of the Assembly at the Request of the Mayor  
 Prepared By: Office of Management & Budget  
 For Reading: April 25, 2023

**ANCHORAGE, ALASKA  
 AR 2023 - 103 (S)**

1 **A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND**  
 2 **APPROPRIATING FUNDS FOR THE 2023 MUNICIPAL UTILITIES/ENTERPRISE ACTIVITIES**  
 3 **OPERATING AND CAPITAL IMPROVEMENT BUDGETS FOR THE MUNICIPALITY OF**  
 4 **ANCHORAGE.**

5 **WHEREAS**, the 2023 operating and capital improvement budgets/programs for the Municipal  
 6 Utilities/Enterprises were approved per AO 2022-89 as Amended and effective on January 1,  
 7 2023; and

8  
 9 **WHEREAS**, the Mayor has recommended revisions to the municipal utility/enterprise activity  
 10 departments and fund appropriations for 2023; now, therefore,

11  
 12 **THE ANCHORAGE ASSEMBLY RESOLVES:**

13  
 14 **Section 1.** The amounts set forth for the 2023 fiscal year are hereby revised and appropriated:

Fund	Utility/Enterprise	Approved Budget	Revision	Revised Budget
			<b>\$ 383,466</b>	<b>\$ 49,820,132</b>
540000	Anchorage Water Utility (AWU)	\$ 49,436,666	<del>\$ 67,632</del> <b>(519,636)</b>	<del>\$ 49,504,298</del> <b>49,148,746</b>
550000	Anchorage Wastewater Utility (ASU)	49,668,382	<del>(754,710)</del> <b>(252,853)</b>	<del>48,913,672</del> <b>11,894,473</b>
560000	Solid Waste Refuse Collections	12,147,326	<del>(272,421)</del> <b>5,636,560</b>	<del>11,874,905</del> <b>27,951,898</b>
562000	Solid Waste Disposal	22,315,338	<del>5,620,967</del>	<del>27,936,305</del>
570000	Port of Alaska	16,518,843	(135,615)	16,383,228
580000	Merrill Field Airport	2,172,323	(1,185,322)	987,001
Fund	Utility/Enterprise	Approved Budget	Revision	Revised Budget
540200	AWU Capital	\$ 15,762,000	\$ 350,000	\$ 16,112,000
550200	ASU Capital	16,943,000	210,000	17,153,000
562200	SWS Disposal Capital	3,770,000	295,000	4,065,000

31  
 32 **Section 2.** This resolution shall take effect immediately upon passage and approval by the  
 33 Assembly.

34  
 35 PASSED AND APPROVED by the Anchorage Assembly this 25th day of April 2023.

36  
 37 *Suzanne LaFrance*

38 \_\_\_\_\_  
 39 Chair

ATTEST:

1  
2  
3  
4  
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7  
8  
9  
10  
11

*Jennifer Veneklasen*

---

Municipal Clerk

OMB Note: To reflect the changes from the original version to this S version, a ~~strikethrough~~ identifies an amount being replaced, a number in **bold** is the new and/or replacement amount.



# MUNICIPALITY OF ANCHORAGE

## Assembly Memorandum

AM No. 229 - 2023

Meeting Date: April 11, 2023

1 FROM: MAYOR

2  
3 SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE  
4 REVISING AND APPROPRIATING FUNDS FOR THE 2023  
5 MUNICIPAL UTILITIES/ENTERPRISE ACTIVITIES OPERATING  
6 AND CAPITAL IMPROVEMENT BUDGETS FOR THE  
7 MUNICIPALITY OF ANCHORAGE.  
8

9 The accompanying Assembly Resolution revises and appropriates the Municipal  
10 Utilities/Enterprises Activities 2023 Operating Budgets for the following reasons:  
11

- 12 • Adjusts the Municipal Utility/Enterprise Service Assessments (MUSA/MESA);
- 13 • Adjusts IGCs (charges to/from others); and
- 14 • Adjusts personnel and benefit costs in line with collective bargaining agreements (CBA).

15  
16 The following operating changes included are:  
17

18 SWS Utility Disposal

- 19 • \$330,000 for utility increases for new facilities
- 20 • \$5,145,957 for increased bonded debt incurred

21  
22 SWS Utility Refuse Collections

- 23 • \$55,250 for utility increases for new facilities

24  
25 The following Municipal Utilities/Enterprises Activities 2023 Capital Improvement  
26 Budgets/Programs (CIB/CIP) are changed to reflect the following:  
27

28 AWU Capital Projects Fund (540200) – total approved CIB of \$15,762,000; requesting  
29 increase of \$350,000 of equity funding for a revised total of \$16,112,000.

- 30 • Add new project: Eklutna Water Treatment Facility Safety Improvements – \$350,000

31  
32 ASU Capital Projects Fund (550200) – total approved CIB of \$16,943,000; requesting  
33 increase of \$210,000 of equity funding for a revised total of \$17,153,000.

- 34 • Add new project: Asplund Wastewater Treatment Facility Brine/Caustic Header  
35 Replacement – \$210,000

36  
37 SWS Disposal Capital Projects Fund (562200) – total approved CIB of \$3,770,000;  
38 requesting increase of \$295,000 of equity and debt funding for a total of \$4,065,000.

- 39 • Add new project: Hazardous Waste Holding Tank Repair \$45,000
- 40 • Add new project: Cash Booth Scales and Design \$250,000

1 The budget documents, as previously approved, are available at the following site:

2

3

<http://www.muni.org/Departments/budget/Pages/default.aspx>

4

5 The budget revisions included in the attached resolution will be made available at the  
6 above-mentioned site after Assembly approval.

7

8 **THE ADMINISTRATION RECOMMENDS APPROVAL.**

9 Prepared by: Office of Management & Budget (OMB)

10 Recommended by: Courtney Petersen, Director, OMB

11 Concur: Grant Yutzenka, CFO

12 Concur: Kent Kohlhase, Acting Municipal Manager

13 Respectfully Submitted: Dave Bronson, Mayor



# MUNICIPALITY OF ANCHORAGE

## Assembly Memorandum

AM No. 338–2023

**Meeting Date:** April 25, 2023

1 **FROM: MAYOR**

2

3 **SUBJECT: AR 2023-103 (S): A RESOLUTION OF THE MUNICIPALITY OF**  
4 **ANCHORAGE REVISING AND APPROPRIATING FUNDS FOR**  
5 **THE 2023 MUNICIPAL UTILITIES/ENTERPRISE ACTIVITIES**  
6 **OPERATING AND CAPITAL IMPROVEMENT BUDGETS FOR**  
7 **THE MUNICIPALITY OF ANCHORAGE.**

8

9 The attached (S) version includes the increase to the Municipal Utility Service Assessments  
10 (MUSA) expense in the utilities, due to the changes of the mill rates used to calculate the  
11 MUSA.

12

13 The budget documents, as previously approved, are available at the following site:

14

15 <http://www.muni.org/Departments/budget/Pages/default.aspx>

16

17 The budget revisions included in the attached resolution will be made available at the  
18 above-mentioned site after Assembly approval.

19

20 **THE ADMINISTRATION RECOMMENDS APPROVAL.**

21

22 Prepared by: Office of Management & Budget (OMB)  
23 Recommended by: Courtney Petersen, Director, OMB  
24 Concur: Grant Yutrzenka, CFO  
25 Concur: Kent Kohlhase, Acting Municipal Manager  
26 Respectfully Submitted: Dave Bronson, Mayor

**Anchorage Hydropower Utility  
Statement of Revenues and Expenses**

	2022 Actuals *Unaudited	2022 Revised	\$ Change	2023 Approved	\$ Change	2023 Revised	23 v 23 Revised % Change
<b>Operating Revenue</b>							
Wholesale Power Sales	2,274,149	2,382,089	(668,373)	1,713,716	-	1,713,716	0.00%
Water Diversion Income	238,926	-	250,000	250,000	-	250,000	0.00%
<b>Total Operating Revenue</b>	<b>2,513,075</b>	<b>2,382,089</b>	<b>(418,373)</b>	<b>1,963,716</b>	<b>-</b>	<b>1,963,716</b>	<b>0.00%</b>
<b>Non Operating Revenue</b>							
Chugach Revenues	2,539,706	2,539,706	-	2,587,845	-	2,587,845	0.00%
Investment Income	(79,110)	86,000	178,000	264,000	44,000	308,000	16.67%
<b>Total Non Operating Revenue</b>	<b>2,460,596</b>	<b>2,625,706</b>	<b>178,000</b>	<b>2,851,845</b>	<b>44,000</b>	<b>2,895,845</b>	<b>1.54%</b>
<b>Total Revenue</b>	<b>4,973,670</b>	<b>5,007,795</b>	<b>(240,373)</b>	<b>4,815,561</b>	<b>44,000</b>	<b>4,859,561</b>	<b>0.91%</b>
<b>Operating Expense</b>							
Salaries and Benefits	-	177,510	3,997	181,507	-	181,507	0.00%
<b>Total Labor</b>	<b>-</b>	<b>177,510</b>	<b>3,997</b>	<b>181,507</b>	<b>-</b>	<b>181,507</b>	<b>0.00%</b>
Supplies	-	-	214,000	214,000	-	214,000	0.00%
Travel	-	-	-	-	-	-	0.00%
Contractual/Other Services	216,288	227,538	(227,538)	-	-	-	0.00%
Transfers to Other Funds	2,326,128	3,139,706	(551,861)	2,587,845	-	2,587,845	0.00%
Dividend to General Government	300,000	300,000	-	300,000	-	300,000	0.00%
<b>Manageable Direct Cost Total</b>	<b>2,842,417</b>	<b>3,667,244</b>	<b>(565,399)</b>	<b>3,101,845</b>	<b>-</b>	<b>3,101,845</b>	<b>0.00%</b>
Municipal Enterprise/Utility Service Assessment	-	-	-	-	-	-	0.00%
Depreciation/Amortization	301,806	301,362	-	301,362	-	301,362	0.00%
<b>Non-Manageable Direct Cost Total</b>	<b>301,806</b>	<b>301,362</b>	<b>-</b>	<b>301,362</b>	<b>-</b>	<b>301,362</b>	<b>0.00%</b>
Charges by/to Other Departments	34,954	34,954	-	34,954	-	34,954	0.00%
<b>Total Operating Expense</b>	<b>3,179,177</b>	<b>4,181,070</b>	<b>(561,402)</b>	<b>3,619,668</b>	<b>-</b>	<b>3,619,668</b>	<b>0.00%</b>
<b>Total Expense</b>	<b>3,179,177</b>	<b>4,181,070</b>	<b>(561,402)</b>	<b>3,619,668</b>	<b>-</b>	<b>3,619,668</b>	<b>0.00%</b>
<b>Net Income (Loss)</b>	<b>1,794,494</b>	<b>826,725</b>	<b>321,029</b>	<b>1,195,893</b>	<b>44,000</b>	<b>1,239,893</b>	<b>3.68%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>		<b>4,181,070</b>	<b>(561,402)</b>	<b>3,619,668</b>	<b>-</b>	<b>3,619,668</b>	<b>0.00%</b>
Less: Non Cash Items							
Depreciation/Amortization		301,362	-	301,362	-	301,362	0.00%
Total Non-Cash		301,362	-	301,362	-	301,362	0.00%
<b>Amount to be Appropriated (Function Cost/Cash Expense)</b>		<b>3,879,708</b>	<b>(561,402)</b>	<b>3,318,306</b>	<b>-</b>	<b>3,318,306</b>	<b>0.00%</b>



### Anchorage Water Utility Statement of Revenues and Expenses

	2022 Actuals *Unaudited	2022 Revised	\$ Change	2023 Approved	\$ Change	2023 Revised	23 v 23 Revised % Change
<b>Operating Revenue</b>							
Residential Sales	46,971,085	46,621,000	1,516,000	48,137,000	(337,000)	47,800,000	-0.70%
Commercial Sales	15,094,794	14,407,000	513,000	14,920,000	580,000	15,500,000	3.89%
Public Authority Sales	4,634,204	4,830,000	(106,000)	4,724,000	(424,000)	4,300,000	-8.98%
Miscellaneous	1,410,671	1,286,000	54,000	1,340,000	(40,000)	1,300,000	-2.99%
<b>Total Operating Revenue</b>	<b>68,110,754</b>	<b>67,144,000</b>	<b>1,977,000</b>	<b>69,121,000</b>	<b>(221,000)</b>	<b>68,900,000</b>	<b>-0.32%</b>
<b>Non Operating Revenue</b>							
Investment Income	(1,035,134)	312,050	1,233,000	1,545,050	626,000	2,171,050	40.52%
Other Income	12,416	5,000	-	5,000	-	5,000	0.00%
<b>Total Non Operating Revenue</b>	<b>(1,022,718)</b>	<b>317,050</b>	<b>1,233,000</b>	<b>1,550,050</b>	<b>626,000</b>	<b>2,176,050</b>	<b>40.39%</b>
<b>Total Revenue</b>	<b>67,088,037</b>	<b>67,461,050</b>	<b>3,210,000</b>	<b>70,671,050</b>	<b>405,000</b>	<b>71,076,050</b>	<b>0.57%</b>
<b>Operating Expense</b>							
Salaries and Benefits	17,253,034	18,863,866	108,970	18,972,836	124,923	19,097,759	0.66%
Overtime	854,611	453,000	-	453,000	-	453,000	0.00%
<b>Total Labor</b>	<b>18,107,644</b>	<b>19,316,866</b>	<b>108,970</b>	<b>19,425,836</b>	<b>124,923</b>	<b>19,550,759</b>	<b>0.64%</b>
Supplies	2,146,658	2,245,517	199,690	2,445,207	37,506	2,482,713	1.53%
Travel	25,094	96,700	-	96,700	-	96,700	0.00%
Contractual/Other Services	6,344,732	7,625,766	434,610	8,060,376	(117,887)	7,942,489	-1.46%
Dividend to General Government	300,000	300,000	500,000	800,000	700,000	1,500,000	87.50%
<b>Manageable Direct Cost Total</b>	<b>8,816,484</b>	<b>10,267,983</b>	<b>1,134,300</b>	<b>11,402,283</b>	<b>619,619</b>	<b>12,021,902</b>	<b>5.43%</b>
Municipal Enterprise/Utility Service Assessment	9,200,923	10,246,098	(783,332)	9,462,766	(303,433)	9,159,333	-3.21%
Depreciation/Amortization	11,527,543	13,106,740	234,773	13,341,513	(100,772)	13,240,741	-0.76%
<b>Non-Manageable Direct Cost Total</b>	<b>20,728,466</b>	<b>23,352,838</b>	<b>(548,559)</b>	<b>22,804,279</b>	<b>(404,205)</b>	<b>22,400,074</b>	<b>-1.77%</b>
Charges by/to Other Departments	2,259,471	2,489,456	83,359	2,572,815	(130,424)	2,442,391	-5.07%
Intradepartmental Overheads	(984,549)	(415,157)	(11,877)	(427,034)	72,781	(354,253)	-17.04%
<b>Total Operating Expense</b>	<b>48,927,516</b>	<b>55,011,986</b>	<b>766,193</b>	<b>55,778,179</b>	<b>282,694</b>	<b>56,060,873</b>	<b>0.51%</b>
<b>Non Operating Expense</b>							
Amortization of Debt Expense	(894,908)	(864,000)	(51,096)	(915,096)	-	(915,096)	0.00%
Debt Issuance Costs	-	450,000	(250,000)	200,000	-	200,000	0.00%
Interest on Bonded Debt	4,752,887	5,000,000	-	5,000,000	-	5,000,000	0.00%
Interest on Loans	1,627,828	1,950,000	(150,000)	1,800,000	-	1,800,000	0.00%
Interest During Construction (AFUDC)	(721,143)	(700,000)	-	(700,000)	-	(700,000)	0.00%
<b>Total Non Operating Expense</b>	<b>4,764,664</b>	<b>5,836,000</b>	<b>(451,096)</b>	<b>5,384,904</b>	<b>-</b>	<b>5,384,904</b>	<b>0.00%</b>
<b>Total Expense</b>	<b>53,692,180</b>	<b>60,847,986</b>	<b>315,097</b>	<b>61,163,083</b>	<b>282,694</b>	<b>61,445,777</b>	<b>0.46%</b>
<b>Net Income (Loss)</b>	<b>13,395,857</b>	<b>6,613,064</b>	<b>2,894,903</b>	<b>9,507,967</b>	<b>122,306</b>	<b>9,630,273</b>	<b>1.29%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>		<b>60,847,986</b>	<b>61,163,083</b>	<b>61,163,083</b>	<b>597,791</b>	<b>61,445,777</b>	<b>0.46%</b>
Less: Non Cash Items							
Depreciation/Amortization		13,106,740	234,773	13,341,513	(100,772)	13,240,741	-0.76%
Amortization of Debt Expense		(864,000)	(51,096)	(915,096)	-	(915,096)	0.00%
Interest During Construction (AFUDC)		(700,000)	-	(700,000)	-	(700,000)	0.00%
<b>Total Non-Cash</b>		<b>11,542,740</b>	<b>183,677</b>	<b>11,726,417</b>	<b>(100,772)</b>	<b>11,625,645</b>	<b>-0.86%</b>
<b>Amount to be Appropriated (Function Cost/Cash Expense)</b>		<b>49,305,246</b>	<b>131,420</b>	<b>49,436,666</b>	<b>383,466</b>	<b>49,820,132</b>	<b>0.78%</b>

### Anchorage Wastewater Utility Statement of Revenues and Expenses

	2022 Actuals *Unaudited	2022 Revised	\$ Change	2023 Approved	\$ Change	2023 Revised	23 v 23 Revised % Change
<b>Operating Revenue</b>							
Residential Sales	48,946,302	49,040,000	414,000	49,454,000	46,000	49,500,000	0.09%
Commercial Sales	14,356,822	13,840,000	360,000	14,200,000	100,000	14,300,000	0.70%
Public Authority Sales	2,992,723	2,714,000	128,000	2,842,000	58,000	2,900,000	2.04%
Miscellaneous	975,735	975,000	(59,000)	916,000	-	916,000	0.00%
<b>Total Operating Revenue</b>	<b>67,271,582</b>	<b>66,569,000</b>	<b>843,000</b>	<b>67,412,000</b>	<b>204,000</b>	<b>67,616,000</b>	<b>0.30%</b>
<b>Non Operating Revenue</b>							
Investment Income	(589,321)	243,050	979,000	1,222,050	394,000	1,616,050	32.24%
Other Income	4,225	10,000	-	10,000	(5,000)	5,000	-50.00%
<b>Total Non Operating Revenue</b>	<b>(585,096)</b>	<b>253,050</b>	<b>979,000</b>	<b>1,232,050</b>	<b>389,000</b>	<b>1,621,050</b>	<b>31.57%</b>
<b>Total Revenue</b>	<b>66,686,486</b>	<b>66,822,050</b>	<b>1,822,000</b>	<b>68,644,050</b>	<b>593,000</b>	<b>69,237,050</b>	<b>0.86%</b>
<b>Operating Expense</b>							
Salaries and Benefits	16,777,185	18,323,719	60,081	18,383,800	30,169	18,413,969	0.16%
Overtime	459,962	419,500	-	419,500	-	419,500	0.00%
<b>Total Labor</b>	<b>17,237,147</b>	<b>18,743,219</b>	<b>60,081</b>	<b>18,803,300</b>	<b>30,169</b>	<b>18,833,469</b>	<b>0.16%</b>
Supplies	3,028,774	3,070,442	20,015	3,090,457	185,085	3,275,542	5.99%
Travel	36,549	102,100	-	102,100	-	102,100	0.00%
Contractual/Other Services	10,972,662	12,130,017	308,326	12,438,343	(192,500)	12,245,843	-1.55%
Dividend to General Government	-	-	-	-	-	-	0.00%
<b>Manageable Direct Cost Total</b>	<b>14,037,985</b>	<b>15,302,559</b>	<b>328,341</b>	<b>15,630,900</b>	<b>(7,415)</b>	<b>15,623,485</b>	<b>-0.05%</b>
Municipal Enterprise/Utility Service Assessment	7,034,578	7,000,894	284,521	7,285,415	(393,353)	6,892,062	-5.40%
Depreciation/Amortization	11,901,302	13,164,282	358,100	13,522,382	(536,341)	12,986,041	-3.97%
<b>Non-Manageable Direct Cost Total</b>	<b>18,935,880</b>	<b>20,165,176</b>	<b>642,621</b>	<b>20,807,797</b>	<b>(929,694)</b>	<b>19,878,103</b>	<b>-4.47%</b>
Charges by/to Other Departments	2,205,970	2,455,173	66,108	2,521,281	(148,952)	2,372,329	-5.91%
Intradepartmental Overheads	(736,695)	(377,665)	5,151	(372,514)	(85)	(372,599)	0.02%
<b>Total Operating Expense</b>	<b>51,680,288</b>	<b>56,288,462</b>	<b>1,102,302</b>	<b>57,390,764</b>	<b>(1,055,977)</b>	<b>56,334,787</b>	<b>-1.84%</b>
<b>Non Operating Expense</b>							
Amortization of Debt Expense	(697,542)	(700,000)	31,374	(668,626)	-	(668,626)	0.00%
Debt Issuance Costs	-	450,000	(250,000)	200,000	-	200,000	0.00%
Interest on Bonded Debt	3,579,950	4,000,000	-	4,000,000	-	4,000,000	0.00%
Interest on Loans	1,475,675	1,900,000	(300,000)	1,600,000	-	1,600,000	0.00%
Interest During Construction (AFUDC)	(893,943)	(900,000)	-	(900,000)	-	(900,000)	0.00%
<b>Total Non Operating Expense</b>	<b>3,464,140</b>	<b>4,750,000</b>	<b>(518,626)</b>	<b>4,231,374</b>	<b>-</b>	<b>4,231,374</b>	<b>0.00%</b>
<b>Total Expense</b>	<b>55,144,428</b>	<b>61,038,462</b>	<b>583,676</b>	<b>61,622,138</b>	<b>(1,055,977)</b>	<b>60,566,161</b>	<b>-1.71%</b>
<b>Net Income (Loss)</b>	<b>11,542,058</b>	<b>5,783,588</b>	<b>1,238,324</b>	<b>7,021,912</b>	<b>1,648,977</b>	<b>8,670,889</b>	<b>23.48%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>	<b>55,144,428</b>	<b>61,038,462</b>	<b>583,676</b>	<b>61,622,138</b>	<b>(1,055,977)</b>	<b>60,566,161</b>	<b>-1.71%</b>
Less: Non Cash Items							
Depreciation/Amortization	11,901,302	13,164,282	358,100	13,522,382	(536,341)	12,986,041	-3.97%
Amortization of Debt Expense	(697,542)	(700,000)	31,374	(668,626)	-	(668,626)	0.00%
Interest During Construction (AFUDC)	(893,943)	(900,000)	-	(900,000)	-	(900,000)	0.00%
<b>Total Non-Cash</b>	<b>10,309,818</b>	<b>11,564,282</b>	<b>389,474</b>	<b>11,953,756</b>	<b>(536,341)</b>	<b>11,417,415</b>	<b>-4.49%</b>
<b>Amount to be Appropriated (Function Cost/Cash Expense)</b>	<b>44,834,610</b>	<b>49,474,180</b>	<b>194,202</b>	<b>49,668,382</b>	<b>(519,636)</b>	<b>49,148,746</b>	<b>-1.05%</b>

**Solid Waste Services - Refuse Collection  
Statement of Revenues and Expenses**

	2022 Actuals *Unaudited	2022 Revised	\$ Change	2023 Approved	\$ Change	2023 Revised	23 v 23 Revised % Change
<b>Operating Revenue</b>							
Commercial Collections	8,101,454	8,037,671	401,012	8,438,683	-	8,438,683	0.00%
Residential Collections	4,343,313	4,477,576	223,879	4,701,455	-	4,701,455	0.00%
Dumpster Container Rental	573,422	531,948	-	531,948	-	531,948	0.00%
Reimbursed Costs	86,691	78,500	-	78,500	-	78,500	0.00%
Miscellaneous	64,834	51,660	-	51,660	-	51,660	0.00%
<b>Total Operating Revenue</b>	<b>13,169,714</b>	<b>13,177,355</b>	<b>624,891</b>	<b>13,802,246</b>	<b>-</b>	<b>13,802,246</b>	<b>0.00%</b>
<b>Non Operating Revenue</b>							
Investment Income	(160,830)	37,000	290,000	327,000	420,000	747,000	128.44%
<b>Total Non Operating Revenue</b>	<b>(160,830)</b>	<b>37,000</b>	<b>290,000</b>	<b>327,000</b>	<b>420,000</b>	<b>747,000</b>	<b>128.44%</b>
<b>Total Revenue</b>	<b>13,008,884</b>	<b>13,214,355</b>	<b>914,891</b>	<b>14,129,246</b>	<b>420,000</b>	<b>14,549,246</b>	<b>2.97%</b>
<b>Operating Expense</b>							
Salaries and Benefits	3,065,399	3,436,131	48,441	3,484,572	8,678	3,493,250	0.25%
Overtime	109,000	87,937	-	87,937	-	87,937	0.00%
<b>Total Labor</b>	<b>3,174,399</b>	<b>3,524,068</b>	<b>48,441</b>	<b>3,572,509</b>	<b>8,678</b>	<b>3,581,187</b>	<b>0.24%</b>
Supplies	495,625	549,450	81,000	630,450	-	630,450	0.00%
Travel	-	6,000	-	6,000	-	6,000	0.00%
Contractual/Other Services	3,865,315	3,751,191	-	3,751,191	55,250	3,806,441	1.47%
Dividend to General Government	300,000	300,000	-	300,000	-	300,000	0.00%
<b>Manageable Direct Cost Total</b>	<b>4,660,940</b>	<b>4,606,641</b>	<b>81,000</b>	<b>4,687,641</b>	<b>55,250</b>	<b>4,742,891</b>	<b>1.18%</b>
Municipal Enterprise/Utility Service Assessment	212,984	213,017	(25,719)	187,298	13,756	201,054	7.34%
Depreciation/Amortization	1,525,058	1,257,000	-	1,257,000	-	1,257,000	0.00%
<b>Non-Manageable Direct Cost Total</b>	<b>1,738,042</b>	<b>1,470,017</b>	<b>(25,719)</b>	<b>1,444,298</b>	<b>13,756</b>	<b>1,458,054</b>	<b>0.95%</b>
Charges by/to Other Departments	2,580,381	2,923,121	306,757	3,229,878	(330,537)	2,899,341	-10.23%
<b>Total Operating Expense</b>	<b>12,153,761</b>	<b>12,523,847</b>	<b>410,479</b>	<b>12,934,326</b>	<b>(252,853)</b>	<b>12,681,473</b>	<b>-1.95%</b>
<b>Non Operating Expense</b>							
Debt Issuance Costs	99,433	20,000	-	20,000	-	20,000	0.00%
Interest on Loans	401,698	450,000	-	450,000	-	450,000	0.00%
<b>Total Non Operating Expense</b>	<b>501,131</b>	<b>470,000</b>	<b>-</b>	<b>470,000</b>	<b>-</b>	<b>470,000</b>	<b>0.00%</b>
<b>Total Expense</b>	<b>12,654,892</b>	<b>12,993,847</b>	<b>410,479</b>	<b>13,404,326</b>	<b>(252,853)</b>	<b>13,151,473</b>	<b>-1.89%</b>
<b>Net Income (Loss)</b>	<b>353,992</b>	<b>220,508</b>	<b>504,412</b>	<b>724,920</b>	<b>672,853</b>	<b>1,397,773</b>	<b>92.82%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>	<b>12,654,892</b>	<b>12,993,847</b>	<b>410,479</b>	<b>13,404,326</b>	<b>(252,853)</b>	<b>13,151,473</b>	<b>-1.89%</b>
Less: Non Cash Items							
Depreciation/Amortization	1,525,058	1,257,000	-	1,257,000	-	1,257,000	0.00%
Total Non-Cash	1,525,058	1,257,000	-	1,257,000	-	1,257,000	0.00%
<b>Amount to be Appropriated (Function Cost/Cash Expense)</b>	<b>11,129,834</b>	<b>11,736,847</b>	<b>410,479</b>	<b>12,147,326</b>	<b>(252,853)</b>	<b>11,894,473</b>	<b>-2.08%</b>

**Solid Waste Services - Disposal  
Statement of Revenues and Expenses**

	2022 Actuals *Unaudited	2022 Revised	\$ Change	2023 Approved	\$ Change	2023 Revised	23 v 23 Revised % Change
<b>Operating Revenue</b>							
Landfill Disposal Fees	23,383,914	22,921,573	-	22,921,573	-	22,921,573	0.00%
Hazardous Waste Fees	762,554	493,504	-	493,504	-	493,504	0.00%
Commercial Collections	-	-	1,490,617	1,490,617	-	1,490,617	0.00%
Community Recycling Residential	375,466	397,113	-	397,113	-	397,113	0.00%
Community Recycling Commercial	430,110	513,782	-	513,782	-	513,782	0.00%
Landfill Methane Gas Sales	2,310,919	2,500,000	-	2,500,000	-	2,500,000	0.00%
Reimbursed Costs	296,996	243,360	-	243,360	-	243,360	0.00%
Unsecured Loads	42,478	20,985	-	20,985	-	20,985	0.00%
Miscellaneous	102,402	66,475	-	66,475	-	66,475	0.00%
<b>Total Operating Revenue</b>	<b>27,704,838</b>	<b>27,156,792</b>	<b>1,490,617</b>	<b>28,647,409</b>	<b>-</b>	<b>28,647,409</b>	<b>0.00%</b>
<b>Non Operating Revenue</b>							
Investment Income	(333,023)	665,000	1,153,000	1,818,000	(315,000)	1,503,000	-17.33%
Other Income	112	100,000	-	100,000	-	100,000	0.00%
<b>Total Non Operating Revenue</b>	<b>(332,911)</b>	<b>765,000</b>	<b>1,153,000</b>	<b>1,918,000</b>	<b>(315,000)</b>	<b>1,603,000</b>	<b>-16.42%</b>
<b>Total Revenue</b>	<b>27,371,926</b>	<b>27,921,792</b>	<b>2,643,617</b>	<b>30,565,409</b>	<b>(315,000)</b>	<b>30,250,409</b>	<b>-1.03%</b>
<b>Operating Expense</b>							
Salaries and Benefits	5,952,636	6,657,256	293,356	6,950,612	(40,744)	6,909,868	-0.59%
Overtime	679,379	396,280	-	396,280	-	396,280	0.00%
<b>Total Labor</b>	<b>6,632,015</b>	<b>7,053,536</b>	<b>293,356</b>	<b>7,346,892</b>	<b>(40,744)</b>	<b>7,306,148</b>	<b>-0.55%</b>
Supplies	1,961,608	1,620,600	278,000	1,898,600	-	1,898,600	0.00%
Travel	1,695	14,000	-	14,000	-	14,000	0.00%
Contractual/Other Services	5,654,724	5,571,056	386,099	5,957,155	330,000	6,287,155	5.54%
Equipment/Furnishings	935	-	-	-	-	-	0.00%
Future Landfill Closure Costs	-	1,510,686	-	1,510,686	-	1,510,686	0.00%
Dividend to General Government	750,000	750,000	-	750,000	-	750,000	0.00%
<b>Manageable Direct Cost Total</b>	<b>8,368,961</b>	<b>9,466,342</b>	<b>664,099</b>	<b>10,130,441</b>	<b>330,000</b>	<b>10,460,441</b>	<b>3.26%</b>
Municipal Enterprise/Utility Service Assessment	1,158,888	1,158,480	(111,873)	1,046,607	8,530	1,055,137	0.82%
Depreciation/Amortization	4,514,021	5,550,000	-	5,550,000	-	5,550,000	0.00%
<b>Non-Manageable Direct Cost Total</b>	<b>5,672,909</b>	<b>6,708,480</b>	<b>(111,873)</b>	<b>6,596,607</b>	<b>8,530</b>	<b>6,605,137</b>	<b>0.13%</b>
Charges by/to Other Departments	3,551,962	3,796,271	449,729	4,246,000	192,817	4,438,817	4.54%
Intradepartmental Overheads	-	-	-	-	-	-	0.00%
<b>Total Operating Expense</b>	<b>24,225,847</b>	<b>27,024,629</b>	<b>1,295,311</b>	<b>28,319,940</b>	<b>490,603</b>	<b>28,810,543</b>	<b>1.73%</b>
<b>Non Operating Expense</b>							
Debt Issuance Costs	177,735	30,000	-	30,000	-	30,000	0.00%
Interest on Bonded Debt	-	-	-	-	5,145,957	5,145,957	0.00%
Interest on Loans	865,517	1,026,084	-	1,026,084	-	1,026,084	0.00%
<b>Total Non Operating Expense</b>	<b>1,043,252</b>	<b>1,056,084</b>	<b>-</b>	<b>1,056,084</b>	<b>5,145,957</b>	<b>6,202,041</b>	<b>487.27%</b>
<b>Total Expense</b>	<b>25,269,099</b>	<b>28,080,713</b>	<b>1,295,311</b>	<b>29,376,024</b>	<b>5,636,560</b>	<b>35,012,584</b>	<b>19.19%</b>
<b>Net Income (Loss)</b>	<b>2,102,827</b>	<b>(158,921)</b>	<b>1,348,306</b>	<b>1,189,385</b>	<b>(5,951,560)</b>	<b>(4,762,175)</b>	<b>-500.39%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>	<b>25,269,099</b>	<b>28,080,713</b>	<b>1,295,311</b>	<b>29,376,024</b>	<b>5,636,560</b>	<b>35,012,584</b>	<b>19.19%</b>
Less: Non Cash Items							
Depreciation/Amortization	4,514,021	5,550,000	-	5,550,000	-	5,550,000	0.00%
Future Landfill Closure Costs	-	1,510,686	-	1,510,686	-	1,510,686	0.00%
<b>Total Non-Cash</b>	<b>4,514,021</b>	<b>7,060,686</b>	<b>-</b>	<b>7,060,686</b>	<b>-</b>	<b>7,060,686</b>	<b>0.00%</b>
<b>Amount to be Appropriated (Function Cost/Cash Expe</b>	<b>20,755,078</b>	<b>21,020,027</b>	<b>1,295,311</b>	<b>22,315,338</b>	<b>5,636,560</b>	<b>27,951,898</b>	<b>25.26%</b>

**Port of Alaska  
Statement of Revenues and Expenses**

	2022 Actuals *Unaudited	2022 Revised	\$ Change	2023 Approved	\$ Change	2023 Revised	23 v 23 Revised % Change
<b>Operating Revenue</b>							
Dock Revenue	8,618,875	7,998,787	(645,757)	8,644,544	-	8,644,544	0.00%
Dock Revenue - Debt Service	1,431,493	-	(854,243)	854,243	-	854,243	0.00%
Wharfage Dry Goods - Debt Service	-	-	-	-	-	-	0.00%
Wharfage Bulk Liquid - Debt Service	-	-	-	-	-	-	0.00%
Industrial Park Revenue	4,736,575	4,741,194	-	4,741,194	-	4,741,194	0.00%
Security Fees	1,544,552	1,477,975	-	1,477,975	-	1,477,975	0.00%
Reimbursed Costs	52,889	20,000	-	20,000	-	20,000	0.00%
Miscellaneous	1,136,421	895,647	-	895,647	-	895,647	0.00%
<b>Total Operating Revenue</b>	<b>17,520,806</b>	<b>15,133,603</b>	<b>(1,500,000)</b>	<b>16,633,603</b>	<b>-</b>	<b>16,633,603</b>	<b>0.00%</b>
<b>Non Operating Revenue</b>							
Pipeline Right-of-Way Fee	212,290	173,000	-	173,000	-	173,000	0.00%
Investment Income	(216,398)	94,000	126,000	(32,000)	644,000	612,000	-2012.50%
<b>Total Non Operating Revenue</b>	<b>17,173</b>	<b>267,000</b>	<b>126,000</b>	<b>141,000</b>	<b>644,000</b>	<b>785,000</b>	<b>456.74%</b>
<b>Total Revenue</b>	<b>17,537,978</b>	<b>15,400,603</b>	<b>(1,374,000)</b>	<b>16,774,603</b>	<b>644,000</b>	<b>17,418,603</b>	<b>3.84%</b>
<b>Operating Expense</b>							
Salaries and Benefits	2,549,895	2,875,568	(63,637)	2,939,205	(89,639)	2,849,566	-3.05%
Overtime	72,430	73,421	-	73,421	-	73,421	0.00%
<b>Total Labor</b>	<b>2,622,326</b>	<b>2,948,989</b>	<b>(63,637)</b>	<b>3,012,626</b>	<b>(89,639)</b>	<b>2,922,987</b>	<b>-2.98%</b>
Supplies	200,586	235,300	-	235,300	-	235,300	0.00%
Travel	13,242	19,795	-	19,795	-	19,795	0.00%
Contractual/Other Services	5,807,585	6,109,135	-	6,109,135	-	6,109,135	0.00%
Equipment/Furnishings	59,675	40,500	-	40,500	-	40,500	0.00%
Dividend to General Government	736,369	736,369	-	736,369	-	736,369	0.00%
<b>Manageable Direct Cost Total</b>	<b>6,817,458</b>	<b>7,141,099</b>	<b>-</b>	<b>7,141,099</b>	<b>-</b>	<b>7,141,099</b>	<b>0.00%</b>
Municipal Enterprise/Utility Service Assessment	1,390,551	1,390,551	150,911	1,239,640	-	1,239,640	0.00%
Depreciation/Amortization	7,036,993	7,937,791	-	7,937,791	5,900,000	13,837,791	74.33%
<b>Non-Manageable Direct Cost Total</b>	<b>8,427,544</b>	<b>9,328,342</b>	<b>150,911</b>	<b>9,177,431</b>	<b>5,900,000</b>	<b>15,077,431</b>	<b>64.29%</b>
Charges by/to Other Departments	1,207,570	1,426,255	(28,223)	1,454,478	(45,976)	1,408,502	-3.16%
<b>Total Operating Expense</b>	<b>19,074,897</b>	<b>20,844,685</b>	<b>59,051</b>	<b>20,785,634</b>	<b>5,764,385</b>	<b>26,550,019</b>	<b>27.73%</b>
<b>Non Operating Expense</b>							
Debt Issuance Costs	7,500	25,000	-	25,000	-	25,000	0.00%
Interest on Bonded Debt	2,958,989	2,650,000	(996,000)	3,646,000	-	3,646,000	0.00%
<b>Total Non Operating Expense</b>	<b>2,966,489</b>	<b>2,675,000</b>	<b>(996,000)</b>	<b>3,671,000</b>	<b>-</b>	<b>3,671,000</b>	<b>0.00%</b>
<b>Total Expense</b>	<b>22,041,386</b>	<b>23,519,685</b>	<b>(936,949)</b>	<b>24,456,634</b>	<b>5,764,385</b>	<b>30,221,019</b>	<b>23.57%</b>
<b>Net Income (Loss)</b>	<b>(4,503,408)</b>	<b>(8,119,082)</b>	<b>(437,051)</b>	<b>(7,682,031)</b>	<b>(5,120,385)</b>	<b>(12,802,416)</b>	<b>66.65%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>		<b>23,519,685</b>	<b>(936,949)</b>	<b>24,456,634</b>	<b>5,764,385</b>	<b>30,221,019</b>	<b>23.57%</b>
Less: Non Cash Items							
Depreciation/Amortization		7,937,791	-	7,937,791	5,900,000	13,837,791	74.33%
Total Non-Cash		7,937,791	-	7,937,791	5,900,000	13,837,791	74.33%
<b>Amount to be Appropriated (Function Cost/Cash Expense)</b>		<b>15,581,894</b>	<b>(936,949)</b>	<b>16,518,843</b>	<b>(135,615)</b>	<b>16,383,228</b>	<b>-0.82%</b>

**Merrill Field Airport  
Statement of Revenues and Expenses**

	2022 Actuals *Unaudited	2022 Revised	\$ Change	2023 Approved	\$ Change	2023 Revised	23 v 23 Revised % Change
<b>Operating Revenue</b>							
Airport Lease Fees	1,195,035	664,000	-	664,000	395,000	1,059,000	59.49%
Airport Property Rental	-	359,000	-	359,000	(359,000)	-	-100.00%
Permanent Parking Fees	431,540	278,000	-	278,000	72,000	350,000	25.90%
Transient Parking Fees	5,692	8,500	-	8,500	-	8,500	0.00%
Vehicle Parking Fees	91,997	76,000	-	76,000	-	76,000	0.00%
MOA Aviation Fuel Fees	132,509	101,000	-	101,000	19,000	120,000	18.81%
SOA Aviation Fuel Fees	35,606	24,000	-	24,000	4,000	28,000	16.67%
Medevac Taxiway Fees	62,777	58,000	-	58,000	4,000	62,000	6.90%
Simulator Center Revenue	3,390	50,000	(50,000)	-	-	-	0.00%
Miscellaneous	15,918	6,000	-	6,000	5,000	11,000	83.33%
<b>Total Operating Revenue</b>	<b>1,974,463</b>	<b>1,624,500</b>	<b>(50,000)</b>	<b>1,574,500</b>	<b>140,000</b>	<b>1,714,500</b>	<b>8.89%</b>
<b>Non Operating Revenue</b>							
Operating Grant Revenue	122,157	1,257,946	-	1,257,946	(1,099,004)	158,942	-87.36%
Investment Income	(28,625)	3,000	66,000	69,000	15,000	84,000	21.74%
<b>Total Non Operating Revenue</b>	<b>93,532</b>	<b>1,260,946</b>	<b>66,000</b>	<b>1,326,946</b>	<b>(1,084,004)</b>	<b>242,942</b>	<b>-81.69%</b>
<b>Total Revenue</b>	<b>2,067,995</b>	<b>2,885,446</b>	<b>16,000</b>	<b>2,901,446</b>	<b>(944,004)</b>	<b>1,957,442</b>	<b>-32.54%</b>
<b>Operating Expense</b>							
Salaries and Benefits	67,880	1,294,297	131,396	1,425,693	(7,460)	1,418,233	-0.52%
Overtime	709	8,442	-	8,442	-	8,442	0.00%
<b>Total Labor</b>	<b>68,589</b>	<b>1,302,739</b>	<b>131,396</b>	<b>1,434,135</b>	<b>(7,460)</b>	<b>1,426,675</b>	<b>-0.52%</b>
Supplies	20,183	116,000	-	116,000	-	116,000	0.00%
Travel	-	-	-	-	-	-	0.00%
Contractual/Other Services	599,875	500,000	-	500,000	-	500,000	0.00%
Equipment/Furnishings	551,661	2,000	-	2,000	-	2,000	0.00%
Dividend to General Government	-	-	-	-	-	-	0.00%
<b>Manageable Direct Cost Total</b>	<b>1,171,719</b>	<b>618,000</b>	<b>-</b>	<b>618,000</b>	<b>-</b>	<b>618,000</b>	<b>0.00%</b>
Municipal Enterprise/Utility Service Assessment	74,612	74,614	(11,541)	63,073	-	63,073	0.00%
Depreciation/Amortization	3,152,959	3,040,323	-	3,040,323	-	3,040,323	0.00%
<b>Non-Manageable Direct Cost Total</b>	<b>3,227,571</b>	<b>3,114,937</b>	<b>(11,541)</b>	<b>3,103,396</b>	<b>-</b>	<b>3,103,396</b>	<b>0.00%</b>
Charges by/to Other Departments	216,533	147,289	(90,174)	57,115	(1,177,862)	(1,120,747)	-2062.26%
<b>Total Operating Expense</b>	<b>4,684,413</b>	<b>5,182,965</b>	<b>29,681</b>	<b>5,212,646</b>	<b>(1,185,322)</b>	<b>4,027,324</b>	<b>-22.74%</b>
<b>Non Operating Expense</b>							
<b>Total Non Operating Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Total Expense</b>	<b>4,684,413</b>	<b>5,182,965</b>	<b>29,681</b>	<b>5,212,646</b>	<b>(1,185,322)</b>	<b>4,027,324</b>	<b>-22.74%</b>
<b>Net Income (Loss)</b>	<b>(2,616,418)</b>	<b>(2,297,519)</b>	<b>(13,681)</b>	<b>(2,311,200)</b>	<b>241,318</b>	<b>(2,069,882)</b>	<b>-10.44%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>		<b>5,182,965</b>	<b>29,681</b>	<b>5,212,646</b>	<b>(1,185,322)</b>	<b>4,027,324</b>	<b>-22.74%</b>
Less: Non Cash Items							
Depreciation/Amortization		3,040,323	-	3,040,323	-	3,040,323	0.00%
Total Non-Cash		3,040,323	-	3,040,323	-	3,040,323	0.00%
<b>Amount to be Appropriated (Function Cost/Cash Expense)</b>		<b>2,142,642</b>	<b>29,681</b>	<b>2,172,323</b>	<b>(1,185,322)</b>	<b>987,001</b>	<b>-54.56%</b>

Municipal Clerk's Office

**Approved**

Date: **April 25, 2023**

Submitted By: Chair of the Assembly at the Request of the Mayor  
 Prepared By: Office of Management & Budget  
 For Reading: April 25, 2023

**ANCHORAGE, ALASKA  
 AR 2023 - 103 (S)**

1 **A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND**  
 2 **APPROPRIATING FUNDS FOR THE 2023 MUNICIPAL UTILITIES/ENTERPRISE ACTIVITIES**  
 3 **OPERATING AND CAPITAL IMPROVEMENT BUDGETS FOR THE MUNICIPALITY OF**  
 4 **ANCHORAGE.**

5 **WHEREAS**, the 2023 operating and capital improvement budgets/programs for the Municipal  
 6 Utilities/Enterprises were approved per AO 2022-89 as Amended and effective on January 1,  
 7 2023; and

8  
 9 **WHEREAS**, the Mayor has recommended revisions to the municipal utility/enterprise activity  
 10 departments and fund appropriations for 2023; now, therefore,

11  
 12 **THE ANCHORAGE ASSEMBLY RESOLVES:**

13  
 14 **Section 1.** The amounts set forth for the 2023 fiscal year are hereby revised and appropriated:

Fund	Utility/Enterprise	Approved Budget	Revision	Revised Budget
			<b>\$ 383,466</b>	<b>\$ 49,820,132</b>
540000	Anchorage Water Utility (AWU)	\$ 49,436,666	<del>\$ 67,632</del> <b>(519,636)</b>	<del>\$ 49,504,298</del> <b>49,148,746</b>
550000	Anchorage Wastewater Utility (ASU)	49,668,382	<del>(754,710)</del> <b>(252,853)</b>	<del>48,913,672</del> <b>11,894,473</b>
560000	Solid Waste Refuse Collections	12,147,326	<del>(272,421)</del> <b>5,636,560</b>	<del>11,874,905</del> <b>27,951,898</b>
562000	Solid Waste Disposal	22,315,338	<del>5,620,967</del>	<del>27,936,305</del>
570000	Port of Alaska	16,518,843	(135,615)	16,383,228
580000	Merrill Field Airport	2,172,323	(1,185,322)	987,001
Fund	Utility/Enterprise	Approved Budget	Revision	Revised Budget
540200	AWU Capital	\$ 15,762,000	\$ 350,000	\$ 16,112,000
550200	ASU Capital	16,943,000	210,000	17,153,000
562200	SWS Disposal Capital	3,770,000	295,000	4,065,000

27  
 28 **Section 2.** This resolution shall take effect immediately upon passage and approval by the  
 29 Assembly.  
 30  
 31

32 PASSED AND APPROVED by the Anchorage Assembly this 25th day of April 2023.  
 33  
 34

35  
 36  
 37 *Suzanne LaFrance*

38 \_\_\_\_\_  
 39 Chair

ATTEST:

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11

*Jennifer Veneklasen*

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Municipal Clerk

OMB Note: To reflect the changes from the original version to this S version, a ~~strikethrough~~ identifies an amount being replaced, a number in **bold** is the new and/or replacement amount.





# MUNICIPALITY OF ANCHORAGE

## Assembly Memorandum

AM No. 229 - 2023

Meeting Date: April 11, 2023

1 **FROM: MAYOR**

2  
3 **SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE**  
4 **REVISING AND APPROPRIATING FUNDS FOR THE 2023**  
5 **MUNICIPAL UTILITIES/ENTERPRISE ACTIVITIES OPERATING**  
6 **AND CAPITAL IMPROVEMENT BUDGETS FOR THE**  
7 **MUNICIPALITY OF ANCHORAGE.**  
8

9 The accompanying Assembly Resolution revises and appropriates the Municipal  
10 Utilities/Enterprises Activities 2023 Operating Budgets for the following reasons:

- 11  
12 • Adjusts the Municipal Utility/Enterprise Service Assessments (MUSA/MESA);  
13 • Adjusts IGCs (charges to/from others); and  
14 • Adjusts personnel and benefit costs in line with collective bargaining agreements (CBA).  
15

16 The following operating changes included are:

17  
18 SWS Utility Disposal

- 19 • \$330,000 for utility increases for new facilities  
20 • \$5,145,957 for increased bonded debt incurred  
21

22 SWS Utility Refuse Collections

- 23 • \$55,250 for utility increases for new facilities  
24

25 The following Municipal Utilities/Enterprises Activities 2023 Capital Improvement  
26 Budgets/Programs (CIB/CIP) are changed to reflect the following:  
27

28 AWU Capital Projects Fund (540200) – total approved CIB of \$15,762,000; requesting  
29 increase of \$350,000 of equity funding for a revised total of \$16,112,000.

- 30 • Add new project: Eklutna Water Treatment Facility Safety Improvements – \$350,000  
31

32 ASU Capital Projects Fund (550200) – total approved CIB of \$16,943,000; requesting  
33 increase of \$210,000 of equity funding for a revised total of \$17,153,000.

- 34 • Add new project: Asplund Wastewater Treatment Facility Brine/Caustic Header  
35 Replacement – \$210,000  
36

37 SWS Disposal Capital Projects Fund (562200) – total approved CIB of \$3,770,000;  
38 requesting increase of \$295,000 of equity and debt funding for a total of \$4,065,000.

- 39 • Add new project: Hazardous Waste Holding Tank Repair \$45,000  
40 • Add new project: Cash Booth Scales and Design \$250,000  
41  
42

1 The budget documents, as previously approved, are available at the following site:

2

3

<http://www.muni.org/Departments/budget/Pages/default.aspx>

4

5 The budget revisions included in the attached resolution will be made available at the  
6 above-mentioned site after Assembly approval.

7

8 **THE ADMINISTRATION RECOMMENDS APPROVAL.**

9 Prepared by: Office of Management & Budget (OMB)

10 Recommended by: Courtney Petersen, Director, OMB

11 Concur: Grant Yutrzenka, CFO

12 Concur: Kent Kohlhase, Acting Municipal Manager

13 Respectfully Submitted: Dave Bronson, Mayor



# MUNICIPALITY OF ANCHORAGE

## Assembly Memorandum

AM No. 338–2023

**Meeting Date:** April 25, 2023

1 **FROM: MAYOR**  
 2  
 3 **SUBJECT: AR 2023-103 (S): A RESOLUTION OF THE MUNICIPALITY OF**  
 4 **ANCHORAGE REVISING AND APPROPRIATING FUNDS FOR**  
 5 **THE 2023 MUNICIPAL UTILITIES/ENTERPRISE ACTIVITIES**  
 6 **OPERATING AND CAPITAL IMPROVEMENT BUDGETS FOR**  
 7 **THE MUNICIPALITY OF ANCHORAGE.**  
 8

9 The attached (S) version includes the increase to the Municipal Utility Service Assessments  
 10 (MUSA) expense in the utilities, due to the changes of the mill rates used to calculate the  
 11 MUSA.  
 12

13 The budget documents, as previously approved, are available at the following site:  
 14

15 <http://www.muni.org/Departments/budget/Pages/default.aspx>  
 16

17 The budget revisions included in the attached resolution will be made available at the  
 18 above-mentioned site after Assembly approval.  
 19

20 **THE ADMINISTRATION RECOMMENDS APPROVAL.**  
 21

22 Prepared by: Office of Management & Budget (OMB)  
 23 Recommended by: Courtney Petersen, Director, OMB  
 24 Concur: Grant Yutrzenka, CFO  
 25 Concur: Kent Kohlhase, Acting Municipal Manager  
 26 Respectfully Submitted: Dave Bronson, Mayor

**Anchorage Hydropower Utility  
Statement of Revenues and Expenses**

	2022 Actuals *Unaudited	2022 Revised	\$ Change	2023 Approved	\$ Change	2023 Revised	23 v 23 Revised % Change
<b>Operating Revenue</b>							
Wholesale Power Sales	2,274,149	2,382,089	(668,373)	1,713,716	-	1,713,716	0.00%
Water Diversion Income	238,926	-	250,000	250,000	-	250,000	0.00%
<b>Total Operating Revenue</b>	<b>2,513,075</b>	<b>2,382,089</b>	<b>(418,373)</b>	<b>1,963,716</b>	<b>-</b>	<b>1,963,716</b>	<b>0.00%</b>
<b>Non Operating Revenue</b>							
Chugach Revenues	2,539,706	2,539,706	-	2,587,845	-	2,587,845	0.00%
Investment Income	(79,110)	86,000	178,000	264,000	44,000	308,000	16.67%
<b>Total Non Operating Revenue</b>	<b>2,460,596</b>	<b>2,625,706</b>	<b>178,000</b>	<b>2,851,845</b>	<b>44,000</b>	<b>2,895,845</b>	<b>1.54%</b>
<b>Total Revenue</b>	<b>4,973,670</b>	<b>5,007,795</b>	<b>(240,373)</b>	<b>4,815,561</b>	<b>44,000</b>	<b>4,859,561</b>	<b>0.91%</b>
<b>Operating Expense</b>							
Salaries and Benefits	-	177,510	3,997	181,507	-	181,507	0.00%
<b>Total Labor</b>	<b>-</b>	<b>177,510</b>	<b>3,997</b>	<b>181,507</b>	<b>-</b>	<b>181,507</b>	<b>0.00%</b>
Supplies	-	-	214,000	214,000	-	214,000	0.00%
Travel	-	-	-	-	-	-	0.00%
Contractual/Other Services	216,288	227,538	(227,538)	-	-	-	0.00%
Transfers to Other Funds	2,326,128	3,139,706	(551,861)	2,587,845	-	2,587,845	0.00%
Dividend to General Government	300,000	300,000	-	300,000	-	300,000	0.00%
<b>Manageable Direct Cost Total</b>	<b>2,842,417</b>	<b>3,667,244</b>	<b>(565,399)</b>	<b>3,101,845</b>	<b>-</b>	<b>3,101,845</b>	<b>0.00%</b>
Municipal Enterprise/Utility Service Assessment	-	-	-	-	-	-	0.00%
Depreciation/Amortization	301,806	301,362	-	301,362	-	301,362	0.00%
<b>Non-Manageable Direct Cost Total</b>	<b>301,806</b>	<b>301,362</b>	<b>-</b>	<b>301,362</b>	<b>-</b>	<b>301,362</b>	<b>0.00%</b>
Charges by/to Other Departments	34,954	34,954	-	34,954	-	34,954	0.00%
<b>Total Operating Expense</b>	<b>3,179,177</b>	<b>4,181,070</b>	<b>(561,402)</b>	<b>3,619,668</b>	<b>-</b>	<b>3,619,668</b>	<b>0.00%</b>
<b>Total Expense</b>	<b>3,179,177</b>	<b>4,181,070</b>	<b>(561,402)</b>	<b>3,619,668</b>	<b>-</b>	<b>3,619,668</b>	<b>0.00%</b>
<b>Net Income (Loss)</b>	<b>1,794,494</b>	<b>826,725</b>	<b>321,029</b>	<b>1,195,893</b>	<b>44,000</b>	<b>1,239,893</b>	<b>3.68%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>		<b>4,181,070</b>	<b>(561,402)</b>	<b>3,619,668</b>	<b>-</b>	<b>3,619,668</b>	<b>0.00%</b>
Less: Non Cash Items							
Depreciation/Amortization		301,362	-	301,362	-	301,362	0.00%
Total Non-Cash		301,362	-	301,362	-	301,362	0.00%
<b>Amount to be Appropriated (Function Cost/Cash Expense)</b>		<b>3,879,708</b>	<b>(561,402)</b>	<b>3,318,306</b>	<b>-</b>	<b>3,318,306</b>	<b>0.00%</b>

### Anchorage Water Utility Statement of Revenues and Expenses

	2022 Actuals *Unaudited	2022 Revised	\$ Change	2023 Approved	\$ Change	2023 Revised	23 v 23 Revised % Change
<b>Operating Revenue</b>							
Residential Sales	46,971,085	46,621,000	1,516,000	48,137,000	(337,000)	47,800,000	-0.70%
Commercial Sales	15,094,794	14,407,000	513,000	14,920,000	580,000	15,500,000	3.89%
Public Authority Sales	4,634,204	4,830,000	(106,000)	4,724,000	(424,000)	4,300,000	-8.98%
Miscellaneous	1,410,671	1,286,000	54,000	1,340,000	(40,000)	1,300,000	-2.99%
<b>Total Operating Revenue</b>	<b>68,110,754</b>	<b>67,144,000</b>	<b>1,977,000</b>	<b>69,121,000</b>	<b>(221,000)</b>	<b>68,900,000</b>	<b>-0.32%</b>
<b>Non Operating Revenue</b>							
Investment Income	(1,035,134)	312,050	1,233,000	1,545,050	626,000	2,171,050	40.52%
Other Income	12,416	5,000	-	5,000	-	5,000	0.00%
<b>Total Non Operating Revenue</b>	<b>(1,022,718)</b>	<b>317,050</b>	<b>1,233,000</b>	<b>1,550,050</b>	<b>626,000</b>	<b>2,176,050</b>	<b>40.39%</b>
<b>Total Revenue</b>	<b>67,088,037</b>	<b>67,461,050</b>	<b>3,210,000</b>	<b>70,671,050</b>	<b>405,000</b>	<b>71,076,050</b>	<b>0.57%</b>
<b>Operating Expense</b>							
Salaries and Benefits	17,253,034	18,863,866	108,970	18,972,836	124,923	19,097,759	0.66%
Overtime	854,611	453,000	-	453,000	-	453,000	0.00%
<b>Total Labor</b>	<b>18,107,644</b>	<b>19,316,866</b>	<b>108,970</b>	<b>19,425,836</b>	<b>124,923</b>	<b>19,550,759</b>	<b>0.64%</b>
Supplies	2,146,658	2,245,517	199,690	2,445,207	37,506	2,482,713	1.53%
Travel	25,094	96,700	-	96,700	-	96,700	0.00%
Contractual/Other Services	6,344,732	7,625,766	434,610	8,060,376	(117,887)	7,942,489	-1.46%
Dividend to General Government	300,000	300,000	500,000	800,000	700,000	1,500,000	87.50%
<b>Manageable Direct Cost Total</b>	<b>8,816,484</b>	<b>10,267,983</b>	<b>1,134,300</b>	<b>11,402,283</b>	<b>619,619</b>	<b>12,021,902</b>	<b>5.43%</b>
Municipal Enterprise/Utility Service Assessment	9,200,923	10,246,098	(783,332)	9,462,766	(303,433)	9,159,333	-3.21%
Depreciation/Amortization	11,527,543	13,106,740	234,773	13,341,513	(100,772)	13,240,741	-0.76%
<b>Non-Manageable Direct Cost Total</b>	<b>20,728,466</b>	<b>23,352,838</b>	<b>(548,559)</b>	<b>22,804,279</b>	<b>(404,205)</b>	<b>22,400,074</b>	<b>-1.77%</b>
Charges by/to Other Departments	2,259,471	2,489,456	83,359	2,572,815	(130,424)	2,442,391	-5.07%
Intradepartmental Overheads	(984,549)	(415,157)	(11,877)	(427,034)	72,781	(354,253)	-17.04%
<b>Total Operating Expense</b>	<b>48,927,516</b>	<b>55,011,986</b>	<b>766,193</b>	<b>55,778,179</b>	<b>282,694</b>	<b>56,060,873</b>	<b>0.51%</b>
<b>Non Operating Expense</b>							
Amortization of Debt Expense	(894,908)	(864,000)	(51,096)	(915,096)	-	(915,096)	0.00%
Debt Issuance Costs	-	450,000	(250,000)	200,000	-	200,000	0.00%
Interest on Bonded Debt	4,752,887	5,000,000	-	5,000,000	-	5,000,000	0.00%
Interest on Loans	1,627,828	1,950,000	(150,000)	1,800,000	-	1,800,000	0.00%
Interest During Construction (AFUDC)	(721,143)	(700,000)	-	(700,000)	-	(700,000)	0.00%
<b>Total Non Operating Expense</b>	<b>4,764,664</b>	<b>5,836,000</b>	<b>(451,096)</b>	<b>5,384,904</b>	<b>-</b>	<b>5,384,904</b>	<b>0.00%</b>
<b>Total Expense</b>	<b>53,692,180</b>	<b>60,847,986</b>	<b>315,097</b>	<b>61,163,083</b>	<b>282,694</b>	<b>61,445,777</b>	<b>0.46%</b>
<b>Net Income (Loss)</b>	<b>13,395,857</b>	<b>6,613,064</b>	<b>2,894,903</b>	<b>9,507,967</b>	<b>122,306</b>	<b>9,630,273</b>	<b>1.29%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>		<b>60,847,986</b>	<b>61,163,083</b>	<b>61,163,083</b>	<b>597,791</b>	<b>61,445,777</b>	<b>0.46%</b>
Less: Non Cash Items							
Depreciation/Amortization		13,106,740	234,773	13,341,513	(100,772)	13,240,741	-0.76%
Amortization of Debt Expense		(864,000)	(51,096)	(915,096)	-	(915,096)	0.00%
Interest During Construction (AFUDC)		(700,000)	-	(700,000)	-	(700,000)	0.00%
<b>Total Non-Cash</b>		<b>11,542,740</b>	<b>183,677</b>	<b>11,726,417</b>	<b>(100,772)</b>	<b>11,625,645</b>	<b>-0.86%</b>
<b>Amount to be Appropriated (Function Cost/Cash Expense)</b>		<b>49,305,246</b>	<b>131,420</b>	<b>49,436,666</b>	<b>383,466</b>	<b>49,820,132</b>	<b>0.78%</b>

## Anchorage Wastewater Utility Statement of Revenues and Expenses

	2022 Actuals *Unaudited	2022 Revised	\$ Change	2023 Approved	\$ Change	2023 Revised	23 v 23 Revised % Change
<b>Operating Revenue</b>							
Residential Sales	48,946,302	49,040,000	414,000	49,454,000	46,000	49,500,000	0.09%
Commercial Sales	14,356,822	13,840,000	360,000	14,200,000	100,000	14,300,000	0.70%
Public Authority Sales	2,992,723	2,714,000	128,000	2,842,000	58,000	2,900,000	2.04%
Miscellaneous	975,735	975,000	(59,000)	916,000	-	916,000	0.00%
<b>Total Operating Revenue</b>	<b>67,271,582</b>	<b>66,569,000</b>	<b>843,000</b>	<b>67,412,000</b>	<b>204,000</b>	<b>67,616,000</b>	<b>0.30%</b>
<b>Non Operating Revenue</b>							
Investment Income	(589,321)	243,050	979,000	1,222,050	394,000	1,616,050	32.24%
Other Income	4,225	10,000	-	10,000	(5,000)	5,000	-50.00%
<b>Total Non Operating Revenue</b>	<b>(585,096)</b>	<b>253,050</b>	<b>979,000</b>	<b>1,232,050</b>	<b>389,000</b>	<b>1,621,050</b>	<b>31.57%</b>
<b>Total Revenue</b>	<b>66,686,486</b>	<b>66,822,050</b>	<b>1,822,000</b>	<b>68,644,050</b>	<b>593,000</b>	<b>69,237,050</b>	<b>0.86%</b>
<b>Operating Expense</b>							
Salaries and Benefits	16,777,185	18,323,719	60,081	18,383,800	30,169	18,413,969	0.16%
Overtime	459,962	419,500	-	419,500	-	419,500	0.00%
<b>Total Labor</b>	<b>17,237,147</b>	<b>18,743,219</b>	<b>60,081</b>	<b>18,803,300</b>	<b>30,169</b>	<b>18,833,469</b>	<b>0.16%</b>
Supplies	3,028,774	3,070,442	20,015	3,090,457	185,085	3,275,542	5.99%
Travel	36,549	102,100	-	102,100	-	102,100	0.00%
Contractual/Other Services	10,972,662	12,130,017	308,326	12,438,343	(192,500)	12,245,843	-1.55%
Dividend to General Government	-	-	-	-	-	-	0.00%
<b>Manageable Direct Cost Total</b>	<b>14,037,985</b>	<b>15,302,559</b>	<b>328,341</b>	<b>15,630,900</b>	<b>(7,415)</b>	<b>15,623,485</b>	<b>-0.05%</b>
Municipal Enterprise/Utility Service Assessment	7,034,578	7,000,894	284,521	7,285,415	(393,353)	6,892,062	-5.40%
Depreciation/Amortization	11,901,302	13,164,282	358,100	13,522,382	(536,341)	12,986,041	-3.97%
<b>Non-Manageable Direct Cost Total</b>	<b>18,935,880</b>	<b>20,165,176</b>	<b>642,621</b>	<b>20,807,797</b>	<b>(929,694)</b>	<b>19,878,103</b>	<b>-4.47%</b>
Charges by/to Other Departments	2,205,970	2,455,173	66,108	2,521,281	(148,952)	2,372,329	-5.91%
Intradepartmental Overheads	(736,695)	(377,665)	5,151	(372,514)	(85)	(372,599)	0.02%
<b>Total Operating Expense</b>	<b>51,680,288</b>	<b>56,288,462</b>	<b>1,102,302</b>	<b>57,390,764</b>	<b>(1,055,977)</b>	<b>56,334,787</b>	<b>-1.84%</b>
<b>Non Operating Expense</b>							
Amortization of Debt Expense	(697,542)	(700,000)	31,374	(668,626)	-	(668,626)	0.00%
Debt Issuance Costs	-	450,000	(250,000)	200,000	-	200,000	0.00%
Interest on Bonded Debt	3,579,950	4,000,000	-	4,000,000	-	4,000,000	0.00%
Interest on Loans	1,475,675	1,900,000	(300,000)	1,600,000	-	1,600,000	0.00%
Interest During Construction (AFUDC)	(893,943)	(900,000)	-	(900,000)	-	(900,000)	0.00%
<b>Total Non Operating Expense</b>	<b>3,464,140</b>	<b>4,750,000</b>	<b>(518,626)</b>	<b>4,231,374</b>	<b>-</b>	<b>4,231,374</b>	<b>0.00%</b>
<b>Total Expense</b>	<b>55,144,428</b>	<b>61,038,462</b>	<b>583,676</b>	<b>61,622,138</b>	<b>(1,055,977)</b>	<b>60,566,161</b>	<b>-1.71%</b>
<b>Net Income (Loss)</b>	<b>11,542,058</b>	<b>5,783,588</b>	<b>1,238,324</b>	<b>7,021,912</b>	<b>1,648,977</b>	<b>8,670,889</b>	<b>23.48%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>	<b>55,144,428</b>	<b>61,038,462</b>	<b>583,676</b>	<b>61,622,138</b>	<b>(1,055,977)</b>	<b>60,566,161</b>	<b>-1.71%</b>
Less: Non Cash Items							
Depreciation/Amortization	11,901,302	13,164,282	358,100	13,522,382	(536,341)	12,986,041	-3.97%
Amortization of Debt Expense	(697,542)	(700,000)	31,374	(668,626)	-	(668,626)	0.00%
Interest During Construction (AFUDC)	(893,943)	(900,000)	-	(900,000)	-	(900,000)	0.00%
<b>Total Non-Cash</b>	<b>10,309,818</b>	<b>11,564,282</b>	<b>389,474</b>	<b>11,953,756</b>	<b>(536,341)</b>	<b>11,417,415</b>	<b>-4.49%</b>
<b>Amount to be Appropriated (Function Cost/Cash Expense)</b>	<b>44,834,610</b>	<b>49,474,180</b>	<b>194,202</b>	<b>49,668,382</b>	<b>(519,636)</b>	<b>49,148,746</b>	<b>-1.05%</b>

**Solid Waste Services - Refuse Collection  
Statement of Revenues and Expenses**

	2022 Actuals *Unaudited	2022 Revised	\$ Change	2023 Approved	\$ Change	2023 Revised	23 v 23 Revised % Change
<b>Operating Revenue</b>							
Commercial Collections	8,101,454	8,037,671	401,012	8,438,683	-	8,438,683	0.00%
Residential Collections	4,343,313	4,477,576	223,879	4,701,455	-	4,701,455	0.00%
Dumpster Container Rental	573,422	531,948	-	531,948	-	531,948	0.00%
Reimbursed Costs	86,691	78,500	-	78,500	-	78,500	0.00%
Miscellaneous	64,834	51,660	-	51,660	-	51,660	0.00%
<b>Total Operating Revenue</b>	<b>13,169,714</b>	<b>13,177,355</b>	<b>624,891</b>	<b>13,802,246</b>	<b>-</b>	<b>13,802,246</b>	<b>0.00%</b>
<b>Non Operating Revenue</b>							
Investment Income	(160,830)	37,000	290,000	327,000	420,000	747,000	128.44%
<b>Total Non Operating Revenue</b>	<b>(160,830)</b>	<b>37,000</b>	<b>290,000</b>	<b>327,000</b>	<b>420,000</b>	<b>747,000</b>	<b>128.44%</b>
<b>Total Revenue</b>	<b>13,008,884</b>	<b>13,214,355</b>	<b>914,891</b>	<b>14,129,246</b>	<b>420,000</b>	<b>14,549,246</b>	<b>2.97%</b>
<b>Operating Expense</b>							
Salaries and Benefits	3,065,399	3,436,131	48,441	3,484,572	8,678	3,493,250	0.25%
Overtime	109,000	87,937	-	87,937	-	87,937	0.00%
<b>Total Labor</b>	<b>3,174,399</b>	<b>3,524,068</b>	<b>48,441</b>	<b>3,572,509</b>	<b>8,678</b>	<b>3,581,187</b>	<b>0.24%</b>
Supplies	495,625	549,450	81,000	630,450	-	630,450	0.00%
Travel	-	6,000	-	6,000	-	6,000	0.00%
Contractual/Other Services	3,865,315	3,751,191	-	3,751,191	55,250	3,806,441	1.47%
Dividend to General Government	300,000	300,000	-	300,000	-	300,000	0.00%
<b>Manageable Direct Cost Total</b>	<b>4,660,940</b>	<b>4,606,641</b>	<b>81,000</b>	<b>4,687,641</b>	<b>55,250</b>	<b>4,742,891</b>	<b>1.18%</b>
Municipal Enterprise/Utility Service Assessment	212,984	213,017	(25,719)	187,298	13,756	201,054	7.34%
Depreciation/Amortization	1,525,058	1,257,000	-	1,257,000	-	1,257,000	0.00%
<b>Non-Manageable Direct Cost Total</b>	<b>1,738,042</b>	<b>1,470,017</b>	<b>(25,719)</b>	<b>1,444,298</b>	<b>13,756</b>	<b>1,458,054</b>	<b>0.95%</b>
Charges by/to Other Departments	2,580,381	2,923,121	306,757	3,229,878	(330,537)	2,899,341	-10.23%
<b>Total Operating Expense</b>	<b>12,153,761</b>	<b>12,523,847</b>	<b>410,479</b>	<b>12,934,326</b>	<b>(252,853)</b>	<b>12,681,473</b>	<b>-1.95%</b>
<b>Non Operating Expense</b>							
Debt Issuance Costs	99,433	20,000	-	20,000	-	20,000	0.00%
Interest on Loans	401,698	450,000	-	450,000	-	450,000	0.00%
<b>Total Non Operating Expense</b>	<b>501,131</b>	<b>470,000</b>	<b>-</b>	<b>470,000</b>	<b>-</b>	<b>470,000</b>	<b>0.00%</b>
<b>Total Expense</b>	<b>12,654,892</b>	<b>12,993,847</b>	<b>410,479</b>	<b>13,404,326</b>	<b>(252,853)</b>	<b>13,151,473</b>	<b>-1.89%</b>
<b>Net Income (Loss)</b>	<b>353,992</b>	<b>220,508</b>	<b>504,412</b>	<b>724,920</b>	<b>672,853</b>	<b>1,397,773</b>	<b>92.82%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>	<b>12,654,892</b>	<b>12,993,847</b>	<b>410,479</b>	<b>13,404,326</b>	<b>(252,853)</b>	<b>13,151,473</b>	<b>-1.89%</b>
Less: Non Cash Items							
Depreciation/Amortization	1,525,058	1,257,000	-	1,257,000	-	1,257,000	0.00%
Total Non-Cash	1,525,058	1,257,000	-	1,257,000	-	1,257,000	0.00%
<b>Amount to be Appropriated (Function Cost/Cash Exp)</b>	<b>11,129,834</b>	<b>11,736,847</b>	<b>410,479</b>	<b>12,147,326</b>	<b>(252,853)</b>	<b>11,894,473</b>	<b>-2.08%</b>

**Solid Waste Services - Disposal  
Statement of Revenues and Expenses**

	2022 Actuals *Unaudited	2022 Revised	\$ Change	2023 Approved	\$ Change	2023 Revised	23 v 23 Revised % Change
<b>Operating Revenue</b>							
Landfill Disposal Fees	23,383,914	22,921,573	-	22,921,573	-	22,921,573	0.00%
Hazardous Waste Fees	762,554	493,504	-	493,504	-	493,504	0.00%
Commercial Collections	-	-	1,490,617	1,490,617	-	1,490,617	0.00%
Community Recycling Residential	375,466	397,113	-	397,113	-	397,113	0.00%
Community Recycling Commercial	430,110	513,782	-	513,782	-	513,782	0.00%
Landfill Methane Gas Sales	2,310,919	2,500,000	-	2,500,000	-	2,500,000	0.00%
Reimbursed Costs	296,996	243,360	-	243,360	-	243,360	0.00%
Unsecured Loads	42,478	20,985	-	20,985	-	20,985	0.00%
Miscellaneous	102,402	66,475	-	66,475	-	66,475	0.00%
<b>Total Operating Revenue</b>	<b>27,704,838</b>	<b>27,156,792</b>	<b>1,490,617</b>	<b>28,647,409</b>	<b>-</b>	<b>28,647,409</b>	<b>0.00%</b>
<b>Non Operating Revenue</b>							
Investment Income	(333,023)	665,000	1,153,000	1,818,000	(315,000)	1,503,000	-17.33%
Other Income	112	100,000	-	100,000	-	100,000	0.00%
<b>Total Non Operating Revenue</b>	<b>(332,911)</b>	<b>765,000</b>	<b>1,153,000</b>	<b>1,918,000</b>	<b>(315,000)</b>	<b>1,603,000</b>	<b>-16.42%</b>
<b>Total Revenue</b>	<b>27,371,926</b>	<b>27,921,792</b>	<b>2,643,617</b>	<b>30,565,409</b>	<b>(315,000)</b>	<b>30,250,409</b>	<b>-1.03%</b>
<b>Operating Expense</b>							
Salaries and Benefits	5,952,636	6,657,256	293,356	6,950,612	(40,744)	6,909,868	-0.59%
Overtime	679,379	396,280	-	396,280	-	396,280	0.00%
<b>Total Labor</b>	<b>6,632,015</b>	<b>7,053,536</b>	<b>293,356</b>	<b>7,346,892</b>	<b>(40,744)</b>	<b>7,306,148</b>	<b>-0.55%</b>
Supplies	1,961,608	1,620,600	278,000	1,898,600	-	1,898,600	0.00%
Travel	1,695	14,000	-	14,000	-	14,000	0.00%
Contractual/Other Services	5,654,724	5,571,056	386,099	5,957,155	330,000	6,287,155	5.54%
Equipment/Furnishings	935	-	-	-	-	-	0.00%
Future Landfill Closure Costs	-	1,510,686	-	1,510,686	-	1,510,686	0.00%
Dividend to General Government	750,000	750,000	-	750,000	-	750,000	0.00%
<b>Manageable Direct Cost Total</b>	<b>8,368,961</b>	<b>9,466,342</b>	<b>664,099</b>	<b>10,130,441</b>	<b>330,000</b>	<b>10,460,441</b>	<b>3.26%</b>
Municipal Enterprise/Utility Service Assessment	1,158,888	1,158,480	(111,873)	1,046,607	8,530	1,055,137	0.82%
Depreciation/Amortization	4,514,021	5,550,000	-	5,550,000	-	5,550,000	0.00%
<b>Non-Manageable Direct Cost Total</b>	<b>5,672,909</b>	<b>6,708,480</b>	<b>(111,873)</b>	<b>6,596,607</b>	<b>8,530</b>	<b>6,605,137</b>	<b>0.13%</b>
Charges by/to Other Departments	3,551,962	3,796,271	449,729	4,246,000	192,817	4,438,817	4.54%
Intradepartmental Overheads	-	-	-	-	-	-	0.00%
<b>Total Operating Expense</b>	<b>24,225,847</b>	<b>27,024,629</b>	<b>1,295,311</b>	<b>28,319,940</b>	<b>490,603</b>	<b>28,810,543</b>	<b>1.73%</b>
<b>Non Operating Expense</b>							
Debt Issuance Costs	177,735	30,000	-	30,000	-	30,000	0.00%
Interest on Bonded Debt	-	-	-	-	5,145,957	5,145,957	0.00%
Interest on Loans	865,517	1,026,084	-	1,026,084	-	1,026,084	0.00%
<b>Total Non Operating Expense</b>	<b>1,043,252</b>	<b>1,056,084</b>	<b>-</b>	<b>1,056,084</b>	<b>5,145,957</b>	<b>6,202,041</b>	<b>487.27%</b>
<b>Total Expense</b>	<b>25,269,099</b>	<b>28,080,713</b>	<b>1,295,311</b>	<b>29,376,024</b>	<b>5,636,560</b>	<b>35,012,584</b>	<b>19.19%</b>
<b>Net Income (Loss)</b>	<b>2,102,827</b>	<b>(158,921)</b>	<b>1,348,306</b>	<b>1,189,385</b>	<b>(5,951,560)</b>	<b>(4,762,175)</b>	<b>-500.39%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>	<b>25,269,099</b>	<b>28,080,713</b>	<b>1,295,311</b>	<b>29,376,024</b>	<b>5,636,560</b>	<b>35,012,584</b>	<b>19.19%</b>
Less: Non Cash Items							
Depreciation/Amortization	4,514,021	5,550,000	-	5,550,000	-	5,550,000	0.00%
Future Landfill Closure Costs	-	1,510,686	-	1,510,686	-	1,510,686	0.00%
<b>Total Non-Cash</b>	<b>4,514,021</b>	<b>7,060,686</b>	<b>-</b>	<b>7,060,686</b>	<b>-</b>	<b>7,060,686</b>	<b>0.00%</b>
<b>Amount to be Appropriated (Function Cost/Cash Expe</b>	<b>20,755,078</b>	<b>21,020,027</b>	<b>1,295,311</b>	<b>22,315,338</b>	<b>5,636,560</b>	<b>27,951,898</b>	<b>25.26%</b>



**Port of Alaska**  
**Statement of Revenues and Expenses**

	2022 Actuals *Unaudited	2022 Revised	\$ Change	2023 Approved	\$ Change	2023 Revised	23 v 23 Revised % Change
<b>Operating Revenue</b>							
Dock Revenue	8,618,875	7,998,787	(645,757)	8,644,544	-	8,644,544	0.00%
Dock Revenue - Debt Service	1,431,493	-	(854,243)	854,243	-	854,243	0.00%
Wharfage Dry Goods - Debt Service	-	-	-	-	-	-	0.00%
Wharfage Bulk Liquid - Debt Service	-	-	-	-	-	-	0.00%
Industrial Park Revenue	4,736,575	4,741,194	-	4,741,194	-	4,741,194	0.00%
Security Fees	1,544,552	1,477,975	-	1,477,975	-	1,477,975	0.00%
Reimbursed Costs	52,889	20,000	-	20,000	-	20,000	0.00%
Miscellaneous	1,136,421	895,647	-	895,647	-	895,647	0.00%
<b>Total Operating Revenue</b>	<b>17,520,806</b>	<b>15,133,603</b>	<b>(1,500,000)</b>	<b>16,633,603</b>	<b>-</b>	<b>16,633,603</b>	<b>0.00%</b>
<b>Non Operating Revenue</b>							
Pipeline Right-of-Way Fee	212,290	173,000	-	173,000	-	173,000	0.00%
Investment Income	(216,398)	94,000	126,000	(32,000)	644,000	612,000	-2012.50%
<b>Total Non Operating Revenue</b>	<b>17,173</b>	<b>267,000</b>	<b>126,000</b>	<b>141,000</b>	<b>644,000</b>	<b>785,000</b>	<b>456.74%</b>
<b>Total Revenue</b>	<b>17,537,978</b>	<b>15,400,603</b>	<b>(1,374,000)</b>	<b>16,774,603</b>	<b>644,000</b>	<b>17,418,603</b>	<b>3.84%</b>
<b>Operating Expense</b>							
Salaries and Benefits	2,549,895	2,875,568	(63,637)	2,939,205	(89,639)	2,849,566	-3.05%
Overtime	72,430	73,421	-	73,421	-	73,421	0.00%
<b>Total Labor</b>	<b>2,622,326</b>	<b>2,948,989</b>	<b>(63,637)</b>	<b>3,012,626</b>	<b>(89,639)</b>	<b>2,922,987</b>	<b>-2.98%</b>
Supplies	200,586	235,300	-	235,300	-	235,300	0.00%
Travel	13,242	19,795	-	19,795	-	19,795	0.00%
Contractual/Other Services	5,807,585	6,109,135	-	6,109,135	-	6,109,135	0.00%
Equipment/Furnishings	59,675	40,500	-	40,500	-	40,500	0.00%
Dividend to General Government	736,369	736,369	-	736,369	-	736,369	0.00%
<b>Manageable Direct Cost Total</b>	<b>6,817,458</b>	<b>7,141,099</b>	<b>-</b>	<b>7,141,099</b>	<b>-</b>	<b>7,141,099</b>	<b>0.00%</b>
Municipal Enterprise/Utility Service Assessment	1,390,551	1,390,551	150,911	1,239,640	-	1,239,640	0.00%
Depreciation/Amortization	7,036,993	7,937,791	-	7,937,791	5,900,000	13,837,791	74.33%
<b>Non-Manageable Direct Cost Total</b>	<b>8,427,544</b>	<b>9,328,342</b>	<b>150,911</b>	<b>9,177,431</b>	<b>5,900,000</b>	<b>15,077,431</b>	<b>64.29%</b>
Charges by/to Other Departments	1,207,570	1,426,255	(28,223)	1,454,478	(45,976)	1,408,502	-3.16%
<b>Total Operating Expense</b>	<b>19,074,897</b>	<b>20,844,685</b>	<b>59,051</b>	<b>20,785,634</b>	<b>5,764,385</b>	<b>26,550,019</b>	<b>27.73%</b>
<b>Non Operating Expense</b>							
Debt Issuance Costs	7,500	25,000	-	25,000	-	25,000	0.00%
Interest on Bonded Debt	2,958,989	2,650,000	(996,000)	3,646,000	-	3,646,000	0.00%
<b>Total Non Operating Expense</b>	<b>2,966,489</b>	<b>2,675,000</b>	<b>(996,000)</b>	<b>3,671,000</b>	<b>-</b>	<b>3,671,000</b>	<b>0.00%</b>
<b>Total Expense</b>	<b>22,041,386</b>	<b>23,519,685</b>	<b>(936,949)</b>	<b>24,456,634</b>	<b>5,764,385</b>	<b>30,221,019</b>	<b>23.57%</b>
<b>Net Income (Loss)</b>	<b>(4,503,408)</b>	<b>(8,119,082)</b>	<b>(437,051)</b>	<b>(7,682,031)</b>	<b>(5,120,385)</b>	<b>(12,802,416)</b>	<b>66.65%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>		<b>23,519,685</b>	<b>(936,949)</b>	<b>24,456,634</b>	<b>5,764,385</b>	<b>30,221,019</b>	<b>23.57%</b>
Less: Non Cash Items							
Depreciation/Amortization		7,937,791	-	7,937,791	5,900,000	13,837,791	74.33%
Total Non-Cash		7,937,791	-	7,937,791	5,900,000	13,837,791	74.33%
<b>Amount to be Appropriated (Function Cost/Cash Expense)</b>		<b>15,581,894</b>	<b>(936,949)</b>	<b>16,518,843</b>	<b>(135,615)</b>	<b>16,383,228</b>	<b>-0.82%</b>

**Merrill Field Airport  
Statement of Revenues and Expenses**

	2022 Actuals *Unaudited	2022 Revised	\$ Change	2023 Approved	\$ Change	2023 Revised	23 v 23 Revised % Change
<b>Operating Revenue</b>							
Airport Lease Fees	1,195,035	664,000	-	664,000	395,000	1,059,000	59.49%
Airport Property Rental	-	359,000	-	359,000	(359,000)	-	-100.00%
Permanent Parking Fees	431,540	278,000	-	278,000	72,000	350,000	25.90%
Transient Parking Fees	5,692	8,500	-	8,500	-	8,500	0.00%
Vehicle Parking Fees	91,997	76,000	-	76,000	-	76,000	0.00%
MOA Aviation Fuel Fees	132,509	101,000	-	101,000	19,000	120,000	18.81%
SOA Aviation Fuel Fees	35,606	24,000	-	24,000	4,000	28,000	16.67%
Medevac Taxiway Fees	62,777	58,000	-	58,000	4,000	62,000	6.90%
Simulator Center Revenue	3,390	50,000	(50,000)	-	-	-	0.00%
Miscellaneous	15,918	6,000	-	6,000	5,000	11,000	83.33%
<b>Total Operating Revenue</b>	<b>1,974,463</b>	<b>1,624,500</b>	<b>(50,000)</b>	<b>1,574,500</b>	<b>140,000</b>	<b>1,714,500</b>	<b>8.89%</b>
<b>Non Operating Revenue</b>							
Operating Grant Revenue	122,157	1,257,946	-	1,257,946	(1,099,004)	158,942	-87.36%
Investment Income	(28,625)	3,000	66,000	69,000	15,000	84,000	21.74%
<b>Total Non Operating Revenue</b>	<b>93,532</b>	<b>1,260,946</b>	<b>66,000</b>	<b>1,326,946</b>	<b>(1,084,004)</b>	<b>242,942</b>	<b>-81.69%</b>
<b>Total Revenue</b>	<b>2,067,995</b>	<b>2,885,446</b>	<b>16,000</b>	<b>2,901,446</b>	<b>(944,004)</b>	<b>1,957,442</b>	<b>-32.54%</b>
<b>Operating Expense</b>							
Salaries and Benefits	67,880	1,294,297	131,396	1,425,693	(7,460)	1,418,233	-0.52%
Overtime	709	8,442	-	8,442	-	8,442	0.00%
<b>Total Labor</b>	<b>68,589</b>	<b>1,302,739</b>	<b>131,396</b>	<b>1,434,135</b>	<b>(7,460)</b>	<b>1,426,675</b>	<b>-0.52%</b>
Supplies	20,183	116,000	-	116,000	-	116,000	0.00%
Travel	-	-	-	-	-	-	0.00%
Contractual/Other Services	599,875	500,000	-	500,000	-	500,000	0.00%
Equipment/Furnishings	551,661	2,000	-	2,000	-	2,000	0.00%
Dividend to General Government	-	-	-	-	-	-	0.00%
<b>Manageable Direct Cost Total</b>	<b>1,171,719</b>	<b>618,000</b>	<b>-</b>	<b>618,000</b>	<b>-</b>	<b>618,000</b>	<b>0.00%</b>
Municipal Enterprise/Utility Service Assessment	74,612	74,614	(11,541)	63,073	-	63,073	0.00%
Depreciation/Amortization	3,152,959	3,040,323	-	3,040,323	-	3,040,323	0.00%
<b>Non-Manageable Direct Cost Total</b>	<b>3,227,571</b>	<b>3,114,937</b>	<b>(11,541)</b>	<b>3,103,396</b>	<b>-</b>	<b>3,103,396</b>	<b>0.00%</b>
Charges by/to Other Departments	216,533	147,289	(90,174)	57,115	(1,177,862)	(1,120,747)	-2062.26%
<b>Total Operating Expense</b>	<b>4,684,413</b>	<b>5,182,965</b>	<b>29,681</b>	<b>5,212,646</b>	<b>(1,185,322)</b>	<b>4,027,324</b>	<b>-22.74%</b>
<b>Non Operating Expense</b>							
<b>Total Non Operating Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Total Expense</b>	<b>4,684,413</b>	<b>5,182,965</b>	<b>29,681</b>	<b>5,212,646</b>	<b>(1,185,322)</b>	<b>4,027,324</b>	<b>-22.74%</b>
<b>Net Income (Loss)</b>	<b>(2,616,418)</b>	<b>(2,297,519)</b>	<b>(13,681)</b>	<b>(2,311,200)</b>	<b>241,318</b>	<b>(2,069,882)</b>	<b>-10.44%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>		<b>5,182,965</b>	<b>29,681</b>	<b>5,212,646</b>	<b>(1,185,322)</b>	<b>4,027,324</b>	<b>-22.74%</b>
Less: Non Cash Items							
Depreciation/Amortization		3,040,323	-	3,040,323	-	3,040,323	0.00%
Total Non-Cash		3,040,323	-	3,040,323	-	3,040,323	0.00%
<b>Amount to be Appropriated (Function Cost/Cash Expense)</b>		<b>2,142,642</b>	<b>29,681</b>	<b>2,172,323</b>	<b>(1,185,322)</b>	<b>987,001</b>	<b>-54.56%</b>