

Table of Contents

	<u>Page</u>
VI - APPENDICES	
A Direct Cost by Department and Category of Expenditure	A - 1
B Function Cost by Fund	
Function Cost by Fund – 2023 Revised and 2024 Proposed	B - 1
Function Cost by Fund and Category of Expenditure.....	B - 2
C Benefit Assumptions.....	C - 1
D Overtime by Department	D - 1
E Vacancy Factor Guidelines.....	E - 1
F Debt Service	F - 1
G General Government Tax Rate Trends 2014 - 2024	G - 1
H Preliminary General Government Property Tax Per \$100,000.....	H - 1
I Tax District Map – Anchorage	I - 1
J Tax District Map – Chugiak/Eagle River	J - 1
K Tax District Map – Girdwood	K - 1
L Service Area Budget – Chugiak Fire	L - 1
M Service Area Budget – Girdwood Valley	M - 1
N Service Area Budget – Chugiak, Birchwood, Eagle River Rural Road (CBERRRSA) ..	N - 1
O Service Area Budget – Eagle River-Chugiak Parks & Recreation.....	O - 1
P Police & Fire Retirement System.....	P - 1
Q Police & Fire Retiree Medical Funding Program	Q - 1
R Alcoholic Beverages Retail Sales Tax Program	R - 1
S Local Government Profile	S - 1
T Structure of Municipal Funds.....	T - 1
U Policies and Procedures	
Financial Policies.....	U - 1
Budget Procedures.....	U - 6
Budget Calendar	U - 9
V Department Goals Aligned with Mayor’s Strategic Framework	V - 1

2024 Proposed Budget Direct Cost by Department and Category of Expenditure

Department	Salaries and Benefits	Supplies	Travel	Other Services	Debt Service	Depreciation Amortization	Capital Outlay	Total Direct Cost	Less Depreciation Amortization	Total Appropriation
Assembly	4,596,631	66,078	58,940	2,418,117	194,727	-	-	7,334,493	-	7,334,493
Building Services	-	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	376,824	2,952	5,000	209,285	-	-	-	594,061	-	594,061
Community Development	2,436,954	5,972	-	779,497	160	-	-	3,222,583	-	3,222,583
Development Services	11,273,528	139,711	-	420,784	-	-	9,545	11,843,568	-	11,843,568
Equal Rights Commission	846,020	1,200	8,500	11,975	-	-	-	867,695	-	867,695
Equity & Justice	430,942	10,350	3,000	8,130	-	-	1,500	453,922	-	453,922
Finance	11,481,162	58,142	13,680	1,625,919	842,107	-	26,000	14,047,010	-	14,047,010
Fire	85,439,667	3,469,393	50,000	10,351,389	5,048,739	-	369,028	104,728,216	-	104,728,216
<i>Fire - Police/Fire Retirement</i>	-	-	-	7,548,705	-	-	-	7,548,705	-	7,548,705
Health	6,326,776	158,254	4,825	7,607,733	4,016	-	23,688	14,125,292	-	14,125,292
Human Resources	6,502,268	26,500	-	247,700	-	-	18,500	6,794,968	-	6,794,968
Information Technology	13,023,406	86,060	18,650	9,115,702	230,285	9,299,755	17,534	31,791,392	(9,299,755)	22,491,637
Internal Audit	849,227	1,331	1,500	7,606	-	-	-	859,664	-	859,664
Library	6,993,739	59,950	15,300	1,710,868	35,894	-	121,690	8,937,441	-	8,937,441
Maintenance & Operations	18,440,643	2,908,286	4,810	40,328,338	47,446,126	-	39,700	109,167,903	-	109,167,903
Management & Budget	950,550	3,190	-	249,824	-	-	-	1,203,564	-	1,203,564
Mayor	1,695,869	5,872	17,000	842,141	-	-	-	2,560,882	-	2,560,882
Municipal Attorney	7,091,447	27,034	10,000	1,797,777	-	-	-	8,926,258	-	8,926,258
Municipal Manager	2,717,744	69,006	15,262	24,214,542	522,510	-	-	27,539,064	-	27,539,064
Parks & Recreation	12,957,763	959,889	-	7,502,055	3,215,014	-	201,606	24,836,327	-	24,836,327
Planning	3,233,907	14,984	-	186,867	-	-	9,450	3,445,208	-	3,445,208
Police	105,883,469	3,212,697	19,500	14,254,076	2,419,337	-	59,000	125,848,079	-	125,848,079
<i>Police - Police/Fire Retirement</i>	-	-	-	9,825,440	-	-	-	9,825,440	-	9,825,440
Project Management & Engineering	714,954	8,784	-	210,173	-	-	-	933,911	-	933,911
Public Transportation	20,732,784	3,454,555	-	7,012,128	699,680	-	-	31,899,147	-	31,899,147
Public Works	133,945	-	-	-	-	-	-	133,945	-	133,945
Purchasing	1,802,956	2,964	-	95,705	-	-	-	1,901,625	-	1,901,625
Real Estate	725,729	5,708	1,000	3,359,349	6,091,748	-	8,300	10,191,834	-	10,191,834
Traffic Engineering	4,869,375	1,046,850	4,861	359,201	210,478	-	25,080	6,515,845	-	6,515,845
TANS Expense	-	-	-	-	2,703,000	-	-	2,703,000	-	2,703,000
Convention Center Reserve	-	-	-	17,145,244	1,000	-	-	17,146,244	-	17,146,244
Direct Cost Total	332,528,279	15,805,712	251,828	169,446,270	69,664,821	9,299,755	930,621	597,927,286	(9,299,755)	588,627,531
% of Total	55.61%	2.64%	0.04%	28.34%	11.65%	1.56%	0.16%	100.00%		

Appendix A

Appendix B - 1 Function Cost by Fund

Fund	Title	2023 Revised Budget	2024 Proposed Budget	Less Depreciation Amortization	2024 Proposed Appropriation
101000	Areawide General Fund	170,101,583	170,277,992	-	170,277,992
103000	Areawide EMS Lease	829,029	829,029	-	829,029
104000	Chugiak Fire Service Area	1,445,294	1,453,756	-	1,453,756
105000	Glen Alps Service Area	394,944	394,944	-	394,944
106000	Girdwood Valley Service Area	4,231,473	4,625,285	-	4,625,285
107000	AW APD IT Systems Special Levy	1,840,000	1,840,000	-	1,840,000
111000	Birchtree/Elmore LRSA	326,606	326,606	-	326,606
112000	Section 6/Campbell Airstrip LRSA	180,127	180,127	-	180,127
113000	Valli Vue Estates LRSA	129,755	129,755	-	129,755
114000	Skyranch Estates LRSA	40,145	40,145	-	40,145
115000	Upper Grover LRSA	20,796	20,796	-	20,796
116000	Raven Woods/Bubbling Brook LRSA	22,822	22,822	-	22,822
117000	Mt. Park Estates LRSA	34,618	34,618	-	34,618
118000	Mt. Park/Robin Hill LRSA	173,184	173,184	-	173,184
119000	Chugiak, Birchwood, ER Rural Road SA	8,142,192	8,199,393	-	8,199,393
121000	Eaglewood Contributing RSA	117,251	117,251	-	117,251
122000	Gateway Contributing RSA	2,492	2,492	-	2,492
123000	Lakehill LRSA	65,017	65,017	-	65,017
124000	Totem LRSA	36,870	36,870	-	36,870
125000	Paradise Valley South LRSA	19,204	19,204	-	19,204
126000	SRW Homeowners LRSA	69,059	69,059	-	69,059
129000	Eagle River Streetlight SA	390,765	389,349	-	389,349
131000	Anchorage Fire SA	87,165,569	86,702,181	-	86,702,181
141000	Anchorage Roads and Drainage SA	84,604,014	80,690,348	-	80,690,348
142000	Talus West LRSA	173,704	173,704	-	173,704
143000	Upper O'Malley LRSA	763,535	763,535	-	763,535
144000	Bear Valley LRSA	60,030	60,030	-	60,030
145000	Rabbit Creek View/Hts LRSA	130,570	130,570	-	130,570
146000	Villages Scenic Parkway LRSA	27,261	27,261	-	27,261
147000	Sequoia Estates LRSA	24,823	24,823	-	24,823
148000	Rockhill LRSA	68,816	68,816	-	68,816
149000	South Goldenview Area LRSA	792,535	792,535	-	792,535
150000	Homestead LRSA	29,783	29,783	-	29,783
151000	Anchorage Metropolitan Police SA	145,471,713	147,806,142	-	147,806,142
152000	Turnagain Arm Police SA	21,782	21,782	-	21,782
161000	Anchorage Parks & Recreation SA	25,649,979	25,295,439	-	25,295,439
162000	Eagle River-Chugiak Parks & Rec	5,172,951	5,097,795	-	5,097,795
163000	Anchorage Building Safety SA	8,107,110	8,058,926	-	8,058,926
164000	Public Finance and Investments	2,561,083	2,491,806	-	2,491,806
2020X0	Convention Center	16,693,598	17,146,244	-	17,146,244
221000	Heritage Land Bank	912,672	955,142	-	955,142
301000	PAC Surcharge Revenue Bond Fund	302,250	298,750	-	298,750
602000	Self Insurance ISF	1,715,830	1,636,610	-	1,636,610
607000	Information Technology ISF	2,365,168	1,978,167	(9,299,755)	(7,321,588)
Function Cost Total		571,428,002	569,498,083	(9,299,755)	560,198,328

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

2024 Proposed Budget Function Cost by Fund and Category of Expenditure

Fund	Description	Salaries and Benefits	Supplies	Travel	Other Services	Debt Service	Depr / Amort	Capital Outlay	Direct Cost	IGCs by/to Others	Total Budget	Less Depr / Amort	Total Appropriation
101000	Areawide General Fund	119,693,897	6,830,707	174,508	56,506,254	14,064,856	-	412,331	197,682,553	(27,404,561)	170,277,992	-	170,277,992
103000	Areawide EMS Lease	-	-	-	(1)	829,030	-	-	829,029	-	829,029	-	829,029
104000	Chugiak Fire Service Area	-	-	-	988,953	-	-	-	988,953	464,803	1,453,756	-	1,453,756
105000	Glen Alps Service Area	-	-	-	361,444	-	-	-	361,444	33,500	394,944	-	394,944
106000	Girdwood Valley Service Area	336,445	147,978	-	3,506,451	111,867	-	-	4,102,741	522,544	4,625,285	-	4,625,285
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	630,674	167,287	-	7,193,799	83,798	-	6,000	8,081,558	117,835	8,199,393	-	8,199,393
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	82,000	389,349	-	389,349
131000	Anchorage Fire SA	61,828,823	2,290,000	38,170	8,816,064	3,310,839	-	218,184	76,502,080	10,200,101	86,702,181	-	86,702,181
141000	Anchorage Roads and Drainage SA	10,838,772	2,169,322	-	19,014,094	45,514,184	-	18,000	77,554,372	3,135,976	80,690,348	-	80,690,348
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	105,862,469	3,212,697	19,500	21,385,399	2,039,698	-	59,000	132,578,763	15,227,379	147,806,142	-	147,806,142
152000	Turnagain Arm Police SA	21,000	-	-	-	-	-	-	21,000	782	21,782	-	21,782
161000	Anchorage Parks & Recreation SA	10,473,009	757,456	-	5,155,033	3,117,454	-	191,766	19,694,718	5,600,721	25,295,439	-	25,295,439
162000	Eagle River-Chugiak Parks & Rec	2,293,401	126,300	-	1,806,246	63,060	-	9,840	4,298,847	798,948	5,097,795	-	5,097,795
163000	Anchorage Building Safety SA	6,297,261	65,406	-	239,338	-	-	5,000	6,607,005	1,451,921	8,058,926	-	8,058,926
164000	Public Finance and Investments	1,070,560	2,100	-	1,182,347	-	-	2,000	2,257,007	234,799	2,491,806	-	2,491,806
2020X0	Convention Center Operating Reserve	-	-	-	17,145,244	1,000	-	-	17,146,244	-	17,146,244	-	17,146,244
221000	Heritage Land Bank	347,228	4,500	1,000	298,460	-	-	7,500	658,688	296,454	955,142	-	955,142
301000	PAC Surcharge Revenue Bond Fund	-	-	-	-	298,750	-	-	298,750	-	298,750	-	298,750
602000	Self Insurance ISF	552,274	4,500	-	12,007,131	-	-	-	12,563,905	(10,927,295)	1,636,610	-	1,636,610
607000	Information Technology ISF	12,282,466	22,560	18,650	8,649,511	230,285	9,299,755	1,000	30,504,227	(28,526,060)	1,978,167	(9,299,755)	(7,321,588)
Function Cost Total		332,528,279	15,805,712	251,828	169,446,270	69,664,821	9,299,755	930,621	597,927,286	(28,429,203)	569,498,083	(9,299,755)	560,198,328

Appendix B - 2

Appendix C

2024 Personnel Benefit Assumptions

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

Employee Group	Contract End	FTE Definition ⁷ Hours	Wage Increase	Monthly Premium		PERS/ Pension ³	Leave Cashout ⁶	SS/Medicare Unemp/et al. ^{1, 4}
				Premium ^{1, 5} Health	Other ²			
AMEA	12/31/2025	2096	1.40%	\$2,192	\$5.38	22.00%	2.50%	8.01%
APDEA (Police) Sworn	12/31/2024	2096	3.30%	\$2,364	\$21.05	26.00%	1.50%	8.01%
APDEA (Police) Non-Sworn	12/31/2024	2096	3.30%	\$2,364	\$10.85	26.00%	1.50%	8.01%
Executives		2096	3.30%	\$2,250	\$5.38	22.00%	1.00%	8.01%
IAFF (Fire) F40	6/30/2025	2096	1.40%	\$2,740	\$21.05	22.00%	7.00%	8.01%
IAFF (Fire) F56	6/30/2025	3185	1.40%	\$2,740	\$21.05	22.00%	8.90%	8.01%
IAFF (Fire) Dispatch	6/30/2025	2408	1.40%	\$2,740	\$21.05	22.00%	6.00%	8.01%
IBEW/Electrical	6/30/2024	2096	1.50%	\$2,339 / \$2,456	\$48.73	\$1,430	1.60%	9.75%
IBEW/Technicians	12/31/2024	2096	cpi	\$2,192	\$5.38	22.00%	2.20%	8.01%
Local 71 (Laborers)	6/30/2024	2096	1.50%	\$1,868 / \$1,918	\$1.98	22.00%	3.00%	8.01%
Mayor		2096	0.00%	\$2,250	\$5.38	22.00%	0.00%	8.01%
Non-represented		2096	3.30%	\$2,250	\$5.38	22.00%	3.70%	8.01%
Non-represented-F56		3159	3.30%	\$2,250	\$5.38	22.00%	3.70%	8.01%
Operating Engineers	6/30/2026	2096	1.60%	\$1,791 / \$1,845	\$53.98	\$1,109	1.80%	7.85%
Plumbers	6/30/2026	2096	3.30%	\$2,190	\$5.38	22.00%	2.30%	8.01%
Teamsters	12/31/2022	2096	2.50%	\$2,250	\$5.38	22.00%	1.60%	8.01%
Assembly Members		2096	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 Apprenticeship 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

Apprenticeship 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, 2024 base wage assumption max of \$167,700. Some police and fire employees are exempt.

Medicare 1.45% all unions

Unemployment 0.2% all unions

5 AMEA (Article 6.1.4.) 2024 contribution = \$2,192

APDEA (Article XVII, Section 2.C) 2024 contribution = \$2,305 (90% of the \$500 premium)

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.) 2024 contribution = \$2,740 - Increase CPI-M or \$50 whichever is less

IBEW (Article 6.1.C) - Jan 1 - Mar 30, 2024 = \$2,339; Apr 1 - Dec 31, 2024 = \$2,456

IBEW/Technicians (Article 6.1.4) 2024 contribution = \$2,192

L71 (Article 6.1.C.1, 6.1.C.3.) - Jan 1 - Jun 30, 2024 = \$1,868; Jul 1 - Dec 31, 2024 = \$1,918

Operating Engineers (Article 6.1.C) Jan 1 - Jun 30, 2024 = \$1,791; Jul 1 - Dec 31, 2024 = \$1,845

Plumbers (Article 6.1.C) 2024 contribution = \$2,190 - 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 - 2096 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)

Appendix D

Overtime by Department

Department	2023		2024
	Revised Budget	Expended as of 8/31/23*	Proposed Budget
Assembly	8,794	30,422	8,794
Building Services	-	-	-
Chief Fiscal Officer	-	-	-
Community Development	-	14,111	-
Development Services	160,078	121,859	160,078
Equal Rights Commission	703	-	703
Finance	62,663	219,616	62,663
Fire	4,271,313	3,323,827	4,271,313
Health	7,434	28,414	7,434
Human Resources	89,153	29,323	89,153
Information Technology	110,146	30,054	110,146
Internal Audit	-	-	-
Library	10,890	5,683	10,890
Maintenance & Operations	954,689	965,096	954,689
Management & Budget	7,035	3,880	7,035
Mayor	-	-	-
Municipal Attorney	-	15,904	-
Municipal Manager	-	2,475	-
Parks & Recreation	203,082	263,065	203,082
Planning	37,278	13,623	37,278
Police	4,910,603	4,964,083	4,910,603
Project Management & Engineering	-	207	-
Public Transportation	336,337	1,115,453	336,337
Public Works	-	-	-
Purchasing	-	8,941	-
Real Estate	-	-	-
Traffic Engineering	176,733	137,535	176,733
General Government Total	11,346,931	11,293,570	11,346,931

* Provided per AMC 6.10.036.11

Appendix E

Guideline for Budgeting for Vacancies

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

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

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

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

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

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

Appendix F

Debt Service

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

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

Voter Approval Required:

- General Obligation (GO) Bonds

Assembly Approval Required:

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

GO Bonds

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

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

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

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

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

Revenue Bonds

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

Short Term Borrowing Programs (STBP)

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

Intermediate Term Borrowing Programs (ITBP)

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

Appendix F

Debt Service

Lease/Purchase Agreements

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

Tax Anticipation Notes (TANs)

Tax Anticipation Notes are short term notes issued by the Municipality for the purpose of raising funds to pay ongoing operating expenses. They are issued in anticipation of receiving property taxes and other revenues scheduled to be collected during the year. TANs are retired prior to the current year end. The debt service related to TANs is not limited.

Interfund Loans

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

Operating Leases

Certain operating leases of nonfinancial assets. Examples include buildings, land, vehicles, and equipment. Categorized in non-labor prior to 2022, and changed to debt category per Governmental Accounting Standards Board (GASB) Statement Number 87.

2024 Proposed Debt Service Budget Requirements

Fund Description	Principal	Interest	Total P&I	Fees	Total
Debt Service on Voter-Approved GO Bonds Inside Tax Cap					
101000 Office of Emergency Management	186,039	33,782	219,821	100	219,921
101000 Heath - Senior Center	3,132	708	3,840	100	3,940
101000 Parks - Cemetery	27,497	6,221	33,718	100	33,818
101000 Fire - Emergency Medical Service	502,895	293,567	796,462	100	796,562
101000 Transit - Areawide	483,460	209,196	692,656	100	692,756
131000 Fire Service Area	1,806,967	771,703	2,578,670	200	2,578,870
141000 Anchorage Roads & Drainage	31,580,319	13,081,317	44,661,636	1,900	44,663,536
151000 Police Service Area	560,628	474,215	1,034,843	100	1,034,943
161000 Parks & Recreation - Anchorage	1,908,556	1,139,206	3,047,762	200	3,047,962
101000 E911 Operations - Areawide	212,874	154,189	367,063	100	367,163
101000 Facilities - Areawide	545,279	364,431	909,710	100	909,810
101000 AWARD - Areawide	531,640	391,983	923,623	100	923,723
101000 Traffic - Areawide	105,453	103,475	208,928	100	209,028
GO Bonds Inside Tax Cap Total	38,454,739	17,023,993	55,478,732	3,300	55,482,032
Voter-Approved GO Bonds Outside Tax Limit Calculation					
162000 Parks & Recreation - Eagle River	50,261	11,407	61,668	100	61,768
GO Bonds Outside Tax Cap Total	50,261	11,407	61,668	100	61,768
GO Bonds Total	38,505,000	17,035,400	55,540,400	3,400	55,543,800
Revenue Bonds					
202010 Civic Center Revenue Bonds ¹	-	-	-	1,000	1,000
301000 Alaska Center for the Performing Arts	175,000	123,750	298,750	-	298,750
Revenue Bonds Total	175,000	123,750	298,750	1,000	299,750
Lease/Purchase Agreements					
101000 716 Building-Police Headquarters	352,327	1,007,732	1,360,059	-	1,360,059
Lease/Purchase Agreements Total	352,327	1,007,732	1,360,059	-	1,360,059
Lease/Purchase Agreements					
101000 Computerized Assisted Mass Apprais	698,743	132,614	831,357	10,750	842,107
106000 Girdwood Fire Engine	104,540	-	104,540	-	104,540
101000 Automated Handling System (AMHS)	32,232	3,662	35,894	-	35,894
607000 IT Capital Infrastructure	-	136,500	136,500	11,500	148,000
607000 IT SAP Capital Purchase	-	82,285	82,285	-	82,285
Lease/Purchase Agreements Total	835,515	355,061	1,190,576	22,250	1,212,826
Tax Anticipation Notes (TANs), Offset partially with TANs Revenues					
101000 Areawide Service Area	-	2,565,000	2,565,000	138,000	2,703,000
131000 Fire Service Area	-	641,000	641,000	57,000	698,000
141000 Maintenance & Operations - ARDSA	-	288,000	288,000	12,000	300,000
151000 Police Service Area	-	641,000	641,000	86,000	727,000
161000 Anchorage Parks & Recreation SA	-	32,000	32,000	2,000	34,000
TANS Total	-	4,167,000	4,167,000	295,000	4,462,000

Cost of Issuance for Refunding Bonds, offset with Bond Premium Revenues (the cost of issuance for new bonds, offset with bond premium revenues, is posted in the respective capital funds)

101000 Areawide Service Area	-	-	-	40,659	40,659
131000 Fire Service Area	-	-	-	33,969	33,969
141000 Maintenance & Operations - ARDSA	-	-	-	498,222	498,222
151000 Police Service Area	-	-	-	6,716	6,716
161000 Anchorage Parks & Recreation SA	-	-	-	35,492	35,492
162000 Eagle River Parks & Recreation SA	-	-	-	1,292	1,292
Cost of Issuance for Refunding Bonds	-	-	-	616,350	616,350

Operating Leases (GASB 87)

101000 Elections	192,997	1,730	194,727	-	194,727
103000 EMS Lease Tax Levy	727,126	101,904	829,030	-	829,030
141000 Street Maintenance Operations	35,516	16,910	52,426	-	52,426
119000 Chugiak/Birchwood/Eagle River RRS,	66,338	17,460	83,798	-	83,798
151000 APD Resource Management	257,591	13,448	271,039	-	271,039
106000 Girdwood Valley Police SA	7,213	114	7,327	-	7,327
101000 Facility Leases-City Hall	1,782,811	87,902	1,870,713	-	1,870,713
101000 Facility Leases-Libraries	177,792	1,225	179,017	-	179,017
101000 Facility Leases-Traffic	47,573	427	48,000	-	48,000
101000 Facility Leases-Recreation	370,441	17,231	387,672	-	387,672
101000 Facility Leases-Permit Center	2,170,257	37,475	2,207,732	-	2,207,732
101000 Facility Leases-Police	37,592	963	38,555	-	38,555
TANS Total	5,873,247	296,789	6,170,036	-	6,170,036

Debt Service Total	45,741,089	22,985,732	68,726,821	938,000	69,664,821
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¹ 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
Total Transfer to COPs Fund	3,790,000	1,639,129	5,429,129	2,000	5,431,129

Interfund Loans

Campbell Lake Sediment Project - from fund 602-General Liability & Worker's Compensation fund to 441-Anchorage Roads & Drainage Service Area Capital Improvement Projects fund. To be repaid by special assessment district 04-25. AR 2007-35(S) and AO 2011-17

Tire Shop on Fairbanks Street - from fund 221-Heritage Land Bank fund to 601-Fleet Fund. To be repaid in full over a term of not longer than twenty years. AO 2013-217

Canyon Road Areas Gas Line - from fund 603-Medical & Dental Self-Insurance fund to 101-Areawide General fund. To be repaid by special assessment district. AR 2018-279

Fund Description	Principal	Interest	Total P&I
101000 Interest Other	-	7,830	7,830

National Archive Property - from fund 602-General Liability & Workers Compensation fund to 101-Areawide General fund. To be repaid from proceeds from the sale of the property over a term of not longer than five years. AO 2017-140

Eagle River Town Center - from fund 101-Areawide General fund to 401-Areawide General Capital Improvement Projects fund. To be repaid by monthly lease payments assessed to tenants on or before December 31,2028. AO

Municipality of Anchorage
Summary of Bonds Authorized but Unissued
at August 31, 2023

Voter Approved Year	Proposition Number	Project Description	Remaining Authorized But Unissued 8/31/2022
General Purpose - General Obligation			
2021	5	Anchorage Roads & Drainage Service Area	17,625,000
2022	4	Anchorage Roads & Drainage Service Area	34,870,000
2023	3	Anchorage Roads & Drainage Service Area	34,500,000
2021	7	Anchorage Fire	430,000
2022	6	Anchorage Fire	2,100,000
2023	4	Anchorage Fire	2,625,000
2021	6	Anchorage Parks & Recreation Service Area	1,260,000
2022	5	Anchorage Parks & Recreation Service Area	3,875,000
2023	A	Anchorage Parks & Recreation Service Area	3,950,000
2020	1	Public Safety-Areawide	660,000
2021	3	Public Safety-Areawide	1,305,000
2022	3	Public Safety-Areawide	880,000
2023	2	Public Safety-Areawide	3,510,000
2020	7	Public Facilities-Areawide	320,000
2021	2	Public Facilities-Areawide	1,150,000
2019	2	Public Transportation-Areawide	270,000
2020	8	Public Transportation-Areawide	1,995,000
2021	3	Public Transportation-Areawide	1,230,000
2022	3	Public Transportation-Areawide	1,200,000
2023	2	Public Transportation-Areawide	1,110,000
2023	5	Chugiak Fire Service Area	450,000
Total General Purpose - General Obligation			115,315,000

Municipality of Anchorage
General Obligation, General Purpose Bonds
 Combined Annual Net Debt Service Requirements
 as of December 31, 2023

Fiscal Year	Principal Outstanding *	Principal Payment	Interest Payment	Total Net Debt Service
2024	421,690,000	38,505,000	17,035,400	55,540,400
2025	383,185,000	36,215,000	15,271,180	51,486,180
2026	346,970,000	30,675,000	13,591,747	44,266,747
2027	316,295,000	32,040,000	12,232,958	44,272,958
2028	284,255,000	28,950,000	10,803,341	39,753,341
2029	255,305,000	25,330,000	9,827,399	35,157,399
2030	229,975,000	26,345,000	8,818,540	35,163,540
2031	203,630,000	23,785,000	7,845,520	31,630,520
2032	179,845,000	22,920,000	6,951,339	29,871,339
2033	156,925,000	21,830,000	6,114,409	27,944,409
2034	135,095,000	22,760,000	5,344,301	28,104,301
2035	112,335,000	20,880,000	4,472,113	25,352,113
2036	91,455,000	17,930,000	3,641,119	21,571,119
2037	73,525,000	16,730,000	2,868,325	19,598,325
2038	56,795,000	17,460,000	2,144,025	19,604,025
2039	39,335,000	13,430,000	1,410,325	14,840,325
2040	25,905,000	11,495,000	960,075	12,455,075
2041	14,410,000	8,790,000	576,400	9,366,400
2042	5,620,000	5,620,000	224,800	5,844,800
2043	-	-	-	-
Totals		421,690,000	130,133,316	551,823,316

Notes:

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

Appendix G

General Government Tax Rate Trends

Tax District ¹	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 ²
School District	7.06	6.84	6.73	6.92	7.23	7.16	7.75	8.47	7.63	7.17	TBD in Spring
1, 3, 8	7.92	7.86	8.16	8.74	9.17	9.20	9.35	9.55	9.21	9.86	9.42
2, 19-21, 28, 32-37, 40-41, 44, 45, 48, 52-54, 57	5.56	5.55	5.73	6.52	6.51	6.59	6.81	7.00	6.67	6.98	6.80
4	3.49	3.94	4.85	5.40	5.50	5.51	5.18	5.12 ³	4.78	5.39	5.59
5	5.28	5.54	5.72	6.36	6.22	6.36	6.36	6.36 ⁴	6.27	6.51	6.34
9, 11, 23, 43	4.97	5.01	5.18	5.99	5.86	5.93	6.13	6.24	6.01	6.23	6.10
10, 50	7.73	7.94	7.99	8.90	8.84	8.90	9.09	9.22	8.96	9.28	8.99
12	8.31	8.30	8.48	9.27	9.26	9.34	9.56	9.75	9.42	9.73	9.41
15	(0.48)	(0.14)	0.15	0.40	0.10	0.18	0.05	0.31 ³	0.08	0.24	0.25
16, 56, 59	2.53	2.79	2.97	3.61	3.47	3.61	3.61	3.61 ⁴	3.52	3.76	3.73
22, 51	6.24	6.72	6.78	7.52	7.45	7.58	7.57	7.59 ⁴	7.47	7.81	7.56
30	5.29	5.72	5.78	6.52	6.45	6.58	6.57	6.59 ⁴	6.47	6.81	6.62
31	7.36	7.35	7.53	8.32	8.31	8.39	8.61	8.80	8.47	8.78	8.50
42	4.89	5.10	5.40	5.83	6.13	6.22	6.15	6.16 ⁴	6.06	6.64	6.35
46	6.30	6.42	6.53	7.38	7.21	7.36	7.55	7.68	7.44	7.68	7.45
47	3.77	4.11	4.22	4.91	4.73	4.95	4.94	4.96 ⁴	4.86	5.11	4.98
55	4.33	4.59	4.77	5.41	5.27	5.41	5.41	5.41 ⁴	5.32	5.56	5.43
58	-	-	5.78	6.52	6.45	6.58	6.57	6.59	6.47	6.81	6.62

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

² The 2024 mill rates in this appendix are based on preliminary data. The 2024 assessed valuations and taxes will be updated as part of the 2024 Revised Budget process and the actual 2024 mill rates, inclusive of the Anchorage School District (ASD), will be presented to the Assembly for approval in April 2024.

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

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

Prepared by Office of Management and Budget

Appendix H

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

The tax rates in this appendix are based on preliminary data and exclude 2024 taxes related to the Anchorage School District (ASD). The 2024 assessed valuations and taxes will be updated as part of the 2024 Revised Budget process and the actual 2024 mill rates will be presented to the Assembly for approval in April 2024.

Tax District	Areawide ¹	Fire	Police	Parks & Rec	Roads ²	Total
1, 3, 8	6	237	367	70	262	942
2, 19-21, 28, 32-37, 40, 41, 44, 45, 48, 52-54, 57	6	237	367	70	-	680
4	6	-	-	-	553	559
5	6	-	367	-	261	634
9, 11, 23, 43	6	237	367	-	-	610
10, 50	6	237	367	97	192	899
12	6	237	367	70	261	941
15	6	-	19	-	-	25
16, 56, 59	6	-	367	-	-	373
22, 51	6	94	367	97	192	756
30, 58	6	-	367	97	192	662
31	6	237	367	70	170	850
42	6	-	367	-	262	635
46	6	237	367	97	38	745
47	6	-	367	97	28	498
55	6	-	367	-	170	543

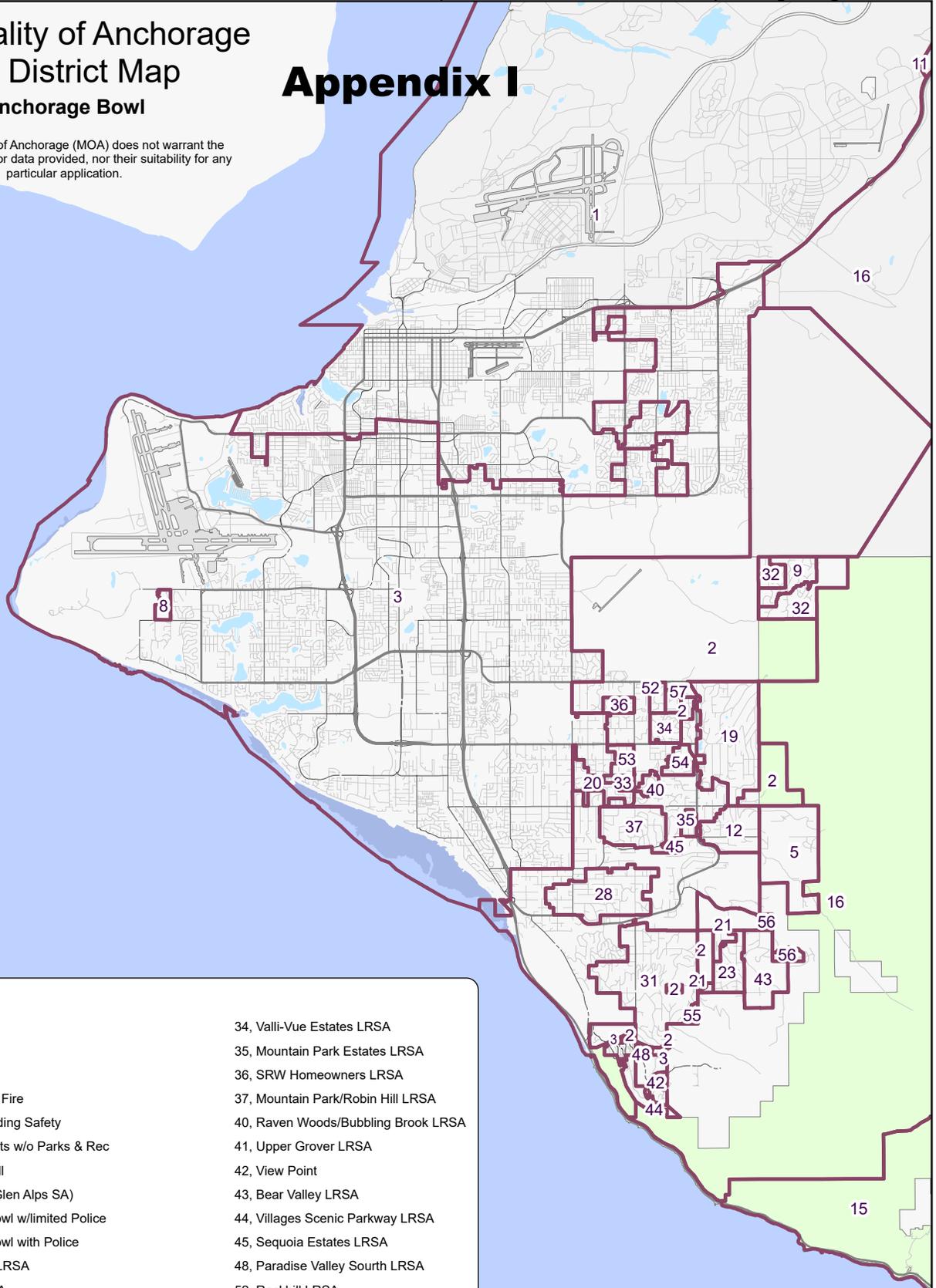
¹ Some services provided by the Municipality must be offered on an "areawide" basis under State law or as provided for in the Municipal Charter. These include services such as health and environmental protection, social services, animal control, library, museum, mass transit, emergency medical services,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

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

Municipality of Anchorage
Tax District Map
Anchorage Bowl

Appendix I

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



Tax Districts

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

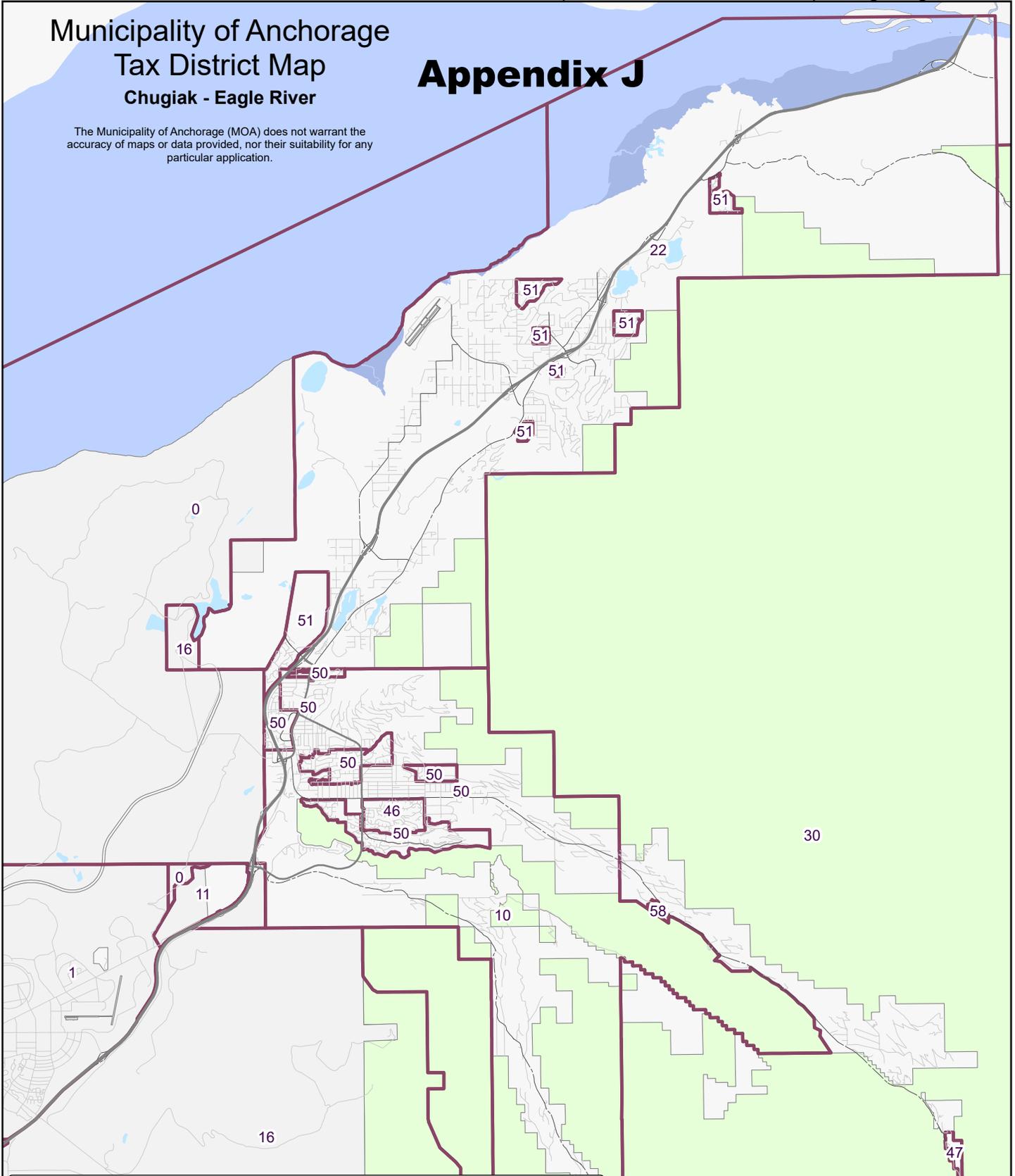
Prepared by:
Geographic Data and Information Center
September 2023

*Not to scale

Municipality of Anchorage
 Tax District Map
 Chugiak - Eagle River

Appendix J

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



Tax Districts

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

Prepared by:
 Geographic Data and Information Center
 September 2023

*Not to scale

Municipality of Anchorage Tax District Map Girdwood

Appendix K

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

Chugach National Forest

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Seward Highway

Chugach National Forest

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Prepared by:
Geographic Data and Information Center
September 2023

*Not to scale

Appendix L

Chugiak Fire Service Area

(Fund 104000)

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

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

The net cost total on the Fund Summary presented on the following page represents the tax cost for the Chugiak Fire Service Area, based on the 2024 Proposed Budget. It includes \$157,561 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (P&I) on Delinquent Taxes, Auto Tax, Electric Co-Op Allocation and Cash Pools Short-term Interest.

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

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

The preliminary 2024 mill rate, based on the 2024 Proposed Budget taxes to be collected and preliminary service area assessed value at 08/28/2023, is calculated as follows:

$$\frac{\$ 1,296,195}{\$ 1,377,385,798} \times 1,000 = 0.94$$

The actual 2024 taxes to be collected and the actual 2024 mill rate will be based on the 2024 Revised budget that will include updated/revised IGCs and will be recalculated with updated assessed values, all to be presented to the Assembly for approval in April 2024.

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Fund Center				
Chugiak Fire and Rescue (354000) - Department: Fire	875,037	988,953	988,953	-
Direct Cost Total	875,037	988,953	988,953	-
Intragovernmental Charges				
Charges by/to Other Departments	399,327	456,341	464,803	1.85%
Function Cost Total	1,274,365	1,445,294	1,453,756	0.59%
Program Generated Revenue	-	(134,743)	(157,561)	16.93%
Net Cost Total	1,274,365	1,310,551	1,296,195	-1.10%

Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	15,807	-	-	-
Travel	-	-	-	-
Contractual/OtherServices	859,231	988,953	988,953	-
Debt Service	-	-	-	-
Equipment, Furnishings	-	-	-	-
Direct Cost Total	875,037	988,953	988,953	-

Position Summary as Budgeted				
Full-Time	-	-	-	-
Part-Time	-	-	-	-
Position Total	-	-	-	-

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	15,807	-	-	-
Travel	-	-	-	-
Contractual/Other Services	859,231	988,953	988,953	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	875,037	988,953	988,953	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	875,037	988,953	988,953	-
Intragovernmental Charges				
Charges by/to Other Departments	399,327	456,341	464,803	1.85%
Function Cost Total	1,274,365	1,445,294	1,453,756	0.59%
Net Cost				
Direct Cost Total	875,037	988,953	988,953	-
Charges by/to Other Departments Total	399,327	456,341	464,803	1.85%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	1,274,365	1,445,294	1,453,756	0.59%

Appendix M

Girdwood Valley Service Area

(Fund 106000)

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

Girdwood Valley Service Area was established for street construction and maintenance, solid waste collection, fire protection, parks and recreation, the operation and maintenance of a municipal cemetery, the provision of police protection services, and the provision of services in support of policies that promote local housing and economic stability 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 2024 Proposed Budget. It includes \$101,233 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (P&I) on Delinquent Taxes, Auto Tax, Electric Co-Op Allocation and Cash Pools Short-term Interest.

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

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

The preliminary 2024 mill rate, based on the 2024 Proposed Budget taxes to be collected and preliminary service area assessed value at 08/28/2023, is calculated as follows:

$$\frac{\$ 4,496,952}{\$ 813,514,927} \times 1,000 = 5.53$$

The actual 2024 taxes to be collected and the actual 2024 mill rate will be based on the 2024 Revised budget that will include updated/revised IGCs and will be recalculated with updated assessed values, all to be presented to the Assembly for approval in April 2024.

Fund 106000 Summary Girdwood Valley Service Area

(Fund Center # 355000, 450000, 510900, 558000, 746000, 189130)

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Fund Center				
Housing & Development (510900) - Department: Community De	-	-	50,000	100.00%
Fire and Rescue (355000) - Department: Fire	947,687	1,255,121	1,387,122	10.52%
Police (450000) - Department: Police	721,591	811,044	811,044	-
Parks & Recreation (558000) - Department: Parks & Recreation	286,870	331,828	431,828	30.14%
Street Maintenance (746000) - Department: Maintenance & Ops	899,142	1,317,317	1,422,747	8.00%
Direct Cost Total	2,855,291	3,715,310	4,102,741	10.43%
Intragovernmental Charges				
Charges by/to Other Departments	505,230	516,163	522,544	1.24%
Function Cost Total	3,360,521	4,231,473	4,625,285	9.31%
Program Generated Revenue	(39,443)	(123,594)	(128,333)	3.83%
Net Cost Total	3,321,078	4,107,879	4,496,952	9.47%

Direct Cost by Category				
Salaries and Benefits	276,649	316,015	336,445	6.46%
Supplies	62,046	147,978	147,978	-
Travel	-	-	-	-
Contractual/Other Services	2,538,981	3,171,317	3,506,451	10.57%
Debt Service	6,905	80,000	111,867	39.83%
Equipment, Furnishings	(29,291)	-	-	-
Direct Cost Total	2,855,291	3,715,310	4,102,741	10.43%

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

Girdwood Service Area Housing & Development
Department: Community Development
Division: CD Administration
(Fund Center # 510900)

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	50,000	100.00%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	-	-	50,000	100.00%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	-	-	50,000	100.00%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	-	-	50,000	100.00%
Net Cost				
Direct Cost Total	-	-	50,000	100.00%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	-	-	50,000	100.00%

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	12,730	30,000	30,000	-
Travel	-	-	-	-
Contractual/Other Services	934,957	1,145,121	1,252,582	9.38%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	947,687	1,175,121	1,282,582	9.14%
Debt Service	-	80,000	104,540	30.68%
Non-Manageable Direct Cost Total	-	80,000	104,540	30.68%
Direct Cost Total	947,687	1,255,121	1,387,122	10.52%
Intragovernmental Charges				
Charges by/to Other Departments	348,178	356,679	363,930	2.03%
Function Cost Total	1,295,866	1,611,800	1,751,052	8.64%
Program Generated Revenue				
406370 - Fire Service Fees	(23,554)	(21,000)	(21,000)	-
Program Generated Revenue Total	(23,554)	(21,000)	(21,000)	-
Net Cost				
Direct Cost Total	947,687	1,255,121	1,387,122	10.52%
Charges by/to Other Departments Total	348,178	356,679	363,930	2.03%
Program Generated Revenue Total	(23,554)	(21,000)	(21,000)	-
Net Cost Total	1,272,312	1,590,800	1,730,052	8.75%

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	6,549	-	-	-
Travel	-	-	-	-
Contractual/Other Services	708,137	811,044	803,717	-0.90%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	714,686	811,044	803,717	-0.90%
Debt Service	6,905	-	7,327	100.00%
Non-Manageable Direct Cost Total	6,905	-	7,327	100.00%
Direct Cost Total	721,591	811,044	811,044	-
Intragovernmental Charges				
Charges by/to Other Departments	515	279	290	3.94%
Function Cost Total	722,106	811,323	811,334	0.00%
Net Cost				
Direct Cost Total	721,591	811,044	811,044	-
Charges by/to Other Departments Total	515	279	290	3.94%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	722,106	811,323	811,334	0.00%

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Category				
Salaries and Benefits	7,577	27,650	42,650	54.25%
Supplies	26,161	47,178	47,178	-
Travel	-	-	-	-
Contractual/Other Services	236,843	257,000	342,000	33.07%
Equipment, Furnishings	16,288	-	-	-
Manageable Direct Cost Total	286,870	331,828	431,828	30.14%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	286,870	331,828	431,828	30.14%
Intragovernmental Charges				
Charges by/to Other Departments	87,960	86,141	86,186	0.05%
Function Cost Total	374,830	417,969	518,014	23.94%
Program Generated Revenue				
406280 - Programs Lessons & Camps	(264)	(1,500)	(1,500)	-
406290 - Rec Center Rentals & Activities	(1,732)	(100)	(100)	-
406310 - Camping Fees	(2,931)	(1,500)	(1,500)	-
Program Generated Revenue Total	(4,927)	(3,100)	(3,100)	-
Net Cost				
Direct Cost Total	286,870	331,828	431,828	30.14%
Charges by/to Other Departments Total	87,960	86,141	86,186	0.05%
Program Generated Revenue Total	(4,927)	(3,100)	(3,100)	-
Net Cost Total	369,903	414,869	514,914	24.11%

Appendix N

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

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

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

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

The net cost total on the fund summary presented on the following page represents the tax cost for the CBERRRSA, based on the 2024 Proposed Budget. It includes \$274,315 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (P&I) on Delinquent Taxes and Cash Pools Short-term Interest.

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

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

The preliminary 2024 mill rate, based on the 2024 Proposed Budget taxes to be collected and preliminary service area assessed value at 08/28/2023, is calculated as follows:

$$\frac{\$ 7,898,478}{\$ 4,119,970,412} \times 1,000 = 1.92$$

The actual 2024 taxes to be collected and the actual 2024 mill rate will be based on the 2024 Revised budget that will include updated/revised IGCs and will be recalculated with updated assessed values, all to be presented to the Assembly for approval in April 2024.

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Fund Center				
Operations of CBERRRSA (744900) - Department: Public Works	4,546,175	4,104,637	4,161,068	1.37%
ER Contribution to CIP (747300) - Department: Public Works	3,957,238	3,920,490	3,920,490	-
Direct Cost Total	8,503,413	8,025,127	8,081,558	0.70%
Intragovernmental Charges				
Charges by/to Other Departments	109,611	117,065	117,835	0.66%
Function Cost Total	8,613,024	8,142,192	8,199,393	0.70%
Program Generated Revenue	(150,775)	(301,212)	(300,915)	-0.10%
Net Cost Total	8,462,249	7,840,980	7,898,478	0.73%

Direct Cost by Category				
Salaries and Benefits	629,512	574,243	630,674	9.83%
Supplies	195,583	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	7,616,318	7,277,597	7,193,799	-1.15%
Debt Service	62,000	-	83,798	100.00%
Equipment, Furnishings	-	6,000	6,000	-
Direct Cost Total	8,503,413	8,025,127	8,081,558	0.70%

Position Summary as Budgeted				
Full-Time	4	4	4	-
Part-Time	-	-	-	-
Position Total	4	4	4	-

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Category				
Salaries and Benefits	629,512	574,243	630,674	9.83%
Supplies	195,583	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	3,659,080	3,357,107	3,273,309	-2.50%
Equipment, Furnishings	-	6,000	6,000	-
Manageable Direct Cost Total	4,484,175	4,104,637	4,077,270	-0.67%
Debt Service	62,000	-	83,798	100.00%
Non-Manageable Direct Cost Total	62,000	-	83,798	100.00%
Direct Cost Total	4,546,175	4,104,637	4,161,068	1.37%
Intragovernmental Charges				
Charges by/to Other Departments	109,611	117,065	117,835	0.66%
Function Cost Total	4,655,786	4,221,702	4,278,903	1.35%
Program Generated Revenue				
406625 - Reimbursed Cost-NonGrant Funded	(55,156)	(25,000)	(25,000)	-
408380 - Prior Year Expense Recovery	(45,269)	-	-	-
408580 - Miscellaneous Revenues	(50,349)	(1,600)	(1,600)	-
Program Generated Revenue Total	(150,775)	(26,600)	(26,600)	-
Net Cost				
Direct Cost Total	4,546,175	4,104,637	4,161,068	1.37%
Charges by/to Other Departments Total	109,611	117,065	117,835	0.66%
Program Generated Revenue Total	(150,775)	(26,600)	(26,600)	-
Net Cost Total	4,505,011	4,195,102	4,252,303	1.36%

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	3,957,238	3,920,490	3,920,490	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	3,957,238	3,920,490	3,920,490	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	3,957,238	3,920,490	3,920,490	-
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	3,957,238	3,920,490	3,920,490	-
Net Cost				
Direct Cost Total	3,957,238	3,920,490	3,920,490	-
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	3,957,238	3,920,490	3,920,490	-

Appendix O

Eagle River-Chugiak Park and Recreational Service Area

(Fund 162000)

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

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

The net cost total on the fund summary presented on the following page offset by represents the tax cost for the ERCPRSA, based on the 2024 Proposed Budget. It includes \$329,672 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (P&I) on Delinquent Taxes, Auto Tax, Contributions from Other Funds, and Cash Pools Short-term Interest.

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

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

The preliminary 2024 mill rate, based on the 2024 Proposed Budget taxes to be collected and preliminary service area assessed value at 08/28/2023, is calculated as follows:

$$\frac{\$ 4,283,729}{\$ 4,435,272,191} \times 1,000 = 0.97$$

The actual 2024 taxes to be collected and the actual 2024 mill rate will be based on the 2024 Revised budget that will include updated/revised IGCs and will be recalculated with updated assessed values, all to be presented to the Assembly for approval in April 2024.

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Fund Center				
Fire Lake Rec Ctr (555300) - Department: Parks & Rec	32,729	50,000	50,000	-
ER Park Facilities (555000) - Department: Parks & Rec	19,752	39,146	41,053	4.87%
ER Chugiak Parks (555100) - Department: Parks & Rec	1,754,494	2,558,647	2,605,552	1.83%
ER Parks Debt (555900) - Department: Parks & Rec	193,252	195,618	63,060	-67.76%
Chugiak Pool (555200) - Department: Parks & Rec	399,698	683,153	694,870	1.72%
Contrib for Cap Improvmnt (555950) - Department: Parks & Rec	425,924	844,312	844,312	-
Direct Cost Total	2,825,849	4,370,876	4,298,847	-1.65%
Intragovernmental Charges				
Charges by/to Other Departments	692,931	802,075	798,948	-0.39%
Function Cost Total	3,518,780	5,172,951	5,097,795	-1.45%
Program Generated Revenue	(280,325)	(757,123)	(814,066)	7.52%
Net Cost Total	3,238,455	4,415,828	4,283,729	-2.99%

Direct Cost by Category				
Salaries and Benefits	1,311,613	2,232,872	2,293,401	2.71%
Supplies	179,195	126,300	126,300	-
Travel	-	-	-	-
Contractual/Other Services	1,139,179	1,806,246	1,806,246	-
Debt Service	193,252	195,618	63,060	-67.76%
Equipment, Furnishings	2,610	9,840	9,840	-
Direct Cost Total	2,825,849	4,370,876	4,298,847	-1.65%

Position Summary as Budgeted

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

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	32,729	50,000	50,000	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	32,729	50,000	50,000	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	32,729	50,000	50,000	-
Intragovernmental Charges				
Charges by/to Other Departments	5,741	9,441	9,441	-
Function Cost Total	38,470	59,441	59,441	-
Net Cost				
Direct Cost Total	32,729	50,000	50,000	-
Charges by/to Other Departments Total	5,741	9,441	9,441	-
Net Cost Total	38,470	59,441	59,441	-

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Category				
Salaries and Benefits	6,383	24,046	25,953	7.93%
Supplies	1,959	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	11,410	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
Manageable Direct Cost Total	19,752	39,146	41,053	4.87%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	19,752	39,146	41,053	4.87%
Intragovernmental Charges				
Charges by/to Other Departments	1,084	4,126	4,230	2.52%
Function Cost Total	20,836	43,272	45,283	4.65%
Program Generated Revenue				
406290 - Rec Center Rentals & Activities	(40)	(8,000)	(8,000)	-
Program Generated Revenue Total	(40)	(8,000)	(8,000)	-
Net Cost				
Direct Cost Total	19,752	39,146	41,053	4.87%
Charges by/to Other Departments Total	1,084	4,126	4,230	2.52%
Program Generated Revenue Total	(40)	(8,000)	(8,000)	-
Net Cost Total	20,796	35,272	37,283	5.70%

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Category				
Salaries and Benefits	1,009,969	1,654,998	1,701,903	2.83%
Supplies	153,303	69,925	69,925	-
Travel	-	-	-	-
Contractual/Other Services	588,612	824,884	824,884	-
Equipment, Furnishings	2,610	8,840	8,840	-
Manageable Direct Cost Total	1,754,494	2,558,647	2,605,552	1.83%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	1,754,494	2,558,647	2,605,552	1.83%
Intragovernmental Charges				
Charges by/to Other Departments	662,114	749,129	745,358	-0.50%
Function Cost Total	2,416,609	3,307,776	3,350,910	1.30%
Program Generated Revenue				
406280 - Programs Lessons & Camps	-	(120,500)	(120,500)	-
406290 - Rec Center Rentals & Activities	(128,615)	(57,000)	(57,000)	-
406625 - Reimbursed Cost-NonGrant Funded	(30,031)	(26,002)	(26,002)	-
408405 - Lease & Rental Revenue	(13,615)	(21,600)	(21,600)	-
408550 - Cash Over & Short	(0)	-	-	-
Program Generated Revenue Total	(172,260)	(225,102)	(225,102)	-
Net Cost				
Direct Cost Total	1,754,494	2,558,647	2,605,552	1.83%
Charges by/to Other Departments Total	662,114	749,129	745,358	-0.50%
Program Generated Revenue Total	(172,260)	(225,102)	(225,102)	-
Net Cost Total	2,244,348	3,082,674	3,125,808	1.40%

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
Debt Service	193,252	195,618	63,060	-67.76%
Non-Manageable Direct Cost Total	193,252	195,618	63,060	-67.76%
Direct Cost Total	193,252	195,618	63,060	-67.76%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	193,252	195,618	63,060	-67.76%
Program Generated Revenue				
460030 - Premium On Bond Sales	-	(1,349)	(1,292)	-4.23%
Program Generated Revenue Total	-	(1,349)	(1,292)	-4.23%
Net Cost				
Direct Cost Total	193,252	195,618	63,060	-67.76%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	(1,349)	(1,292)	-4.23%
Net Cost Total	193,252	194,269	61,768	-68.20%

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Category				
Salaries and Benefits	295,261	553,828	565,545	2.12%
Supplies	23,933	53,375	53,375	-
Travel	-	-	-	-
Contractual/Other Services	80,505	75,950	75,950	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	399,698	683,153	694,870	1.72%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	399,698	683,153	694,870	1.72%
Intragovernmental Charges				
Charges by/to Other Departments	23,992	39,379	39,919	1.37%
Function Cost Total	423,690	722,532	734,789	1.70%
Program Generated Revenue				
406300 - Aquatics	(108,025)	(250,000)	(250,000)	-
408550 - Cash Over & Short	(0)	-	-	-
Program Generated Revenue Total	(108,025)	(250,000)	(250,000)	-
Net Cost				
Direct Cost Total	399,698	683,153	694,870	1.72%
Charges by/to Other Departments Total	23,992	39,379	39,919	1.37%
Program Generated Revenue Total	(108,025)	(250,000)	(250,000)	-
Net Cost Total	315,665	472,532	484,789	2.59%

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	425,924	844,312	844,312	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	425,924	844,312	844,312	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	425,924	844,312	844,312	-
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	425,924	844,312	844,312	-
Net Cost				
Direct Cost Total	425,924	844,312	844,312	-
Net Cost Total	425,924	844,312	844,312	-

Appendix P

Police & Fire Retirement System



Police & Fire Retirement System

Purpose

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

Description of System

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

The members are separated into three plans:

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

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

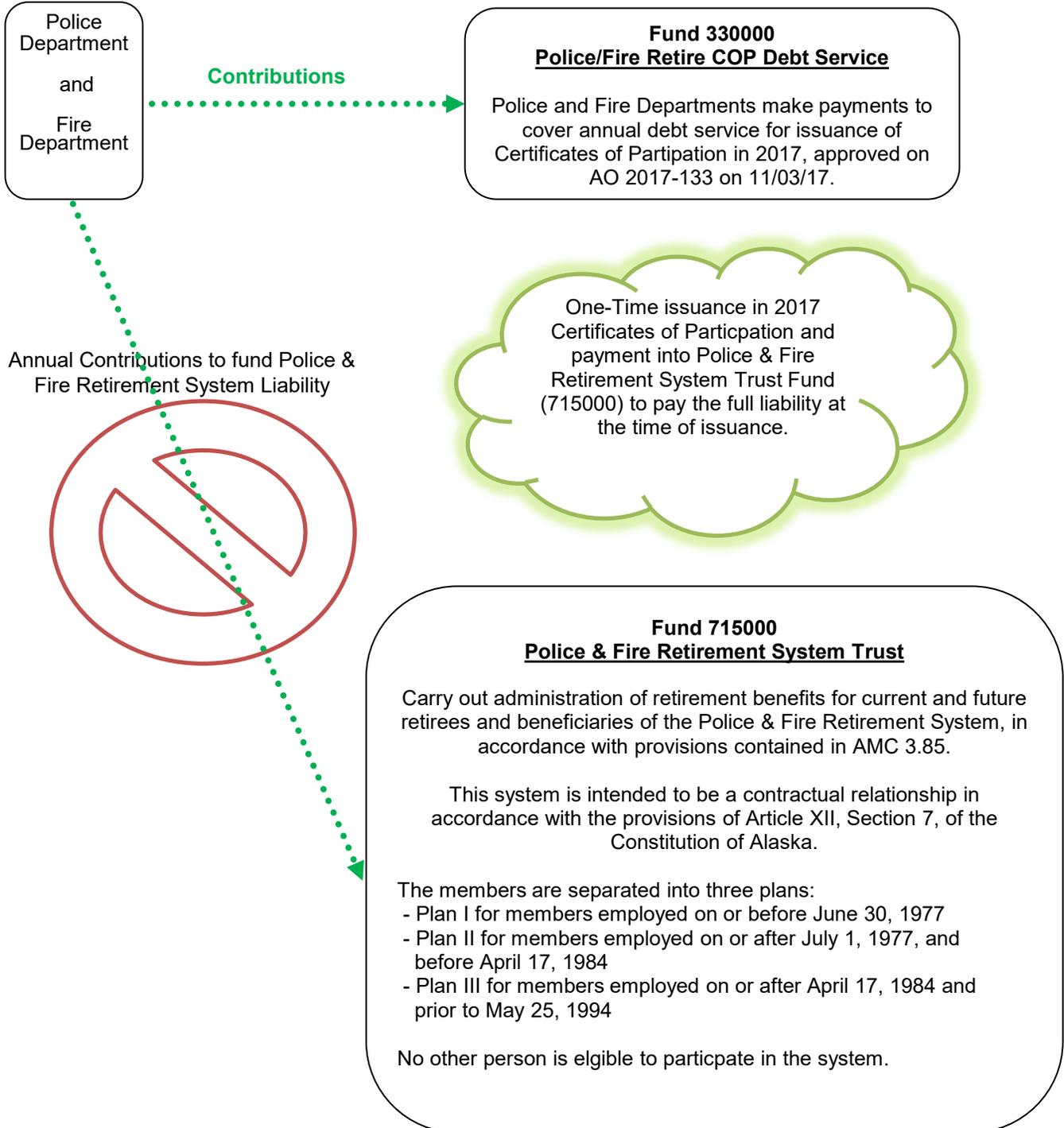
The system was set up to operate on the investment earnings of the Trust fund but, because of losses incurred due to market conditions in 2008, the Municipality has been making annual contributions from the Police and Fire departments to bring the fund back to fully funded/self-sustaining.

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

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

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

Police & Fire Retirement System Flow of Funds AMC 3.85



Police & Fire Retirement System Department Summary

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Division				
Police & Fire Retirement System Administration	35,541,558	35,947,690	36,975,905	2.86%
Direct Cost Total	35,541,558	35,947,690	36,975,905	2.86%
Intragovernmental Charges				
Charges by/to Other Departments	61,695	72,753	73,873	1.54%
Function Cost Total	35,603,252	36,020,443	37,049,778	2.86%
Program Generated Revenue	45,266,684	(20,827)	(10)	(99.95%)
Net Cost Total	80,869,936	35,999,616	37,049,768	2.92%
Direct Cost by Category				
Salaries and Benefits	483,352	492,136	517,934	5.24%
Supplies	723	2,000	1,500	(25.00%)
Travel	5,405	34,000	34,000	-
Contractual/Other Services	35,051,419	35,412,554	36,415,471	2.83%
Debt Service	-	-	-	-
Depreciation/Amortization	660	-	-	-
Equipment, Furnishings	-	7,000	7,000	-
Direct Cost Total	35,541,558	35,947,690	36,975,905	2.86%
Position Summary as Budgeted				
Full-Time	3	3	3	-
Part-Time	-	-	-	-
Position Total	3	3	3	-

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Category				
Salaries and Benefits	483,352	492,136	517,934	5.24%
Supplies	723	2,000	1,500	(25.00%)
Travel	5,405	34,000	34,000	-
Contractual/Other Services	35,051,419	35,412,554	36,415,471	2.83%
Equipment, Furnishings	-	7,000	7,000	-
Manageable Direct Cost Total	35,540,898	35,947,690	36,975,905	2.86%
Debt Service	-	-	-	-
Depreciation/Amortization	660	-	-	-
Non-Manageable Direct Cost Total	660	-	-	-
Direct Cost Total	35,541,558	35,947,690	36,975,905	-
Intragovernmental Charges				
Charges by/to Other Departments	61,695	72,753	73,873	1.54%
Function Cost Total	35,603,252	36,020,443	37,049,778	2.86%
Program Generated Revenue by Fund				
Fund 715000 - Police/Fire Retirement Trust	(45,266,684)	20,827	10	(99.95%)
Program Generated Revenue Total	(45,266,684)	20,827	10	(99.95%)
Net Cost Total	80,869,936	35,999,616	37,049,768	2.92%

Position Summary as Budgeted

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

Police & Fire Retirement System Division Detail

Police & Fire Retirement System Administration

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Category				
Salaries and Benefits	483,352	492,136	517,934	5.24%
Supplies	723	2,000	1,500	(25.00%)
Travel	5,405	34,000	34,000	-
Contractual/Other Services	35,051,419	35,412,554	36,415,471	2.83%
Equipment, Furnishings	-	7,000	7,000	-
Manageable Direct Cost Total	35,540,898	35,947,690	36,975,905	2.86%
Debt Service	-	-	-	-
Depreciation/Amortization	660	-	-	-
Non-Manageable Direct Cost Total	660	-	-	-
Direct Cost Total	35,541,558	35,947,690	36,975,905	2.86%
Intragovernmental Charges				
Charges by/to Other Departments	61,695	72,753	73,873	1.54%
Program Generated Revenue				
408580 - Miscellaneous Revenues	1,998,242	-	-	-
430040 - Employee Contribution to PFRS	38,052	20,817	-	(100.00%)
440010 - GCP Short-Term Interest	(308)	10	10	-
440050 - Other Interest Income	1,831,271	-	-	-
440070 - Dividend Income	3,856,088	-	-	-
440080 - UnRlzd Gns&Lss Invs(MOA/AWWU)	(61,619,011)	-	-	-
440090 - Realized Gains & Losses on Sale of Investments	8,628,982	-	-	-
Program Generated Revenue Total	(45,266,684)	20,827	10	(99.95%)
Net Cost				
Direct Cost Total	35,541,558	35,947,690	36,975,905	2.86%
Charges by/to Other Departments Total	61,695	72,753	73,873	1.54%
Program Generated Revenue Total	45,266,684	(20,827)	(10)	(99.95%)
Net Cost Total	80,869,936	35,999,616	37,049,768	2.92%

Position Detail as Budgeted

	2022 Revised		2023 Revised		2024 Proposed	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Director Police & Fire Retire	1	-	1	-	1	-
Retirement Specialist III	1	-	1	-	1	-
Retirement Specialist IV	1	-	1	-	1	-
Position Detail as Budgeted Total	3	-	3	-	3	-

Police & Fire Retirement COP Debt Service Department Summary

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Division				
Police & Fire Retirement COP Debt Service	5,432,172	5,432,378	5,429,112	(0.06%)
Direct Cost Total	5,432,172	5,432,378	5,429,112	(0.06%)
Function Cost Total	5,432,172	5,432,378	5,429,112	(0.06%)
Program Generated Revenue	(5,438,072)	(5,432,389)	(5,427,873)	(0.08%)
Net Cost Total	(5,901)	(11)	1,239	(11363.64%)
Direct Cost by Category				
Travel	-	-	-	-
Debt Service	5,432,172	5,432,378	5,429,112	(0.06%)
Direct Cost Total	5,432,172	5,432,378	5,429,112	(0.06%)
Position Summary as Budgeted				
Part-Time	-	-	-	-
Position Total	-	-	-	-

Police & Fire Retirement COP Debt Service Division Summary

Police & Fire Retirement COP Debt Service

(Fund Center # 177000)

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Category				
Travel	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
Debt Service	5,432,172	5,432,378	5,429,112	(0.06%)
Non-Manageable Direct Cost Total	5,432,172	5,432,378	5,429,112	(0.06%)
Direct Cost Total	5,432,172	5,432,378	5,429,112	-
Function Cost Total	5,432,172	5,432,378	5,429,112	(0.06%)
Program Generated Revenue by Fund				
Fund 330000 - Police & Fire Retirement COP Debt Serv	5,438,072	5,432,389	5,427,873	(0.08%)
Program Generated Revenue Total	5,438,072	5,432,389	5,427,873	(0.08%)
Net Cost Total	(5,901)	(11)	1,239	(11363.64%)

Position Summary as Budgeted

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

Police & Fire Retirement COP Debt Service

(Fund Center # 177000)

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Category				
Travel	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
Debt Service	5,432,172	5,432,378	5,429,112	(0.06%)
Non-Manageable Direct Cost Total	5,432,172	5,432,378	5,429,112	(0.06%)
Direct Cost Total	5,432,172	5,432,378	5,429,112	(0.06%)
Program Generated Revenue				
439045 - Interest Earned Restricted Funds	5,901	-	-	-
440010 - GCP Short-Term Interest	-	10	10	-
450010 - Transfer from Other Funds	5,432,172	5,432,379	5,427,863	(0.08%)
Program Generated Revenue Total	5,438,072	5,432,389	5,427,873	(0.08%)
Net Cost				
Direct Cost Total	5,432,172	5,432,378	5,429,112	(0.06%)
Program Generated Revenue Total	(5,438,072)	(5,432,389)	(5,427,873)	(0.08%)
Net Cost Total	(5,901)	(11)	1,239	(11363.64%)

Appendix Q

Police & Fire Retiree Medical Funding Program



Police & Fire Retiree Medical Funding Program

Purpose

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

Description

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

The membership qualifications are:

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

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

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

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

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

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

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

Police & Fire Retiree Medical Funding Program Department Summary

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Division				
Police & Fire Retiree Medical Funding Program	3,870,428	3,994,962	4,136,778	3.55%
Direct Cost Total	3,870,428	3,994,962	4,136,778	3.55%
Intragovernmental Charges				
Charges by/to Other Departments	39,647	43,003	37,708	(12.31%)
Function Cost Total	3,910,075	4,037,965	4,174,486	3.38%
Program Generated Revenue	5,893,778	(6,337,834)	(6,338,834)	0.02%
Net Cost Total	9,803,854	(2,299,869)	(2,164,348)	(5.89%)
Direct Cost by Category				
Salaries and Benefits	136,174	151,967	157,769	3.82%
Supplies	-	1,280	1,280	-
Travel	-	-	-	-
Contractual/Other Services	3,734,254	3,841,715	3,977,729	3.54%
Debt Service	-	-	-	-
Direct Cost Total	3,870,428	3,994,962	4,136,778	3.55%
Position Summary as Budgeted				
Full-Time	1	1	1	-
Part-Time	-	-	-	-
Position Total	1	1	1	-

Police & Fire Retiree Medical Funding Program Division Summary

Police & Fire Retiree Medical Funding Program

(Fund Center # 187600, 186000, 187601)

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Category				
Salaries and Benefits	136,174	151,967	157,769	3.82%
Supplies	-	1,280	1,280	-
Travel	-	-	-	-
Contractual/Other Services	3,734,254	3,841,715	3,977,729	3.54%
Manageable Direct Cost Total	3,870,428	3,994,962	4,136,778	3.55%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	3,870,428	3,994,962	4,136,778	-
Intragovernmental Charges				
Charges by/to Other Departments	39,647	43,003	37,708	(12.31%)
Function Cost Total	3,910,075	4,037,965	4,174,486	3.38%
Program Generated Revenue by Fund				
Fund 165000 - Police/Fire Retirees Med Admin (**Moved fr GG starting in 2011**)	2,766	212,006	213,006	0.47%
Fund 281000 - Police/Fire Ret Med Liability (**Moved fr GG starting in 2011**)	(5,896,544)	6,125,828	6,125,828	-
Program Generated Revenue Total	(5,893,778)	6,337,834	6,338,834	0.02%
Net Cost Total	9,803,854	(2,299,869)	(2,164,348)	(5.89%)

Position Summary as Budgeted

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

Police & Fire Retiree Medical Funding Program Division Detail

Police & Fire Retiree Medical Funding Program

(Fund Center # 187600, 186000, 187601)

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Category				
Salaries and Benefits	136,174	151,967	157,769	3.82%
Supplies	-	1,280	1,280	-
Travel	-	-	-	-
Contractual/Other Services	3,734,254	3,841,715	3,977,729	3.54%
Manageable Direct Cost Total	3,870,428	3,994,962	4,136,778	3.55%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	3,870,428	3,994,962	4,136,778	3.55%
Intragovernmental Charges				
Charges by/to Other Departments	39,647	43,003	37,708	(12.31%)
Program Generated Revenue				
406625 - Reimbursed Cost-NonGrant Funded	9,018	11,410	11,410	-
440010 - GCP Short-Term Interest	(6,933)	3,000	4,000	33.33%
440050 - Other Interest Income	133,937	253,139	253,139	-
440070 - Dividend Income	633,313	665,577	665,577	-
440080 - UnRlzd Gns&Lss Invs(MOA/AWWU)	(7,357,203)	4,460,268	4,460,268	-
440090 - Realized Gains & Losses on Sale of Investments	694,090	746,844	746,844	-
450010 - Transfer from Other Funds	-	197,596	197,596	-
Program Generated Revenue Total	(5,893,778)	6,337,834	6,338,834	0.02%
Net Cost				
Direct Cost Total	3,870,428	3,994,962	4,136,778	3.55%
Charges by/to Other Departments Total	39,647	43,003	37,708	(12.31%)
Program Generated Revenue Total	5,893,778	(6,337,834)	(6,338,834)	0.02%
Net Cost Total	9,803,854	(2,299,869)	(2,164,348)	(5.89%)

Position Detail as Budgeted

	2022 Revised		2023 Revised		2024 Proposed	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Special Administrative Assistant II	1	-	1	-	1	-
Position Detail as Budgeted Total	1	-	1	-	1	-

Appendix R

Alcoholic Beverages Retail Sales Tax Program

Purpose

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

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

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

Description

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

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

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

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

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

2023 Revised to 2024 Proposed Alcohol Tax Reconciliation by Program

Line	Department / Agency	Category and Description	(1) Time / Recurring	Function Cost (Direct + IGCs)				
				2023 Revised Budget	REVERSE One-Time Amendments	Continuation	Proposed Changes	2024 Proposed Budget
Child Abuse, Sexual Assault, and Domestic Violence								
1	Health	Early education grants to providers	R	1,999,850	-	-	282,277	2,282,127
2	Health	Evidence-based grants to providers	R	4,000,000	(2,000,000)	-	-	2,000,000
3	Health	Evidence-based grant to Abused Women's Aid in Crisis (AWAIC)	R	125,000	-	-	-	125,000
4	Health	Evidence-based grant to Standing Together Against Rape (STAR)	R	125,000	-	-	-	125,000
5	Health	Evidence-based grant to Victims for Justice	R	125,000	-	-	-	125,000
6	Health	Program operations	R	67,675	-	-	-	67,675
7	Library	Early Literacy program operations	R	128,357	-	4,835	-	133,192
8	Library	Best Beginnings	R	150,000	(150,000)	-	250,000	250,000
9		Subtotal Child Abuse, Sexual Assault, and Domestic Violence		\$ 6,720,882	\$ (2,150,000)	\$ 4,835	\$ 532,277	\$ 5,107,994
10								
11		First Responders						
12	Fire	Mobile Crisis Team (MCT)	R	2,447,180	-	-	-	2,447,180
13	Fire	Polyfluorinated (PFAS) substances response equipment	1	100,000	(100,000)	-	-	-
14	Municipal Attorney	Program operations	R	267,989	-	9,518	-	277,507
15	Police	Program operations	R	600,590	-	39,607	-	640,197
16	Police	Mobile Intervention Team (MIT)	R	225,601	389,866	16,447	(291,206)	340,708
17		Subtotal First Responders		\$ 3,641,360	\$ 289,866	\$ 65,572	\$ (291,206)	\$ 3,705,592
18								
19		Homelessness						
20	Community Development	Golden Lion	1	250,000	(250,000)	-	-	-
21	Health	Pay for Success/Home for Good - housing program	R	1,800,000	-	-	-	1,800,000
22	Health	Program operations	R	679,079	-	24,798	-	703,877
23	Health	Catholic Social Services Complex Care	R	1,830,000	(500,000)	-	-	1,330,000
24	Health	Christian Health Association	R	550,000	-	-	-	550,000
25	Health	Brother Francis Shelter	R	670,000	(225,000)	-	-	445,000
26	Health	Anchorage Coalition to End Homelessness	R	700,000	-	-	-	700,000
27	Health	Covenant House	R	730,000	(330,000)	-	-	400,000
28	Health	Sullivan Arena operations	1	326,000	(326,000)	-	-	-
29	Health	Anchorage Affordable Housing & Land Trust	1	250,000	(250,000)	-	-	-
30	Health	Providence Crisis Stabilization Center	1	1,000,000	(1,000,000)	-	-	-
31	Library	Community Resource Coordination	R	348,952	-	29,639	-	378,591
32	Parks & Recreation	Healthy Spaces homeless camp abatement	R	634,290	-	31,201	-	665,491
33		Subtotal Homelessness		\$ 9,768,321	\$ (2,881,000)	\$85,638	\$ -	\$ 6,972,959

Line	Department / Agency	Category and Description	(1) Time / Recurring	Function Cost (Direct + IGCs)				
				2023 Revised Budget	REVERSE One-Time Amendments	Continuation	Proposed Changes	2024 Proposed Budget
34								
35		Mental Health and Substance Misuse						
36	Health	Direct grant to Recover Alaska	R	100,000	-	-	-	100,000
37	Health	Direct grant to Volunteers of America	R	100,000	-	-	-	100,000
38	Health	American Foundation for Suicide Prevention information campaign	R	30,000	-	-	-	30,000
39		Subtotal Mental Health and Substance Misuse		\$ 230,000	\$ -	\$ -	\$ -	\$ 230,000
40								
41		Administration, Collection, and Audits to the Municipality						
42	Assembly	Alcohol Tax Program education and outreach	R	50,000	-	-	-	50,000
43	Assembly	Alcohol Tax strategic planning on use in all categories	R	250,013	-	1	-	250,014
44	Finance	Alcohol tax enforcement, including tax collection software costs	R	277,800	-	12,791	-	290,591
45		Subtotal Administration, Collection, and Audits to the Municipality		\$ 577,813	\$ -	\$ 12,792	\$ -	\$ 590,605
46								
47		Total Alcoholic Beverages Retail Sales Tax Program		\$ 20,938,376	\$ (4,741,134)	\$ 168,837	\$ 241,071	\$ 16,607,150
48								
49		Alcoholic Beverages Retail Sales Tax Revenues		16,000,150	-	607,000	-	16,607,150
50								
51								
52		Balance of Alcoholic Beverages Retail Sales Tax Revenues		(4,938,226)	4,741,134	438,163	(241,071)	-
53								
54								
55								
56								
57		Notes:						
58		Continuation - Changes due to updated: collective bargaining agreements; allocation (intragovernmental charges - IGCs) factors; position and employee costing; and revenue						
59		forecast.						
60								

Alcoholic Beverages Retail Sales Tax Program Reconciliation from 2023 Revised Budget to 2024 Proposed Budget

	Direct Costs	Positions		
		FT	PT	Seas/T
2023 Revised Budget	20,938,376	-	-	-
2023 One-Time Requirements				
- <u>Health</u> - Reverse ONE-TIME - 2023 1Q 19 Alc Tax - Additional funding for early education grants and evidence-based grants to providers	(2,000,000)	-	-	-
- <u>Library</u> - Reverse - ONE-TIME - 2023 1Q 2 Alc Tax - A direct grant to Best Beginnings, an Anchorage-based public-private partnership.	(150,000)	-	-	-
- <u>Fire</u> - Reverse - ONE-TIME - 2023 1Q 1 Alc Tax - Purchase of equipment in response to polyfluorinated substances (PFAS) concerns.	(100,000)	-	-	-
- <u>Community Development</u> - Reverse - ONE-TIME - 2023 1Q 20 Alc Tax - Startup costs to get the former Golden Lion up and running as low-income housing.	(250,000)	-	-	-
- <u>Health</u> - Reverse - ONE-TIME - 2023 1Q 5A Alc Tax - Housing and homelessness response - Grant to Complex Care Facility for operations	(500,000)	-	-	-
- <u>Health</u> - Reverse - ONE-TIME - 2023 1Q 5A Alc Tax - Housing and homelessness response - grant to Brother Francis Shelter for continuation funding to endure increased capacity at 120 permanently	(225,000)	-	-	-
- <u>Health</u> - Reverse - ONE-TIME - 2023 1Q 5A Alc Tax - Housing and homelessness response - Grant to Covenant House for day shelter services year-round for up to 50 transition age youth	(330,000)	-	-	-
- <u>Health</u> - Reverse - ONE-TIME - 2023 1Q 4A Alc Tax - Extension of operations at the Sullivan Arena	(326,000)	-	-	-
- <u>Health</u> - Reverse - ONE-TIME - 2023 1Q 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.	(250,000)	-	-	-
- <u>Health</u> - Reverse - ONE-TIME - 2023 1Q 3 Alc Tax - A direct grant to Providence for a Crisis Stabilization Center	(1,000,000)	-	-	-
- <u>Police</u> - Reverse - ONE-TIME - Mobile Intervention Team (MIT) funding aligned with approval AR 2023-049(S)	389,866	-	-	-
Transfers by/to Other Departments				
- Intragovernmental Charges (IGCs)	20,834	-	-	-
Changes in Existing Programs/Funding for 2024				
- <u>Finance</u> - salaries and benefits adjustments	12,597	-	-	-
- <u>Health</u> - salaries and benefits adjustments	24,447	-	-	-
- <u>Library</u> - salaries and benefits adjustments	32,631	-	-	-
- <u>Municipal Attorney</u> - salaries and benefits adjustments	9,477	-	-	-
- <u>Parks & Recreation</u> - salaries and benefits adjustments	30,126	-	-	-
- <u>Police</u> - salaries and benefits adjustments	38,725	-	-	-
2024 Continuation Level	16,366,079	-	-	-

Alcoholic Beverages Retail Sales Tax Program Reconciliation from 2023 Revised Budget to 2024 Proposed Budget

	Direct Costs	Positions		
		FT	PT	Seas/T
2024 Proposed Budget Changes				
- <u>Health</u> - Early Education grants to providers	282,277	-	-	-
- <u>Library</u> - A direct grant to Best Beginnings, an Anchorage-based public-private partnership	250,000	-	-	-
- <u>Police</u> - Split cost of Mobile Intervention Team 50/50 alcohol tax & general government	(291,206)	-	-	-
2024 Proposed Budget	16,607,150	-	-	-

Appendix S

Local Government Profile

Geography

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



Organization

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

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

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

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

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

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

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

Climate

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

Demographics

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

<u>Year</u>	<u>Anchorage</u>	<u>State of Alaska</u>
2022	289,810	736,556
2021	290,410	736,105
2020	291,247	733,391
2019	291,845	731,007
2018	294,488	734,055
2017	297,739	737,783
2016	298,962	739,649
2015	298,637	736,989
2014	300,008	736,416
2013	301,037	736,077
2012	298,164	730,649

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

<u>Race</u>	<u>Percent</u>
White	56%
Two or more races	14%
Asian	9%
American Indian/Alaska Native	8%
Black	5%
Native Hawaiian or Pacific Islander	3%

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

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

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

Source: ASD online (asdk12.org)

The median age of Anchorage residents is 33.9 years. Other demographic information includes:

Household income	\$88,871
Average household size	2.68
Mean Commute Time (minutes)	19

Source: United States Census Bureau, July 2022

Economy

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

Outlook for jobs in Anchorage, by industry

	Job Forecast						
	Monthly avg, 2021	Monthly avg, 2022	Change 2021-2022	Percent change	Monthly avg, 2023	Change 2022-2023	Percent change
Total Nonfarm Employment	310,200	318,500	8,300	2.7%	323,800	5,300	1.7%
Total Private	233,000	241,500	8,500	3.6%	246,400	4,900	2.0%
Mining and Logging	10,500	10,900	400	3.8%	11,500	600	5.5%
Oil and Gas	6,700	7,000	300	4.5%	7,400	400	5.7%
Construction	15,900	16,300	400	2.5%	16,800	500	3.1%
Manufacturing	12,200	12,400	200	1.6%	12,900	500	4.0%
Trade, Transportation, and Utilities	61,000	63,800	2,800	4.6%	64,800	1,000	1.6%
Wholesale Trade	6,200	6,200	0	0.0%	6,300	100	1.6%
Retail Trade	34,300	34,900	600	1.7%	35,300	400	1.1%
Transportation, Warehousing, and Utilities	20,500	22,700	2,200	10.7%	23,200	500	2.2%
Information	4,800	4,800	0	0.0%	4,800	0	0.0%
Financial Activities	10,800	11,000	200	1.9%	11,100	100	0.9%
Professional and Business Services	26,400	27,100	700	2.7%	27,600	27,600	1.8%
Educational (private) and Health Services	50,500	49,900	-600	-1.2%	50,200	300	0.6%
Health Care	38,900	38,700	-200	0.5%	38,800	100	0.3%
Leisure and Hospitality	30,400	34,300	3,900	12.8%	35,700	1,400	4.1%
Other Services	10,400	10,900	500	4.8%	11,000	100	0.9%
Total Government	77,200	77,000	-200	-0.3%	77,400	400	0.5%
Federal, except military	15,100	14,900	-200	-1.3%	14,900	0	0.0%
State, incl. University of Alaska	22,600	22,000	-600	-2.7%	22,100	100	0.5%
Local and tribal, incl. public schools	39,500	40,100	600	1.5%	40,400	300	0.7%

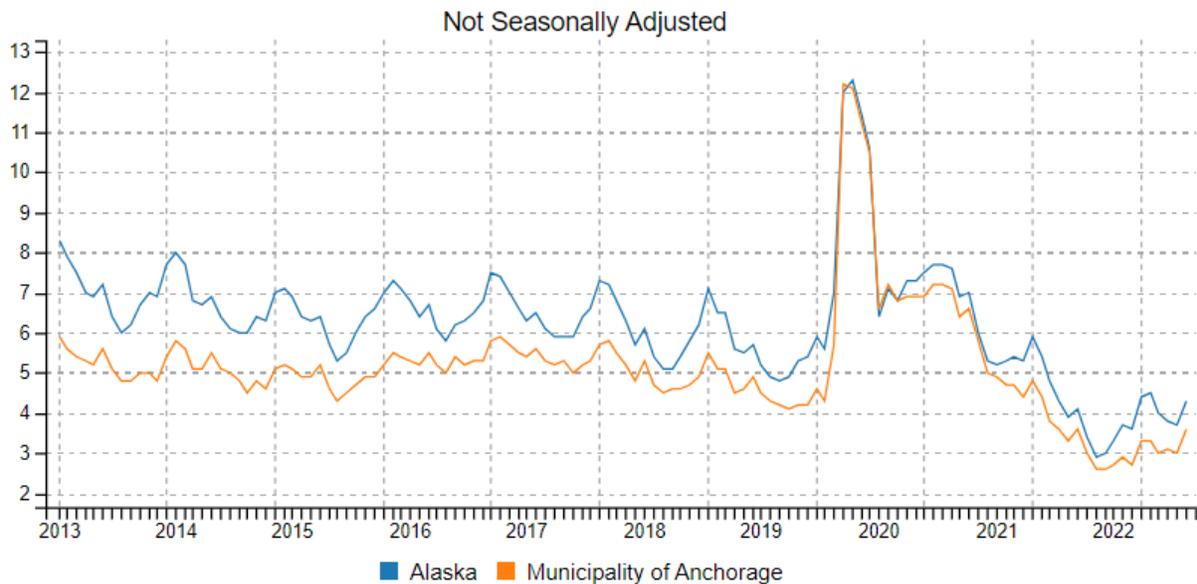
Source: Alaska Economic Trends, January 2023

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

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
2023	3.3	3.3	3	3.1	3	3.6							
2022	4.8	4.4	3.8	3.6	3.3	3.6	3	2.6	2.6	2.7	2.9	2.7	3.3
2021	6.9	7.2	7.2	7.1	6.4	6.6	5.8	5	4.9	4.7	4.7	4.4	5.9
2020	4.6	4.3	5.7	12.2	12.1	11.2	10.5	6.6	7.2	6.8	6.9	6.9	7.9
2019	5.5	5.1	5.1	4.5	4.6	4.9	4.5	4.3	4.2	4.1	4.2	4.2	4.6
2018	5.7	5.8	5.5	5.2	4.8	5.3	4.7	4.5	4.6	4.6	4.7	4.9	5
2017	5.8	5.9	5.7	5.5	5.4	5.6	5.3	5.2	5.3	5	5.2	5.3	5.4
2016	5.2	5.5	5.4	5.3	5.2	5.5	5.2	5	5.4	5.2	5.3	5.3	5.3
2015	5.1	5.2	5.1	4.9	4.9	5.2	4.6	4.3	4.5	4.7	4.9	4.9	4.9
2014	5.4	5.8	5.6	5.1	5.1	5.5	5.1	5	4.8	4.5	4.8	4.6	5.1
2013	5.9	5.6	5.4	5.3	5.2	5.6	5.1	4.8	4.8	5	5	4.8	5.2

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

Unemployment Rates For Municipality Of Anchorage And Alaska 2013 - 2023



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

Politics

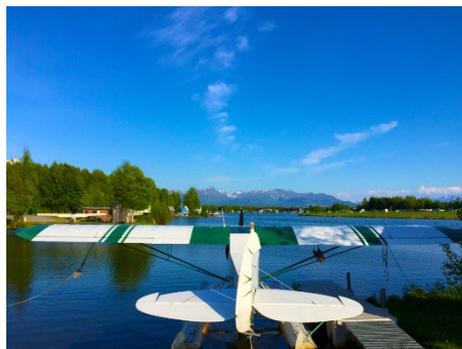
Anchorage sends 14 representatives to the 40-member Alaska House of Representatives and 7 senators to the 20-member senate, making up nearly half of both houses.

Transportation

The Ted Stevens Anchorage International Airport is the primary passenger airport and is an important cargo airport globally due to Anchorage’s location on the great circle routes between Asia and the lower 48. It is located approximately three miles southwest of the principal business district of the Municipality. This airport is the leader in international air freight gateway

in the nation, by weight. Twenty-six percent of the tonnage of U.S. international air freight moves through Anchorage. The Ted Stevens International Airport includes both domestic and international terminals and general aviation.

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



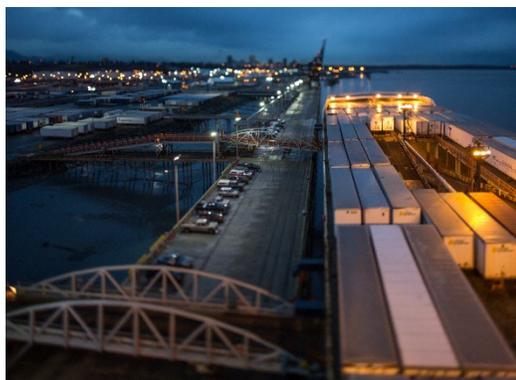
Lake Hood by Jack Bonney

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



Alaska Railroad Train by Juno Kim

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



Port of Alaska by Andre Horton

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

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

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

Community Services

Police Department

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



Sunrise APD Car by Gia Currier

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

2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
239,765	230,703	240,619	249,882	216,711	257,587	260,303	228,935	236,512	227,638

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

2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
62,660	59,589	59,655	63,989	66,054	63,942	57,802	50,965	50,352	49,989

Source: Anchorage Police Department

Fire Department

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

Number of fire stations	13
Number of fire hydrants	7,610
Fire runs per year	1,748
Paramedic runs per year	30,771
Number of EMS units	13
(mobile intensive care unit ambulances)	
Number of rescue boats	3

Efficient Emergency Response:

Year	2015	2016	2017	2018	2019	2020	2021	2022
Emergency Medical	22,640	24,187	24,952	24,324	24,507	24,103	27,358	30,771
Fire	797	829	785	902	968	900	954	1,229
Service Calls	7,115	7,447	7,489	7,799	7,866	8,311	8,518	3,690
Hazardous Condition	391	418	425	518	590	508	455	416
False Alarms	2,141	2,175	2,331	2,216	2,230	2,388	2,262	2,986
Rupture/Explosion								13
Total Alarms	31,422	33,477	35,261	36,270	35,912	36,682	36,238	43,910

Source: Anchorage Fire Department



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

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

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

Parks and Recreation Department

Number of Parks	224
Playgrounds	82
Athletic Fields	110
Swimming Pools	5

Recreation Facilities	11
Trails and Greenbelts	250 miles (135 miles paved)

Trails Around Anchorage

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

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

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



Wildlife

A diverse wildlife population exists in urban Anchorage and the surrounding area. Approximately 300 black bears and 60 grizzly bears live in the area. There are about 200-300 moose year round and about 700-1,000 moose in the winter. There is an estimated 2,400 dall sheep that can be seen along the Turnagain Arm. There are also four or five wolf packs in the Anchorage Municipality, which is about 25-30 wolves.



Mother and Baby Moose by Brian Bonney

Appendix T

Structure of Municipal Funds

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

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

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

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

Governmental Funds

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

The Anchorage Assembly approves operating budgets and appropriations of direct costs at the department level. The function cost (direct costs and IGCs) is appropriated at the fund level.

Governmental Fund Basis of Accounting

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

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

Municipality of Anchorage Fund Structure

Governmental Funds		Proprietary Funds	Fiduciary Funds
General Fund		Internal Service Funds	
Significant Sub-Funds		Trust Funds	
* 101000 Areawide General	*** 2020Z0 Convention Center Reserves	* 602000 General Liability / Workers' Comp	713000 Police & Fire Retirees Medical
**** 102000 Former City SA	*** 205000 Nuisance Property Abatement	603000 Medical/Dental Self Insurance	*** 715000 Police & Fire Retirement System
* 103000 Areawide EMS Lease Special Levy	*** 206000 Alcoholic Beverages Retail Sales Tax	604000 Unemployment Compensation	*** 731000 MOA Trust Fund Reserve
* 104000 Chugiak Fire SA	*** 207000 Opioid Settlement		
* 105000 Glen Alps SA	*** 208000 Marijuana Retail Sales Tax	* 601000 Equipment Maintenance	
* 106000 Girdwood Valley SA	*** 211000 E911 Surcharge	**** 601800 Equipment Maintenance CIP	
* 107000 Areawide APD IT Systems Special Levy	* 221000 Heritage Land Bank		
**** 108000 Former Borough SA	**** 231XYY State Grants	* 607000 Information Technology	
* 131000 Anchorage Fire SA	**** 241X00 Federal Grants	**** 607800 Information Technology CIP	
* 141000 Anchorage Roads & Drainage SA	**** 2457YY 49th State Angel Fund (49SAF)		
* 151000 Anchorage Metropolitan Police SA	**** 257X00 State/Fed Fine & Forfeiture Contr	INTERNAL USE ONLY FUNDS	
* 152000 Turnagain Arm Police SA	**** 2610V0 Misc Operational Grants	740000 General Fixed Assets Clearing	
* 161000 Anchorage Parks & Recreation SA	*** 271000 Public Svces Spec Assess Dist	735000 Employee Benefit Agency	
* 162000 Eagle River/Chugiak Parks/Rec SA	*** 281000 Police/Fire Ret Med Liab	750000 GASB Clearing	
* 163000 Anchorage Building Safety SA	291000 Special Assmnt Bonds	760000 Cash & Investment Pool	
* 164000 Public Finance & Investment	(Z: 1 - Room Tax; 2 - Oper; 3 - Cap)	760050 ASD Cash & Investment Pool	
*** 165000 Police/Fire Retirees Medical	(X: 8 - Transfer; 9 - State/Fed)	760200 Treasury Clearing	
**** 170000 ML&P Sale Proceeds	(YY: 01-05 - Disast Recvry)	760250 P-Card Clearing	
*** 190000 Operating Projects Committed General	(V: 1 - Misc; 2 - Tricent; 3 - Goldn Ann)	999999 Conversion	
Limited Service Areas		Enterprise Funds	
* 111000 Birchtree/Elmore LRSA	* 301000 ACPA Surcharge Revenue Bond		531S00 Anchorage Hydropower
* 112000 Sec. 6/Campbell Airstrip LRSA	*** 310000 Jail Lease Revenue Fund	♦♦ 540T00 Water Utility	♦♦ 550T00 Wastewater Utility
* 113000 Valli-Vue Estates LRSA	320000 CIVICVentures Bond Fund	♦♦ 560R00 Refuse Utility	♦♦ 562R00 Disposal Waste
* 114000 Skyranch Estates LRSA	*** 330000 Police/Fire Retire COP Debt Svc	♦♦ 566000 Solid Waste Administration	♦♦ 570QQ0 Port of Anchorage
* 115000 Upper Grover LRSA		♦♦ 580QQ0 Merrill Field Municipal Airport	(U: 0 - Operating; 1 - Bond; 2 - Equity; 3 - Reimbursable; 9 - State/Fed)
* 116000 Raven Woods/Bubbling Brook LRSA	Debt Service Funds		(T: 0 - Operating; 2 - Equity; 3 - Reimbursable)
* 117000 Mt. Park Estates LRSA	* 301000 ACPA Surcharge Revenue Bond		(S: 0 - Operating; 2 - Equity)
* 118000 Mt. Park/Robin Hill RRSA	*** 310000 Jail Lease Revenue Fund		(R: 0 - Operating; 2 - Equity; 9 - Stat/Fed)
* 119000 Chugiak/Birchwood/Eagle River RRSA	320000 CIVICVentures Bond Fund		(QQ: 00 - Operating; 10 - Bond; 80 - Transfer; 90 - State/Fed-Cap; 91 - State/Fed-Opr)
* 121000 Eaglewood Contributing RSA	*** 330000 Police/Fire Retire COP Debt Svc		
* 122000 Gateway Contributing RSA		Component Units	
* 123000 Lakehill LRSA	Capital Projects Funds		♦♦♦♦ Anchorage School District (ASD)
* 124000 Totem LRSA	**** 401W00 Areawide General CIP	♦♦ Anchorage Community Development Authority (ACDA)	♦ Alaska Center for Performing Arts, Inc. (ACPA)
* 125000 Paradise Valley South LRSA	**** 404W00 Chugiak Fire SA CIP	♦ CIVICVentures (blended component unit)	
* 126000 SRW Homeowners LRSA	**** 406W00 Girdwood Valley SA CIP		
* 129000 Eagle River Street Light SA	**** 409W00 Misc Capital Projects Pass-Thru		
* 142000 Talus West LRSA	**** 419W00 CBERRRSA CIP		
* 143000 Upper O'Malley LRSA	**** 420W00 Chugiak/Birchwd/ER Other CIP		
* 144000 Bear Valley LRSA	**** 421W00 Heritage Land Bank CIP		
* 145000 Rabbit Creek View/Heights LRSA	**** 431W00 Anchorage Fire SA CIP		
* 146000 Villages Scenic Parkway LRSA	**** 441W00 Anchorage Roads & Drainage SA CIP		
* 147000 Sequoia Estates LRSA	**** 451W00 Anchorage Police SA CIP		
* 148000 Rockhill LRSA	**** 461W00 Anchorage Bowl Parks & Rec SA CIP		
* 149000 South Goldenview Area RRSA	**** 462W00 Eagle River/Chugiak Parks & Rec SA CIP		
* 150000 Homestead LRSA	**** 485W00 Public Transportation CIP		
	**** 490000 Historic Preservation CIP		
	(W: 1 - Bond; 8 - Transfer; 9 - State/Fed)		
	Permanent Funds		
	720000 Cemetery Trust Fund		

Yellow highlights indicate that the fund has different values in the last 3 numbers that represent the type of funding source (details are in blue).

Audited Financial Reporting

All funds are included in the audited Annual Comprehensive Financial Report (ACFR) and Detail Statements and Schedules, to the extent required, additionally:

- ♦ Complete financial statements can be obtained from entities' administrative office
- ♦ Stand-alone financial statements can be obtained from entities' administrative office

Appropriated Funds

- * Included in GG0B annual appropriation and subject to supplemental appropriations
- ** Included in utilities' annual appropriation and subject to supplemental appropriations
- *** Included as section in GG0B annual appropriation and subject to supplemental appropriations
- **** Subject to appropriations
- ◊ Submission of budget to Mayor and Assembly required

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

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

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

General Fund

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

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

Five Major Sub-Funds of the Municipal General Fund:

101000 – Areawide

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

131000 – Anchorage Fire Service Area

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

141000 – Anchorage Roads and Drainage Service Area (ARDSA)

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

151000 – Anchorage Metropolitan Police Service Area (AMPSA)

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

161000 – Anchorage Parks and Recreation

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

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

102000 – Former City

No budget activity. Minimum activity reported in financial reports.

104000 – Chugiak Fire Service Area

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

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

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

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

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

103000 – Areawide EMS Lease Special Levy

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

107000 – Areawide Anchorage Police Department (APD) Information Technology Systems Special Levy

Financial resources in this fund are comprised of a voter approved special tax levy dedicated to payment of the costs of leases for; APD body-worn camera, in-car cameras, digital-6 evidence management, computer-aided dispatch and record-management systems, and related technologies and systems.

164000 – Public Finance and Investment

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

165000 – Police/Fire Retirees Medical Administration

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

170000 – Municipal Light & Power Sale Proceeds

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

190000 – Operating Projects Committed General Fund

This fund is used for transfers of municipal funds for operating projects/activities that may span multiple years. At the end of each year, the fund balance in this fund will be committed to fund the unspent balance of the existing projects in this fund. At the beginning of each year, the fund balance in this fund will be appropriated to the existing projects in this fund or reappropriated for a different purpose, to possibly include transfer back to originating fund. The appropriation of this fund's annual budget is appropriated separately.

Special Resource Funds

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

2020Z0 – Convention Center Operating Reserve

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

205000 – Nuisance Property Abatement

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

206000 – Alcoholic Beverages Retail Sales Tax

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

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

207000 – Opioid Settlements

This fund is used to separately account for, record, and report several opioid settlements that have been reached with manufacturers, distributors, and other entities involved in the opioid epidemic. The use of these funds is specifically for opioid remediation uses, to include the treatment and prevention.

208000 – Marijuana Retail Sales Tax

(Anchorage Municipal Charter § 6.06) This fund is dedicating retail marijuana sales tax net proceeds for Child Care and Early Education:

- Creating access to childcare and early education programs for the residents of Anchorage including foster children;
- Provide funding for reading programs for childcare and early education programs;
- Provide resources to increase funding, livable wages, training and staffing for childcare and early education programs; and
- Prioritize the utilization of existing school district facilities that are closed, scheduled to be closed, or underutilized for use for childcare and early education programs, as long as they are economically feasible, before other facilities are considered for the use of these funds.

211000 – E911 Surcharge

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

221000 – Heritage Land Bank

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

inventory, to fulfill the purpose and mission of the Heritage Land Bank. This fund is included in, and appropriated with, the GGOB and is subject to supplemental appropriations.

231XYY – State Grants and Federal Grants Passed Through the State Fund
Financial resources in this fund may be used only in accordance with the individual state grant agreements. Large-scale disaster recoveries may be accounted for in this fund for state and/or federal reimbursements. This fund has carryover budgets, based on appropriations.

241X00 – Federal Grants Fund
Financial resources in this fund may be used only in accordance with the individual federal grant agreements. This fund has carryover budgets, based on appropriations.

2457YY – 49th State Angel Fund (49SAF)
Financial resources in this fund may be used only in accordance with the State Small Business Credit Initiative Act of 2010. Appropriated with AR 2012-42 and is a carryover budget subject to supplemental appropriations.

257X00 – Federal/State Fines and Forfeitures Fund
Accounts for monies seized or confiscated by the Police Department in the course of criminal investigations. These resources may be used only to supplement special investigation costs not to supplant the operating budget. This fund has carryover budgets, based on appropriations.

2610V0 – Miscellaneous Operational Grants Fund
Accounts for the use of miscellaneous restricted contributions and donations from non-state and non-federal entities. This fund includes the donation for the Tri-Centennial Celebration, which previously made up the entire former Fund 257. These resources may be used only in accordance with the grantor agreements. This fund has carryover budgets, based on appropriations.

271000 – Public Services Special Assessment District
Accounts for the special assessment collections from the Downtown Improvement District, Special Assessment District IS97 to be used only for special services approved through the special assessment process. The budget for this fund is appropriated annually, typically with two appropriations: the first is based on an estimate of the budget year assessment and is included as a section with the GGOB appropriation and the second is a true-up to the actual assessments for the year and is presented as a supplemental appropriation.

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

291000 – Special Assessment Bond Redemption

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

Capital Projects Funds

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

401X00 – Areawide General Capital Improvement Projects

Accounts for general government capital projects not accounted for in other funds.

404X00 – Chugiak Fire SA Capital Improvement Projects

406X00 – Girdwood Valley SA Capital Improvement Projects

409X00 – Miscellaneous Capital Projects Pass-Thru

Accounts for capital improvement projects for out-of-service area roads and drainage, gas lines and pass-thru grants.

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

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

421X00 – Heritage Land Bank Capital Improvement Projects

Accounts for capital improvement projects recommended by the Board of Heritage Land Bank and approved by the Assembly.

431X00 – Anchorage Fire SA Capital Improvement Projects

441X00 – Anchorage Roads and Drainage SA Capital Improvement Projects

451X00 – Anchorage Police SA Capital Improvement Projects

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

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

485X00 – Public Transportation Capital Improvement Projects

Accounts for capital improvement projects for transit facilities and equipment.

490000 – Historic Preservation Capital Improvement Projects

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

Debt Service Funds

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

301000 – Anchorage Center for the Performing Arts (ACPA) Surcharge Revenue Bond Accounts for the performing arts center surcharge revenue and debt service on the roof repair loan. This fund is included in, and appropriated with, the GGOB and is subject to supplemental appropriations.

320000 – CIVICVentures Bond Fund Accounts for the accumulation of lodging revenue transfers and investment earnings and debt service on the convention and civic revenue bonds.

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

Permanent Funds

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

720000 – Cemetery Trust Fund (AMC 25.60.100) The contributions and earnings of this fund must be used for the perpetual maintenance of the Anchorage Memorial Park Cemetery and columbarium.

730000 – Municipality of Anchorage (non-Expendable) Trust Fund (AMC 6.50.060.B) Established to hold the Anchorage Telephone Utility (ATU) Revenue Bond Reserve Investment and any other amounts the assembly may deposit. Defined as an endowment fund with a controlled spending policy limiting dividend distributions and managed by the Municipal Treasurer. The budget for this fund is appropriated annually, typically with two appropriations: the first is for the contribution to general government and is included as a section with the GGOB and the second is for the annual financial management and support services that are presented as a supplemental appropriation.

Proprietary Funds

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

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

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

Enterprise funds

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

531S00 – Anchorage Hydropower Utility

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

540T00 – Water Utility

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

550T00 – Wastewater Utility

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

560R00 – Refuse Utility

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

562R00 – Disposal Waste

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

566000 – Solid Waste Administration

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

570QQ0 – Port of Alaska

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

580QQ0 – Merrill Field Municipal Airport

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

Internal Service Funds

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

602000 – General Liability / Workers Compensation

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

603000 – Medical/Dental Self Insurance

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

604000 – Unemployment Compensation

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

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

601000 – Equipment Maintenance Operations

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

601800 – Equipment Maintenance Capital

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

607000 – Information Technology Operations

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

607800 – Information Technology Capital

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

Fiduciary Funds

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

713000 – Police and Fire Retiree Medical Expendable Trust

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

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

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

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

731000 – Municipality of Anchorage Trust Fund Reserve

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

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

Component Units

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

Anchorage School District (ASD)

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

Anchorage Community Development Authority (ACDA)

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

Alaska Center for Performing Arts, Inc. (ACPA)

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

CIVICVentures

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

Appendix U Financial Policies

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

Funding Sources

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

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

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

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

Tax Limit (Tax Cap)

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

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

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

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

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

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

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

Intra-governmental Charges (IGCs)

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

Fund Balance

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

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

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

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

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

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

Capital Improvement

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

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

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

Investment

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

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

Debt

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

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

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

Reporting and Audit

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

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

Budget

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

Accountability for Results

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

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

Transparency in Budgeting

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

Balanced Budget

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

Reports

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

Six-Year Fiscal Program

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

Budget Procedures

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

General Government Operating

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

General Government Capital

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

Enterprise and Utilities Operating and Capital

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

Anchorage School District

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

Budget Planning and Timeline

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

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

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

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

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

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

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

Balanced Budget

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

Mayor Proposes/Assembly Appropriates

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

Public Engagement

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

Veto Process

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

First Quarter Budget Amendments

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

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

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

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

Budget Monitoring, Controls and Amendments

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

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

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

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

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

2024 Proposed General Government Operating Budget
Municipality of Anchorage
Operating & Capital Budgets -- General Government / Utilities / Enterprises
DRAFT 2024 Budget Preparation Calendar at September 25, 2023

Action	Date	Ref	Category
Community Council Surveys Available Online	1-Apr		Capital
Rollover of QuesticaBudget (prior-year revised to budget-year proposed operating and capital)	20-Jun		All
Community Council Surveys due to OMB	15-Jun		Capital
Questica budget available to departments	3-Jul		All
OMB distributes Mayor's guidance and priorities to departments to include: operating, O&M schedules, Service Area budgets, PVRs, and CIB/CIP etc.	13-Jul		All
Trainings/Review - OMB and departments - Mayor's guidance, QB, SAP, budget process, personnel review, etc.	Jul 3 - 28		All
Controller to provide to OMB for all departments: interfund loan schedules	28-Jul		All
Public Finance to provide to OMB, for all departments: bond P&I projections, debt schedules, bond payouts for next year, cash pool impacts/investment earnings, etc.	28-Jul		All
AEDC to provide data for Six-Year Fiscal Program	2-Aug		Operating
All departments submit proposed changes to OMB to include: department narratives (descriptions/goals/business plans/etc), operating, O&M schedules, Service Area budgets, PVRs, and CIB/CIP etc.	4-Aug		All
OMB sends <u>preliminary</u> utility/enterprise 8 year summaries, revenue/expense statements, with focus on: debt, debt/equity ratios, etc. to	7-Aug		Util/Ent
OMB compiles summaries of department budget changes for Mayor review	7-Aug		All
OMB sends <u>preliminary</u> CIB - Bonds to Finance for bond counsel review	7-Aug		Capital
Mayor meets with departments and reviews budget proposals	Aug 7 - 18		All
Public Finance to provide to OMB: review of utility/enterprise 8 year summaries, revenue/expense statements, with focus on: debt, debt/equity ratios, etc.	14-Aug		Util/Ent
Treasury to provide to OMB: preliminary revenue projections and data for Six-Year Fiscal Program	14-Aug		Operating
Finance to provide to OMB: fund balance, bond rating, and financial strategies data for Six-Year Fiscal Program	14-Aug		Operating
Public Finance to provide to OMB: bond counsel review impacts	18-Aug		Capital
OMB discussions with Mayor and Execs	Aug 21 - 25		All
Mayor's decisions on Utility/Enterprise budgets to OMB	28-Aug		Util/Ent
Initial assessed value projection due to OMB from Prop. Appraisal	28-Aug		Operating
OMB sends <u>preliminary</u> 120 Day Memo to Mayor for review	28-Aug		Operating
Mayor's decisions on <u>preliminary</u> 120 Day Memo	30-Aug		Operating
Mayor's final decisions on operating budget before IGC calculations	1-Sep		Operating
Mayor's decisions on proposed CIB/CIP to OMB	1-Sep		Capital
("120 Day Memo") Mayor's <u>preliminary</u> budget information to Assembly and online (revenues, tax limit, service priorities, reorganizations, utility/enterprise business plans, update to utility/enterprise strategic business plans, and proposed CIPs)	1-Sep	(A)	All
OMB Completes Proposed CIB/CIP book for Exec Review	8-Sep		Capital
OMB run IGCs	8-Sep		Operating
Mayor's final decisions on operating budget after IGC calculations	13-Sep		Operating
OMB Completes Proposed Utility/Enterprise book for Exec Review	13-Sep		Util/Ent
Exec final decisions on Proposed CIB/CIP book	15-Sep		Capital
Exec final decisions on Proposed Utility/Enterprise book	20-Sep		Util/Ent
OMB finalizes Proposed CIB/CIP book and Assembly documents	20-Sep		Capital

2024 Proposed General Government Operating Budget
Municipality of Anchorage
Operating & Capital Budgets -- General Government / Utilities / Enterprises
DRAFT 2024 Budget Preparation Calendar at September 25, 2023

Action	Date	Ref	Category
OMB completes GG operating budget books and Six-Year Fiscal Program for Exec Review	20-Sep		Operating
OMB finalizes Proposed Utility/Enterprise book and Assembly documents	25-Sep		Util/Ent
Exec final decisions on Proposed GG operating budget books and Six-Year Fiscal Program	25-Sep		Operating
OMB finalizes GG operating budget books and Six-Year Fiscal Program	26-Sep		Operating
OMB completes assembly documents for GG operating budgets and Six-Year Fiscal Program	27-Sep		Operating
OMB submits budgets and Six-Year Fiscal Program to Assembly and online (NLT October 2)	2-Oct	(B)	All
Formal introduction of Mayor's budgets to Assembly	10-Oct		All
Assembly Worksession 1 of 2 - General Government Operating & Capital	19-Oct		All
Planning & Zoning Commission recommendations on CIB/CIP; (first Monday after Assembly introduction of Mayor's CIB/CIP)	16-Oct		Capital
Assembly Worksession 2 of 2 - General Government Operating & Capital	26-Oct		All
Assembly Public Hearing # 1 on proposed budgets	24-Oct	(C)	All
Assembly Public Hearing # 2 on proposed budgets	7-Nov		All
Assembly Worksession - Assembly proposed amendments	17-Nov		All
Administration prepares S-Version	20-Nov		All
Assembly Budget Approval Meeting - Assembly amendments and adoption of budgets	21-Nov	(D)	All
OMB upload adopted budget into SAP for budget year use	22-Nov		Operating

Note: All dates are subject to change.

A

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

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

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

B

Section 13.02. Six-Year Fiscal Program. October

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

Section 13.03. Operating and capital budget. October

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

C

Section 13.04. Budget hearing.

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

D

6.10.040 Submittal and adoption of municipal operating and capital budget.

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

Appendix V Department Goals Aligned with Mayor's Strategic Framework

Mayor's Overarching Framework

Mission

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

Goals



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



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



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



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



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

Goals that Contribute to Achieving the Mayor's Mission:



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

Mayor Bronson continues to focus on enhancing our public safety resources including our police, fire, and health departments. The public safety departments are focused on ensuring a safe and vibrant community through community policing and maintaining a high degree of public security and low crime.

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

Development Services Department

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

Fire Department

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

Maintenance & Operations Department

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

Municipal Manager Department - Transportation Inspection Division

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

Parks & Recreation Department

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

Police Department

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

Public Transportation Department

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



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

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



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

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

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

Development Services Department

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

Finance Department - Property Appraisal Division

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

Finance Department - Treasury Division

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

Health Department

- Increase community and agency partnerships in public health initiatives.

Human Resources Department

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

Information Technology Department

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

Library Department

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

Maintenance & Operations Department

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

Municipal Attorney Department

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

Municipal Manager Department - Transportation Inspection Division

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

Parks & Recreation Department

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

Planning Department

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

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

Project Management & Engineering Department

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

Public Transportation Department

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

Real Estate Department

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

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

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

Traffic Engineering Department

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



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

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

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

Community Development

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

Development Services Department

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

Equal Rights Commission

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

Equity & Justice Department – Equal Opportunity Division

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

Health Department

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

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

Human Resources Department

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

Library Department

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

Municipal Manager Department – Emergency Management Division

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

Parks & Recreation Department

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

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

Planning Department

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

Police Department

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

Public Transportation Department

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



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

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

Development Services Department

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

Equity & Justice Department

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

Finance Department - Controller Division

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

Finance Department - Public Finance and Investments Division

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

Finance Department - Treasury Division

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

Fire Department

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

Health Department

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

Human Resources Department

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

Information Technology Department

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

Internal Audit Department

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

Maintenance & Operations Department

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

Management & Budget Department

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

Municipal Attorney Department

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

Municipal Manager Department

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

Municipal Manager Department - Risk Management Division

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

Parks & Recreation Department

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

Planning Department

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

Project Management & Engineering Department

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

Public Transportation Department

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

Purchasing Department

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

Real Estate Department

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

Traffic Engineering Department

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