

Mayor's Budget

The 2019 Proposed Budget prioritizes public safety and community well-being. As the State of Alaska reduces funding for necessary services and agencies in our community, the Municipality of Anchorage (MOA) has stepped in to address and mitigate the effects of the opioid epidemic, underfunded law enforcement agencies, and a debilitated public behavioral health system. The MOA has maintained a AAA bond rating, which has helped stabilize Anchorage's economy, even in the face of the State's economic and fiscal challenges.

In FY2019, residential property taxes remain virtually unchanged. The MOA expects increased revenue of approximately \$6.6 million, primarily from Medicaid reimbursement for ambulance services, and the motor fuel and marijuana sales taxes. This additional revenue reduces the tax burden on property owners in the MOA, especially given the increased residential property tax exemption.

Public safety highlights include a realignment of the Anchorage Fire Department's services to reflect the needs of our community, with a shift of investment to emergency medical services. The Anchorage Police Department (APD) will also move to 716 W 4th Avenue, expanding its footprint, and bringing more police officers into our downtown core. It also allows significant savings since the existing Elmore facility can be converted to satisfy other APD space needs. Increases in the 2019 Proposed Budget are primarily due to rising labor and medical costs and payments to the refinanced Police & Fire Retirement Fund System Trust Fund.

In short, the 2019 Proposed Budget addresses our current responsibilities and paves the way to a strong, sustainable fiscal future for the MOA.

2019 Continuation Budget

The continuation budget illustrates how much it would cost to provide current (2018) levels of services in the next budget (2019) year.

Starting with the 2018 Revised budget, spending changes are projected for personnel and other ongoing costs. Next, 2018 non-recurring (one-time) spending is removed from the budget. The 2019 continuation level spending plan result is about flat compared to the 2018 Revised budget.

The continuation spending increase of about \$6.2 million, resulted from:

- Wages projected to increase for most unions by 1.5% in 2019 over 2018
- Health benefit costs increasing
- Opt-out reductions for medical and social security
- Debt service, primarily general obligation (GO) bonds are expected to increase according to debt schedule and Tax Anticipation Notices (TANs) are also anticipated to increase.

The net continuation spending reductions of about \$5.9 million resulted from removing non-recurring personnel and non-labor activities funded in 2018, including:

- School District Cost Factor Study with Institute of Social and Economic Research (ISER) to determine if the Anchorage School District (ASD) is still the least expensive district in the state
- Code abatement and deteriorated property clean-up

- George M. Sullivan Arena and Ben Boeke and Dempsey Anderson Ice Arenas anticipated operating losses
- Fire and Police academies
- Housing and homelessness initiative
- Pedestrian safety sidewalk clearing contingency
- Litigation
- Fleet contribution
- One-time projects including: Girdwood Comprehensive Plan update, Consolidated Annual Financial Report (CAFR) support, Four A's mobile syringe access program, and Storm Water Utility Implementation Plan

Projected funding source changes are next identified. Property taxes, the largest source of local funding, are established based on the projected taxing capacity for 2019, using preliminary numbers to calculate the Tax Cap.

Non-property tax revenues are then projected based on recent economic trends; the resulting continuation level non-property tax revenue funding change is \$2.7 million higher than 2018.

Continuation funding source changes include:

- Property tax revenue increase to the cap
- Non-property tax revenues highlights include:
 - Removal of one-time revenues for Build America Bonds (BABs) Subsidy recovery
 - Net increase in non-property tax, tax revenues, primarily Fuel Excise Tax to reflect full year activity in 2019, Marijuana Sales Tax due to projected continued growth, and MUSA/MESA due to projected changes in the utilities' and enterprises' net book values and tax district mill rates. Although these represent funding source increases, they are included in the tax cap calculation – non-property tax increases are offset with property tax decreases
 - Increase in Room Taxes and MOA Trust Fund Contribution
- Fund balance adjustments for 2018 activity were removed.

The 2019 budget could be balanced by any combination of reducing services or increasing funding sources.

2019 Proposed Budget

The 2019 Proposed General Government Operating Budget (GGOB) is a balanced budget at \$522,039,058.

The 2019 Proposed budget is balanced by adjusting spending to match available and proposed funding including some proposed fee changes, while achieving the goals of the community. The spending adjustments include ongoing programs and miscellaneous cost savings and reductions identified by departments, significant adjustments are:

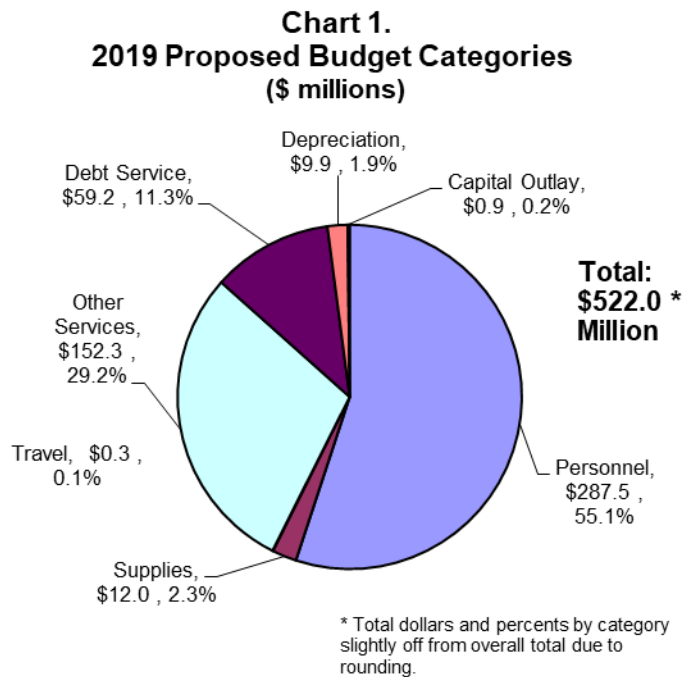
- Public Safety: payment of the debt service on the Certificates of Participation (COPs) Fund that was used to restructure payments to the Police & Fire Retirement System Trust Fund; closure of Fire apparatus, with no layoffs due to decrease managed through attrition; attrition academy for Police officers; increase in Police non-sworn staffing; new

ongoing costs associated with the new Police headquarters; and reduction in Police overtime.

- One-time spending: code abatement and deteriorated property clean-up; Housing and Homelessness as a contribution to Housing and Homelessness ongoing project to include matching funds, support to Mobile Intervention Team, infrastructure needs, and outreach coordinator; and funding for parks homeless camps cleanup.
- Ongoing efficiencies and adjustments provided by departments.

Chart 1, reflects the approved budget categories as a percent of the total budget.

Personnel, or total compensation, is the largest spending category, including wages, wage adjustments (performance incentive program (PIP) pay, education, etc.), medical benefits, retirement, social security, vacancy factor, etc. The majority of the budget increases are in this category as a result of increased continuation personnel costs; included in this category is an increase of nine months for 12 firefighters in ambulance service that were budgeted to start September 2018. Other departments' personnel may contain continuation reductions due to positions going away mid-2018; included in this category is a decrease of six months for 2 employees in Employee Relations Department that were budgeted to be reduced as of July 2018.



Other Services includes discretionary and non-discretionary spending, non-labor expenses, and contracts. Contributions, including one-time expenses and contributions to programs, such as Fleet capital program and Police & Fire Retirement programs are in this category. The continuation realignment of contribution to the Fleet capital program was in this category and moved a portion of the contribution budget from the Police Department to the Maintenance & Operations Department to reflect proposed vehicle purchases in 2019.

Debt Service is primarily comprised of repayment of voter approved GO bond debt for capital projects and other principal and interest payments; GO debt service is included in the tax cap, and thus any related debt service increase results in the same amount of tax dollar increase. Other debt service included in this category is for Lease/Purchase Agreements that may be used for financing capital projects that are not bondable, such as software and many Information Technology projects.

The following Table 1 reflects the 2019 Proposed budget by department:

Police	\$ 118,003	22.6%	Library	\$ 9,011	1.7%
Fire	\$ 94,169	18.0%	Real Estate	\$ 7,989	1.5%
Debt Service	\$ 59,173	11.3%	Municipal Attorney	\$ 7,656	1.5%
Maintenance & Operations	\$ 41,950	8.0%	Traffic	\$ 5,783	1.1%
Public Transportation	\$ 23,023	4.4%	Employee Relations	\$ 4,857	0.9%
Information Technology	\$ 22,203	4.3%	Assembly	\$ 4,147	0.8%
Parks & Recreation	\$ 19,015	3.6%	Planning	\$ 2,986	0.6%
Convention Center Reserve	\$ 13,664	2.6%	Purchasing	\$ 1,798	0.3%
Finance	\$ 12,346	2.4%	Mayor	\$ 1,637	0.3%
Municipal Manager	\$ 12,077	2.3%	Project Management & Engineering	\$ 1,413	0.3%
Health & Human Services	\$ 11,945	2.3%	Management & Budget	\$ 1,077	0.2%
Public Works Administration	\$ 11,863	2.3%	Internal Audit	\$ 776	0.1%
Development Services	\$ 11,469	2.2%	Equal Rights Commission	\$ 748	0.1%
Economic & Community Developer	\$ 10,865	2.1%	Chief Fiscal Officer	\$ 462	0.1%
Depreciation	\$ 9,936	1.9%	TOTAL	\$ 522,039	100.0%

Depreciation of \$9,935,561, for the Information Technology Department, and primarily SAP, although budgeted, is not appropriated in the operating budget, since the appropriation / authority to spend for the assets being depreciated occurred either in previous GGOBs or capital requests, making the 2019 Proposed budget appropriation \$512,103,497.

2019 Proposed Revenue and Funding Sources Highlights

Annually, the municipality is required to have a balanced budget. Since the Proposed budget identifies \$522.0 million in spending / funding uses, it also provides \$522.0 million in revenues / funding sources.

As exhibited in Chart 2, the funding sources are comprised of \$300.8 million of property tax revenue, and \$187.6 million of non-property tax revenue, \$31.9 million of intra-governmental charge (IGC) revenue and \$1.6 million of fund balance.

Taxes-Property - \$300.8 million

The amount of taxes the Municipality collects is governed by a Tax Limit (also known as the tax cap) that calculates two numbers important to the budget and taxpayers:

- The maximum amount of all taxes the city can collect; and
- The maximum amount of property taxes that can be collected.

The 2019 preliminary tax cap calculation uses 2018 property taxes to be collected as the 2019 base, which, after taking out one-time settlements and debt service and adjusting for population and inflation, adds over \$7.6 million in taxing capacity to 2019.

As shown in Table 2, the preliminary (the final limit is calculated in April) 2019 Tax Limit calculation indicates that \$364.8 million in all taxes can be collected (not subject to the Tax Limit is another \$18.4 million limited by mill levies set by service area boards). This is a \$7.6 million increase above the same limit that could have been collected in 2018. At the same time, there is a \$1.1 million decrease in the maximum amount of *property taxes* that can be collected in 2019.

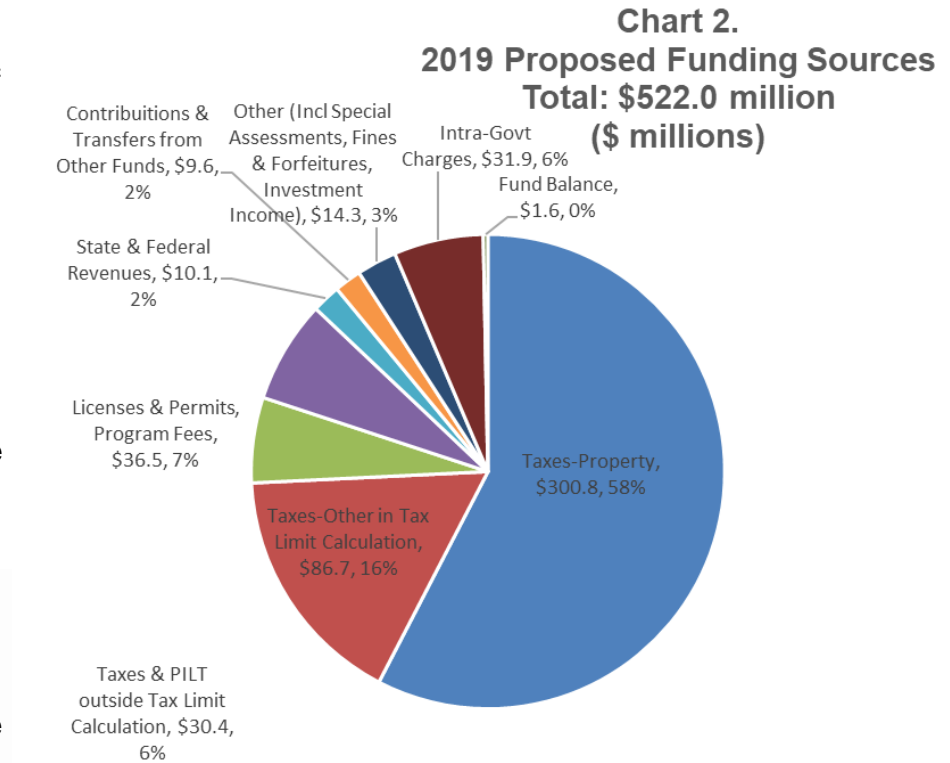


Table 2.
Tax Limit Calculation
(\$ millions)

	2018	2019	Difference
Maximum Amount ALL Taxes	\$ 357.3	\$ 364.8	\$ 7.6
(Less) Non-property Taxes	\$ (79.0)	\$ (86.7)	\$ (7.7)
Maximum Amount PROPERTY Taxes	\$ 278.3	\$ 278.1	\$ (0.2)
Inclusion of Unused Capacity	\$ 5.3	\$ 4.4	\$ (0.9)
Amount "under the cap"	\$ -	\$ -	\$ -
Property taxes to be collected	\$ 283.5	\$ 282.4	\$ (1.1)

The reason for a decrease in one limit but not the same amount in the other is the core of the tax cap's design – every dollar in non-property tax replaces a dollar in property tax. The difference is the net increase in the other taxes within the tax cap that automatically reduce the same amount in property taxes and is comprised of:

- \$0.5 million decrease in Automobile Tax due to continued decline in number and value of registered vehicles

- \$0.3 million increase in Motor Vehicle Rental Tax due to continued growth in the tourism market
- \$1.7 million increase in Municipal Utilities Service Assessments (MUSA) / Municipal Enterprise Service Assessments (MESA) due to projected changes in the utilities' and enterprises' net book values and tax district mill rates
- \$2.2 million increase in Fuel Excise Tax that was approved to start March of 2018; the increase represents full year projection
- \$4.0 million inclusion in Marijuana Sales Tax that was voter approved to start in 2016 and excluded from the tax cap until 2019

The 2019 Proposed budget relies on \$282.4 million in property taxes, which is at the maximum allowed under the preliminary 2019 tax limit. It is a \$1.1 million (0.4%) decrease from the amount of property taxes collected in 2018 for general government.

The total property taxes supporting the 2019 Proposed budget, inclusive of service areas (\$18.4 million), is \$300.8 million. Table 3 illustrates the property tax impact per \$100,000 of property value, with 2019 based on the current assessed value and average mill rate.

Table 3.			
Property Tax Impact			
	2018	2019	Change
Tax Per \$100,000 Assessed Value	\$883	\$884	\$1
<i>(Excludes Anchorage School District)</i>			

The average property tax increased 0.1% from 2018 due to the 2019 property taxes to be collected going down and the preliminary assessed value decreasing slightly from the amounts for 2018. These revenues will be updated in the spring during the Revised budget process to include most recent millage and property values.

Non-Property Tax Revenue – \$187.6 million

In 2019 there is a \$6.7 million increase in this category of funding source, including:

- Contributions & Transfers from Other Funds
- Federal Revenues; State Revenues
- Fees & Charges for Services; Licenses, Permits, Certifications
- Fines & Forfeitures
- Investment Income; Other Revenues; Special Assessments
- Taxes-Other (non-property taxes and PILTs inside and outside of the cap).

Contributions & Transfers from Other Funds – Increase of \$0.2 million

Contributions & Transfers from Other Funds includes contractual contributions related to room tax, contributions from MOA's Trust Fund (created with the proceeds from the sale of the Anchorage Telephone Utility), and utility revenue distributions.

Contribution from MOA Trust Fund – The MOA Trust Contribution (AMC 6.50.060) is set at 4.25% of the average asset balance the overall pooled trust's portfolio value. 2019 MOA Trust Fund dividend is anticipated to be \$6.5 million, which is \$0.2 million more than 2018.

Federal Revenues; State Revenues – Decrease of \$2.2 million

This category includes revenue received by general government from federal and state governments.

Build America Bonds (BABs) Subsidy – A reduction of \$0.5 million is budgeted due to the removal of one-time recovery in 2018 of amounts shorted by the Internal Revenue Service (IRS) in 2015 and 2016.

State Revenues (General Assistance) – A total of \$6.1 million is expected from the State of Alaska (SOA) Community Assistance Program, which is a reduction of \$1.7 million from the amount received in 2017 and budgeted in 2018.

Fees & Charges for Services; Licenses, Permits, Certifications – Increase of \$3.8 million

This category includes fees paid for services, such as land use permits and bus fares. Changes in 2019 include, but are not limited to:

Fees & Charges for Services – Included in this category are changes reflecting: increase in Ambulance Service Fees of \$3.6 million from \$9.6 million in 2018 to \$13.3 million in 2019 to reflect the anticipated ambulance transports reimbursements related to the HB 176 Alaska Ground Emergency Medical Transport (GEMT) Medicaid Reimbursement Program; increase in Reimbursed Cost-NonGrant Funded of \$0.4 million from \$2.0 million in 2018 to \$2.4 million in 2019 primarily related to recovery from Hotel/Motel Tax for the Harris Govern project.

Licenses, Permits, Certifications – the significant changes in this category are decreases in Plmb/Gs/Sht Mtl Cert of \$0.1 million and Local Business Licenses of \$0.4 million due to biennial renewal process (all due in February of each even year); Bldg/Grde/Clrng Permits down \$0.1 million due to projected 2019 activity; and Constr and Right-of-Way Permits up \$0.1 million due to projected activity and inflation adjustment to fee, subject to Assembly approval.

Fines & Forfeitures – Increase of \$0.1 million

SOA Traffic Court Fines, SOA Trial Court Fines, APD Counter Fines, and Other Fines and Forfeitures – A decrease of \$0.3 million is budgeted for SOA Traffic Court Fines to reflect anticipated 2019 activity that is offset in this category by an increase of \$0.4 million that is anticipated for SOA Trial Court Fines to reflect garnishments on a 2019 PFD projected at \$1,600.

Investment Income; Other Revenues; Special Assessments – Decrease of \$0.4 million

Investment Income – General Cash Pools (GCP) Short-Term Interest is project to be \$0.4 million lower in 2019 based on projected cash pool balances and interest rates.

Taxes-Other – Increase of \$5.0 million

Revenue from non-property taxes and payments made by municipal utilities, municipal enterprises, and private companies instead of taxes to the Municipality, state, and federal governments (PILT). Taxes that are within the Tax Limit Calculation will offset property taxes dollar-for-dollar. Representative examples of changes in other taxes include:

Room Tax (outside Tax Limit Calculation) – The 2019 budget is anticipated to be \$0.8 million higher than actual year-end revenues received in 2018 and in line with a projected average annual growth rate of 4% over that last seven years.

Auto Tax (within Tax Limit Calculation) – The 2019 budget is \$10.6 million, a \$0.5 million reduction from 2018. The factors that are anticipated to affect the auto registration tax revenues are: continued decline in resident population, continued decline in personal income, continued increase in senior population who own cars and claim the auto tax senior exemption, and continued increase in average age of cars and a larger number of older cars being assessed a lower tax rate.

Marijuana Sales Tax (within Tax Limit Calculation starting 2019) – The 2019 budget is anticipated to be \$4.0 million, a \$0.5 million increase from 2018. The increase is based on estimated continued growth in sales that would not be wholly offset by a slow decline in the product prices.

Motor Vehicle Rental Tax (within Tax Limit Calculation) – Based on a review of tax returns for the first half of 2018, year-end revenues are projected to be about 4% higher than 2017 and year-end 2019 revenues are projected to be about 4% higher than 2018. The projected growth rate for 2018 and 2019 is the long-term average annual growth in rental vehicle tax revenues over the last seven years. The 2019 budget is \$6.8 million and reflects an increase of \$0.3 million more than the 2018 budget of \$6.5 million.

Fuel Excise Tax (within Tax Limit Calculation) – This excise tax was passed with Assembly approval in November 2017 and effective March 2018 at \$0.10 a gallon. The 2018 budget is \$11.6 million to reflect partial year activity and the 2019 budget is an increase of \$2.2 million at \$13.8 million to represent full year activity.

MUSA/MESA (within Tax Limit Calculation) – A total of \$28.4 million is expected for MUSA/MESA, which is an increase of \$1.7 million from the 2018 budgeted amount of \$26.7 million, due to projected changes in the utilities' and enterprises' net book values and tax district mill rates. These revenues will be updated in the spring during the first quarter budget revisions to include most recent millage and plant values.

Intra-Governmental Charges (IGCs) - \$31.9 million

IGCs are charges for services provided by one Municipal organization to another. For example, the Maintenance & Operations Department maintains all general government buildings. Maintenance costs are budgeted as direct costs in Maintenance & Operations Department and “charged out” through IGCs to the appropriate users. By using an intra-governmental charge system, the full cost of a program—including overhead—is linked to the program’s budget. The costs of workers compensation and general liability are charged to the departments as IGCs. This system also allows departments to charge Municipal utilities/enterprise, grants, capital projects, and other special revenue funds for services.

In 2019, IGCs are anticipated to generate \$31.9 million in funding source “revenue” which is \$1.1 million less than 2018 which is reflective of the changes in the approved budget and allocation methodologies. As part of the annual budget process, IGCs will be updated during 2019 first quarter budget revisions.

Fund Balance

Fund balance is generally defined as the difference between a fund’s assets and liabilities.

This category of funding sources includes unspent funds at year-end in governmental operating funds. These balances then may be used to help pay for the following year’s budget, reducing the amount of funding from other sources that otherwise would be required to support the spending from the respective fund. Based on preliminary 2017 fund balance, the 2019 Proposed budget replenishes \$3.2 million of fund balance in the Areawide service area.

As part of the annual budget process, fund balance will be reviewed during first quarter budget revisions to ensure that the funds remain in compliance with the Municipal fund balance reserve policies.

Several programs generate revenue that is placed in self-sustaining funds to pay operating costs. For example, Development Services receives revenue from construction-related permits; Heritage Land Bank receives revenue from the sale of Municipal property; and the Dena'ina Center receives bed tax revenue to pay its debt service.

A net of \$4.9 million of fund balance in these funds is projected to be used (decreased) based on the 2019 Proposed budget and is comprised as follows:

- \$2.8 million use – Anchorage Building Safety Service Area Fund (163000)
- \$0.3 million creation – Public Finance and Investment Fund (164000)
- \$2.8 million creation – Convention Center Operating Reserve Fund (2020X0) to be used only for convention center costs
- \$0.6 million use – Heritage Land Bank Fund (221000)
- \$0.9 million use – Self-Insurance Fund (602000)
- \$3.6 million use – Management Information Systems Fund (607000)

Anchorage Building Safety Service Area Fund (163000), Heritage Land Bank Fund (221000), Self-Insurance Fund (602000), and Management Information Systems Fund (607000) show use / decreases in fund balances. These will be reexamined during the first quarter budget revisions.

- Fund balance use in the Anchorage Building Safety Service Area Fund (163000) may require a policy decision if the permit revenue continues to be less than the cost of the programs it is meant to support.
- Heritage Land Bank Fund (221000) fund balance use may be adjusted in the revised budget to reflect increases in projected revenue from property sales, leases, and land use permits that may occur after the initial 2019 budget approval.
- Self-Insurance Fund (602000) and Management Information Systems Fund (607000) are internal service funds used to accumulate and allocate costs for services to other Municipal departments and agencies on a cost-reimbursement basis. The 2019 Proposed budget IGC revenue is based on 2018 reimbursement rates. As part of the annual budget process, the IGCs may be updated during first quarter budget revisions to reimburse this fund without the use of fund balance.

Tax Limit Calculation
Anchorage Municipal Charter 14.03 and Anchorage Municipal Code 12.25.040

Line		2018		2019	
		at Revised		at Proposed	
1	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>				
2	Real/Personal Property Taxes to be Collected	285,275,759		283,527,018	
3	Payment in Lieu of Taxes (State & Federal)	870,687		900,000	
4	Automobile Tax	11,680,447		11,097,356	
5	Tobacco Tax	22,011,899		22,000,000	
6	Aircraft Tax	210,000		202,000	
7	Motor Vehicles Rental Tax	6,189,722		6,500,000	
8	MUSA/MESA	25,815,620		26,698,096	
9	Fuel Excise Tax	-		11,600,000	
10	Marijuana Sales Tax	-		3,400,000	
11	Step 1 Total	352,054,134		365,924,470	
12					
13	<u>Step 2: Back out Prior Year's Exclusions Not Subject to Tax Limit</u>				
14	Judgments/Legal Settlements (One-Time)	(6,918,820)		(4,717,407)	
15	Debt Service (One-Time)	(55,685,511)		(56,988,171)	
16	Step 2 Total	(62,604,331)		(61,705,578)	
17					
18	Tax Limit Base (before Adjustment for Population and CPI)	289,449,803		304,218,892	
19					
20	<u>Step 3: Adjust for Population, Inflation</u>				
21	Population 5 Year Average	-0.10%	(289,450)	-0.30%	(912,660)
22	Change in Consumer Price Index 5 Year Average	1.20%	3,473,400	0.70%	2,129,530
23	Step 3 Total	1.10%	3,183,950	0.40%	1,216,870
24					
25	The Base for Calculating Following Year's Tax Limit	292,633,753		305,435,762	
26					
27	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>				
28	New Construction	2,082,196		2,147,878	
29	Taxes Authorized by Voter-Approved Ballot - O&M	829,000		721,000	
30	Judgments/Legal Settlements (One-Time)	4,717,407		25,050	
31	Debt Service (One-Time)	56,988,171		56,473,813	
32	Step 4 Total	64,616,774		59,367,741	
33					
34	Limit on ALL Taxes that can be collected	357,250,527		364,803,503	
35					
36	<u>Step 5: To determine limit on property taxes, back out other taxes</u>				
37	Payment in Lieu of Taxes (State & Federal)	(900,000)		(900,000)	
38	Automobile Tax	(11,097,356)		(10,606,323)	
39	Tobacco Tax	(22,000,000)		(22,000,000)	
40	Aircraft Tax	(202,000)		(202,000)	
41	Motor Vehicle Rental Tax	(6,500,000)		(6,800,000)	
42	MUSA/MESA	(26,698,096)		(28,433,396)	
42	Fuel Excise Tax	(11,600,000)		(13,800,000)	
43	Marijuana Sales Tax	-		(4,000,000)	
44	Step 5 Total	(78,997,452)		(86,741,719)	
45					
46	Limit on PROPERTY Taxes that can be collected	278,253,075		278,061,784	
47					
48	Add General Government use of tax capacity within the Tax Cap	5,273,943		4,385,384	
49					
50	Limit on PROPERTY Taxes that can be collected within tax cap	283,527,018		282,447,168	
51					
52	<u>Step 6: Determine property taxes to be collected if different than Limit on Property Taxes that can be collected</u>				
53	Property taxes to be collected based on spending decisions minus other available revenue.				
54					
55	Property taxes TO BE COLLECTED	283,527,018		282,447,168	
56					
57	Amount below limit on property taxes that can be collected ("under the cap")	-		-	

There also are service areas with boards that set their maximum mill levies. The property taxes in these service areas are not subject to the Tax Limit Calculation ("outside the cap"). The 2019 total property taxes "outside the cap" is **\$18,353,855**, making the total of all property taxes to be collected for General Government **\$300,801,023**.

Position Summary by Department

Department	2017 Revised Budget					2018 Revised Budget					2019 Proposed Budget					19 v 18 Chg	
	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	#	%
Assembly	26	1	-	-	27	25	1	-	-	26	25	1	-	-	26	-	0.0%
Chief Fiscal Officer	2	-	-	-	2	2	-	-	-	2	2	-	-	-	2	-	0.0%
Development Services	73	-	-	-	73	72	-	-	-	72	72	-	-	-	72	-	0.0%
Economic & Community Development	6	-	-	-	6	7	-	-	-	7	6	-	-	-	6	(1)	-16.7%
Employee Relations	30	-	-	-	30	27	-	-	-	27	41	-	-	-	41	14	46.7%
Equal Rights Commission	6	-	-	-	6	6	-	-	-	6	6	-	-	-	6	-	0.0%
Finance	102	1	-	-	103	104	1	-	-	105	90	1	-	-	91	(14)	-13.6%
Fire	382	-	-	-	382	394	-	-	-	394	382	-	-	-	382	(12)	-3.1%
Health & Human Services	53	1	1	-	55	47	1	2	-	50	48	2	1	-	51	1	1.8%
Information Technology	74	-	-	-	74	68	-	-	-	68	70	-	-	-	70	2	2.7%
Internal Audit	5	1	-	-	6	5	1	-	-	6	5	1	-	-	6	-	0.0%
Library	61	30	-	-	91	60	25	-	-	85	60	29	-	-	89	4	4.4%
Maintenance & Operations	153	-	7	-	160	150	-	7	-	157	150	-	7	-	157	-	0.0%
Management & Budget	6	-	-	-	6	5	-	-	-	5	5	-	-	-	5	-	0.0%
Mayor	9	-	-	-	9	8	-	-	-	8	8	-	-	-	8	-	0.0%
Municipal Attorney	49	1	-	-	50	48	-	-	-	48	48	-	-	-	48	-	0.0%
Municipal Manager	20	2	-	-	22	17	4	-	-	21	16	4	-	-	20	(1)	-4.5%
Parks & Recreation	69	25	199	31	324	69	25	210	31	335	68	25	205	31	329	(6)	-1.9%
Planning	24	-	-	-	24	21	-	-	-	21	22	-	-	-	22	1	4.2%
Police	599	-	-	-	599	599	-	-	-	599	601	-	-	-	601	2	0.3%
Project Management & Engineering	37	1	2	1	41	8	-	1	-	9	8	-	1	-	9	-	0.0%
Public Transportation	147	-	-	-	147	148	-	-	-	148	165	-	-	-	165	17	11.6%
Public Works Administration	18	-	-	-	18	17	-	-	-	17	17	-	-	-	17	-	0.0%
Purchasing	14	-	-	-	14	13	-	-	-	13	13	-	-	-	13	-	0.0%
Real Estate	5	1	-	-	6	5	1	-	-	6	5	1	-	-	6	-	0.0%
Traffic	26	-	3	1	30	27	-	3	1	31	27	-	3	1	31	-	0.0%
Position Total	1,996	64	212	33	2,305	1,952	59	223	32	2,266	1,960	64	217	32	2,273	7	0.3%

This summary shows budgeted staffing levels at end of year. Reports generated from QuesticaBudget (Department Summary and Division Summary), included in department sections of budget books show staffing levels at beginning of year. Notable position changes are listed below:

2019 Continuation Adjustments from 2018 Revised (net-zero changes detailed in department reconciliations).

- Employee Relations - transfer of Payroll Division, thirteen (13) positions from the Finance Department to the Employee Relations Department.
- Finance - transfer of Payroll Division, thirteen (13) positions from the Finance Department to the Employee Relations Department, reverse ONE-TIME payroll temporary position.
- Economic & Community Development - addition of one GIS Technician III offset with reduction of non-labor.
- Health & Human Services - add one (1) Senior Office Associate, net-zero with line item reductions.
- Information Technology - add one (1) SAP Training Lead and one (1) SAP Change Manager, net-zero with non-labor reductions.
- Parks & Recreation - reverse ONE-TIME Assembly Amendment one (1) Park Foreman position and five (5) Parks Caretaker positions.
- Police - reduce one (1) FT Police Captain position, net-zero with other various position increases.

2019 Proposed Budget Changes from 2019 Continuation:

- Economic & Community Development - eliminate one (1) FT Special Admin Assistant II.
- Employee Relations - add one (1) FT Personnel Analyst II position.
- Fire - eliminate three (3) captain positions, three (3) fire apparatus engineer positions and six (6) firefighter positions.
- Library - add two (2) PT Librarians, one (1) PT Library Assistant II and one (1) PT Library Clerk.
- Municipal Manager - eliminate one (1) Special Admin Assistant II position.
- Planning - add one (1) new FT Principal Admin Officer position.
- Police - add one (1) new FT Police Clerk position, one (1) new FT Evidence Technician position and one (1) new FT Communications Clerk position.
- Public Transportation - add sixteen (16) new FT Bus Operator positions and one (1) FT Dispatcher.

2018 Revised to 2019 Proposed Direct Cost Budget Reconciliation by Department

Department	2018 Revised	Continuation Level Adjustments						2019 Continuation	Proposed Adjustments					2019 Proposed			
		Personnel	Debt Service	Misc & Contracts ¹	Hotel Motel Tax	Payroll xfer fr Fin to ER	Subtotal		Bond O&M	Public Safety ²	One-Time Dept ³	Ongoing Dept ⁴	Ongoing Service Area	Subtotal	Budget	Less Depreciation	Appropriation
Assembly	4,114,709	58,295	-	(158,000)	-	-	(99,705)	4,015,004	-	-	-	131,705	-	131,705	4,146,709	-	4,146,709
Chief Fiscal Officer	458,286	3,917	-	-	-	-	3,917	462,203	-	-	-	-	-	-	462,203	-	462,203
Development Services	11,361,105	207,932	-	(200,000)	-	-	7,932	11,369,037	-	-	100,000	-	-	100,000	11,469,037	-	11,469,037
Economic & Community Development	12,082,782	28,470	51,611	(311,906)	131,338	-	(100,487)	11,982,295	-	-	-	(78,051)	-	(78,051)	11,904,244	-	11,904,244
Employee Relations	3,365,836	(51,888)	-	-	-	1,432,594	1,380,706	4,746,542	-	-	-	109,978	-	109,978	4,856,520	-	4,856,520
Equal Rights Commission	756,039	(8,303)	-	-	-	-	(8,303)	747,736	-	-	-	-	-	-	747,736	-	747,736
Finance	14,291,122	122,418	-	(234,676)	-	(1,432,594)	(1,544,852)	12,746,270	-	-	(50,000)	(350,000)	-	(400,000)	12,346,270	-	12,346,270
Fire	97,528,208	3,139,333	233,016	(1,751,670)	-	-	1,620,679	99,148,887	-	(163,505)	-	-	61,776	(101,729)	99,047,158	-	99,047,158
Health & Human Services	12,310,339	97,449	(164,492)	(550,000)	-	-	(617,043)	11,693,296	-	-	350,000	72,172	-	422,172	12,115,468	-	12,115,468
Information Technology	33,898,936	(27,975)	-	(262,430)	-	-	(290,405)	33,608,531	-	-	-	(25,786)	-	(25,786)	33,582,745	(9,935,561)	23,647,184
Internal Audit	734,928	10,718	-	30,000	-	-	40,718	775,646	-	-	-	-	-	-	775,646	-	775,646
Library	8,760,147	90,295	-	(50,000)	-	-	40,295	8,800,442	-	-	-	222,713	-	222,713	9,023,155	-	9,023,155
Maintenance & Operations	89,136,054	235,695	(1,118,677)	(306,502)	(536)	-	(1,190,020)	87,946,034	512,000	-	-	(382,918)	1,937	131,019	88,077,053	-	88,077,053
Management & Budgeting	1,106,804	(4,835)	-	(130,000)	-	-	(134,835)	971,969	-	-	30,000	75,000	-	105,000	1,076,969	-	1,076,969
Mayor	1,797,290	(60,361)	-	-	-	-	(60,361)	1,736,929	-	-	-	(100,000)	-	(100,000)	1,636,929	-	1,636,929
Municipal Attorney	7,449,784	191,105	-	-	-	-	191,105	7,640,889	-	-	-	15,000	-	15,000	7,655,889	-	7,655,889
Municipal Manager	13,293,830	52,364	(74,449)	(166,485)	-	-	(188,570)	13,105,260	-	-	-	(79,528)	-	(79,528)	13,025,732	-	13,025,732
Parks & Recreation	21,494,687	197,861	461,404	(356,240)	(358)	-	302,667	21,797,354	119,000	-	150,000	-	28	269,028	22,066,382	-	22,066,382
Planning	3,107,280	(1,368)	-	-	-	-	(1,368)	3,105,912	-	-	(146,868)	26,686	-	(120,182)	2,985,730	-	2,985,730
Police	113,129,867	1,908,015	120,619	(1,370,866)	-	-	657,768	113,787,635	-	4,692,589	-	-	-	4,692,589	118,480,224	-	118,480,224
Project Management & Construction	1,389,482	23,468	-	-	-	-	23,468	1,412,950	-	-	-	-	-	-	1,412,950	-	1,412,950
Public Transportation	23,100,878	35,702	11,503	(94,076)	-	-	(46,871)	23,054,007	-	-	-	527,000	-	527,000	23,581,007	-	23,581,007
Public Works Administration	11,882,021	(19,316)	-	-	-	-	(19,316)	11,862,705	-	-	-	-	-	-	11,862,705	-	11,862,705
Purchasing	1,717,336	40,186	-	-	-	-	40,186	1,757,522	-	-	40,000	-	-	40,000	1,797,522	-	1,797,522
Real Estate	7,892,947	19,246	-	-	-	-	19,246	7,912,193	-	-	-	77,269	-	77,269	7,989,462	-	7,989,462
Traffic	5,643,719	49,421	-	-	-	-	49,421	5,693,140	90,000	-	-	-	-	90,000	5,783,140	-	5,783,140
TANs Expense	515,030	-	(49,029)	-	-	-	(49,029)	466,001	-	-	-	-	-	-	466,001	-	466,001
Convention Center Rental	13,418,768	-	-	-	245,704	-	245,704	13,664,472	-	-	-	-	-	-	13,664,472	-	13,664,472
Direct Cost Total	515,738,214	6,337,844	(528,494)	(5,912,851)	376,148	-	272,647	516,010,861	721,000	4,529,084	473,132	241,240	63,741	6,028,197	522,039,058	(9,935,561)	512,103,497

Notes (additional details provided in department reconciliations):

- ¹ **Misc & Contract Changes:** Fleet Rental Rates - includes adjusting \$222,498 from Police to Maintenance & Operations to reflect realignment of vehicle purchases in 2019; Removal of Prior Year ONE-TIME Items of (\$5,912,851) labor and non-labor from multiple departments.
- ² **Public Safety Changes:** Fire - (\$2,453,100) for closure of apparatus - 4 person/shift over three shifts for a total reduction of twelve (12) positions with no layoffs due to decrease managed through attrition; Fire - \$2,262,845 and Police - \$3,176,686 for Contribution to Certificates of Participation (COPs) Fund (330000) for repayment of debt service for principal and interest costs for issuance of COPs, per AO 2017-133 approved on 11/03/17, that funded the Police & Fire Retirement System Trust Fund; Police - \$350,868 to add 2019 Police attrition academy costs associated with recruiting, backgrounds, hiring, and outfitting supplies; Police - \$290,461 to add three (3) non-sworn staffing with allocation of positions to be determined by department; Police - \$2,443,667 for new Anchorage Police Department headquarters building lease, utilities, and operating costs; Police - (\$1,584,811) for overtime reduction; Fire - \$26,750 and Police - \$15,718 for Police & Fire Retirement Medical costs adjustment.
- ³ **One-Time Department Changes:** Finance, Treasury - (\$50,000) Charge partial position to Computerized Assisted Mass Appraisal (CAMA) Upgrade capital project; Development Services - \$100,000 for Code abatement and deteriorated property clean-up; Health & Human Services - \$350,000 for Housing and Homelessness as a contribution to Housing and Homelessness ongoing project to include matching funds, support to Mobile Intervention Team, infrastructure needs, and outreach coordinator; Management & Budget - \$30,000 for services for testimony work on AWWU rate case to be funded by AWWU; Planning - (\$146,868) to keep Sr Planner position vacant for only 2019, to be fully funded in 2020; Purchasing - \$40,000 to add funding for long-term employee retirement leave cash-out; Parks & Recreation - \$150,000 for parks homeless camps cleanup.
- ⁴ **Ongoing Department Changes:** Assembly - \$131,705 for Vote-by-Mail hardware, software, and labor increase; Economic & Community Development - (\$78,051) reduction of one (1) Special Admin Assistant II position; Employee Relations - \$109,978 to add one (1) Personnel Analyst II position; Finance, Controller - (\$350,000) reduction of labor for efficiencies; Health & Human Services - \$53,172 for Animal Care and Control Contract, \$9,000 for contractual requirement for Envision Connect, \$10,000 for contracted translation and interpretation services; Information Technology - (\$500,000) reduction of professional services contracting budget, \$474,214 for depreciation adjustment to reflect current schedules and anticipated capital project completions; Library - \$100,000 for Automation software maintenance and Automated Handling System (AMHS) debt service, \$122,713 for Loussac Library Sunday service and meeting space management; Maintenance & Operations - (\$110,000) reduction to contribution to capital for major municipal facility repairs, (\$272,918) reduction to professional services contracting budget; Management & Budget - \$75,000 increase professional services contracting budget; Mayor - (\$100,000) reduction to labor funding; Municipal Attorney - \$15,000 for Justware upgrade on-site support; Municipal Manager - (\$206,283) reduction of one (1) Special Admin Assistant II Position, \$26,755 for Risk Division non-labor adjustments including Vivid safety training materials and \$100,000 for Risk Division property insurer foregoing property credit (again); Planning - \$73,882 to add one (1) Principal Admin Officer and charge 1/2 of position to grant funding, (\$47,196) to reduce Director by 1/4 for time charged to grant funding; Public Transportation - \$527,000 for continuation of neighborhood routes service expansion; Real Estate - \$77,269 for contractual lease payments.

2019 Proposed Direct Cost Budget Use of Funds by Departments (Direct Cost in \$ Thousands)

Fund #	101000	104000	106000	119000	131000	141000	151000	161000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000	TOTAL	% of Total
Department	Areawide	Chugiak Fire Service Area	Girdwood Valley Service Area	Chugiak/Birchwd/ER RR SA	Anch Fire Service Area	Anch Roads / Drainage Service Area	Anch Police Service Area	Anch Parks & Rec Service Area	Eagle River / Chugiak Parks & Rec Service Area	Multiple SAs and LRSAs	Bid Safety Service Area	Public Fin Invest	Cnvtn Ctr Ops Reserve	Heritage Land Bank	Rev Bond-PAC	Self-Ins	Mgmt Info Systems	TOTAL	% of Total
Assembly	4,147	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,147	0.8%
Chief Fiscal Officer	462	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	462	0.1%
Development Services	5,167	-	-	-	-	-	-	-	-	-	6,302	-	-	-	-	-	-	11,469	2.2%
Economic & Community Deve	11,602	-	-	-	-	-	-	-	-	-	-	-	-	-	302	-	-	11,904	2.3%
Employee Relations	4,857	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,857	0.9%
Equal Rights Commission	748	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	748	0.1%
Finance	10,443	-	-	-	-	-	-	-	-	-	-	1,903	-	-	-	-	-	12,346	2.4%
Fire	28,553	914	897	-	68,683	-	-	-	-	-	-	-	-	-	-	-	-	99,047	19.0%
Health & Human Services	12,115	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,115	2.3%
Information Technology	1,199	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,384	33,583	6.4%
Internal Audit	776	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	776	0.1%
Library	9,023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,023	1.7%
Maintenance & Operations	13,920	-	984	-	-	72,891	-	-	-	282	-	-	-	-	-	-	-	88,077	16.9%
Management & Budget	1,077	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,077	0.2%
Mayor	1,637	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,637	0.3%
Municipal Attorney	7,656	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,656	1.5%
Municipal Manager	2,891	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,135	-	13,026	2.5%
Parks & Recreation	-	-	238	-	-	-	-	18,292	3,537	-	-	-	-	-	-	-	-	22,066	4.2%
Planning	2,986	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,986	0.6%
Police	50	-	635	-	-	-	117,795	-	-	-	-	-	-	-	-	-	-	118,480	22.7%
Project Management & Engin	1,413	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,413	0.3%
Public Transportation	23,581	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,581	4.5%
Public Works Administration	1,741	-	-	7,293	-	-	-	-	-	2,828	-	-	-	-	-	-	-	11,863	2.3%
Purchasing	1,798	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,798	0.3%
Real Estate	7,371	-	-	-	-	-	-	-	-	-	-	-	-	619	-	-	-	7,989	1.5%
Traffic	5,783	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,783	1.1%
TANs Expense	466	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	466	0.1%
Convention Center Reserve	-	-	-	-	-	-	-	-	-	-	-	-	13,664	-	-	-	-	13,664	2.6%
Total General Government	161,460	914	2,754	7,293	68,683	72,891	117,795	18,292	3,537	3,111	6,302	1,903	13,664	619	302	10,135	32,384	522,039	100.0%
Percent of Total	30.9%	0.2%	0.5%	1.4%	13.2%	14.0%	22.6%	3.5%	0.7%	0.6%	1.2%	0.4%	2.6%	0.1%	0.1%	1.9%	6.2%	100.0%	

Direct Cost includes debt service and depreciation / amortization.

2019 Proposed Budget Revenues, Direct Costs, and other Funding Sources
(\$ Thousands)

Fund #	101000	104000	106000	119000	131000	141000	151000
Revenue Type	Areawide	Chugiak Fire Service Area	Girdwood Valley Service Area	Chugiak/Birch wd/ER RR SA	Anchorage Fire Service Area	Anchorage Roads / Drainage Service Area	Anchorage Police Service Area
Contributions & Transfers from Other Funds	8,940	-	-	97	-	-	-
Federal Revenues	249	-	-	-	39	638	-
Fees & Charges for Services	22,821	-	7	25	548	8	1,105
Fines & Forfeitures	668	-	-	-	-	-	4,791
Investment Income	1,184	30	21	33	309	210	313
Licenses, Permits, Certifications	2,582	-	-	-	475	-	-
Other Revenues	1,150	-	6	2	55	68	572
Payments in Lieu of Taxes (PILT)	2,100	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	220	-
State Revenues	7,977	1	2	-	80	574	506
Taxes - Other - Outside Tax Limit Calculation	12,643	27	42	170	314	543	444
Taxes - Other/PILT - In Tax Limit Calculation	82,404	-	-	-	1,086	1,440	1,437
Taxes - Property	(2,825)	1,186	3,052	7,100	76,939	71,618	116,707
Revenues Total	139,893	1,245	3,130	7,427	79,845	75,319	125,876
Department							
Assembly	4,147	-	-	-	-	-	-
Chief Fiscal Officer	462	-	-	-	-	-	-
Development Services	5,167	-	-	-	-	-	-
Economic & Community Development	11,602	-	-	-	-	-	-
Employee Relations	4,857	-	-	-	-	-	-
Equal Rights Commission	748	-	-	-	-	-	-
Finance	10,443	-	-	-	-	-	-
Fire	28,553	914	897	-	68,683	-	-
Health & Human Services	12,115	-	-	-	-	-	-
Information Technology	1,199	-	-	-	-	-	-
Internal Audit	776	-	-	-	-	-	-
Library	9,023	-	-	-	-	-	-
Maintenance & Operations	13,920	-	984	-	-	72,891	-
Management & Budget	1,077	-	-	-	-	-	-
Mayor	1,637	-	-	-	-	-	-
Municipal Attorney	7,656	-	-	-	-	-	-
Municipal Manager	2,891	-	-	-	-	-	-
Parks & Recreation	-	-	238	-	-	-	-
Planning	2,986	-	-	-	-	-	-
Police	50	-	635	-	-	-	117,795
Project Management & Engineering	1,413	-	-	-	-	-	-
Public Transportation	23,581	-	-	-	-	-	-
Public Works Administration	1,741	-	-	7,293	-	-	-
Purchasing	1,798	-	-	-	-	-	-
Real Estate	7,371	-	-	-	-	-	-
Traffic	5,783	-	-	-	-	-	-
TANs Expense	466	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-
Direct Cost Total	161,460	914	2,754	7,293	68,683	72,891	117,795
Charges by/to Departments	(24,789)	331	376	134	11,161	2,428	8,081
Charges by/to Total	(24,789)	331	376	134	11,161	2,428	8,081
Net Increase (Decrease / Use) in Fund Balance	3,222	-	-	-	-	-	-

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

161000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000	Total Budget
Anchorage Parks & Recreation Service Area	Eagle River / Chugiak Parks & Rec Service Area	Multiple SAs and LRSAs	Building Safety Service Area	Public Finance Investment	Convention Center Operations Reserve	Heritage Land Bank	Revenue Bond Payment-Performing Arts Center	Self-Insurance	Management Information Systems	
-	-	-	-	-	588	-	-	-	-	9,624
41	-	-	-	-	-	-	-	-	-	967
2,119	462	-	9	873	-	282	-	-	-	28,258
-	-	-	-	-	-	-	-	-	-	5,459
83	79	94	(56)	42	-	88	-	362	-	2,794
-	-	-	5,170	-	-	-	-	-	-	8,227
-	22	-	0	1,515	-	-	302	-	-	3,691
-	-	-	-	-	-	-	-	-	-	2,100
-	-	-	-	-	-	-	-	-	-	220
27	-	11	-	-	-	-	-	-	-	9,179
252	16	18	-	-	15,913	-	-	-	-	30,381
374	-	-	-	-	-	-	-	-	-	86,742
20,008	3,667	3,349	-	-	-	-	-	-	-	300,801
22,904	4,246	3,472	5,123	2,430	16,500	369	302	362	-	488,443
-	-	-	-	-	-	-	-	-	-	4,147
-	-	-	-	-	-	-	-	-	-	462
-	-	-	6,302	-	-	-	-	-	-	11,469
-	-	-	-	-	-	-	302	-	-	11,904
-	-	-	-	-	-	-	-	-	-	4,857
-	-	-	-	-	-	-	-	-	-	748
-	-	-	-	1,903	-	-	-	-	-	12,346
-	-	-	-	-	-	-	-	-	-	99,047
-	-	-	-	-	-	-	-	-	-	12,115
-	-	-	-	-	-	-	-	-	32,384	33,583
-	-	-	-	-	-	-	-	-	-	776
-	-	-	-	-	-	-	-	-	-	9,023
-	-	282	-	-	-	-	-	-	-	88,077
-	-	-	-	-	-	-	-	-	-	1,077
-	-	-	-	-	-	-	-	-	-	1,637
-	-	-	-	-	-	-	-	-	-	7,656
-	-	-	-	-	-	-	-	10,135	-	13,026
18,292	3,537	-	-	-	-	-	-	-	-	22,066
-	-	-	-	-	-	-	-	-	-	2,986
-	-	-	-	-	-	-	-	-	-	118,480
-	-	-	-	-	-	-	-	-	-	1,413
-	-	-	-	-	-	-	-	-	-	23,581
-	-	2,828	-	-	-	-	-	-	-	11,863
-	-	-	-	-	-	-	-	-	-	1,798
-	-	-	-	-	-	619	-	-	-	7,989
-	-	-	-	-	-	-	-	-	-	5,783
-	-	-	-	-	-	-	-	-	-	466
-	-	-	-	-	13,664	-	-	-	-	13,664
18,292	3,537	3,111	6,302	1,903	13,664	619	302	10,135	32,384	522,039
4,612	709	362	1,643	241	-	353	-	(8,828)	(28,762)	(31,950)
4,612	709	362	1,643	241	-	353	-	(8,828)	(28,762)	(31,950)
-	-	-	(2,822)	286	2,836	(602)	-	(945)	(3,622)	(1,646)

2017 Actuals, 2018 Revised Budget, and 2019 Proposed Budget Funding Sources and Uses (\$ Thousands)

Revenue Type	101000 Areawide Service Area			104000 Chugiak Fire Service Area			106000 Girdwood Valley Service Area		
	2017 Actuals	2018 Revised	2019 Proposed	2017 Actuals	2018 Revised	2019 Proposed	2017 Actuals	2018 Revised	2019 Proposed
Contributions & Transfers from	8,319	8,740	8,940	-	-	-	-	-	-
Federal Revenues	252	304	249	-	-	-	-	-	-
Fees & Charges for Services	18,601	18,667	22,821	-	-	-	15	7	7
Fines & Forfeitures	280	668	668	-	-	-	-	-	-
Investment Income	969	1,427	1,184	22	26	30	22	21	21
Licenses, Permits, Certification	3,142	2,515	2,582	-	-	-	-	-	-
Other Revenues	5,224	1,148	1,150	321	-	-	9	9	6
Payments in Lieu of Taxes (PIL)	2,059	2,000	2,100	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	9,675	9,661	7,977	1	1	1	2	2	2
Taxes - Other - Outside Tax Lin	11,400	12,237	12,643	30	28	27	44	43	42
Taxes - Other/PILT - In Tax Lin	61,894	77,959	82,404	-	-	-	-	-	-
Taxes - Property	16,474	3,363	(2,825)	1,265	1,222	1,186	2,814	3,018	3,052
Revenues Total	138,290	138,689	139,893	1,639	1,278	1,245	2,906	3,099	3,130
Department									
Assembly	3,541	4,115	4,147	-	-	-	-	-	-
Chief Fiscal Officer	5,427	458	462	-	-	-	-	-	-
Development Services	5,046	5,162	5,167	-	-	-	-	-	-
Economic & Community Devel	11,828	11,786	11,602	-	-	-	-	-	-
Employee Relations	4,431	4,963	4,857	-	-	-	-	-	-
Equal Rights Commission	741	756	748	-	-	-	-	-	-
Finance	10,808	10,803	10,443	-	-	-	-	-	-
Fire	27,193	27,896	28,553	949	914	914	837	837	897
Health & Human Services	11,265	12,310	12,115	-	-	-	-	-	-
Information Technology	1,041	1,229	1,199	-	-	-	-	-	-
Internal Audit	585	735	776	-	-	-	-	-	-
Library	8,494	8,760	9,023	-	-	-	-	-	-
Maintenance & Operations	15,124	13,994	13,920	-	-	-	889	1,005	984
Management & Budget	960	1,107	1,077	-	-	-	-	-	-
Mayor	1,844	1,797	1,637	-	-	-	-	-	-
Municipal Attorney	7,135	7,450	7,656	-	-	-	-	-	-
Municipal Manager	3,368	3,248	2,891	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	224	237	238
Planning	3,222	3,107	2,986	-	-	-	-	-	-
Police	12	50	50	-	-	-	627	635	635
Project Management & Engine	1,825	1,389	1,413	-	-	-	-	-	-
Public Transportation	22,507	23,101	23,581	-	-	-	-	-	-
Public Works Administration	1,823	1,774	1,741	-	-	-	-	-	-
Purchasing	1,704	1,717	1,798	-	-	-	-	-	-
Real Estate	12,161	7,284	7,371	-	-	-	-	-	-
Traffic	5,304	5,644	5,783	-	-	-	-	-	-
TANs Expense	298	515	466	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	167,687	161,150	161,460	949	914	914	2,578	2,714	2,754
Charges by/to Departments	(32,610)	(22,372)	(24,789)	292	364	331	387	414	376
Charges by/to Total	(32,610)	(22,372)	(24,789)	292	364	331	387	414	376

2019 Proposed General Government Operating Budget

2017 Actuals, 2018 Revised Budget, and 2019 Proposed Budget Funding Sources and Uses (\$ Thousands)

Revenue Type	119000 Chugiak, Birchwood, Eagle River Rural Road Service Area			131000 Anchorage Fire Service Area			141000 Anchorage Roads & Drainage Service Area		
	2017 Actuals	2018 Revised	2019 Proposed	2017 Actuals	2018 Revised	2019 Proposed	2017 Actuals	2018 Revised	2019 Proposed
Contributions & Transfers from	108	97	97	-	-	-	-	-	-
Federal Revenues	-	-	-	38	67	39	562	1,002	638
Fees & Charges for Services	30	25	25	408	375	548	13	6	8
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	71	37	33	182	307	309	(29)	322	210
Licenses, Permits, Certification	-	-	-	636	475	475	1	-	-
Other Revenues	-	2	2	1,280	55	55	107	70	68
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	413	220	220
State Revenues	-	-	-	80	80	80	579	574	574
Taxes - Other - Outside Tax Limit	179	176	170	355	314	314	559	536	543
Taxes - Other/PILT - In Tax Limit	-	-	-	1,114	1,136	1,086	1,478	1,507	1,440
Taxes - Property	7,136	7,086	7,100	80,528	76,584	76,939	63,011	71,627	71,618
Revenues Total	7,524	7,423	7,427	84,621	79,394	79,845	66,693	75,863	75,319
Department									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Economic & Community Development	-	-	-	-	-	-	-	-	-
Employee Relations	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	70,716	67,881	68,683	-	-	-
Health & Human Services	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	70,275	73,856	72,891
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works Administration	8,181	7,280	7,293	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	8,181	7,280	7,293	70,716	67,881	68,683	70,275	73,856	72,891
Charges by/to Departments	129	143	134	9,583	10,748	11,161	1,687	2,008	2,428
Charges by/to Total	129	143	134	9,583	10,748	11,161	1,687	2,008	2,428

2019 Proposed General Government Operating Budget

2017 Actuals, 2018 Revised Budget, and 2019 Proposed Budget Funding Sources and Uses (\$ Thousands)

Revenue Type	151000 Anchorage Police Service Area			161000 Anchorage Parks & Recreation Service Area			162000 Eagle River / Chugiak Parks & Recreation Service Area		
	2017 Actuals	2018 Revised	2019 Proposed	2017 Actuals	2018 Revised	2019 Proposed	2017 Actuals	2018 Revised	2019 Proposed
Contributions & Transfers from	-	-	-	-	-	-	-	-	-
Federal Revenues	-	-	-	40	71	41	-	-	-
Fees & Charges for Services	1,102	1,073	1,105	2,030	2,119	2,119	446	462	462
Fines & Forfeitures	5,486	4,651	4,791	-	-	-	1	-	-
Investment Income	105	407	313	65	79	83	196	77	79
Licenses, Permits, Certification	-	-	-	-	-	-	-	-	-
Other Revenues	448	572	572	1	-	-	14	22	22
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	507	506	506	27	27	27	-	-	-
Taxes - Other - Outside Tax Limit	503	444	444	249	246	252	19	16	16
Taxes - Other/PILT - In Tax Limit	1,475	1,504	1,437	384	391	374	-	-	-
Taxes - Property	113,590	112,716	116,707	16,468	19,237	20,008	4,060	3,680	3,667
Revenues Total	123,215	121,873	125,876	19,265	22,172	22,904	4,737	4,257	4,246
Department									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Economic & Community Development	-	-	-	-	-	-	-	-	-
Employee Relations	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Health & Human Services	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	17,074	17,714	18,292	3,671	3,543	3,537
Planning	-	-	-	-	-	-	-	-	-
Police	113,718	112,444	117,795	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works Administration	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	113,718	112,444	117,795	17,074	17,714	18,292	3,671	3,543	3,537
Charges by/to Departments	11,441	7,512	8,081	3,791	4,458	4,612	635	713	709
Charges by/to Total	11,441	7,512	8,081	3,791	4,458	4,612	635	713	709

2017 Actuals, 2018 Revised Budget, and 2019 Proposed Budget Funding Sources and Uses (\$ Thousands)

Revenue Type	SA/LRSA Multiple Service Areas and Limited Road Service Areas			163000 Building Safety Service Area			164000 Public Finance Investment Fund		
	2017 Actuals	2018 Revised	2019 Proposed	2017 Actuals	2018 Revised	2019 Proposed	2017 Actuals	2018 Revised	2019 Proposed
Contributions & Transfers from	-	-	-	-	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	-	-	-	11	8	9	883	818	873
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	99	89	94	(79)	(43)	(56)	49	41	42
Licenses, Permits, Certification	-	-	-	5,369	5,814	5,170	-	-	-
Other Revenues	-	-	-	0	0	0	1,206	1,570	1,515
Payments in Lieu of Taxes (PIL)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	12	11	11	-	-	-	-	-	-
Taxes - Other - Outside Tax Lin	24	18	18	(0)	-	-	-	-	-
Taxes - Other/PILT - In Tax Lin	-	-	-	-	-	-	-	-	-
Taxes - Property	3,504	3,102	3,349	0	-	-	-	-	-
Revenues Total	3,638	3,221	3,472	5,302	5,779	5,123	2,137	2,429	2,430
Department									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	5,593	6,199	6,302	-	-	-
Economic & Community Devel	-	-	-	-	-	-	-	-	-
Employee Relations	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	1,864	1,891	1,903
Fire	-	-	-	-	-	-	-	-	-
Health & Human Services	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	207	282	282	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	7	-	-	-	-	-	-	-	-
Project Management & Engine	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works Administration	2,698	2,828	2,828	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
Direct Cost Total	2,911	3,111	3,111	5,593	6,199	6,302	1,864	1,891	1,903
Charges by/to Departments	469	355	362	1,286	1,705	1,643	217	246	241
Charges by/to Total	469	355	362	1,286	1,705	1,643	217	246	241

2019 Proposed General Government Operating Budget

2017 Actuals, 2018 Revised Budget, and 2019 Proposed Budget Funding Sources and Uses (\$ Thousands)

Revenue Type	2020X0 Convention Center Operations Reserve			221000 Heritage Land Bank			301000 Revenue Bond Payment-Performing Arts Center		
	2017 Actuals	2018 Revised	2019 Proposed	2017 Actuals	2018 Revised	2019 Proposed	2017 Actuals	2018 Revised	2019 Proposed
Contributions & Transfers from	580	606	588	241	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	-	-	-	432	282	282	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	244	-	-	164	131	88	15	-	-
Licenses, Permits, Certification	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	365	-	-	373	297	302
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-	-
Taxes - Other - Outside Tax Limit	15,059	15,551	15,913	-	-	-	-	-	-
Taxes - Other/PILT - In Tax Limit	-	-	-	-	-	-	-	-	-
Taxes - Property	-	-	-	-	-	-	-	-	-
Revenues Total	15,884	16,157	16,500	1,202	413	369	388	297	302
Department									
Assembly	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Economic & Community Development	-	-	-	-	-	-	297	297	302
Employee Relations	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Health & Human Services	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works Administration	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	775	609	619	-	-	-
Traffic	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	13,357	13,419	13,664	-	-	-	-	-	-
Direct Cost Total	13,357	13,419	13,664	775	609	619	297	297	302
Charges by/to Departments	-	-	-	423	418	353	-	-	-
Charges by/to Total	-	-	-	423	418	353	-	-	-

2019 Proposed General Government Operating Budget

2017 Actuals, 2018 Revised Budget, and 2019 Proposed Budget Funding Sources and Uses (\$ Thousands)

Revenue Type	602000 Self Insurance			607000 Management Information Systems			Total		
	2017 Actuals	2018 Revised	2019 Proposed	2017 Actuals	2018 Revised	2019 Proposed	2017 Actuals	2018 Revised	2019 Proposed
Contributions & Transfers from	-	-	-	-	-	-	9,247	9,442	9,624
Federal Revenues	-	-	-	-	-	-	892	1,445	967
Fees & Charges for Services	355	-	-	-	-	-	24,325	23,842	28,258
Fines & Forfeitures	-	-	-	-	-	-	5,767	5,319	5,459
Investment Income	382	255	362	(555)	-	-	1,924	3,177	2,794
Licenses, Permits, Certification	-	-	-	-	-	-	9,149	8,804	8,227
Other Revenues	44	-	-	3	-	-	9,394	3,744	3,691
Payments in Lieu of Taxes (PILT)	-	-	-	-	-	-	2,059	2,000	2,100
Special Assessments	-	-	-	-	-	-	413	220	220
State Revenues	-	-	-	-	-	-	10,882	10,863	9,179
Taxes - Other - Outside Tax Limit	-	-	-	-	-	-	28,421	29,610	30,381
Taxes - Other/PILT - In Tax Limit	-	-	-	-	-	-	66,345	82,497	86,742
Taxes - Property	-	-	-	-	-	-	308,850	301,635	300,801
Revenues Total	782	255	362	(552)	-	-	477,668	482,598	488,443
Department									
Assembly	-	-	-	-	-	-	3,541	4,115	4,147
Chief Fiscal Officer	-	-	-	-	-	-	5,427	458	462
Development Services	-	-	-	-	-	-	10,639	11,361	11,469
Economic & Community Development	-	-	-	-	-	-	12,125	12,083	11,904
Employee Relations	-	-	-	-	-	-	4,431	4,963	4,857
Equal Rights Commission	-	-	-	-	-	-	741	756	748
Finance	-	-	-	-	-	-	12,672	12,694	12,346
Fire	-	-	-	-	-	-	99,695	97,528	99,047
Health & Human Services	-	-	-	-	-	-	11,265	12,310	12,115
Information Technology	-	-	-	20,295	32,670	32,384	21,336	33,899	33,583
Internal Audit	-	-	-	-	-	-	585	735	776
Library	-	-	-	-	-	-	8,494	8,760	9,023
Maintenance & Operations	-	-	-	-	-	-	86,493	89,136	88,077
Management & Budget	-	-	-	-	-	-	960	1,107	1,077
Mayor	-	-	-	-	-	-	1,844	1,797	1,637
Municipal Attorney	-	-	-	-	-	-	7,135	7,450	7,656
Municipal Manager	8,912	10,046	10,135	-	-	-	12,280	13,294	13,026
Parks & Recreation	-	-	-	-	-	-	20,970	21,495	22,066
Planning	-	-	-	-	-	-	3,222	3,107	2,986
Police	-	-	-	-	-	-	114,365	113,130	118,480
Project Management & Engineering	-	-	-	-	-	-	1,825	1,389	1,413
Public Transportation	-	-	-	-	-	-	22,507	23,101	23,581
Public Works Administration	-	-	-	-	-	-	12,702	11,882	11,863
Purchasing	-	-	-	-	-	-	1,704	1,717	1,798
Real Estate	-	-	-	-	-	-	12,936	7,893	7,989
Traffic	-	-	-	-	-	-	5,304	5,644	5,783
TANs Expense	-	-	-	-	-	-	298	515	466
Convention Center Reserve	-	-	-	(923)	-	-	12,433	13,419	13,664
Direct Cost Total	8,912	10,046	10,135	19,372	32,670	32,384	507,930	515,738	522,039
Charges by/to Departments	(8,779)	(10,889)	(8,828)	(21,161)	(28,889)	(28,762)	(32,209)	(33,067)	(31,950)
Charges by/to Total	(8,779)	(10,889)	(8,828)	(21,161)	(28,889)	(28,762)	(32,209)	(33,067)	(31,950)