Utility/Enterprise Budget Overview

The authority for operation and management of the utility/enterprise departments is under the control of the Mayor. The Municipal Manager and Deputy Municipal Manager are responsible to manage, direct, and ensure policy and procedures are followed. The Director of each department is responsible to manage and report on each section within. The Office of Management & Budget (OMB) works closely with the utility/enterprise departments to present the budgetary needs and align with the Mayor’s priorities and policies, all together setting the path for success.

The Mayor’s 2024 Budgets for the utility/enterprise departments include the priorities; to keep rates low while prioritizing capital projects, and to continue providing efficient and imperative life safety services. The Directors worked to propose a budget that included only contractual increases, increase costs of chemicals, increased cost for a new Solid Waste Central Transfer Station, and ensuring debt requirements were met.

In 2023, every department is projecting to manage within their approved budget and end the year with a positive net income, just as they achieved in 2022, and prior years. Details of these accomplishments are included in the department sections of this book.

Utility/Enterprise Departments

Anchorage Hydropower, Anchorage Water & Wastewater (AWWU), and Solid Waste Services (SWS) are utility departments; Municipal Airports (Merrill Field) and the Port of Alaska (Port) are enterprise departments. Many of the basic services Anchorage residents rely on daily: safe water, power generation, safe and efficient delivery of goods, come from municipally owned utilities and enterprise departments.

The goal of the utility/enterprise departments is to continue to provide quality service at reasonable rates. These departments continue to meet debt service requirements, adequately maintain cash reserves, and generate sufficient revenue to maintain their plants in good working condition. The primary source of revenue required to support the operating and capital budget comes from rate payers or users of their respective services. The budget is presented for a calendar year, in line with the Municipality’s fiscal year.

Governance

Assembly Enterprise and Utility Oversight Committee-of-the-Whole – This committee of Assembly members reviews and makes recommendations regarding the operations and budgets of the Municipality’s five enterprise and utility departments. The Committee meets every third Thursday of each month from 11AM to 12 noon at City Hall in Assembly Conference Room #155 unless otherwise indicated. The public may attend the meeting in person or telephonically (audio only). The website for this committee: Assembly Enterprise and Utility Oversight Committee (muni.org).

AWWU Board of Directors (AMC 4.80.020) – established to provide guidance to the Mayor and Assembly regarding AWWU’s strategic plan, long term fiscal plan, budget, tariff rates, and fees. Current board members and information can be found at: Board of Directors | Anchorage Water and Wastewater Utility (awwu.biz).
**Eklutna Operating Committee (EOC)** – of which the Municipality is a member, reviews the engineering and operating reports, maintenance schedules, and other information about the condition of the generation assets of the Eklutna Power Project (the Project). The EOC develops a five-year capital plan and approves a current year capital project budget based on need, available resources, and schedule. The Municipality’s percentage of ownership is presented in the Anchorage Hydropower Utility.

**Municipal Airports Aviation Advisory Commission (AMC 4.60.160)** – Merrill Field Airport established this commission to provide recommendations to the Mayor and Assembly on all matters pertaining to the annual operating budget, rules, regulations, and administrative guidelines. This commission shall terminate on October 14, 2024, unless affirmatively continued by the assembly in accordance with AMC 4.05.150. Meeting information for this board can be found at: [Events (muni.org)](https://muni.org).

**Regulatory Commission of Alaska (RCA)** – regulates Anchorage Hydropower Utility and AWWU by approving all rates and tariffs prior to implementation. They also regulate service areas and quality. The RCA website includes current filings for the municipality’s regulated utilities at: [Regulatory Commission of Alaska](https://regalaska.org).

**Solid Waste and Recycling Advisory Commission (AMC 4.70.010, 4.70.040)** – requires SWS establish a commission to provide guidance to the Mayor and Assembly regarding each entity’s strategic plan, budget, policies, economic impacts, expansions, and improvements. Furthermore, they will conduct public input hearings when deemed appropriate on matters pertaining to recycling, composting, and waste reduction, including but not limited to services, rates, and regulations, assist with public outreach and education on the topics of recycling, composting, and waste reduction. [Solid Waste and Recycling Advisory Commission (muni.org)](https://muni.org).

**Utility/Enterprise Accounting**

The full accrual basis of accounting is used for utility/enterprise departments, and they are categorized as Enterprise type funds. Revenues are recognized in the accounting period in which they are earned and become measurable. Expenses are recognized in the period incurred, if measurable.

**Utility/Enterprise Expenses**

Operating expenses are incurred from the operations of the department, it reflects the cost of doing business. Non-Operating expenses are incurred by activities outside of operations such as: interest expense, debt issuance costs, amortization and/or depreciation type activities.

Function cost by fund: this budget is the legal level of appropriation and includes interfund charges for general government services added to the manageable direct cost budget. Actual expenses may not exceed function cost budget appropriations at the enterprise and utility fund levels (AMC 6.10.036).

The manageable direct cost budget consists of several categories: labor (salaries and benefits); non-labor (supplies, travel, contracts, dividends, etc.); transfers to others; and non-cash accounts such as depreciation and amortization, which are not appropriated. Each department is responsible for managing and monitoring their respective budget at these category levels.

Non-cash accounts are not appropriated, these accounts are used to internally account for future items, where cash is not actually being paid out of the Municipality. For example,
depreciation and amortization. These accounts are budgeted, reported, and controlled separately.

**Municipal Utility/Enterprise Service Assessment (MUSA/MESA)**

Each year, payments-in-lieu of taxes are included in the operating budgets for the utility/enterprise departments to cover the cost of tax supported services they receive, other than services received on a contract or interfund basis. It is the public policy to require the utilities (AWWU and SWS) to pay a municipal utility service assessment (MUSA). Merrill Field and the Port are required to pay a municipal enterprise service assessment (MESA). Anchorage Hydropower is not held to this requirement, as the assets are outside of the Municipal rate payers service area.

The MUSA shall be calculated by applying the millage rate established annually for each service area by the assembly to the net classified plant in service as of January 1 of the current year of each utility. Net book value of plant will be the MUSA basis for the refuse collection utility and solid waste disposal utility. The millage rate so established will be that rate assessed other owners of real, personal, and business property in each service area. Payment must be made on or before July 15th of each calendar year. (AMC 26.10.025)

The MESA shall be calculated by applying the value of adjusted plant in service multiplied by the annual mill rate. Adjusted plant in service means the final, year-end, audited net classified non-contributed plant in service value, less exclusions specified, for the calendar year preceding the mill rate year. Payment shall be made on the first business day of July of each calendar year. (AMC 11.50.280)

**Revenue distribution from the Anchorage Hydropower Utility (AMC 26.10.068)**

A. The Anchorage Hydropower utility shall pledge and distribute to the MOA Trust Fund revenue received pursuant to that certain Eklutna Power Purchase Agreement Between Chugach Electric Association, Inc. ("Purchaser") and Municipality of Anchorage ("Seller"), dated December 28, 2018, by and between the Municipality and Chugach Electric Association, Inc., as amended.

B. If the Anchorage Hydropower utility has or is anticipated to have net income accruing from its operations in any year in addition to revenue received from Chugach Electric Association, Inc. and pledged to the MOA Trust Fund under subsection A. of this section, a portion of the net income may be pledged by inclusion in the respective municipal utility and general government budgets for the subsequent year. The pledged amount shall be described as "Utility Revenue Distribution from Anchorage Hydropower." Payment of any approved and budgeted utility revenue distribution shall be made in two equal payments on or before the 15th calendar day of August and October of such subsequent year only after the income has been collected by the municipality pursuant to lawful authority and the annual audit has been completed or is substantially complete. The amount of utility revenue distribution for the subsequent year may equal or exceed the change in net operating position for the prior year; provided, however, that the utility retains sufficient reserves: 1. To meet anticipated capital and operating expenses; and 2. As required by the Regulatory Commission of Alaska.

**Utility/Enterprise Revenues**

Operating revenues are generated by providing a service. Non-Operating revenues are earned by investments, or other non-significant sources such as the gain/loss on the sale of an asset.
Utility/enterprise departments are operated in a manner as to provide a reasonable profit in accordance with applicable regulatory provisions and law.

Surplus revenues from operations are to be reinvested in the department. If a municipal utility has or is anticipated to have net income accruing from its operations in any year, a portion of the net income may be pledged by inclusion in the respective municipal utility and general government budgets for the subsequent year. The pledged amount shall be described as “Utility Revenue Distribution.”

The Assembly shall hold a public hearing as part of the annual budget process on the proposed Utility Revenue Distribution and use of funds. Payment of any approved and budgeted Utility Revenue Distribution shall be made in two equal payments on or before the 15th calendar day of August and October of such subsequent year only after the income has been collected by the municipality pursuant to lawful authority and the annual audit has been completed. (AMC 26.10.065).

All requested rate changes to utility tariffs shall be brought to the assembly by ordinance for review and approval for submission to the state public utilities commission. (AMC 26.10.035)

**Budget Appropriations, Transfers, Reductions**

The purpose of an appropriation is the request to expend. The Mayor must approve departmental requests for appropriations, prior to obtaining approval from the Assembly. Operating appropriations that are not expended, encumbered, or designated to be carried over, lapse at the end of the fiscal year. Revenue budgets are not appropriated and are calculated based upon approved rates, tariffs, etc.

No appropriation may be reduced by more than the amount of the then unencumbered balance.

If the Mayor determines that revenues will be less than appropriations for a fiscal year, the Mayor shall so report to the assembly. The Mayor may transfer all or part of any unencumbered balance between categories within an appropriation. (Charter 13.06)

The Assembly may transfer part or all of any unencumbered balance from one appropriation to another. (Charter 13.06) The assembly may reduce appropriations as it deems necessary.

The Assembly may, by resolution, reduce or increase appropriations during the fiscal year. A resolution reducing or increasing appropriations by an amount more than $500,000 shall be subject to a public hearing (AMC 6.10.085).

The Office of Management & Budget (OMB) is authorized to transfer budget amounts within the appropriated departments and funds. In operating funds, budget transfer requests must be approved by the Municipal Manager, CFO, and OMB Director if:

- exceed $10K (expenditures, IGCs, or revenues)
- include labor (salaries and wages) accounts
- include travel accounts

**Utility/Enterprise Capital**

The Municipality has two documents that govern planning and funding of capital projects:

- Capital Improvement Budget (CIB) – identifies projects and funding sources for the upcoming fiscal year; and
• Capital Improvement Program (CIP) – a longer-term outlook that identifies projects for the next six years, including the upcoming fiscal year.

Once approved by the Assembly, the amount of specific appropriations, project descriptions, and budget years for individual projects within the CIB/CIP are considered permanent legislative actions of the Assembly and may be altered in subsequent years only by majority vote of the Assembly (AMC 6.10.045).

The funding sources that are obtained for the capital projects could be: debt, State/Federal grants, and/or equity. Most utility/enterprise department capital projects are funded by equity but can be funded by multiple sources.

### Budget Planning and Timeline

The Mayor is required to submit the proposed enterprise/utilities operating and capital budgets to the Assembly 90 days prior to the end of the fiscal year (October 2nd) (AMC 13.03).

Prior to that (120 days prior to the end of the fiscal year), the Administration is required to provide preliminary information on the capital budget/capital program, business plans, update to utility/enterprise strategic plans, and major reorganizations (AMC 6.10.040).

Preparation of the budget starts much earlier. A preliminary planning phase gets underway in the summer. OMB works with departments in reviewing their programs and responsibilities, assessing what is being done during the current year, and assisting in making plans for the next budget year in line with Administration goals. 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, 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.

### 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.

### Key Dates in Budget Process

<table>
<thead>
<tr>
<th>Summer</th>
<th>Preliminary budget information gathered</th>
</tr>
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<tbody>
<tr>
<td>September 2</td>
<td>Preliminary budget information to Assembly</td>
</tr>
<tr>
<td>October 2</td>
<td>Mayor proposed budgets</td>
</tr>
<tr>
<td>October, November</td>
<td>Assembly deliberates, holds public hearings</td>
</tr>
<tr>
<td>December</td>
<td>Deadline for Assembly approval</td>
</tr>
<tr>
<td>April</td>
<td>First Quarter budget revisions</td>
</tr>
</tbody>
</table>
Public Engagement
The budget books are available on the Office of Management & Budget’s website: http://www.muni.org/Departments/budget/Pages/default.aspx 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 for 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 authority 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 (AMC 5.02.c).

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. 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.

Budget Monitoring, Controls, and Reporting
Each utility/enterprise department is responsible for managing and monitoring their respective budget at the spending category levels. Department directors also monitor their program performance measures throughout the year to ascertain if goals are being met.

Actual expenditures in a fiscal year that consume operating budgets may not exceed the function level budget appropriations by fund; which is all spending categories within a fund. At the end of the fiscal year, actual expenditures less revenues fall to fund balance. Some of the fund balance (equity) is transferred to the capital fund to support capital projects. There are also other requirements on minimum fund balance reserves that are defined in the annual financial statements. The capital budget is controlled by fund, division, and project.

P.V.R. – Performance.Values.Results. Performance measures and corresponding data for each program, as identified by each department, are reported quarterly to communicate, and demonstrate the results and effectiveness of the program in achieving its stated purpose and to accurately capture the costs to deliver the intended results (AMC 6.40.016). The last assembly meeting prior to June 30 of each year, the Mayor provides a memorandum to the assembly identifying the frequency, data, and format of the reporting requirements (AMC 6.40.015).
Currently, spending reports are provided quarterly to the assembly by spending category; labor, overtime, non-labor expenditures, travel, transfers, and revenues compared to budget. An explanation is required for any variance of +/-5%. Budget to actuals report for travel and the grants to nonprofit organizations are provided to the Assembly, separately (AMC 6.10.034).
<table>
<thead>
<tr>
<th>Action</th>
<th>Date</th>
<th>Ref</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>Community Council Surveys Available Online</td>
<td>1-Apr</td>
<td>Capital</td>
<td></td>
</tr>
<tr>
<td>Rollover of Questica Budget (prior-year revised to budget-year proposed operating and capital)</td>
<td>20-Jun</td>
<td>All</td>
<td></td>
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<tr>
<td>Community Council Surveys due to OMB</td>
<td>15-Jun</td>
<td>Capital</td>
<td></td>
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<tr>
<td>Questica budget available to departments</td>
<td>3-Jul</td>
<td>All</td>
<td></td>
</tr>
<tr>
<td>OMB distributes Mayor's guidance and priorities to departments to include: operating, O&amp;M schedules, Service Area budgets, PVRs, and CIB/CIP etc.</td>
<td>13-Jul</td>
<td>All</td>
<td></td>
</tr>
<tr>
<td>Trainings/Review - OMB and departments - Mayor's guidance, QB, SAP, budget process, personnel review, etc.</td>
<td>Jul 3 - 28</td>
<td>All</td>
<td></td>
</tr>
<tr>
<td>Controller to provide to OMB for all departments: interfund loan schedules</td>
<td>28-Jul</td>
<td>All</td>
<td></td>
</tr>
<tr>
<td>Public Finance to provide to OMB, for all departments: bond P&amp;I projections, debt schedules, bond payouts for next year, cash pool impacts/investment earnings, etc.</td>
<td>28-Jul</td>
<td>All</td>
<td></td>
</tr>
<tr>
<td>AEDC to provide data for Six-Year Fiscal Program</td>
<td>2-Aug</td>
<td>Operating</td>
<td></td>
</tr>
<tr>
<td>All departments submit proposed changes to OMB to include: department narratives (descriptions/goals/business plans/etc), operating, O&amp;M schedules, Service Area budgets, PVRs, and CIB/CIP etc.</td>
<td>4-Aug</td>
<td>All</td>
<td></td>
</tr>
<tr>
<td>OMB sends preliminary utility/enterprise 8 year summaries, revenue/expense statements, with focus on: debt, debt/equity ratios, etc. to OMB</td>
<td>7-Aug</td>
<td>Util/Ent</td>
<td></td>
</tr>
<tr>
<td>OMB compiles summaries of department budget changes for Mayor review</td>
<td>7-Aug</td>
<td>All</td>
<td></td>
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<tr>
<td>OMB sends preliminary CIB - Bonds to Finance for bond counsel review</td>
<td>7-Aug</td>
<td>Capital</td>
<td></td>
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<tr>
<td>Mayor meets with departments and reviews budget proposals</td>
<td>Aug 7 - 18</td>
<td>All</td>
<td></td>
</tr>
<tr>
<td>Public Finance to provide to OMB: review of utility/enterprise 8 year summaries, revenue/expense statements, with focus on: debt, debt/equity ratios, etc.</td>
<td>14-Aug</td>
<td>Util/Ent</td>
<td></td>
</tr>
<tr>
<td>Treasury to provide to OMB: preliminary revenue projections and data for Six-Year Fiscal Program</td>
<td>14-Aug</td>
<td>Operating</td>
<td></td>
</tr>
<tr>
<td>Finance to provide to OMB: fund balance, bond rating, and financial strategies data for Six-Year Fiscal Program</td>
<td>14-Aug</td>
<td>Operating</td>
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<tr>
<td>Public Finance to provide to OMB: bond counsel review impacts</td>
<td>18-Aug</td>
<td>Capital</td>
<td></td>
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<tr>
<td>OMB discussions with Mayor and Execs</td>
<td>Aug 21 - 25</td>
<td>All</td>
<td></td>
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<tr>
<td>Mayor's decisions on Utility/Enterprise budgets to OMB</td>
<td>28-Aug</td>
<td>Util/Ent</td>
<td></td>
</tr>
<tr>
<td>Initial assessed value projection due to OMB from Prop. Appraisal</td>
<td>28-Aug</td>
<td>Operating</td>
<td></td>
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<tr>
<td>OMB sends preliminary 120 Day Memo to Mayor for review</td>
<td>28-Aug</td>
<td>Operating</td>
<td></td>
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<tr>
<td>Mayor's decisions on preliminary 120 Day Memo</td>
<td>30-Aug</td>
<td>Operating</td>
<td></td>
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<tr>
<td>Mayor's final decisions on operating budget before IGC calculations</td>
<td>1-Sep</td>
<td>Operating</td>
<td></td>
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<tr>
<td>Mayor's decisions on proposed CIB/CIP to OMB</td>
<td>1-Sep</td>
<td>Capital</td>
<td></td>
</tr>
<tr>
<td>(“120 Day Memo”) Mayor's preliminary 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)</td>
<td>1-Sep</td>
<td>(A) All</td>
<td></td>
</tr>
<tr>
<td>OMB Completes Proposed CIB/CIP book for Exec Review</td>
<td>8-Sep</td>
<td>Capital</td>
<td></td>
</tr>
<tr>
<td>OMB run IGCs</td>
<td>8-Sep</td>
<td>Operating</td>
<td></td>
</tr>
<tr>
<td>Mayor's final decisions on operating budget after IGC calculations</td>
<td>13-Sep</td>
<td>Operating</td>
<td></td>
</tr>
<tr>
<td>OMB Completes Proposed Utility/Enterprise book for Exec Review</td>
<td>13-Sep</td>
<td>Util/Ent</td>
<td></td>
</tr>
<tr>
<td>Exec final decisions on Proposed CIB/CIP book</td>
<td>15-Sep</td>
<td>Capital</td>
<td></td>
</tr>
<tr>
<td>Exec final decisions on Proposed Utility/Enterprise book</td>
<td>20-Sep</td>
<td>Util/Ent</td>
<td></td>
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<tr>
<td>OMB finalizes Proposed CIB/CIP book and Assembly documents</td>
<td>20-Sep</td>
<td>Capital</td>
<td></td>
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<tr>
<td>Action</td>
<td>Date</td>
<td>Ref</td>
<td>Category</td>
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<tr>
<td>OMB completes GG operating budget books and Six-Year Fiscal Program</td>
<td>20-Sep</td>
<td></td>
<td>Operating</td>
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<tr>
<td>for Exec Review</td>
<td>25-Sep</td>
<td></td>
<td>Util/Ent</td>
</tr>
<tr>
<td>OMB finalizes Proposed Utility/Enterprise book and Assembly documents</td>
<td>25-Sep</td>
<td></td>
<td>Operating</td>
</tr>
<tr>
<td>Exec final decisions on Proposed GG operating budget books and Six-Year</td>
<td>26-Sep</td>
<td></td>
<td>Operating</td>
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<tr>
<td>Fiscal Program</td>
<td>27-Sep</td>
<td></td>
<td>Operating</td>
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<tr>
<td>OMB finalizes GG operating budget books and Six-Year Fiscal Program</td>
<td>2-Oct</td>
<td>(B)</td>
<td>All</td>
</tr>
<tr>
<td>OMB completes assembly documents for GG operating budgets and Six-Year</td>
<td>2-Oct</td>
<td></td>
<td>All</td>
</tr>
<tr>
<td>Fiscal Program</td>
<td>2-Oct</td>
<td></td>
<td>All</td>
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<tr>
<td>OMB submits budgets and Six-Year Fiscal Program to Assembly and online</td>
<td>2-Oct</td>
<td></td>
<td>All</td>
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<tr>
<td>(NLT October 2)</td>
<td>2-Oct</td>
<td></td>
<td>All</td>
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<tr>
<td>OMB completes GG operating budget books and Six-Year Fiscal Program</td>
<td>2-Oct</td>
<td></td>
<td>All</td>
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<tr>
<td>Forma introduction of Mayor’s budgets to Assembly</td>
<td>10-Oct</td>
<td></td>
<td>All</td>
</tr>
<tr>
<td>Assembly Worksession 1 of 2 - General Government Operating &amp; Capital</td>
<td>19-Oct</td>
<td></td>
<td>All</td>
</tr>
<tr>
<td>Planning &amp; Zoning Commission recommendations on CIB/CIP; (first Monday</td>
<td>16-Oct</td>
<td></td>
<td>Capital</td>
</tr>
<tr>
<td>after Assembly introduction of Mayor’s CIB/CIP)</td>
<td>16-Oct</td>
<td></td>
<td>Capital</td>
</tr>
<tr>
<td>Assembly Worksession 2 of 2 - General Government Operating &amp; Capital</td>
<td>26-Oct</td>
<td></td>
<td>All</td>
</tr>
<tr>
<td>Assembly Public Hearing # 1 on proposed budgets</td>
<td>24-Oct</td>
<td>(C)</td>
<td>All</td>
</tr>
<tr>
<td>Assembly Public Hearing # 2 on proposed budgets</td>
<td>7-Nov</td>
<td></td>
<td>All</td>
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<tr>
<td>Assembly Worksession - Assembly proposed amendments</td>
<td>17-Nov</td>
<td></td>
<td>All</td>
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<tr>
<td>Administration prepares S-Version</td>
<td>20-Nov</td>
<td></td>
<td>All</td>
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<tr>
<td>Assembly Budget Approval Meeting - Assembly amendments and</td>
<td>21-Nov</td>
<td>(D)</td>
<td>All</td>
</tr>
<tr>
<td>adoption of budgets</td>
<td>21-Nov</td>
<td></td>
<td>All</td>
</tr>
<tr>
<td>OMB upload adopted budget into SAP for budget year use</td>
<td>22-Nov</td>
<td></td>
<td>Operating</td>
</tr>
</tbody>
</table>

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 executive organization, and required by proposed budgets for the next fiscal year.

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
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**Tax Districts**

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

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Tax Districts
0, Muni/Outside Bowl w/ ERPRSA/POLICE
1, City/Anchorage
2, Hilside
3, Spenard
10, Eagle River
11, Municipal Landfill
16, Muni/Outside Bowl with Police
22, Chugiak Fire Service Area
30, Eagle River Valley Rural Road SA
46, Eaglewood Contributing Road SA
47, Gateway Contributing Road SA
50, Eagle River Street Lights SA w/ Anch Fire
51, Eagle River Street Lights SA w/ Chugiak Fire
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

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*Not to scale*