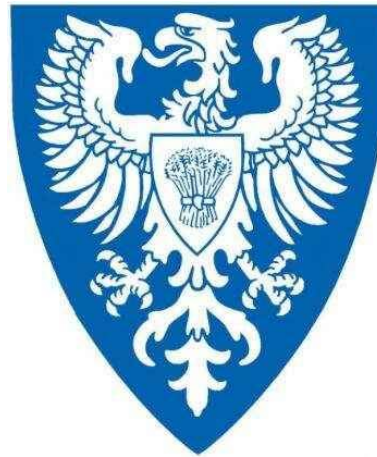


Ársreikningur 2022

Myndir og talnaefni





Rekstrarreikningur A- og B- hluti

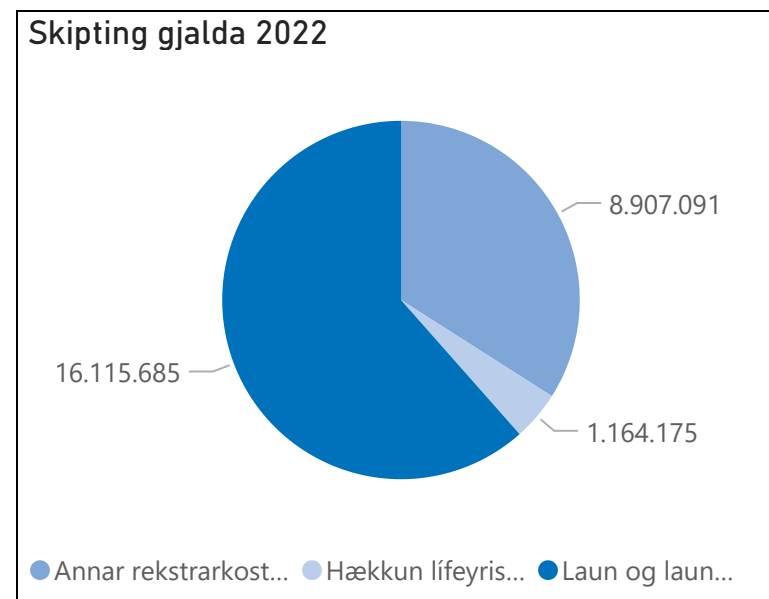
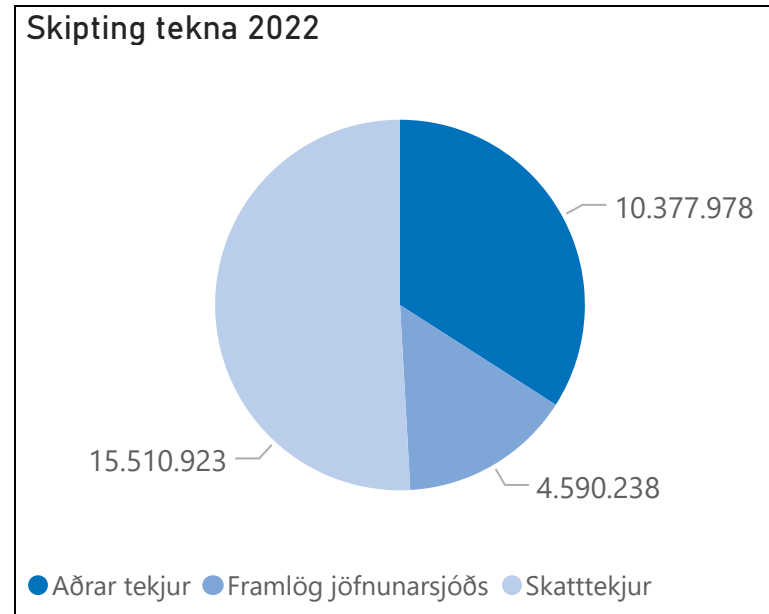
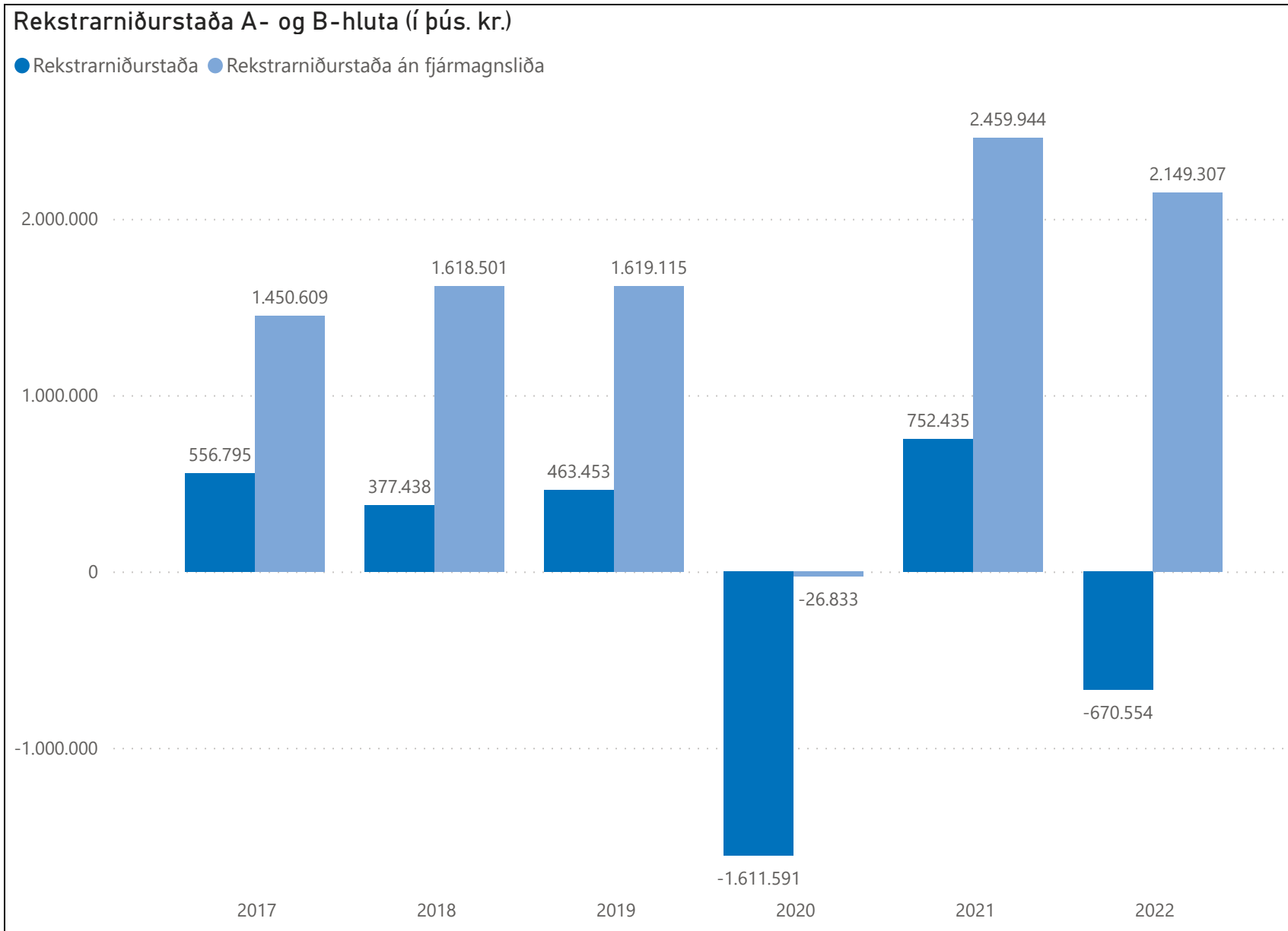
Rekstrarreikningur þ.kr	2017	2018	2019	2020	2021	2022	Áætlun 2022
Rekstrartekjur							
Skatttekjur	10.844.789	11.535.034	12.258.575	12.903.891	14.204.582	15.510.923	14.675.723
Framlög jöfnunarsjóðs	3.194.377	3.427.947	3.712.028	3.940.933	3.885.065	4.590.238	3.800.000
Aðrar tekjur	9.881.618	10.643.122	11.208.209	10.769.398	10.346.864	10.377.978	8.848.717
Heildar rekstrartekjur	23.920.784	25.606.103	27.178.812	27.614.222	28.436.511	30.479.139	27.324.440
Rekstrargjöld							
Laun og launatengd gjöld	-13.208.538	-14.081.595	-15.114.007	-16.545.597	-15.702.071	-16.115.685	-15.766.544
Hækkun lífeyrisskuldbindinga	-1.123.616	-1.024.247	-361.182	-1.087.944	-279.350	-1.164.175	-800.000
Annar rekstrarkostnaður	-6.731.091	-7.385.294	-8.266.187	-8.011.822	-7.932.503	-8.907.091	-7.681.915
Heildar rekstrargjöld	-21.063.245	-22.491.136	-23.741.376	-25.645.363	-23.913.924	-26.186.951	-24.248.459
Rekstrarniðurst. Fyrir afskriftir							
Rekstrarniðurst. fyrir afskriftir	2.857.539	3.114.967	3.437.436	1.968.859	4.522.587	4.292.188	3.075.981
Afskriftir	-1.406.931	1.496.466	1.818.321	-1.995.692	-2.062.643	-2.142.880	-2.119.512
Rekstrarniðurst. Án fjármunatekna og fjármagnsgjalda							
Fjármt. og fjármsgj	-851.762	1.192.414	1.151.001	-1.622.639	-1.681.560	-2.881.389	-1.804.766
Rekstrarniðurstaða fyrir skatta							
Rekstrarniðurstaða fyrir skatta	598.847	426.088	468.113	-1.649.473	778.385	-732.081	-848.297
Tekjuskattur	-61.084	68.144	30.002	-1.660	-71.850	7.559	-45.127
Áhrif hlutdeilafélaga	19.032	19.494	25.342	39.542	45.900	53.968	0
Rekstrarniðurstaða	556.795	377.438	463.453	-1.611.591	752.435	-670.554	-893.424

Rekstrarreikningur A- hluti



Rekstrarreikningur þ.kr	2017	2018	2019	2020	2021	2022	Áætlun 2022
Rekstrartekjur							
Skatttekjur	10.922.701	11.618.461	12.350.816	12.966.952	14.269.443	15.577.603	14.780.723
Framlög jöfnunarsjóðs	3.194.377	3.427.947	3.712.028	3.940.933	3.885.065	4.590.238	3.800.000
Aðrar tekjur	3.794.538	3.980.662	4.298.279	3.814.006	4.171.179	4.538.824	3.753.398
Heildar rekstrartekjur	17.911.616	19.027.070	20.361.123	20.721.891	22.325.687	24.706.665	22.334.121
Rekstrargjöld							
Laun og launatengd gjöld	-10.353.456	-11.075.013	-11.847.139	-12.712.178	-13.422.747	-14.499.986	-14.164.525
Hækkun lífeyrisskuldbindinga	-1.527.441	-978.386	-342.986	-1.070.474	-245.759	-1.131.139	-800.000
Annar rekstrarkostnaður	-5.339.545	-5.926.970	-6.617.468	-6.798.918	-6.338.515	-7.167.784	-6.560.895
Heildar rekstrargjöld	-17.220.442	-17.980.369	-18.807.593	-20.581.570	-20.007.021	-22.798.909	-21.525.420
Rekstrarniðurst. Fyrir afskriftir							
Rekstrarniðurst. fyrir afskriftir	691.173	1.046.701	1.553.531	140.321	2.318.666	1.907.756	808.701
Afskriftir	-832.625	-868.615	-928.106	-991.055	-999.184	-1.043.654	-1.057.670
Rekstrarniðurst. Án fjármunatekna og fjármagnsgjalda							
Fjármt. og fjármsgj	-389.119	-561.908	-568.213	-772.889	-1.001.276	-1.690.170	-1.046.800
Rekstrarniðurstaða fyrir skatta							
Rekstrarniðurstaða fyrir skatta	-530.572	-383.823	57.212	-1.623.623	318.205	-826.069	-1.295.769
Tekjuskattur	0	0	0	0	0	0	0
Áhrif hlutdeilarfélaga	0	0	0	0	0	0	0
Rekstrarniðurstaða	-530.572	-383.823	57.212	-1.623.623	318.205	-826.069	-1.295.769

Rekstrarreikningur A- og B-hluta





Efnahagsreikningur - Samantekið A- og B-hluti

Efnahagsreikningur þ.kr	2017	2018	2019	2020	2021	2022
Fastafjármunir	39.631.382	48.629.573	51.580.389	53.695.880	56.154.299	59.339.374
Veltufjármunir	5.787.028	5.602.702	4.858.609	5.707.803	6.620.564	7.167.375
Eignir samtals	45.418.410	54.232.275	56.438.998	59.403.683	62.774.863	66.506.749
Eigið fé	19.894.914	24.795.593	26.433.620	25.062.797	26.637.419	28.289.911
Skammtímaskuldir	6.711.140	4.051.531	4.218.727	4.638.781	4.935.143	5.622.824
Skuldir og skuldbindingar samtals	25.523.495	29.436.682	30.005.379	34.340.885	36.137.442	38.216.838
Eigið fé og skuldir samtals	45.418.409	54.232.275	56.438.999	59.403.682	62.774.861	66.506.749

Efnahagsreikningur - Samantekið A-hluti

Efnahagsreikningur þ.kr	2017	2018	2019	2020	2021	2022
Fastafjármunir	25.284.102	28.668.841	30.054.507	30.693.590	32.495.249	35.020.020
Veltufjármunir	3.804.518	4.373.056	5.564.705	6.525.791	6.561.824	7.309.776
Eignir samtals	29.088.620	33.041.897	35.619.212	37.219.381	39.057.073	42.329.796
Eigið fé	11.862.030	12.918.563	14.350.854	12.992.722	14.139.216	15.499.333
Skammtímaskuldir	4.039.488	3.652.465	3.441.015	3.565.458	4.172.140	4.868.110
Skuldir og skuldbindingar samtals	17.226.587	20.123.333	19.734.788	23.236.685	24.917.857	26.830.463
Eigið fé og skuldir samtals	29.088.617	33.041.896	34.085.642	36.229.407	39.057.073	42.329.796

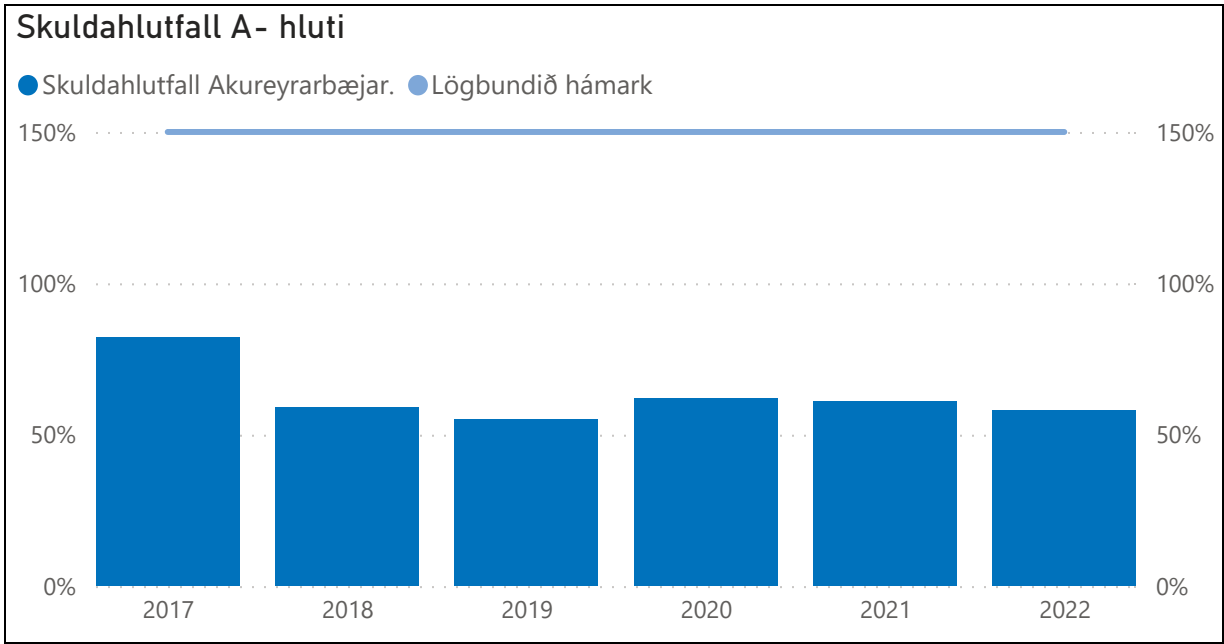
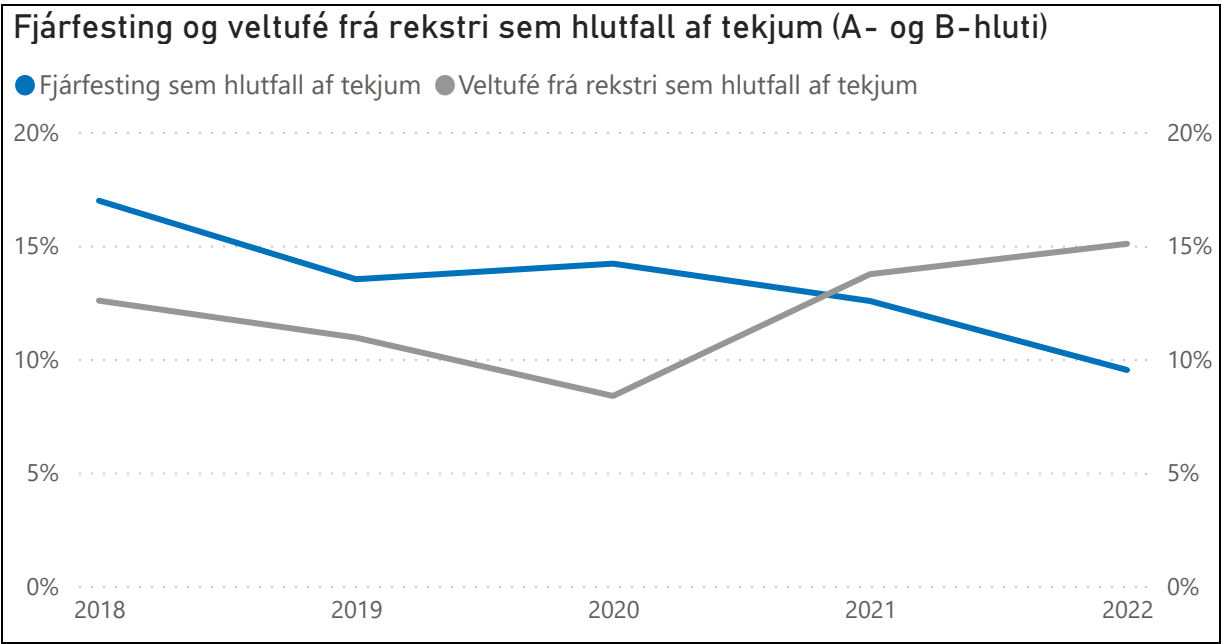
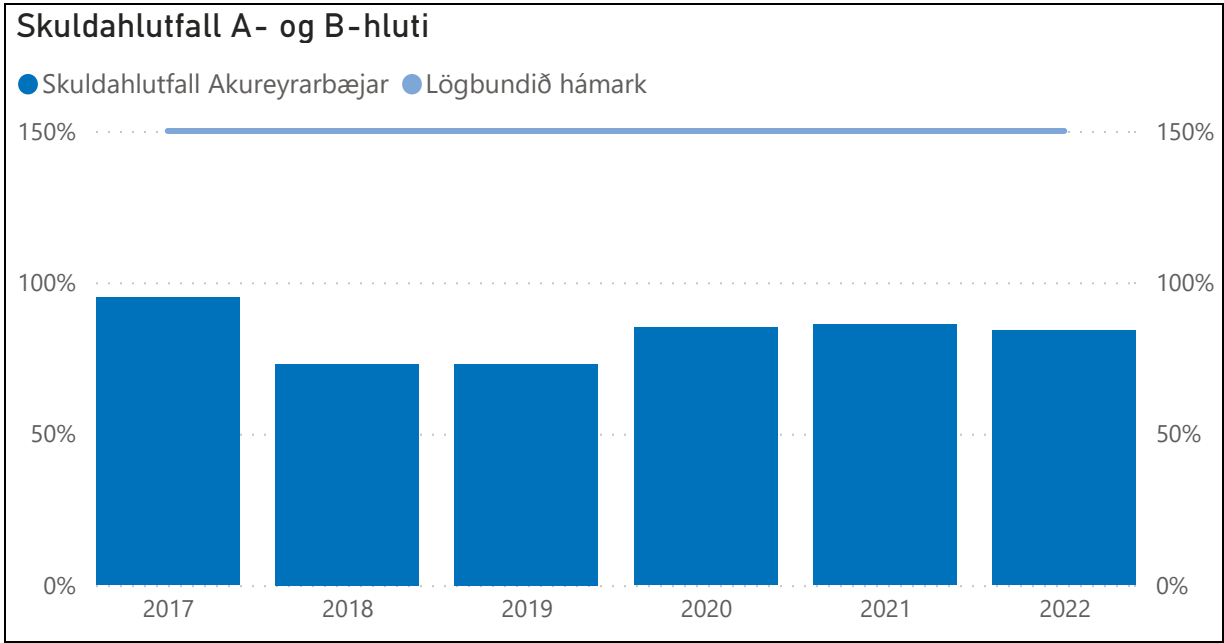
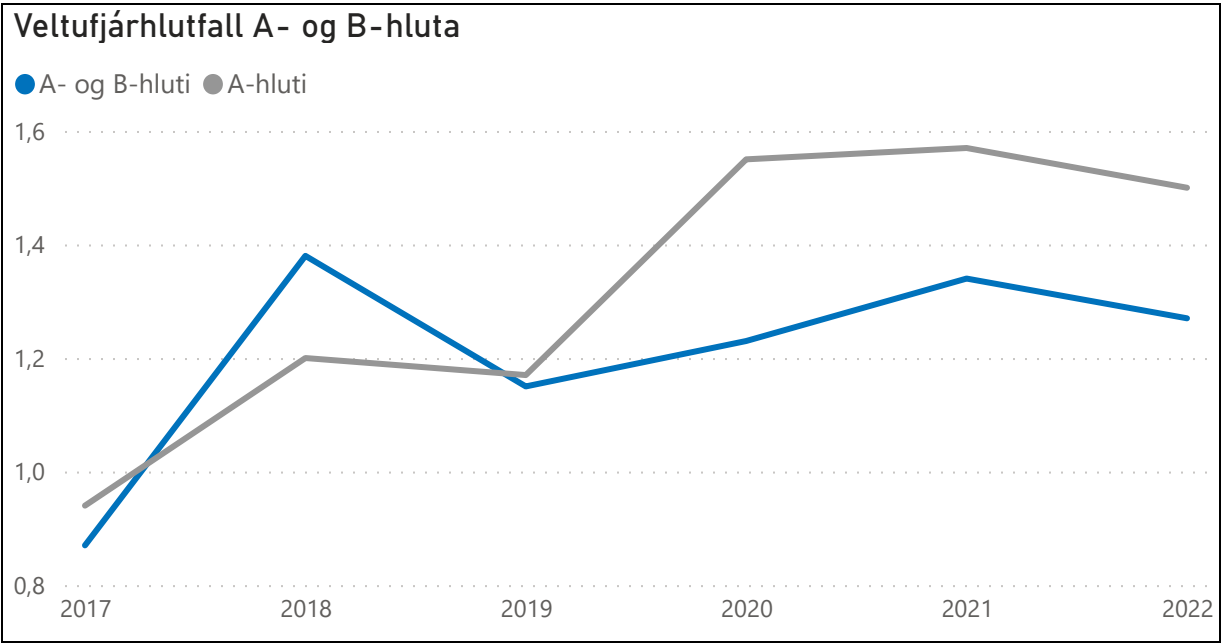


Sjóðstreymisyfirlit A- og B-hluti

Sjóðstreymisyfirlit þ.kr	2018	2019	2020	2021	2022	Áætlun 2022
Niðurstaða ársins	377.437	463.454	-1.611.591	752.435	-670.554	-893.424
Veltufé frá rekstri (til rekstrar)	3.218.957	2.974.055	2.312.336	3.906.120	4.594.970	2.885.440
Handbært fé frá rekstri (til rekstrar)	1.140.239	2.478.703	2.264.030	2.747.765	4.251.096	2.523.821
Fjárfestingarhreyfingar	-4.032.472	-3.814.375	-3.926.116	-3.354.658	-2.726.132	-3.332.059
Fjármögnunarhreyfingar:	2.559.145	197.542	2.493.310	1.309.789	-1.255.169	60.768
Hækkun (lækkun) á handbæru fé	-333.087	-1.138.131	831.224	702.896	269.795	-747.470
Handbært fé (fjárförf) í ársbyrjun	3.152.534	2.819.446	1.681.315	2.512.538	3.215.434	3.215.434
Handbært fé (fjárförf) í árslok	2.819.447	1.681.315	2.512.539	3.215.434	3.485.229	2.467.964

Sjóðstreymisyfirlit A-hluti

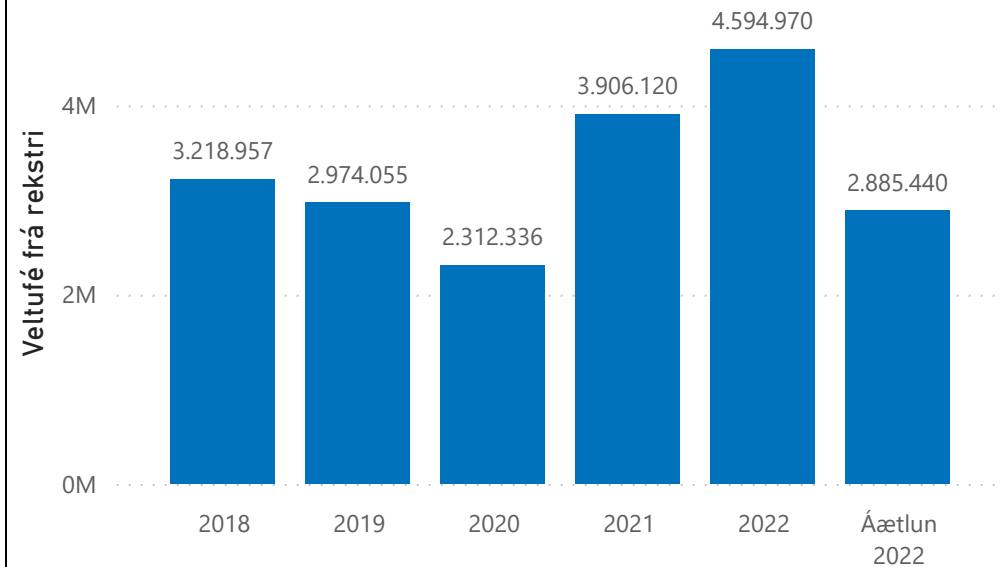
Sjóðstreymisyfirlit A-hluti	2018	2019	2020	2021	2022	Áætlun 2022
Niðurstaða ársins	-383.822 kr	57.212 kr	-1.623.623 kr	318.205 kr	-826.068 kr	-1.295.769 kr
Veltufé frá rekstri (til rekstrar)	1.618.391 kr	1.419.983 kr	911.196 kr	2.105.781 kr	2.591.685 kr	1.106.338 kr
Handbært fé frá rekstri (til rekstrar)	-416.126 kr	1.046.931 kr	983.724 kr	1.052.510 kr	2.273.144 kr	754.719 kr
Fjárfestingarhreyfingar	-1.386.607 kr	-1.056.501 kr	-1.675.157 kr	-1.771.627 kr	-1.092.365 kr	-1.798.051 kr
Fjármögnunarhreyfingar	2.003.202 kr	-838.999 kr	1.885.787 kr	950.186 kr	-617.494 kr	560.746 kr
Hækkun (lækkun) á handbæru fé	200.469 kr	-848.570 kr	1.194.354 kr	231.067 kr	563.285 kr	-482.586 kr
Handbært fé (fjárförf) í ársbyrjun	1.876.680 kr	2.077.149 kr	1.228.579 kr	2.422.934 kr	2.654.001 kr	2.654.001 kr
Handbært fé (fjárförf) í árslok	2.077.149 kr	1.228.579 kr	2.422.933 kr	2.654.001 kr	3.217.286 kr	2.171.415 kr



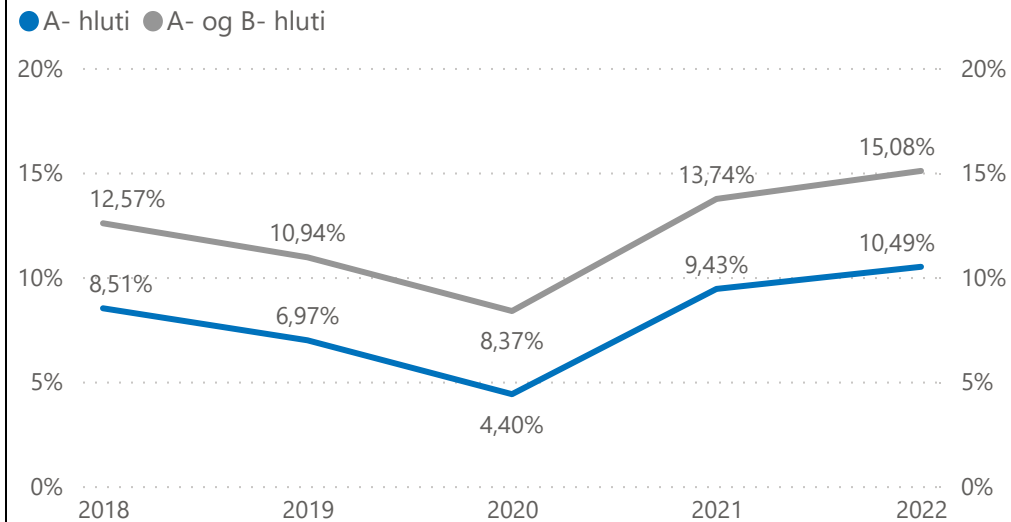
Veltufé



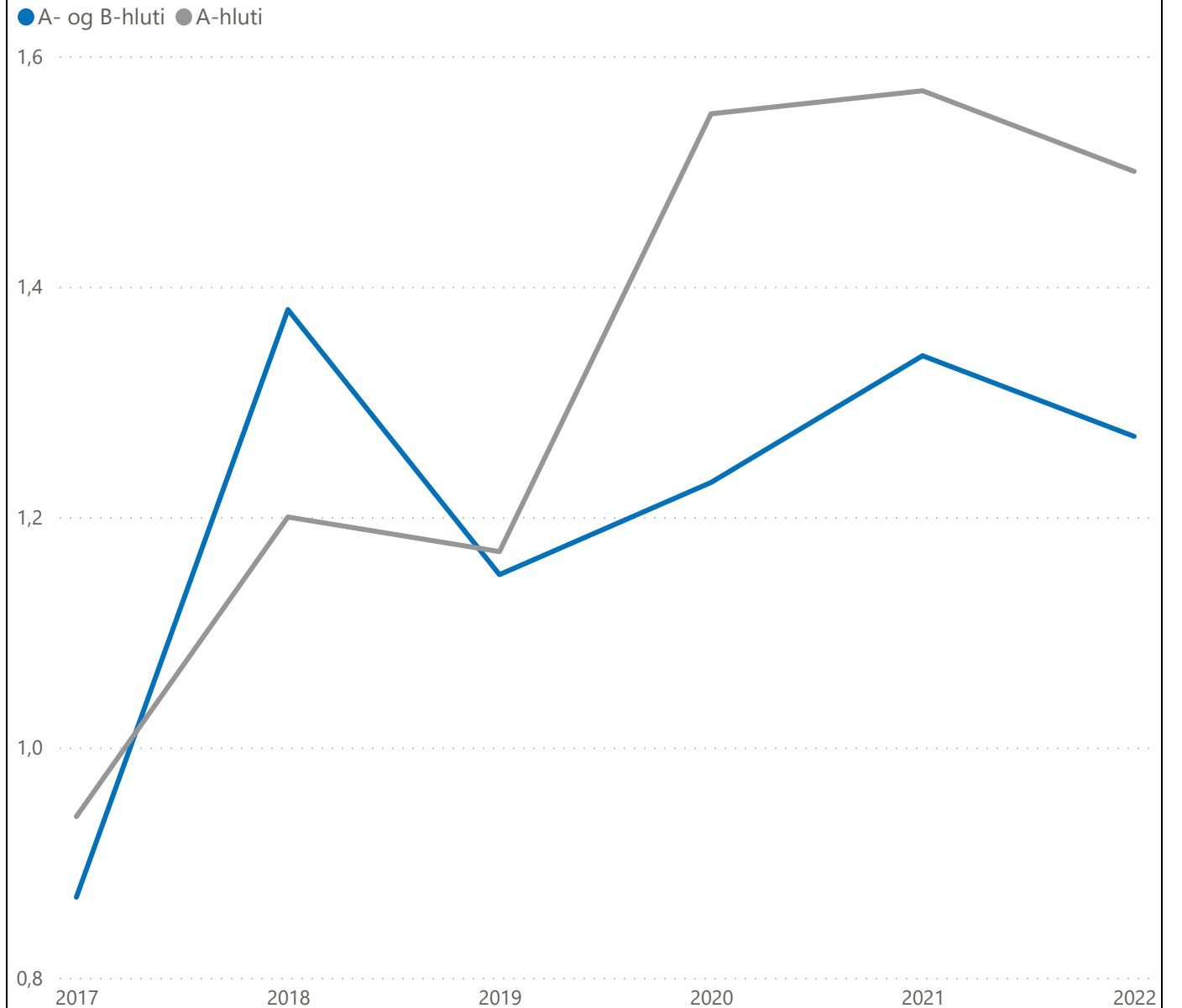
Veltufé frá rekstri A- og B- hluti



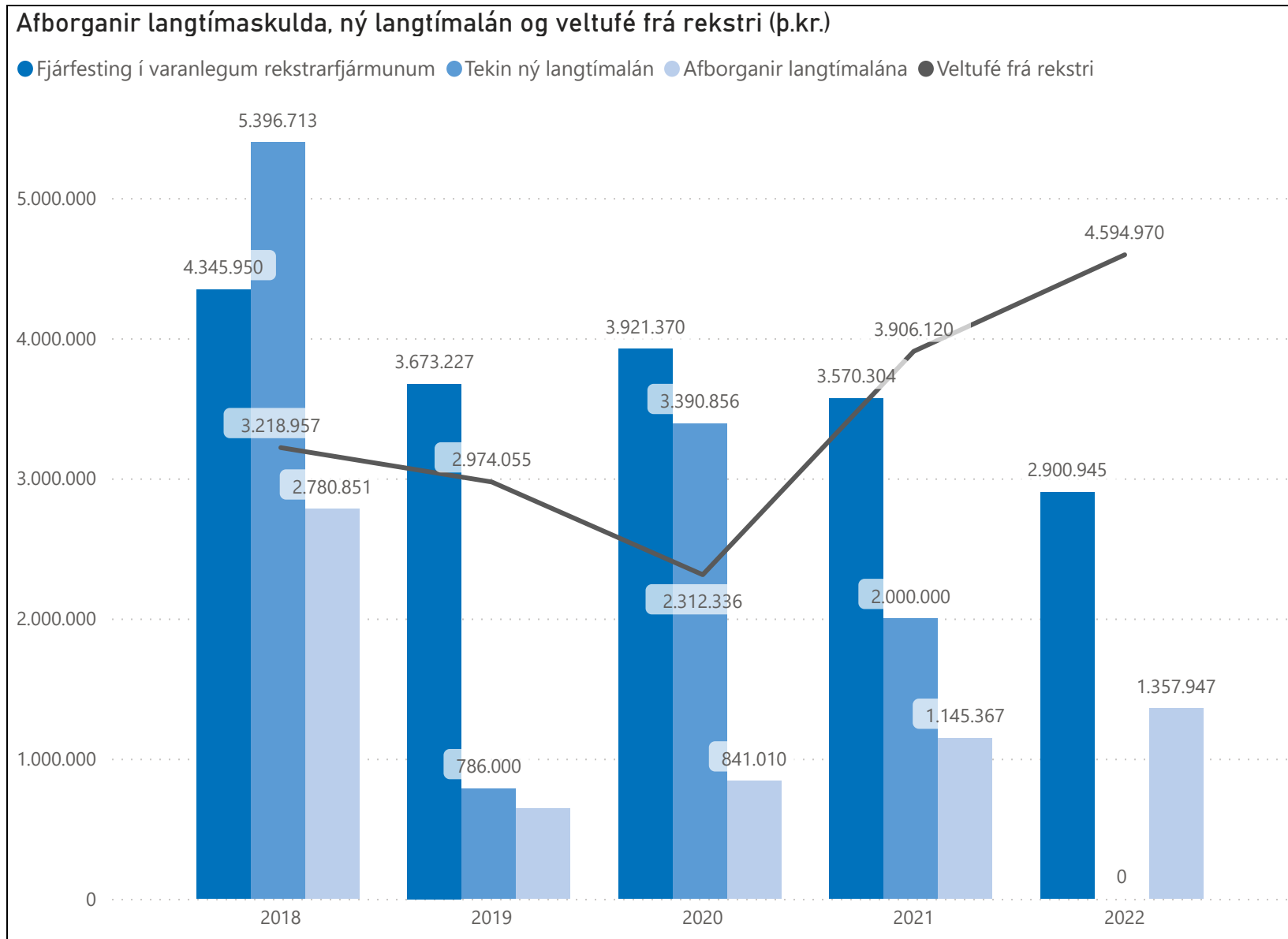
Veltufé frá rekstri sem hlutfall af tekjum



Veltufjárhlutfall A- og B-hluta



Afborganir langtímaskulda



Fjárfesting 2022

2.900.945



Afborganir langtímalána 2022

1.357.947



Tekin ný langtímalán 2022

0

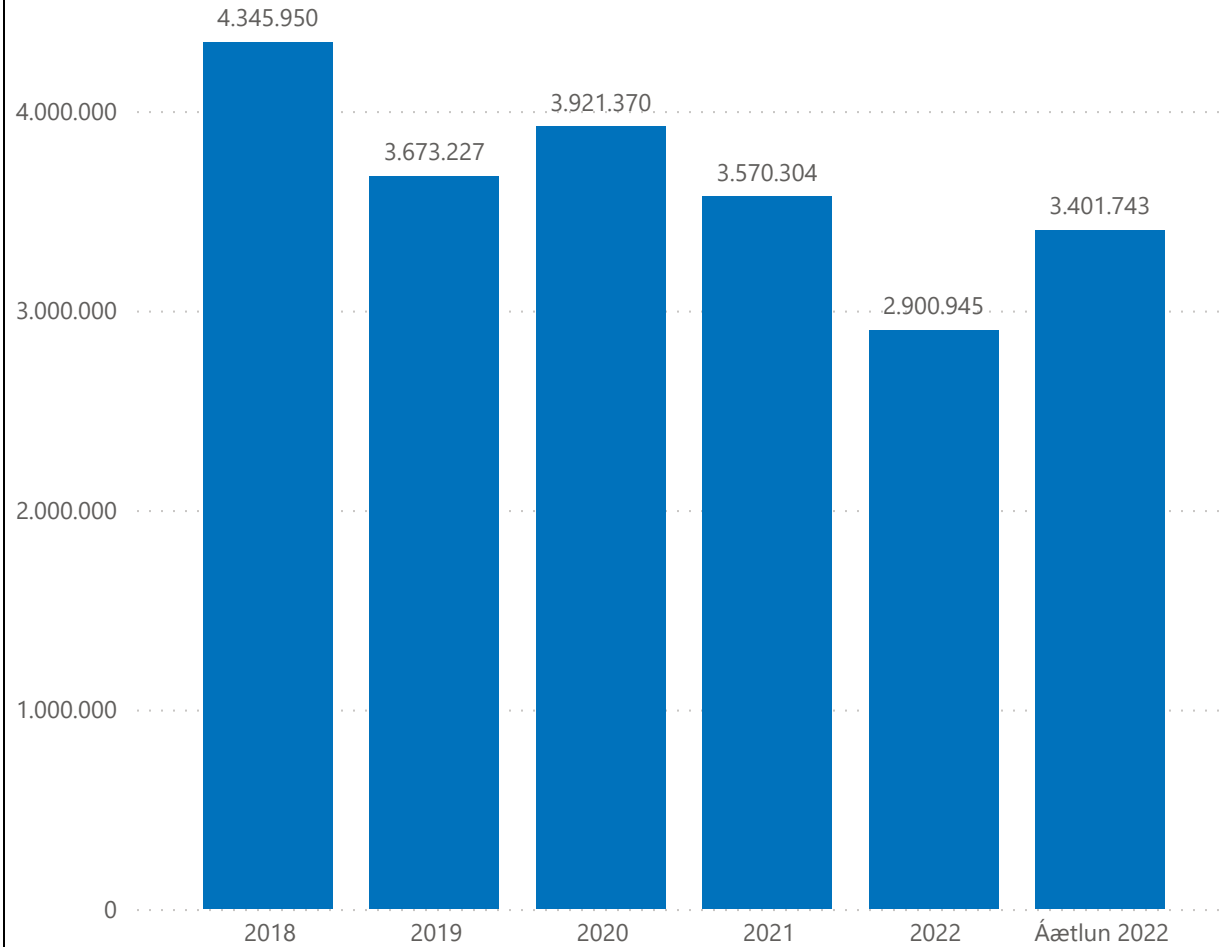
Upphæðir í þús. kr.

Fjárfestingar



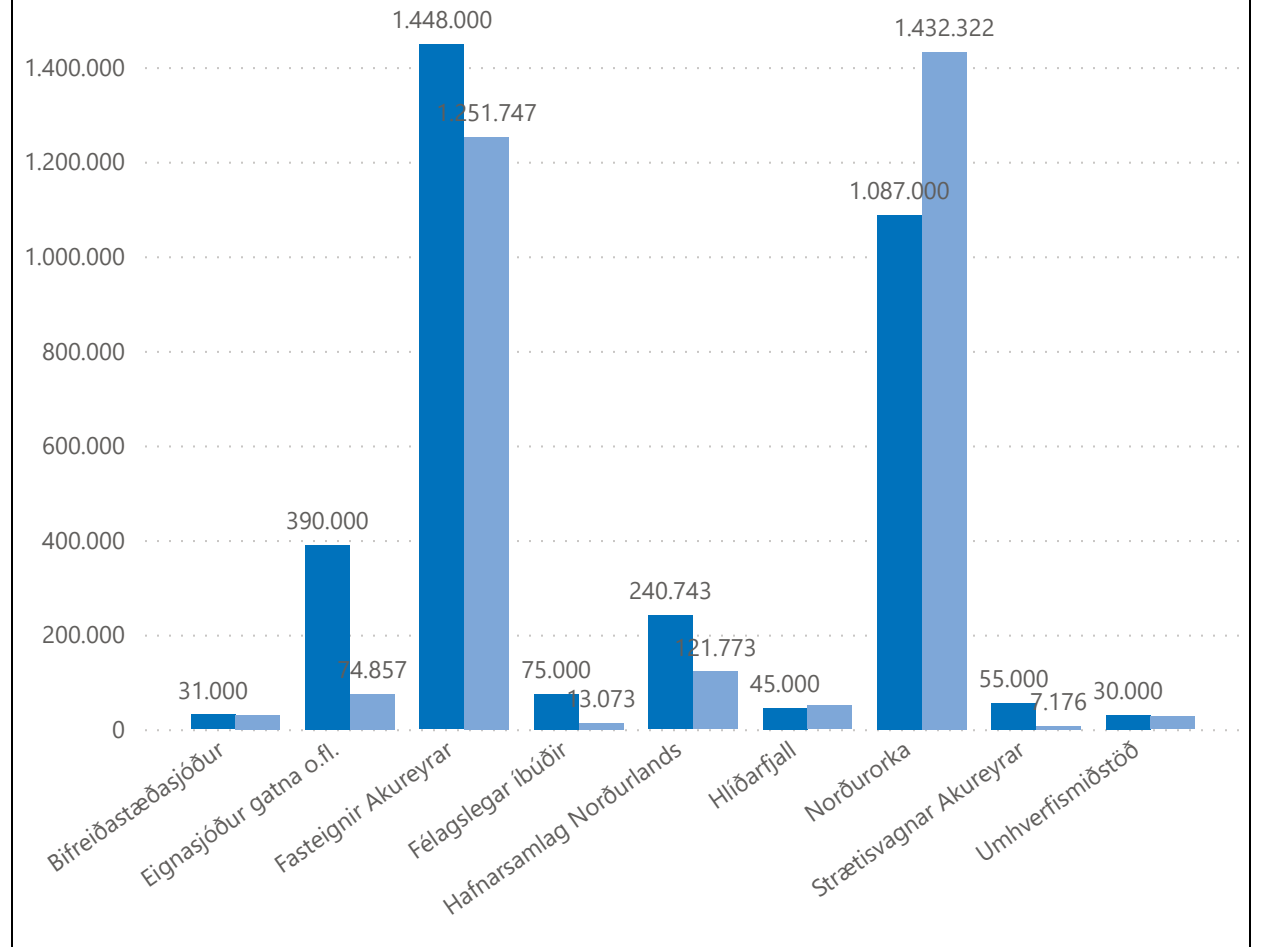
Fjárfestingar A- og B-hluta (í þús. kr.)

● Fjárfesting í varanlegum rekstrarfjármunum



Fjárfestingar eftir fyrirtækjum 2021

● Áætlun ● Raun

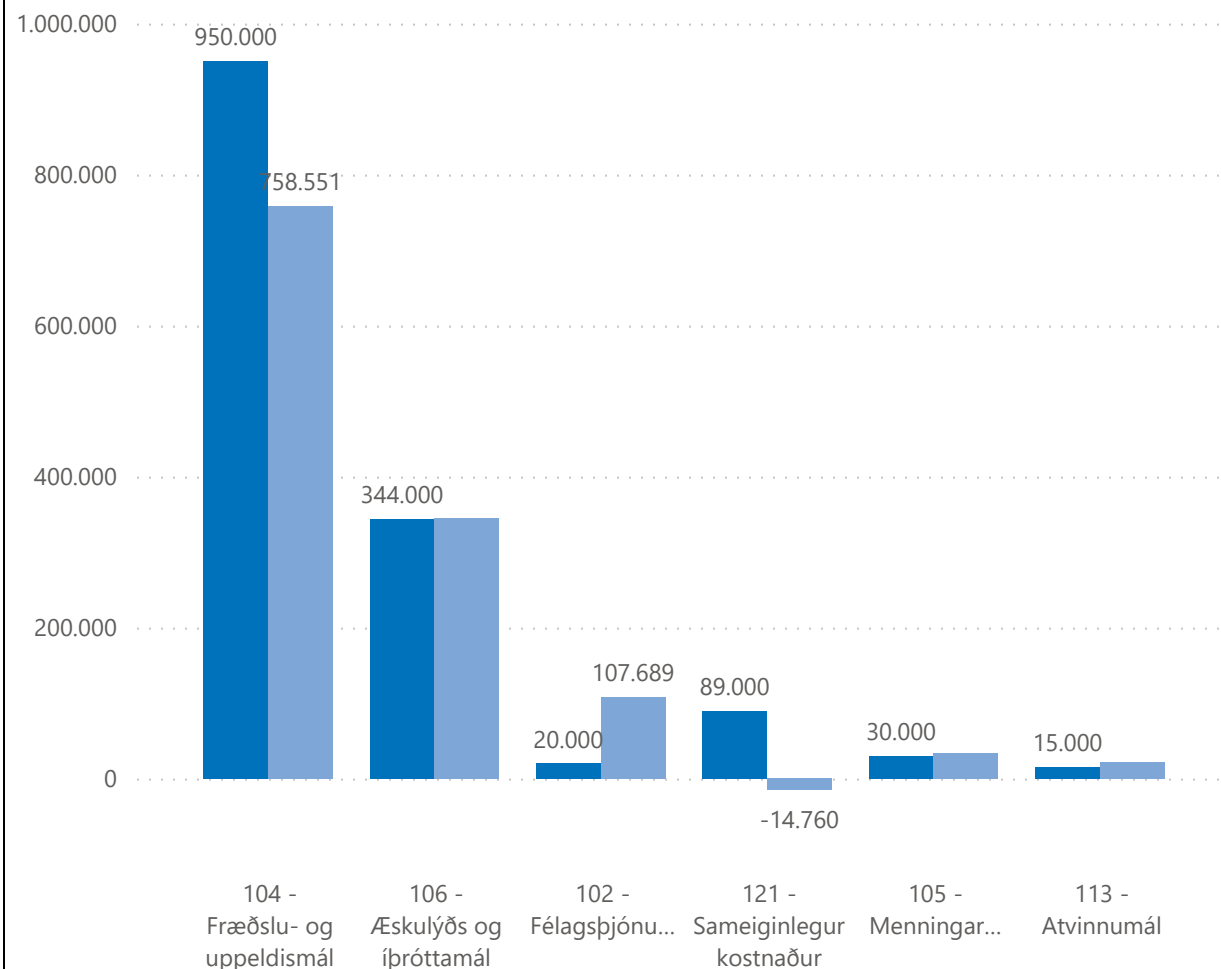


Fjárfestingar - Fasteignir Akureyrar



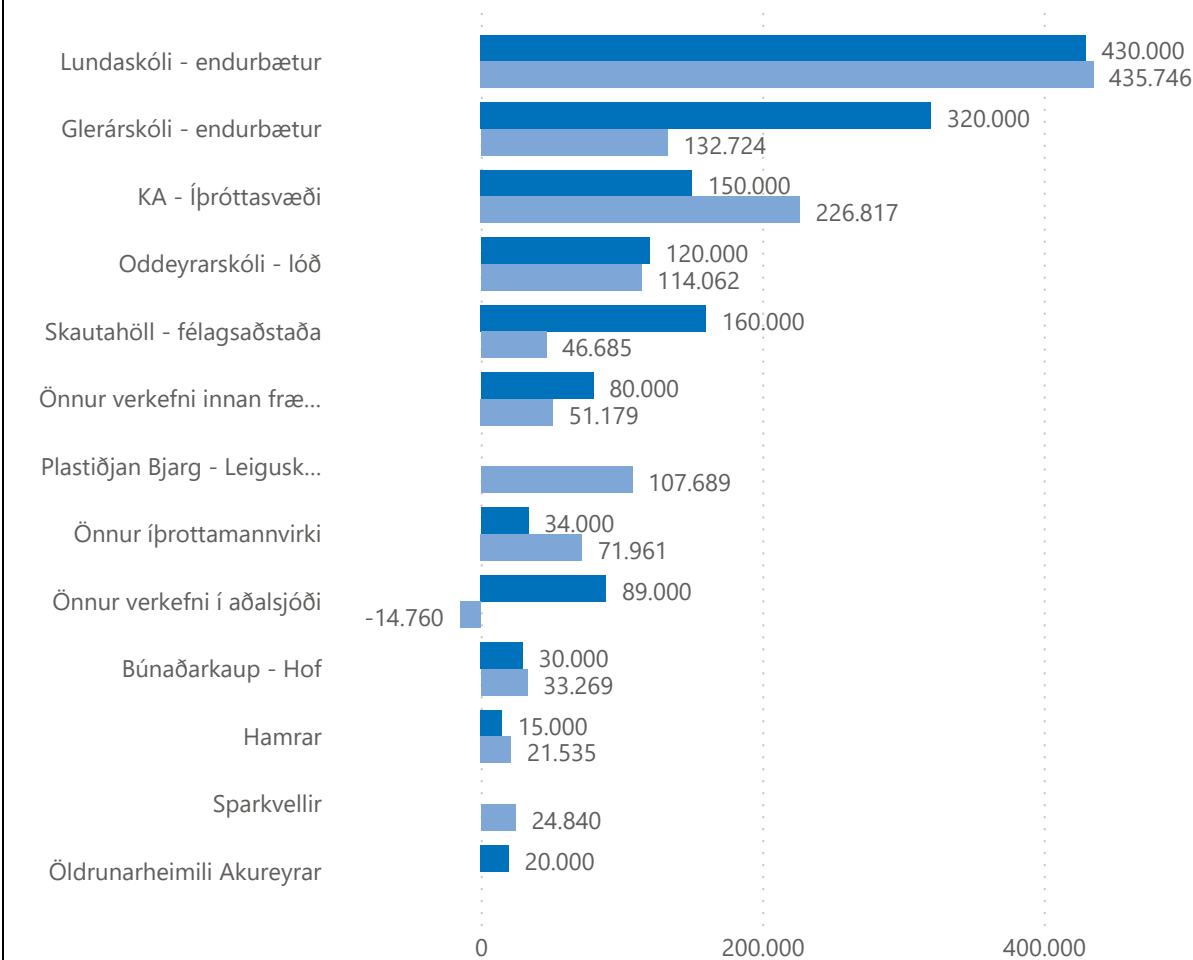
Fjárfestingar á málaflokka (í þús.kr.)

● Áætlun ● Raun



Stærstu verkefni Fasteigna Akureyrar á árinu 2021 (í þús.kr.)

● Áætlun ● Raun

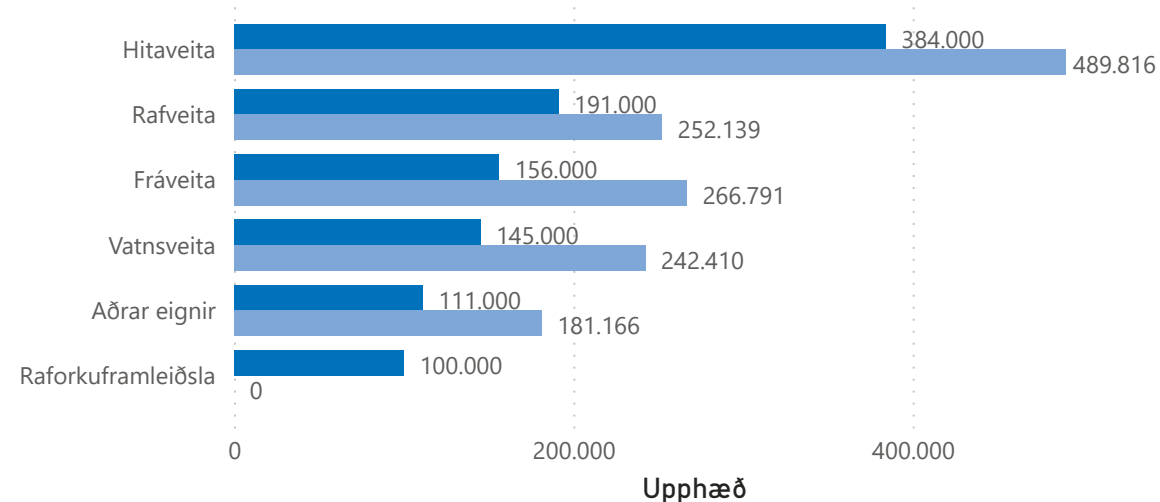


Fjárfestingar - Önnur fyrirtæki



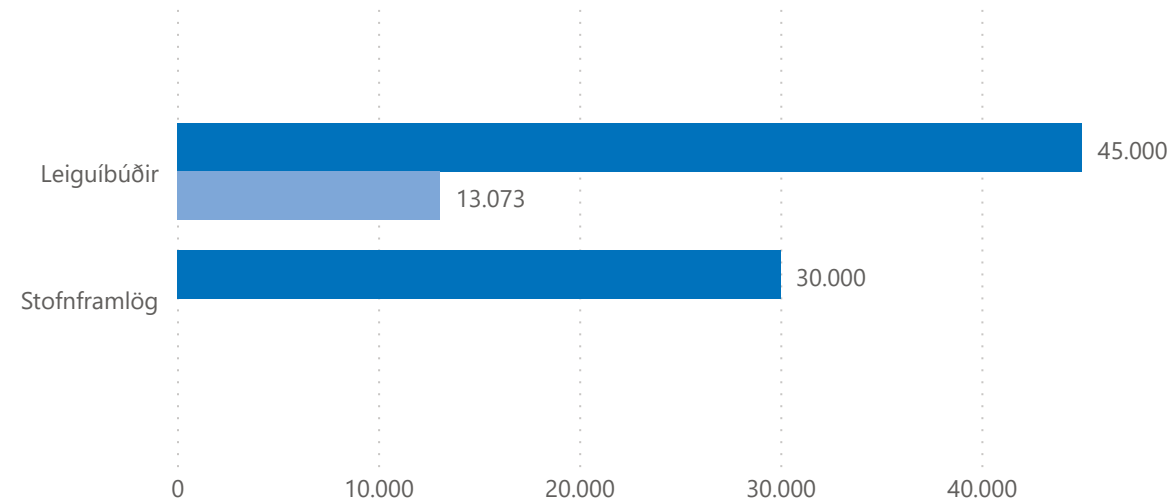
Norðurorka

● Áætlun ● Raun



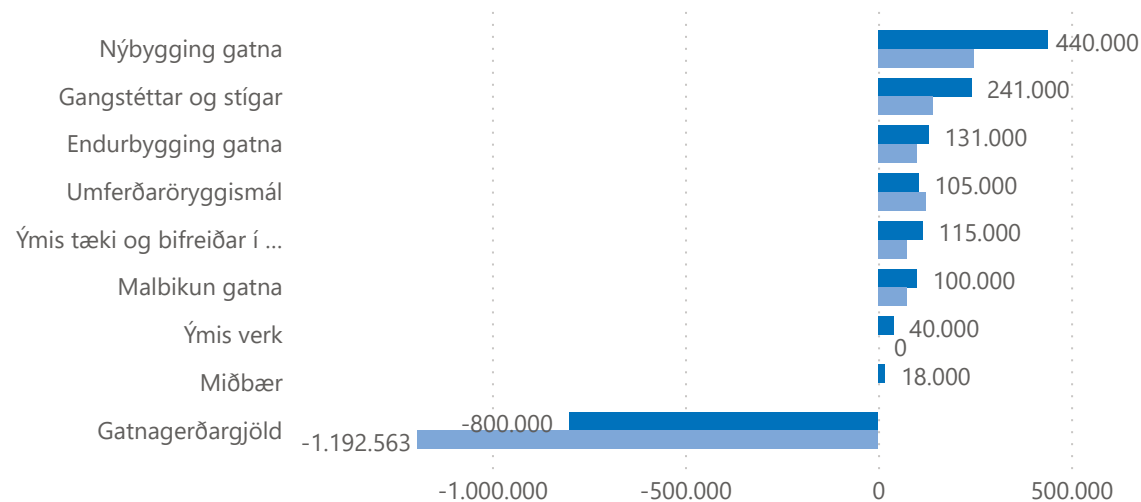
Félagslegar íbúðir

● Áætlun ● Raun



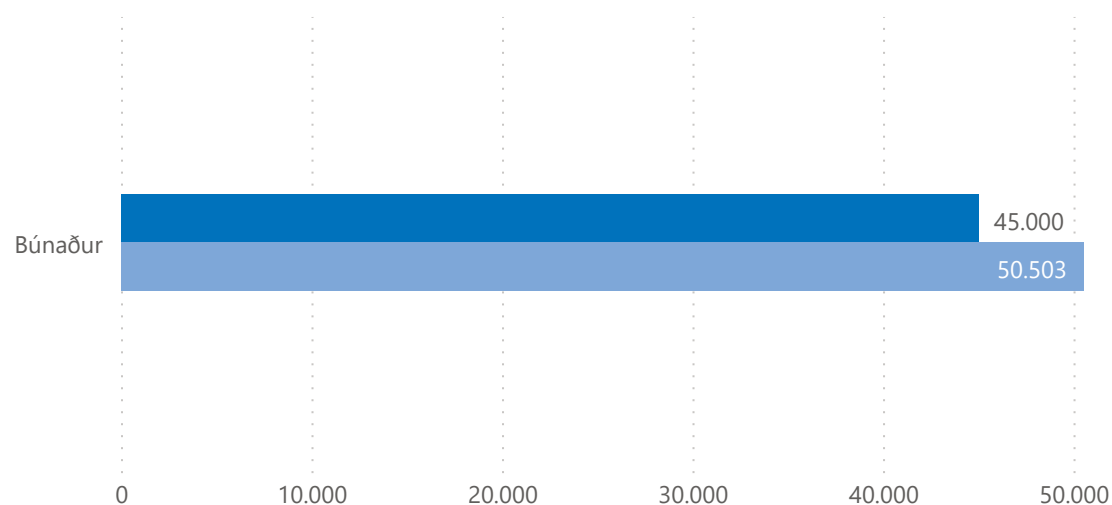
Eignasjóður gatna

● Áætlun ● Raun



Hlíðarfjall

● Áætlun ● Raun



Málaflokkur	2018	2019	2020	2021	2022
102 - Félagsþjónusta	306	316	334	352	358
104 - Fræðslu- og uppeldismál	699	708	712	720	729
105 - Menningarmál	28	30	20	21	20
106 - Æskulýðs og íþróttamál	79	82	65	64	61
107 - Brunamál og almannavarnir	27	30	31	30	35
109 - Skipulags- og byggingamál	7	8	9	8	8
110 - Umhverfis og mannvirkjasvið	24	26	27	26	26
121 - Sameiginl. kostn. og atvinnumál	53	53	53	51	49
133 - Umhverfismiðstöð og bifreiðast.	36	36	36	36	31
145 - Strætisvagnar Akureyrar	18	17	16	18	21
148 - Hlíðarfjall			15	17	16
149 - Hafnasamlag Norðurlands	14	16	15	15	18
177 - Öldrunarheimili Akureyrar	215	223	226	69	
Total	1.507	1.543	1.561	1.426	1.372

* 110 - Umhverfis og mannvirkjasvið inniheldur málaflokka 108 - Hreinlætismál, 110 - umferðar- og samgöngumál, 111 - umhverfismál, 131 fasteignir Akureyrar og 143 - Félagslegar íbúðir

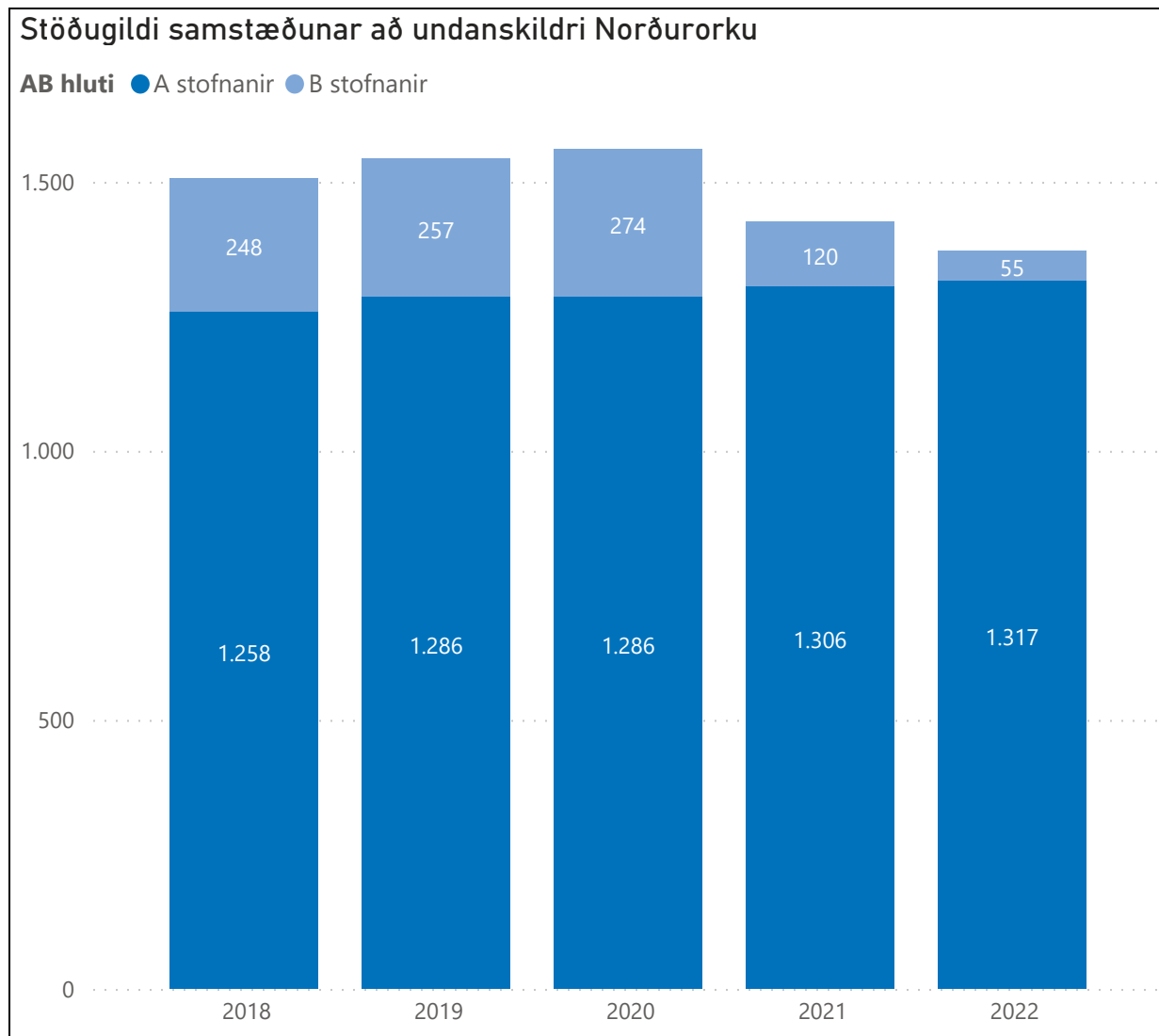
* Stöðugildi unglunga tekin út úr stöðugildiafjölda æskulýðs- og íþróttamála

* 121 - Sameiginlegur kostnaður og 113 atvinnuál

* 133 Umhverfismiðstöð og 147 bifreiðastæðasjóður

* Hlíðarfjall er hluti af málaflokki 106 - Íþrótt og æskulýðsmálum til ársins 2019

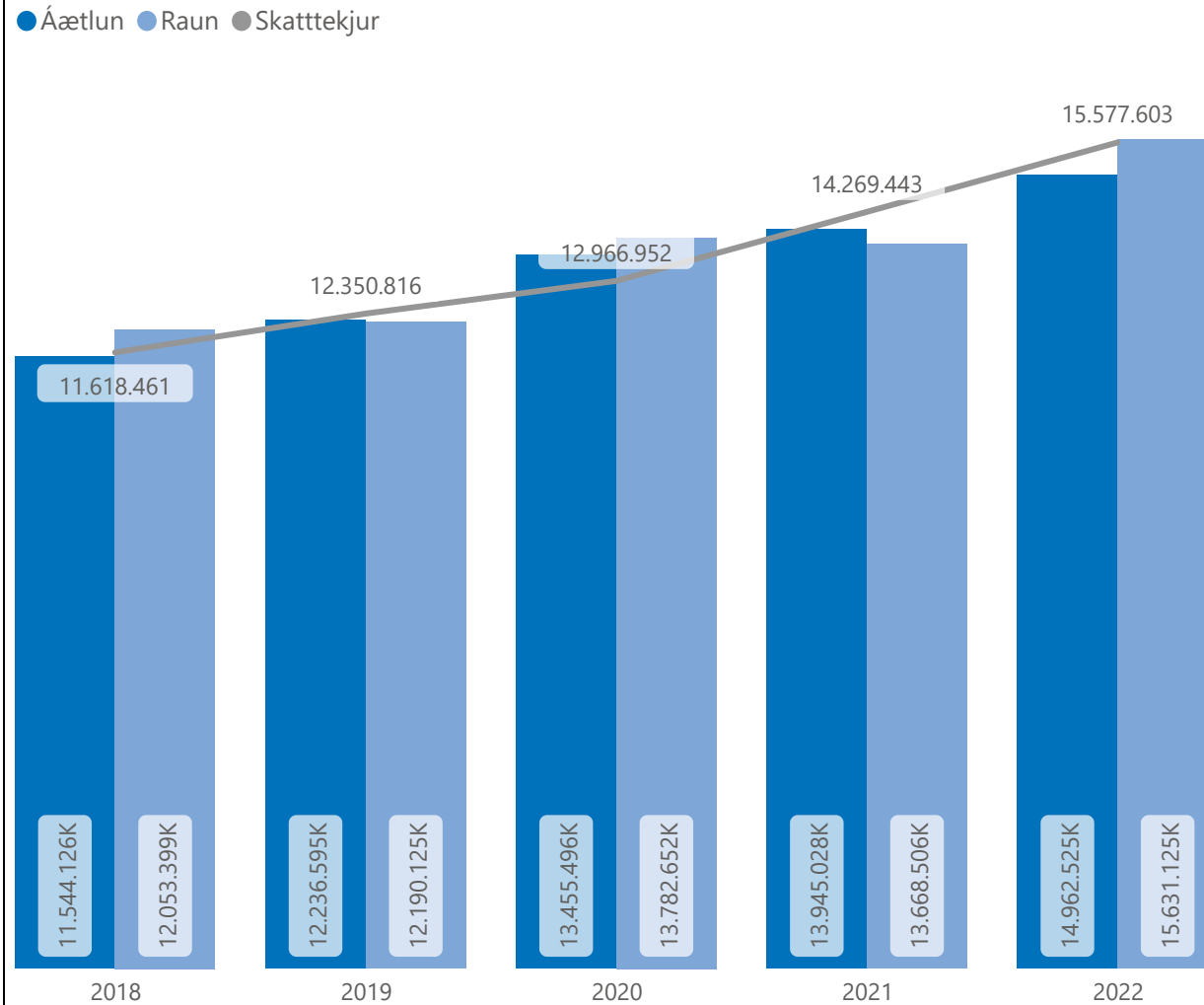
* Akureyrarbær rak öldrunarheimilin til 30. apríl 2021. Því reiknast 69 stöðugildi á ársgrundvelli



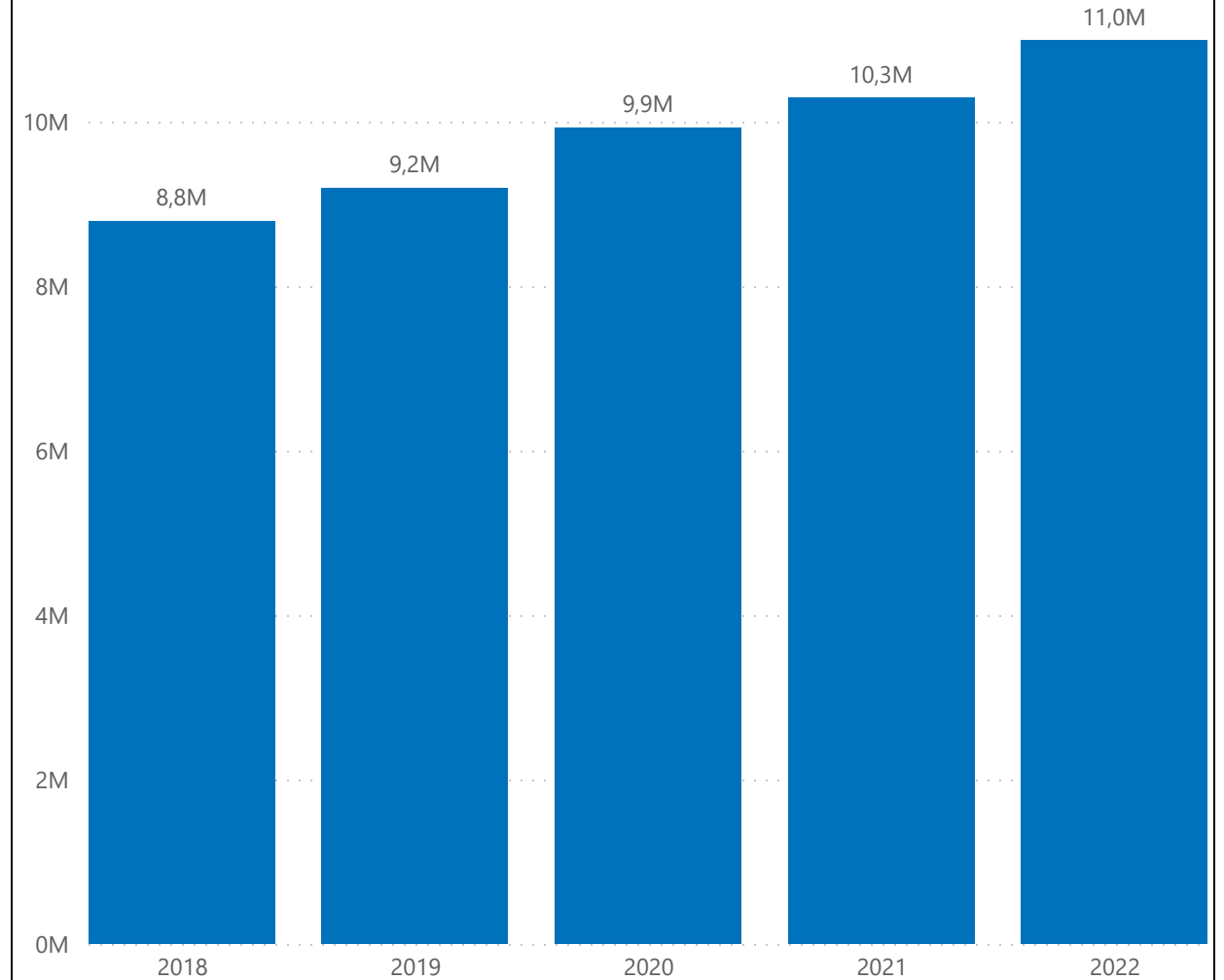
Launakostnaður



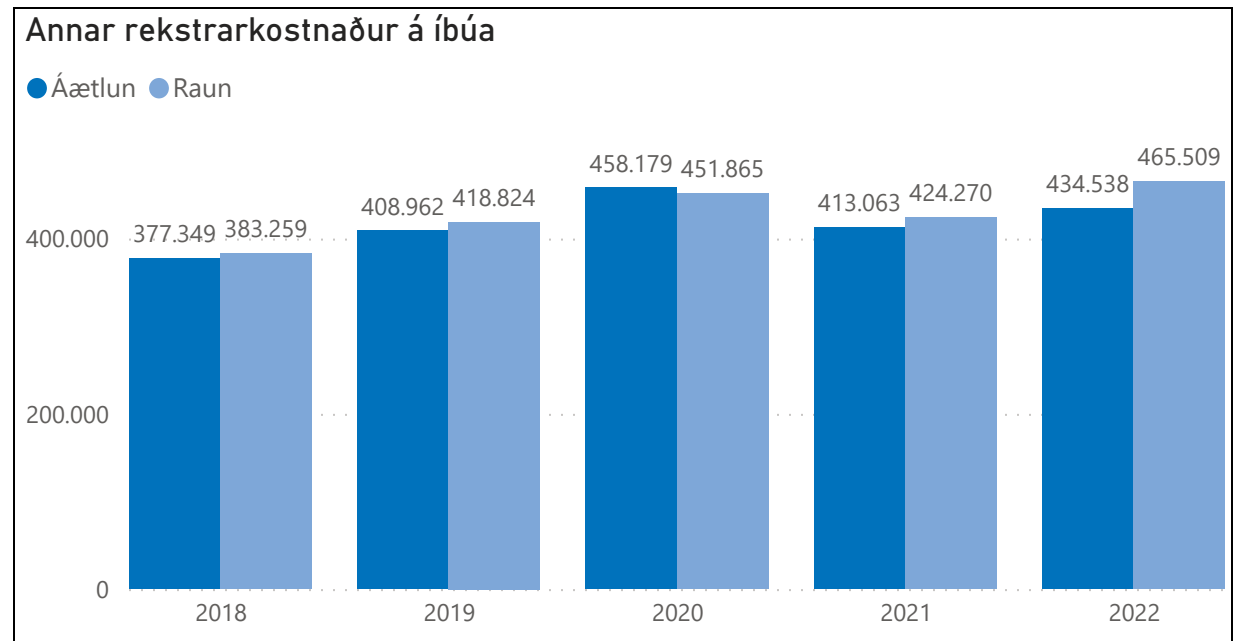
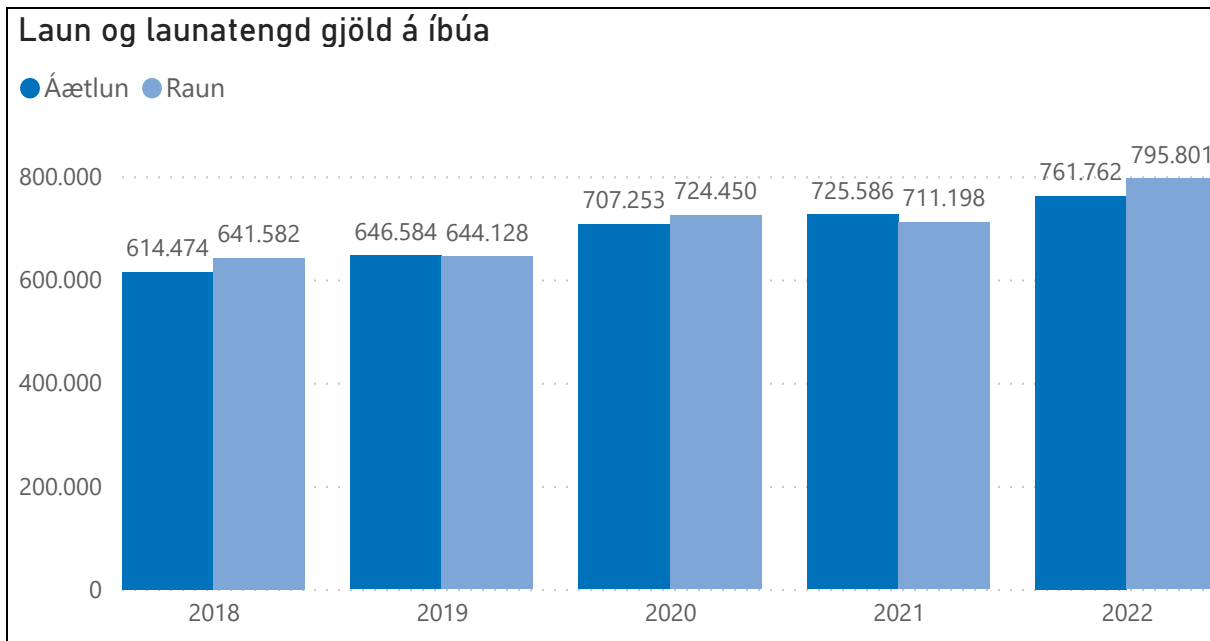
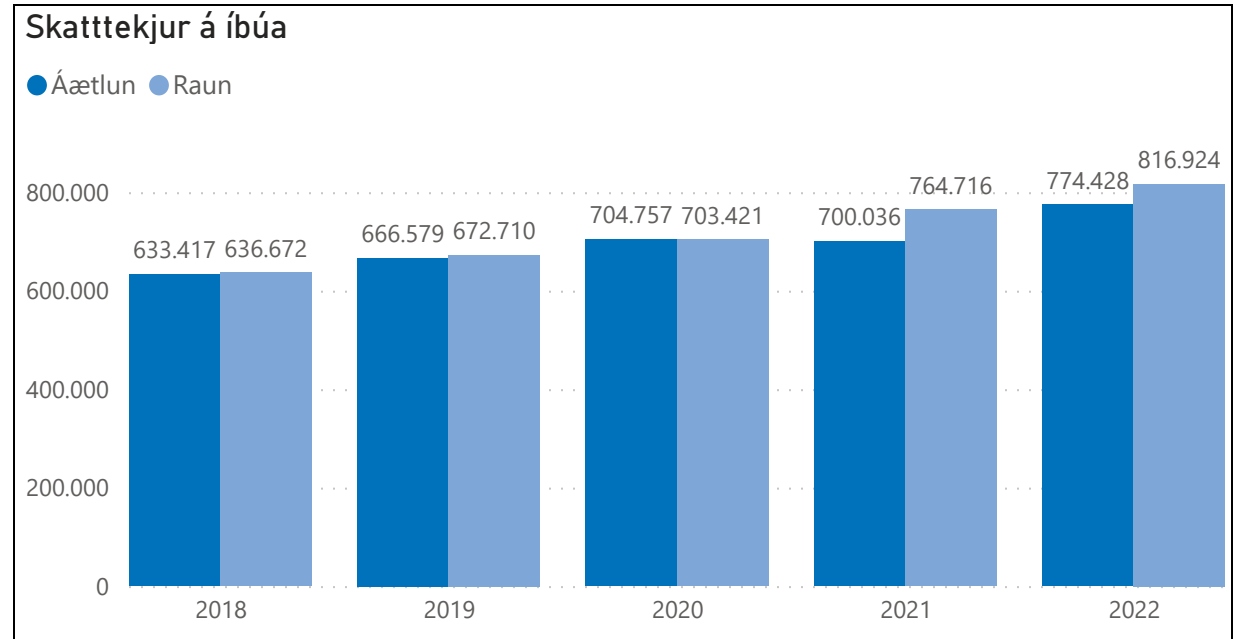
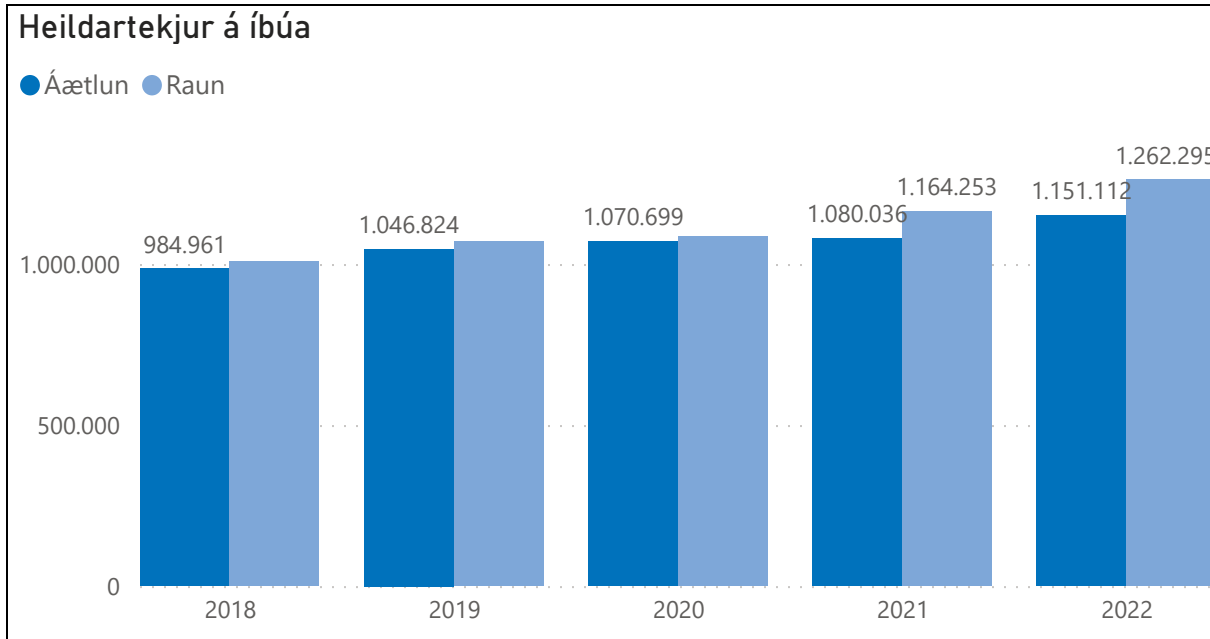
Þróun launa í A-hluta samanborið við skatttekjur



Laun og launatengd gjöld á hvert stöðugildi í A-hluta



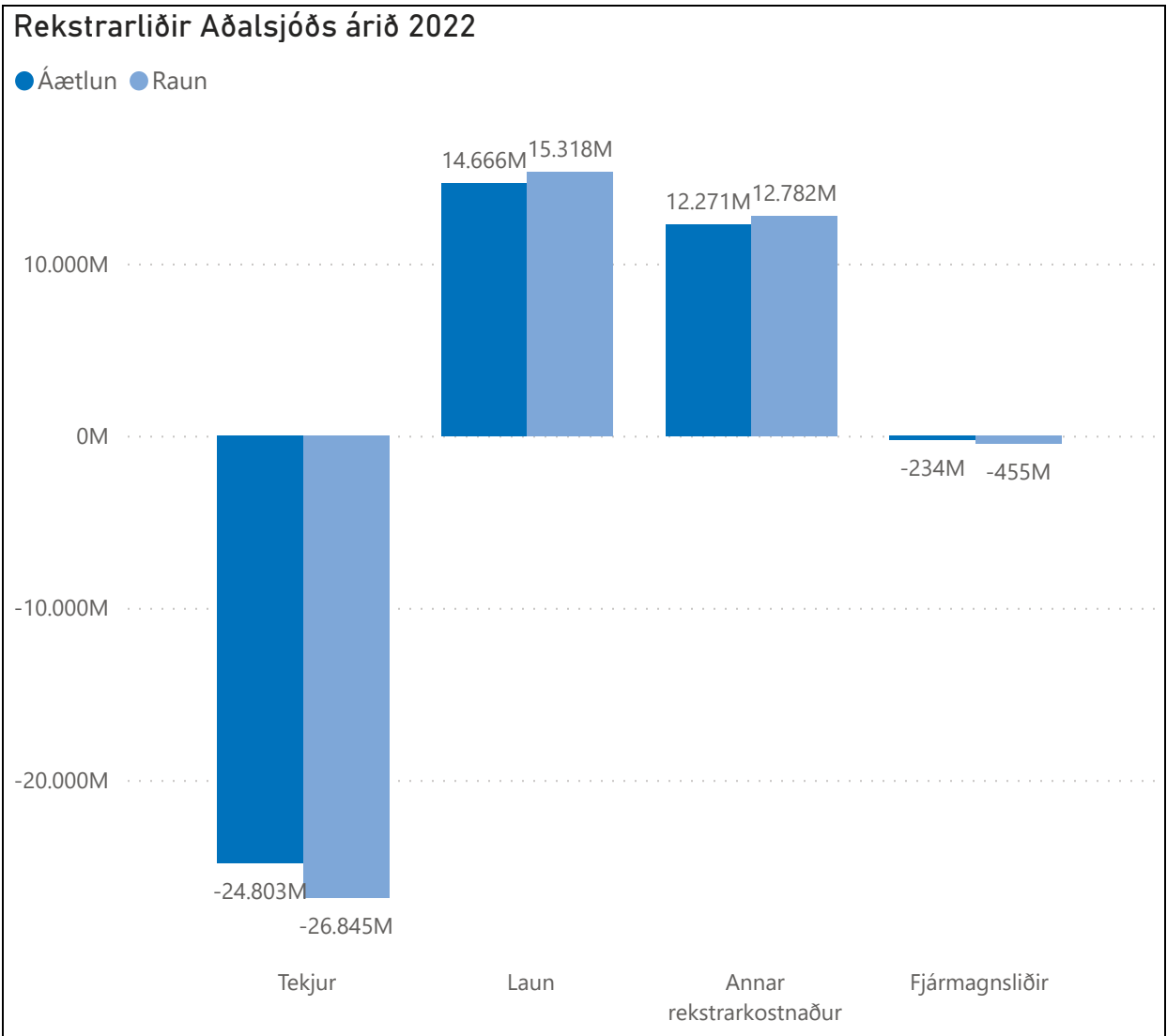
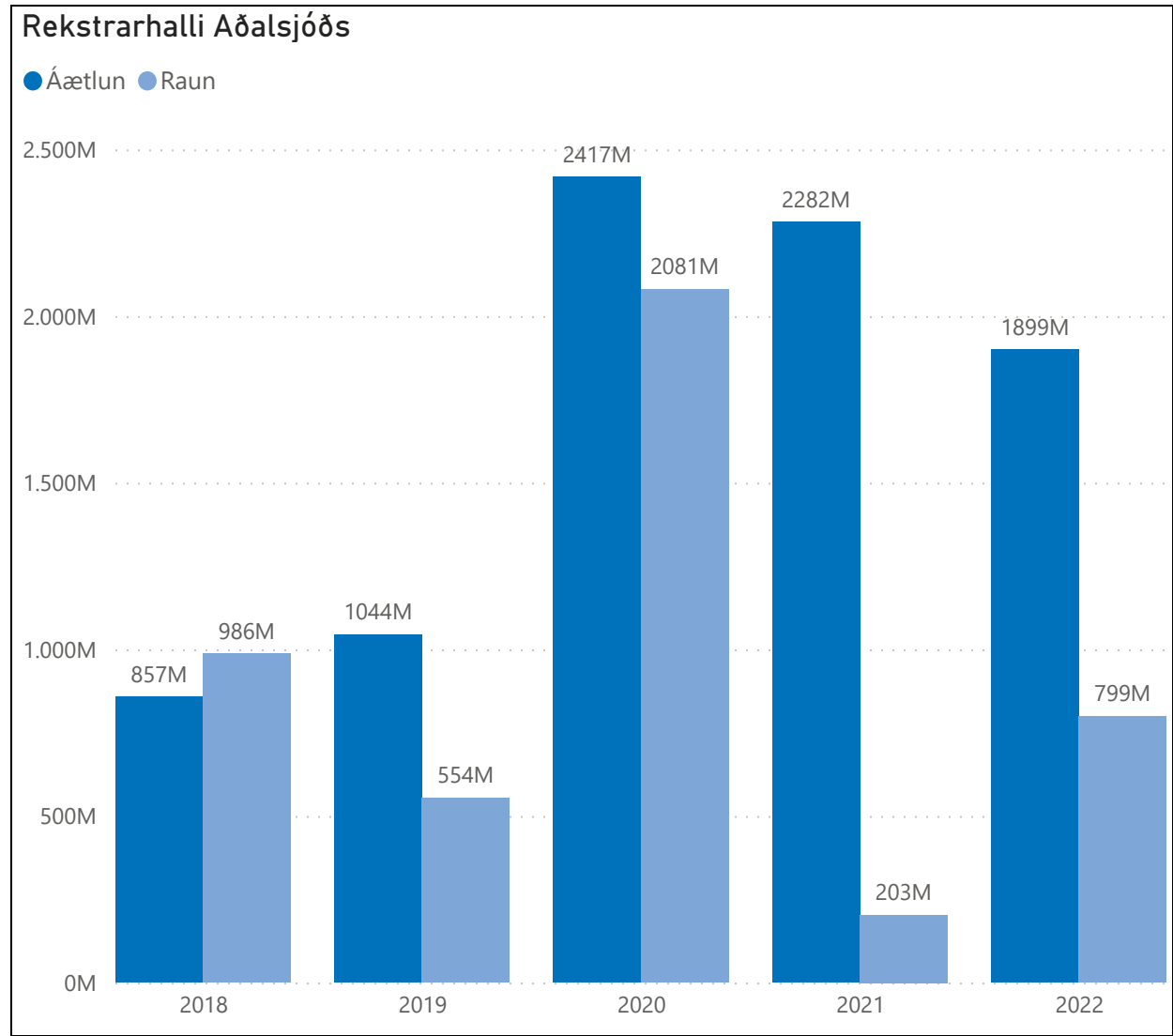
A-hluti kostnaður á hvern íbúa

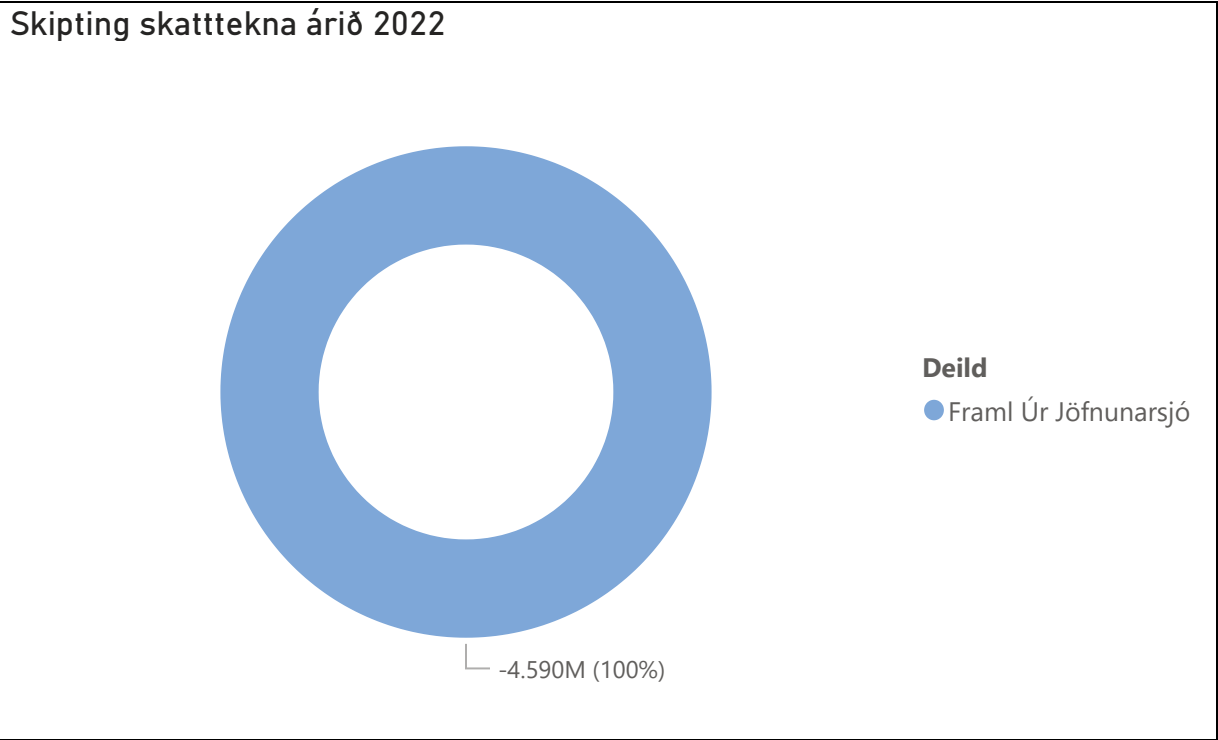
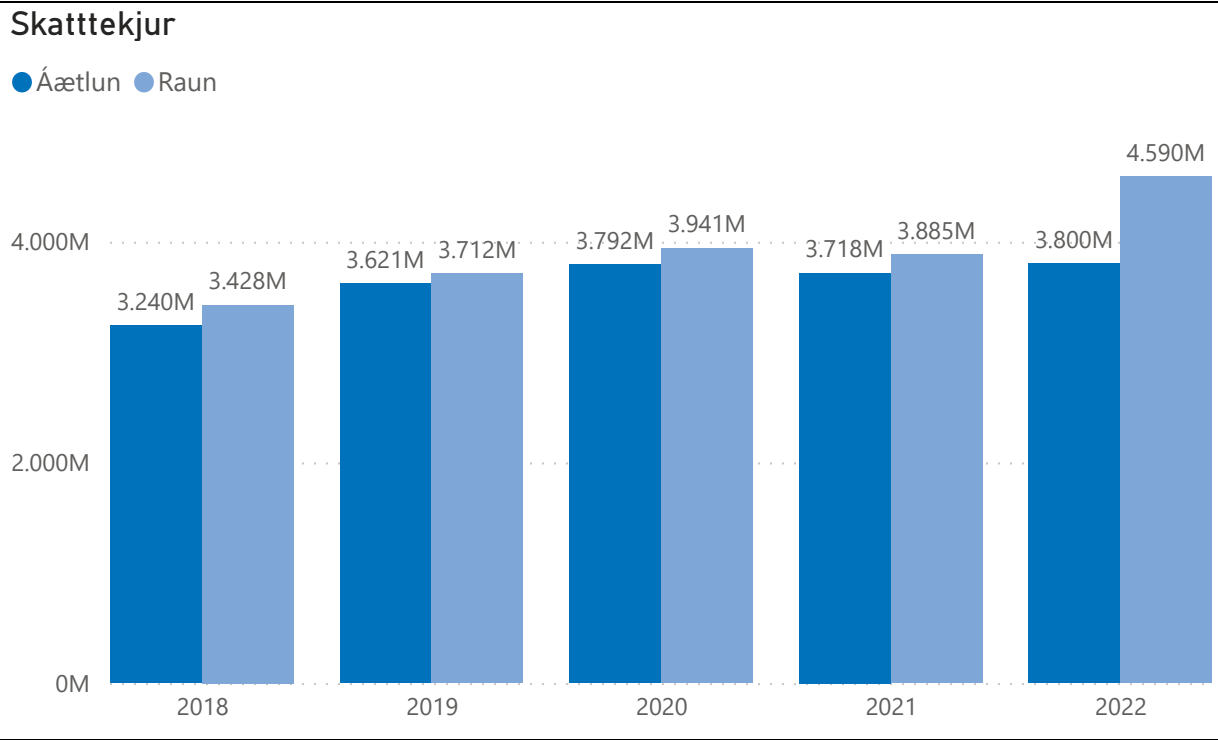


A-hluti Málaflokkayfirlit 2022



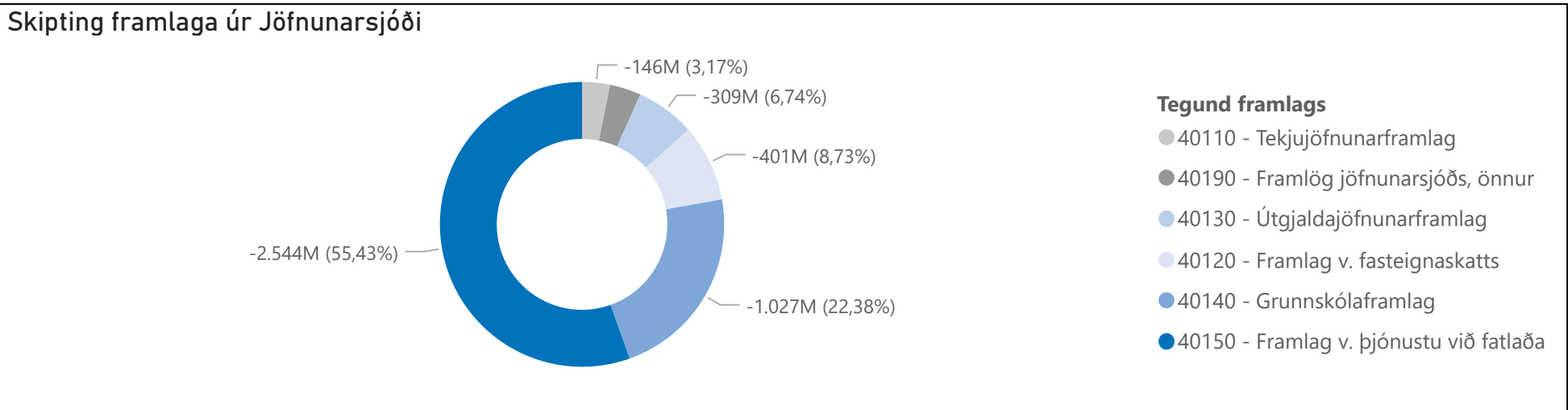
Málaflokkur	Tekjur	Laun	Annar rekstrarkostnaður	Afskriftir og fjármagnsliðir	Samtals
100 - Skatttekjur	-21.229.383.072				-21.229.383.072
102 - Félagsþjónusta	-1.170.768.178	4.122.311.641	2.007.607.446	0	4.959.150.909
103 - Heilbrigðismál			28.025.719		28.025.719
104 - Fræðslu- og uppeldismál	-1.260.664.285	7.259.952.103	3.625.545.625	0	9.624.833.443
105 - Menningarmál	-309.458.109	209.534.641	1.098.388.731		998.465.263
106 - Æskulýðs og íþróttamál	-1.327.723.161	712.980.106	2.992.641.951		2.377.898.896
107 - Brunamál og almannavarnir	-357.283.490	565.488.818	117.949.569	0	326.154.897
108 - Hreinlætismál	-427.694.483	3.537.626	434.431.695		10.274.838
109 - Skipulags- og byggingamál	-72.729.499	114.012.066	179.174.091		220.456.658
110 - Umferðar- og samgöngumál	-314.224.894	294.440.776	1.179.795.959		1.160.011.841
111 - Umhverfismál	-47.976.394	61.913.666	394.937.515		408.874.787
113 - Atvinnumál	-4.262.465	0	130.234.031	0	125.971.566
121 - Sameiginlegur kostnaður	-323.159.293	842.576.353	592.928.072	0	1.112.345.132
122 - Lífeyrisskuldbindingar		1.131.138.777			1.131.138.777
128 - Fjármunatekjur og fjárm.gjöld	0			-454.947.404	-454.947.404
131 - Fasteignir Akureyrarbæjar	-4.027.975.254		1.370.773.366	2.869.361.454	212.159.566
133 - Framkvæmdamiðstöð Akbæjar	-680.125.010	313.238.403	345.432.928	54.662.023	33.208.344
135 - Eignasjóður gatna ofl.	-483.236.345	0	7.776.000	264.747.469	-210.712.876
Total	-32.036.663.932	15.631.124.976	14.505.642.696	2.733.823.541	833.927.281



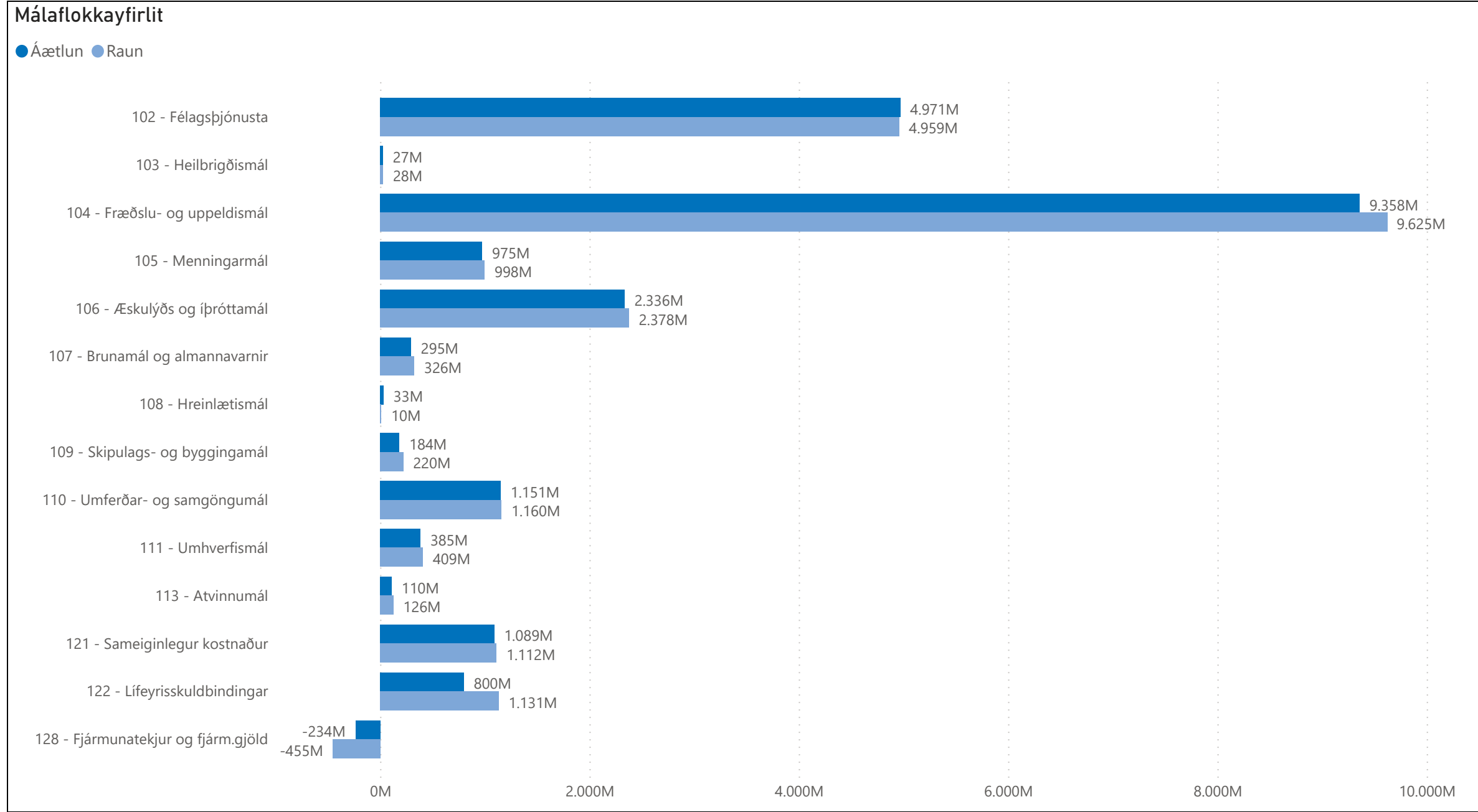


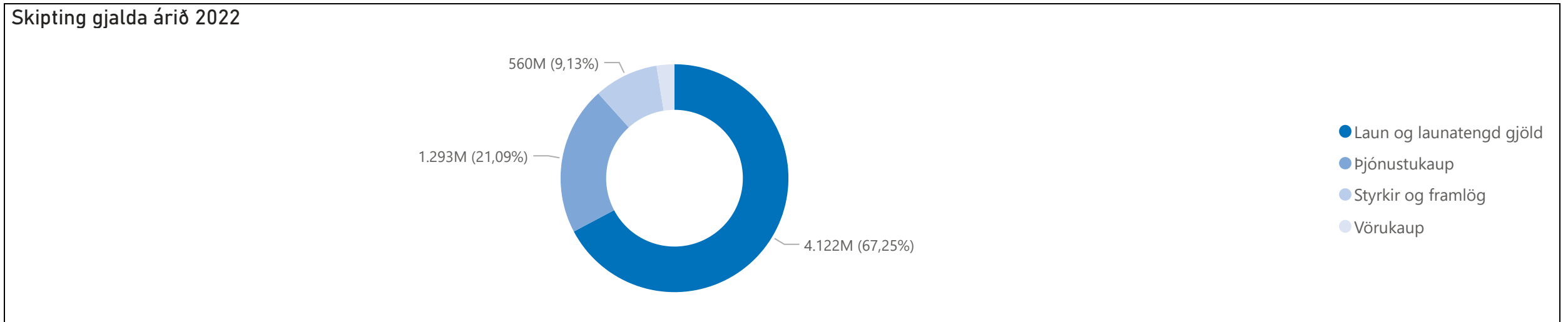
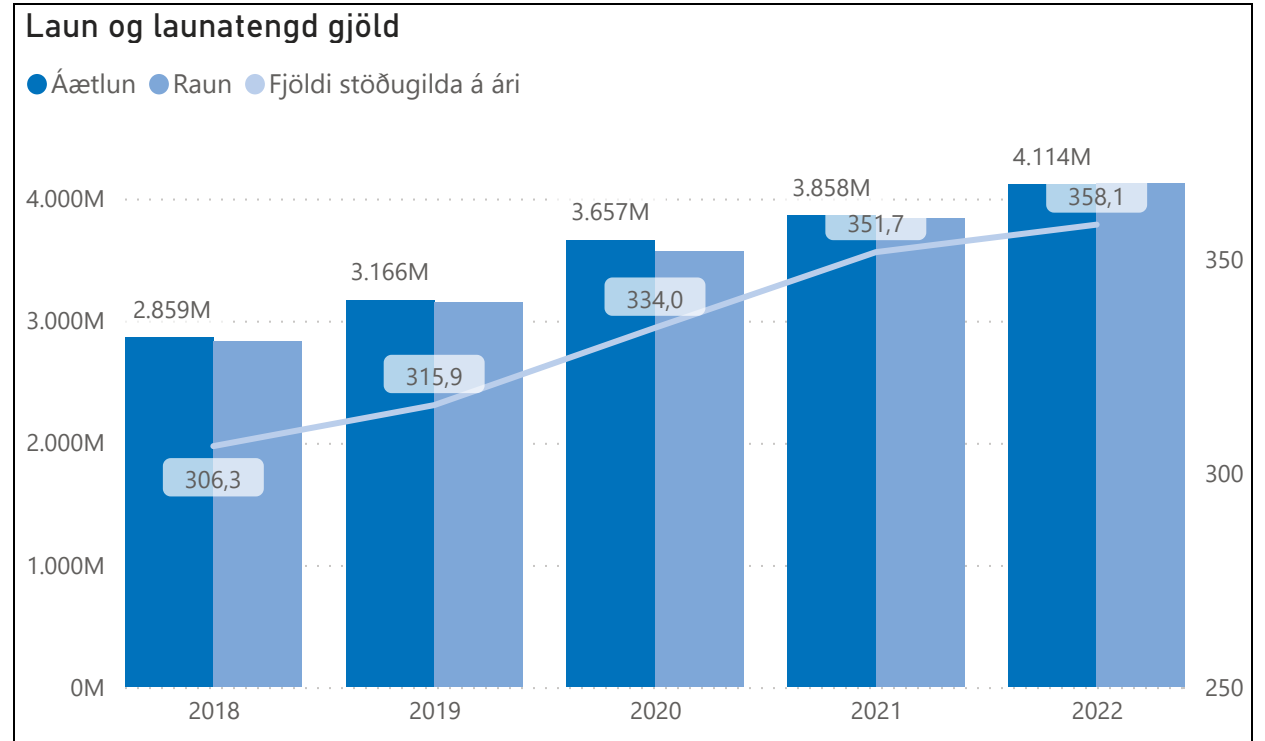
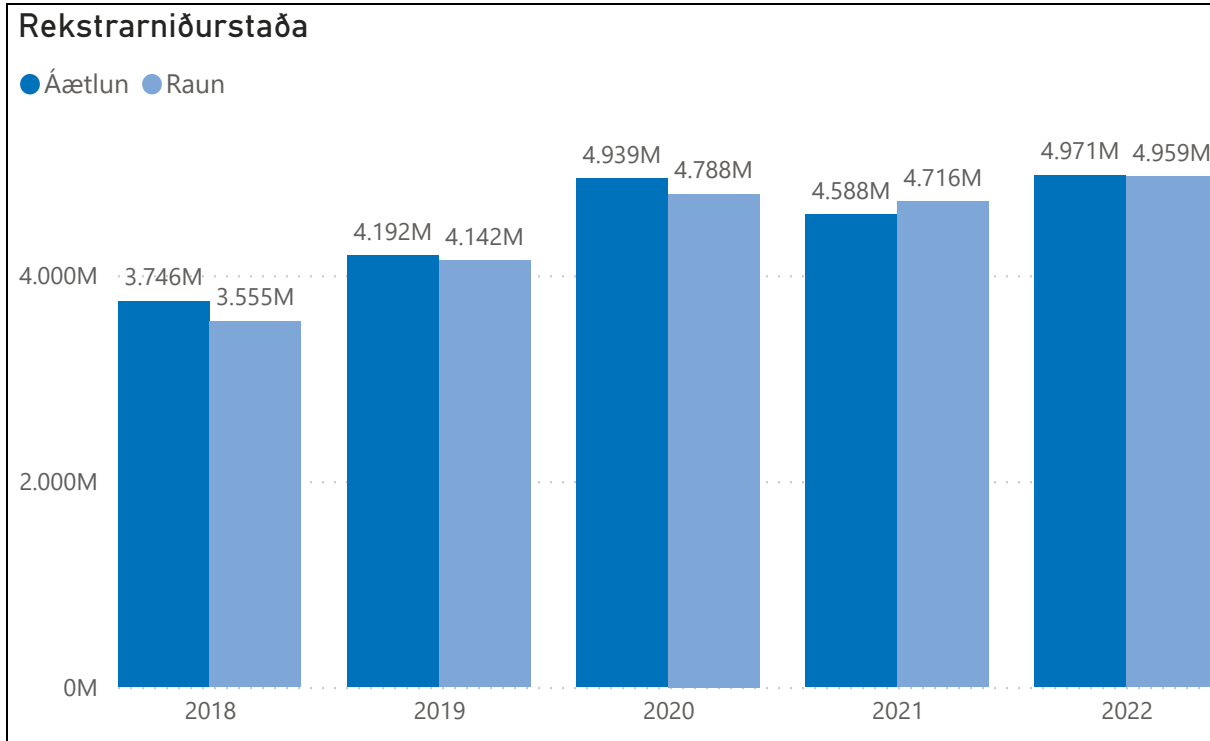
Deild

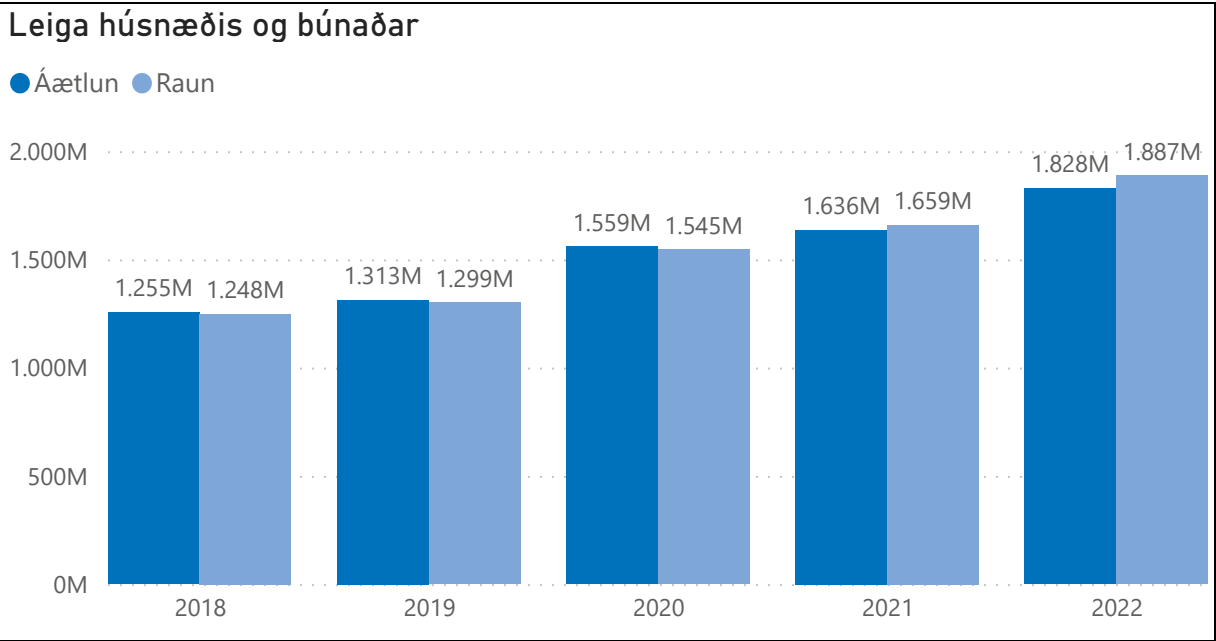
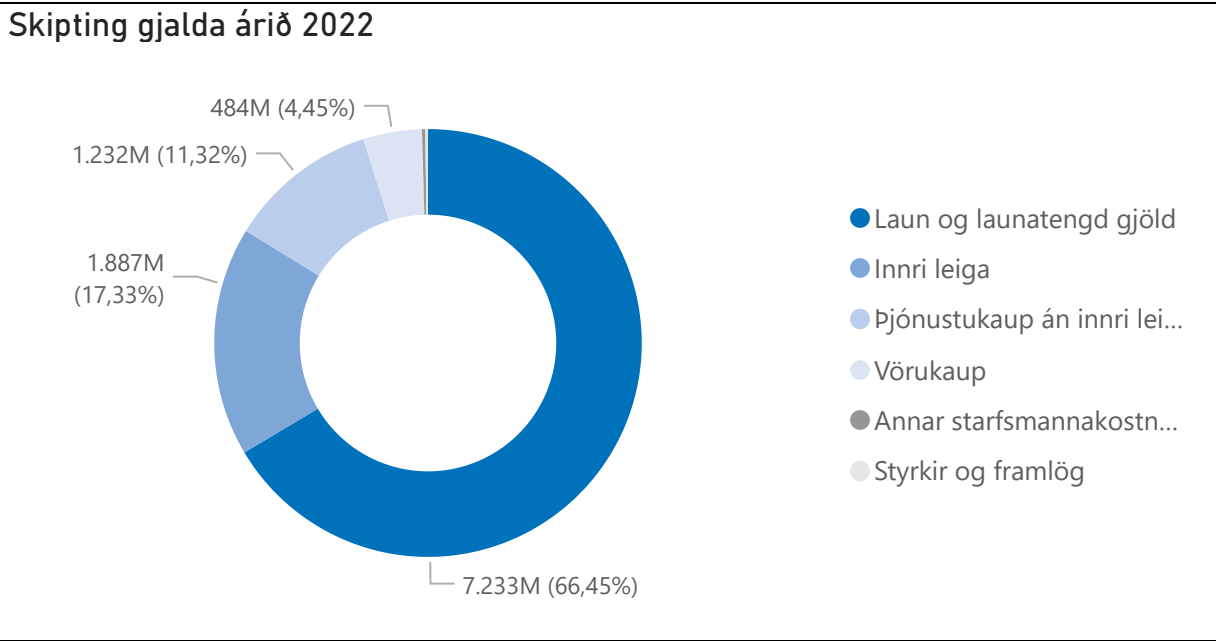
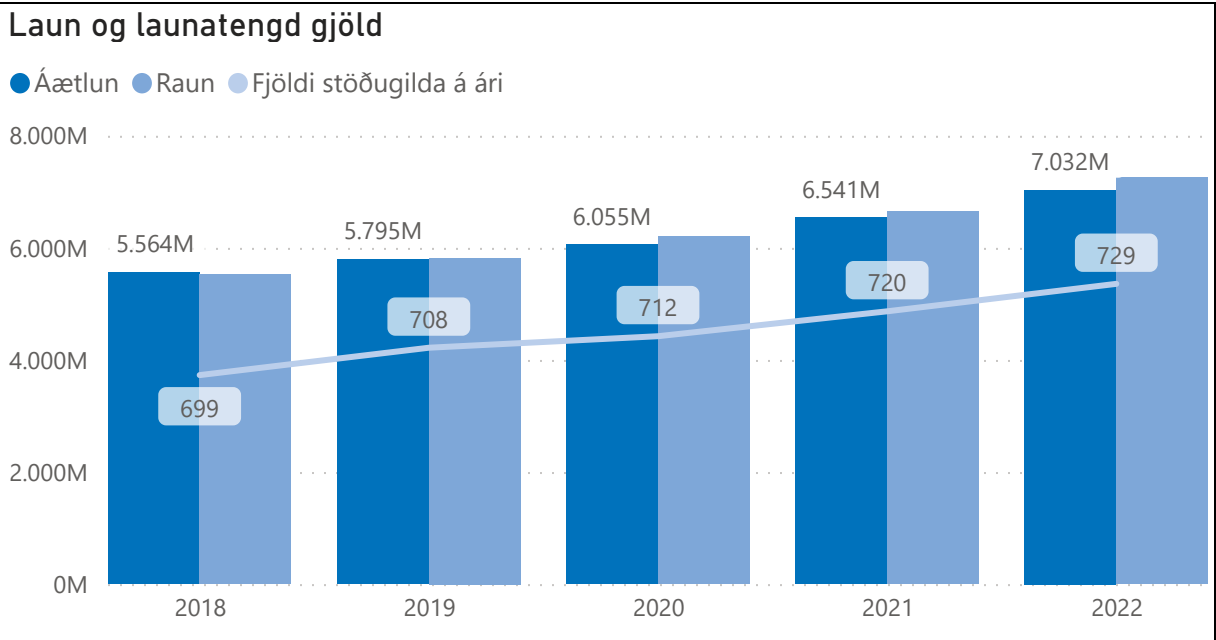
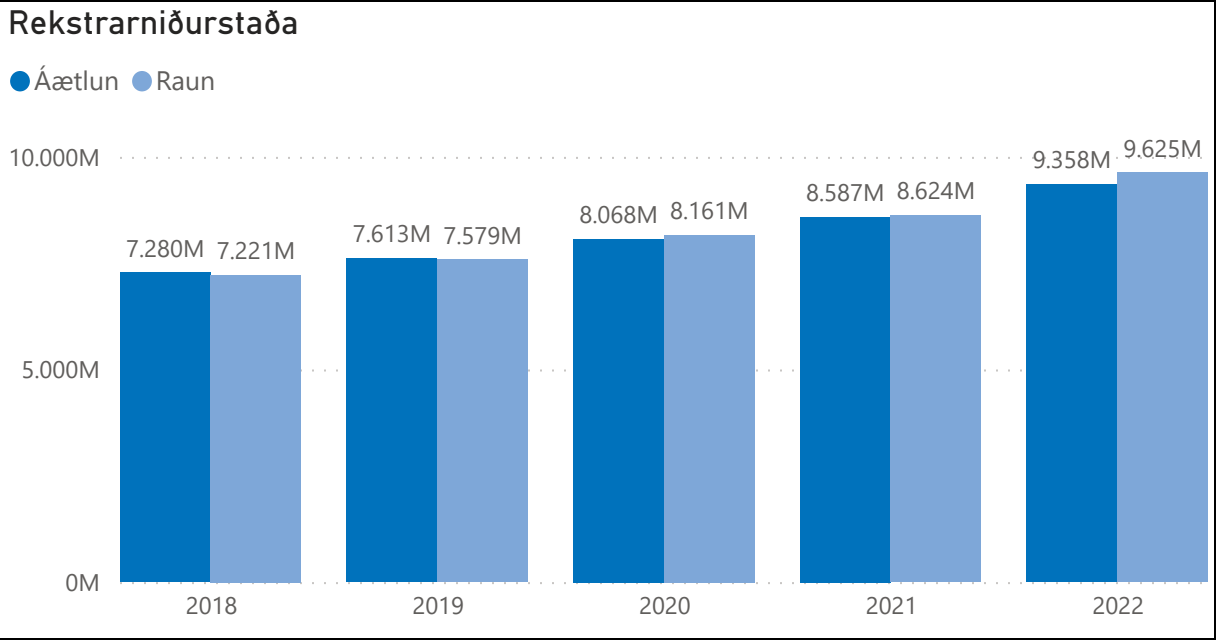
- ☐ Fasteignaskattur
- ☒ Framl Úr Jöfnunarsjó
- ☐ Lóðarleigur
- ☐ Útsvör

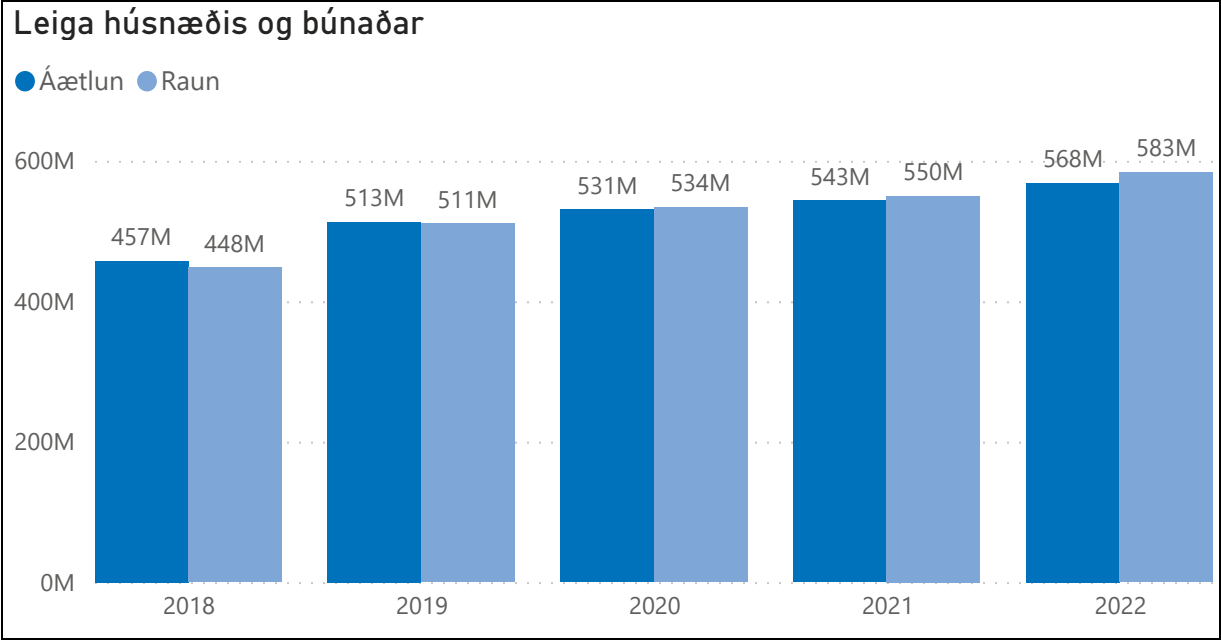
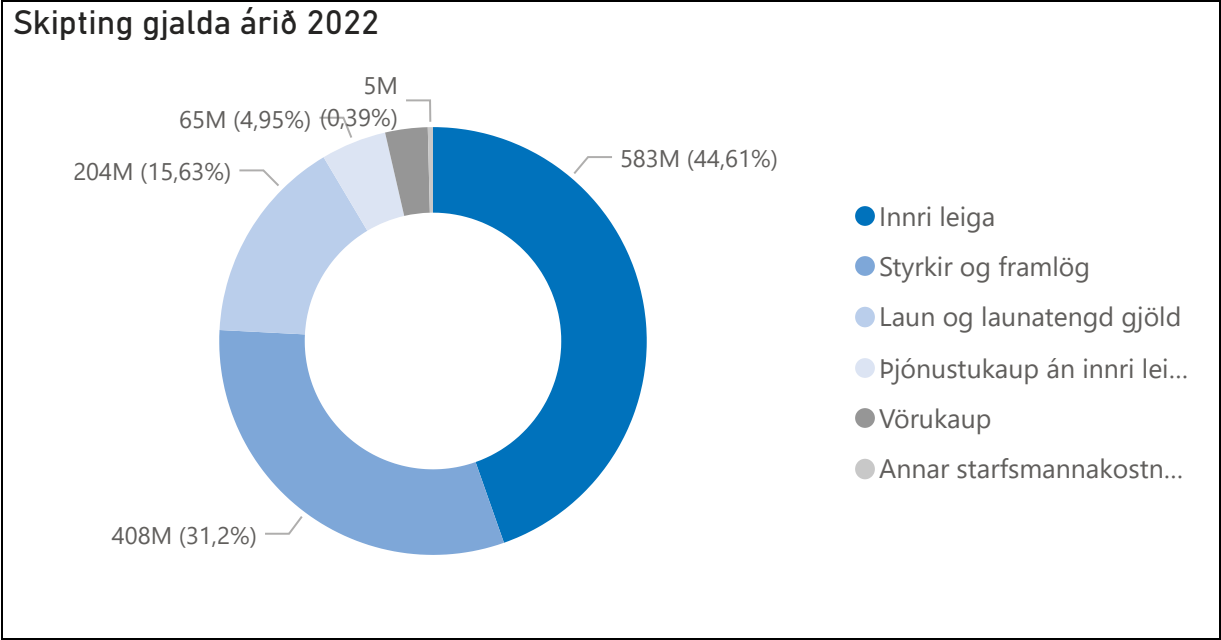
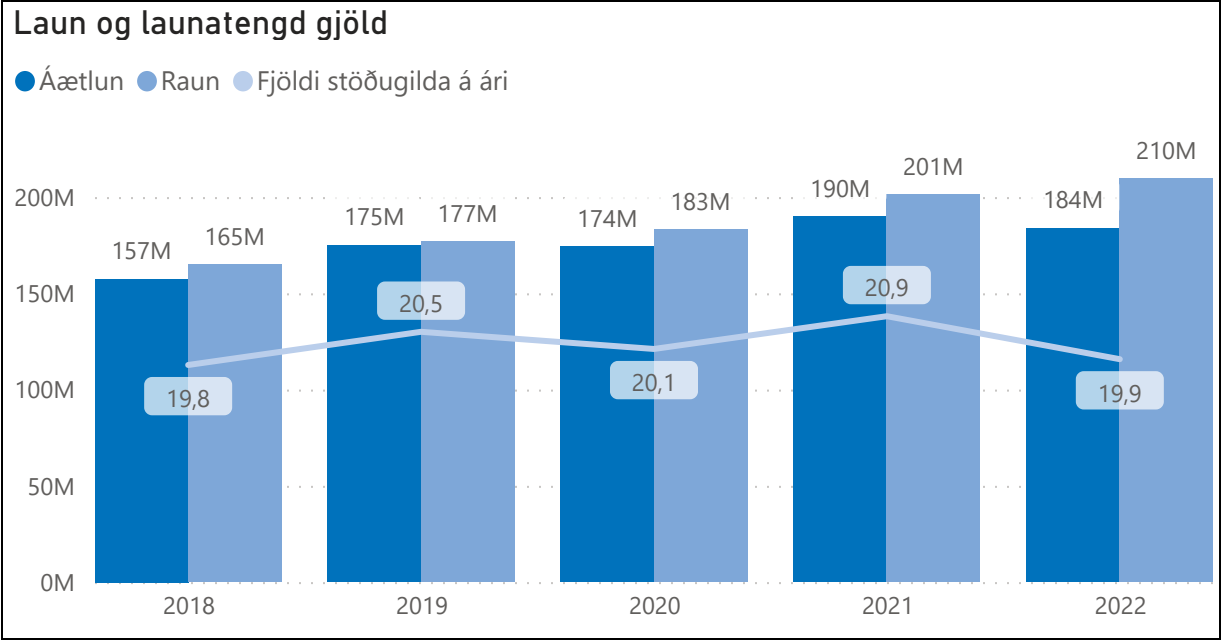
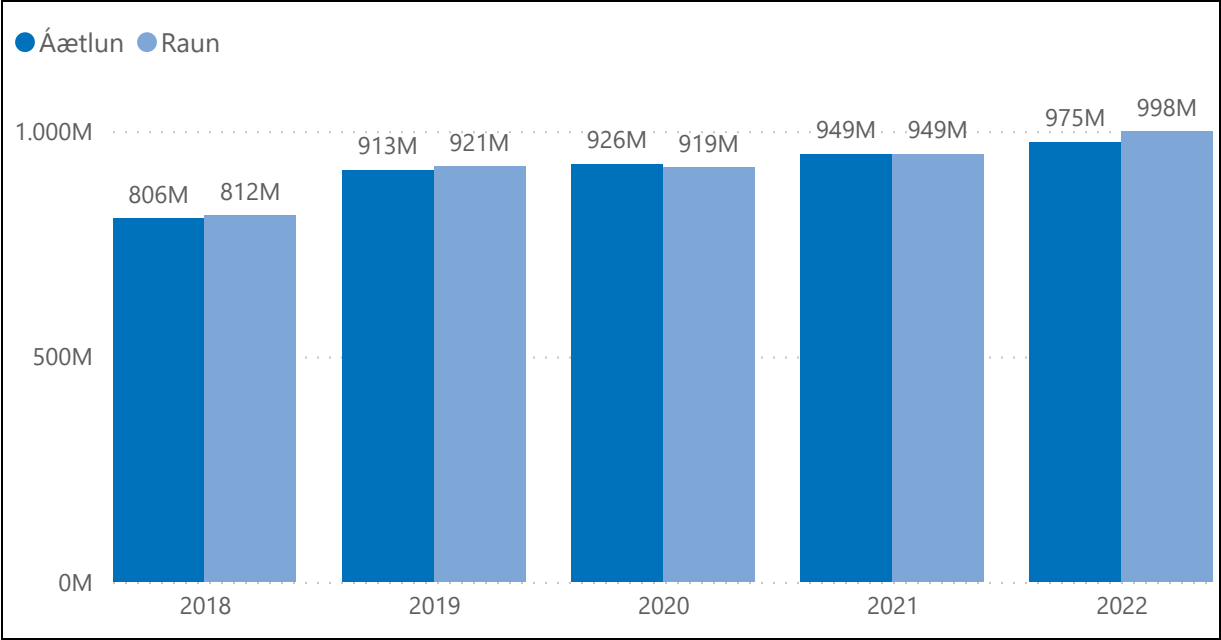


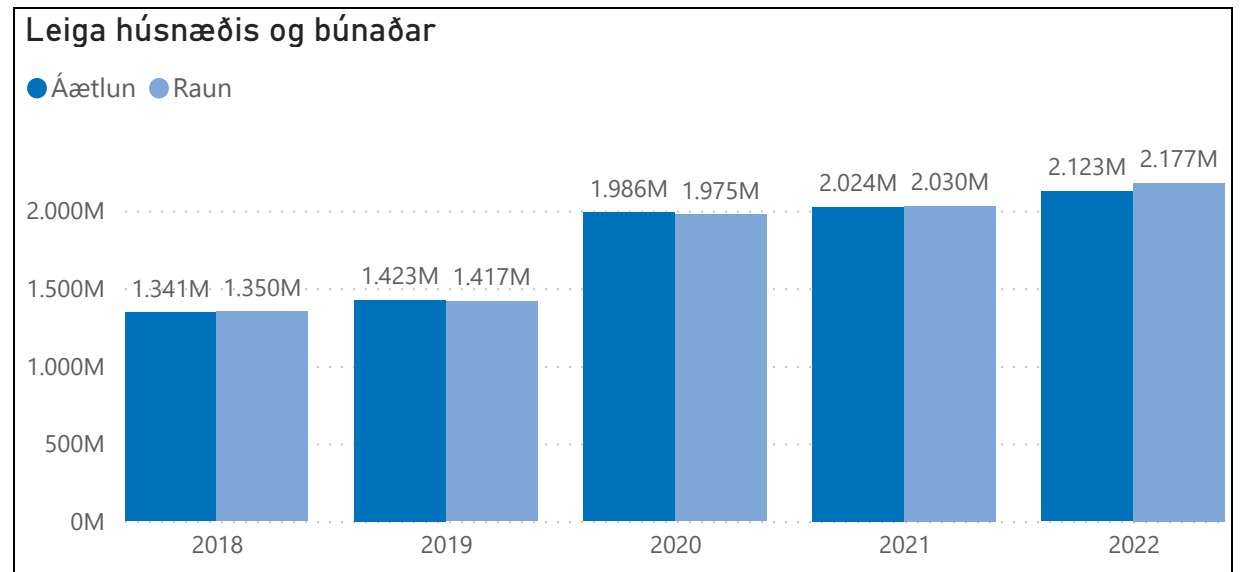
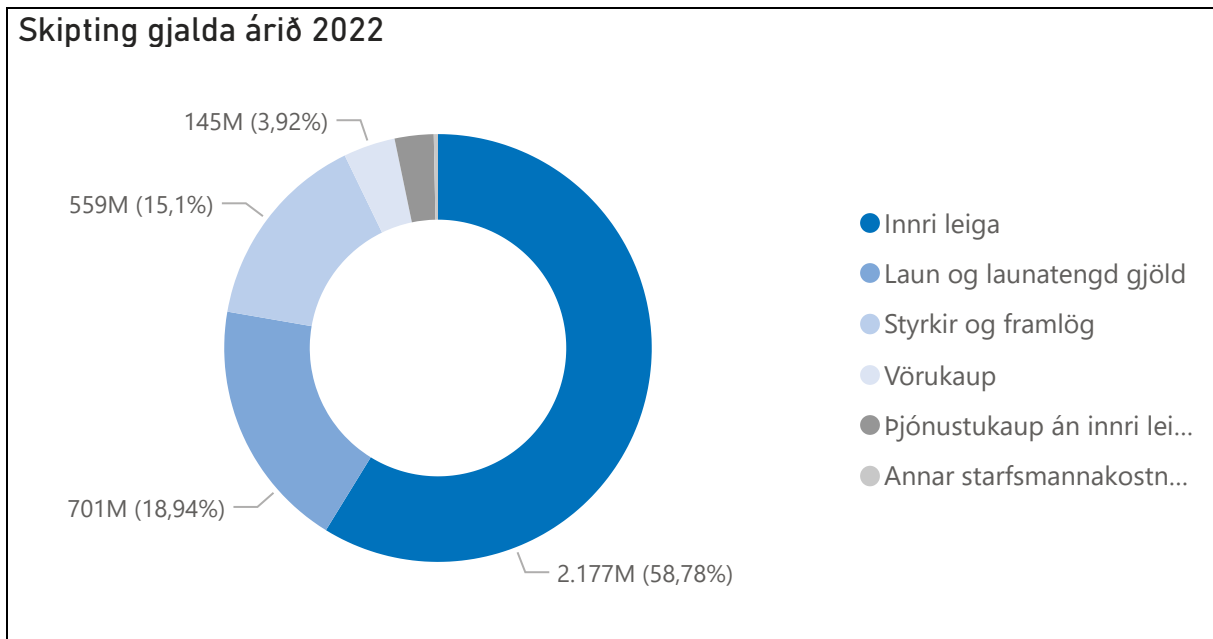
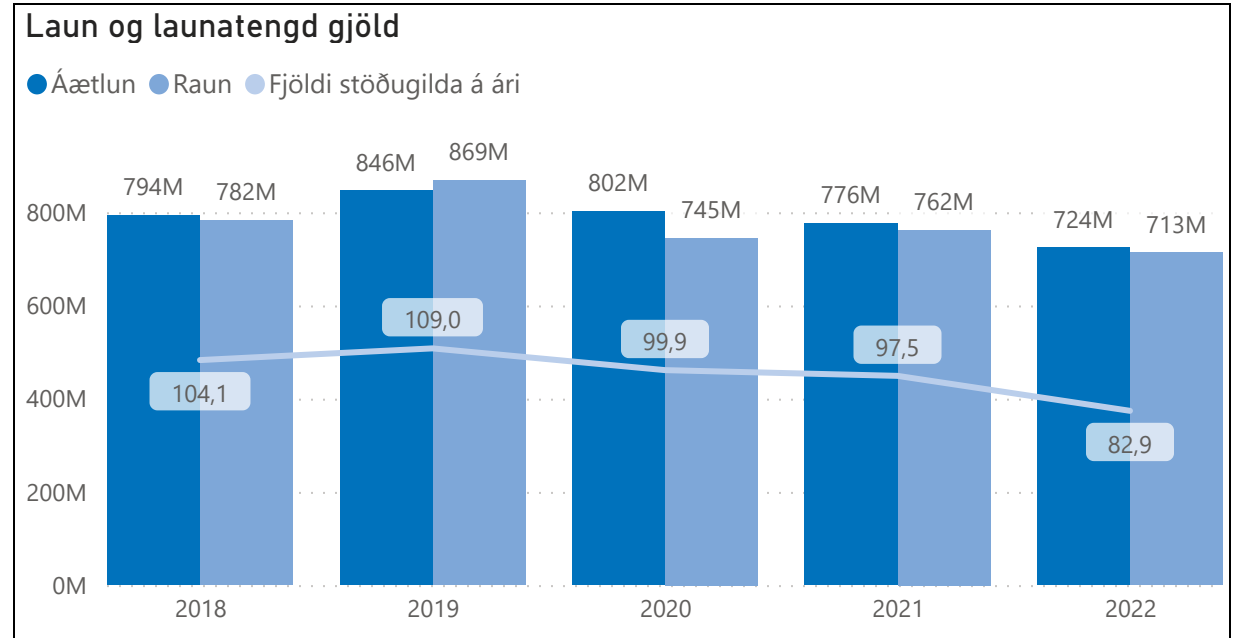
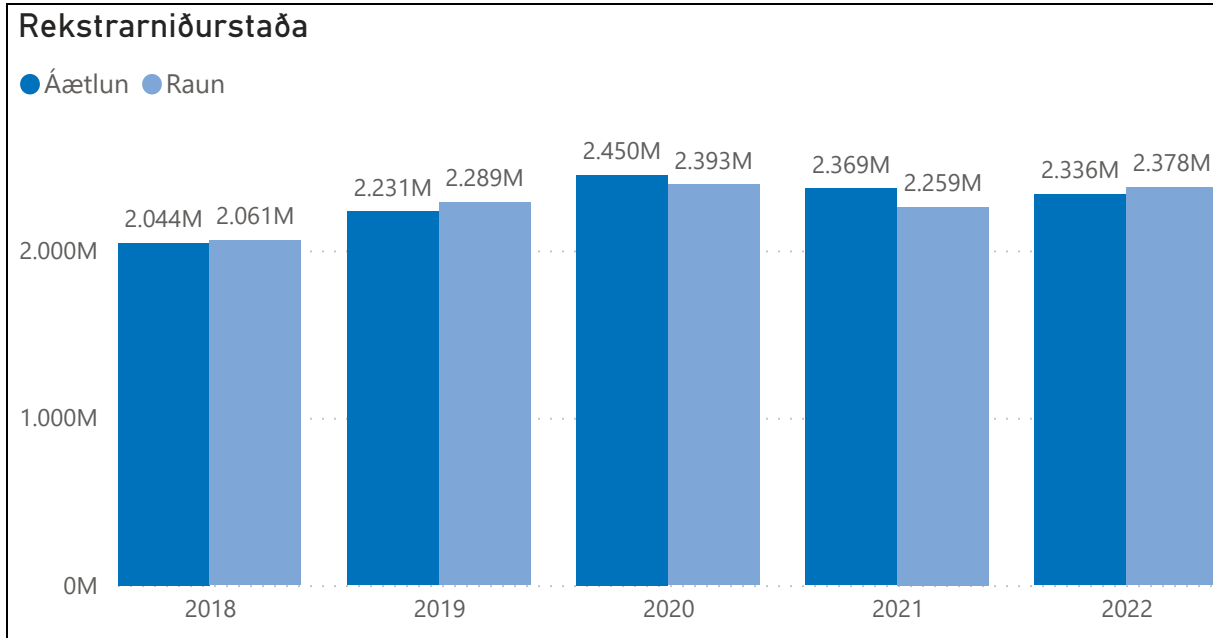
Málaflokkayfirlit





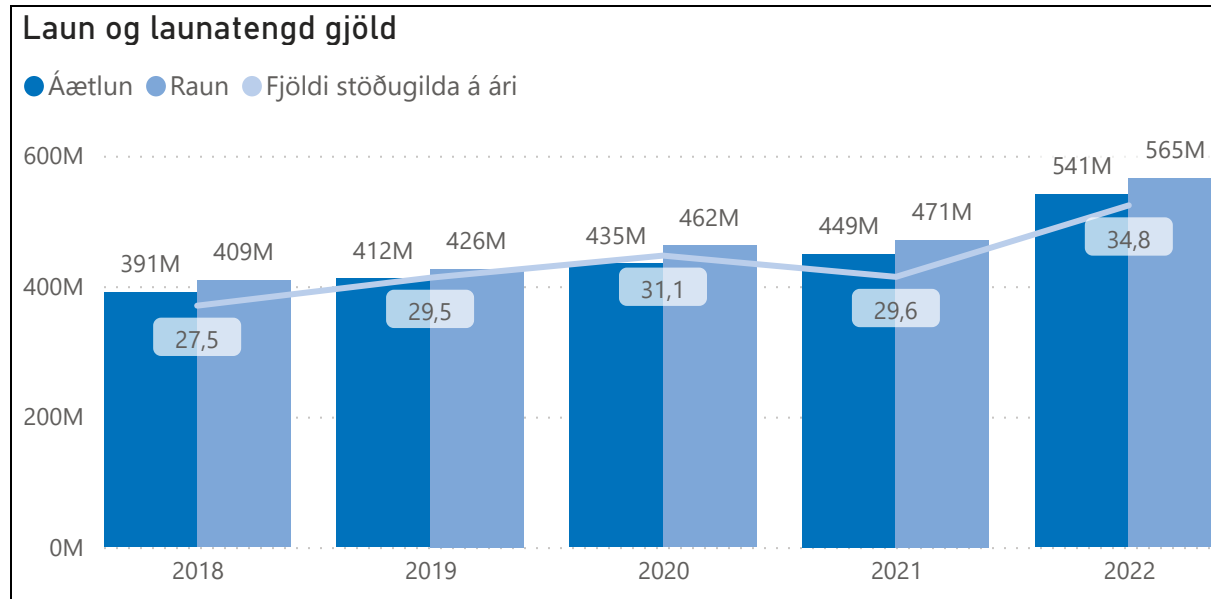
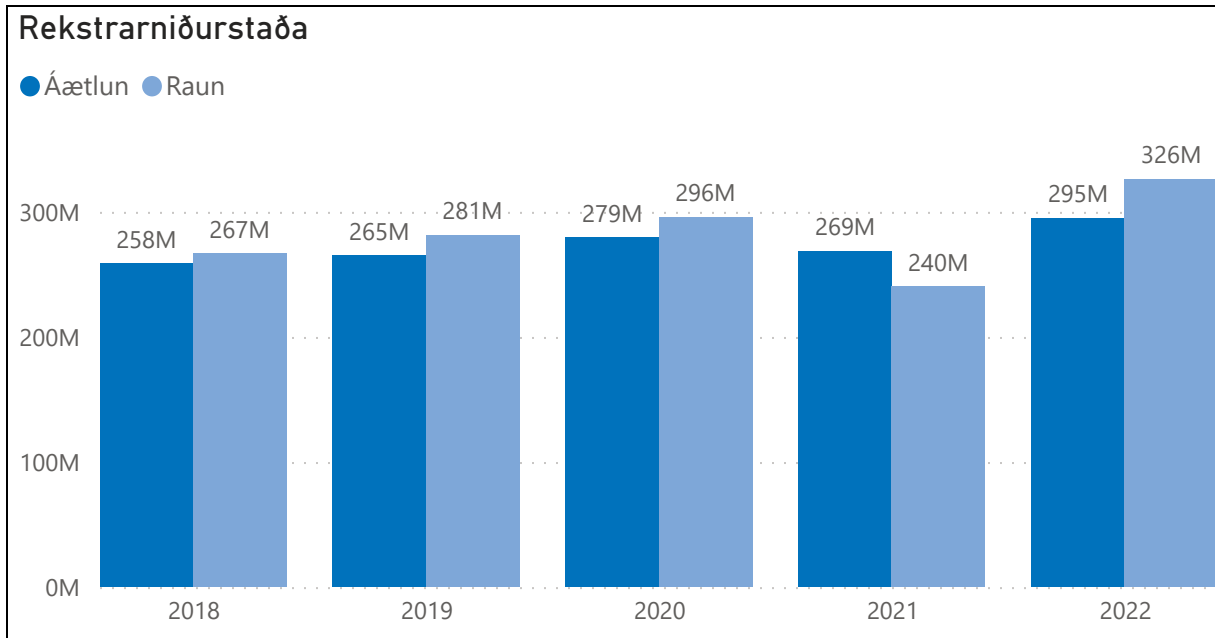




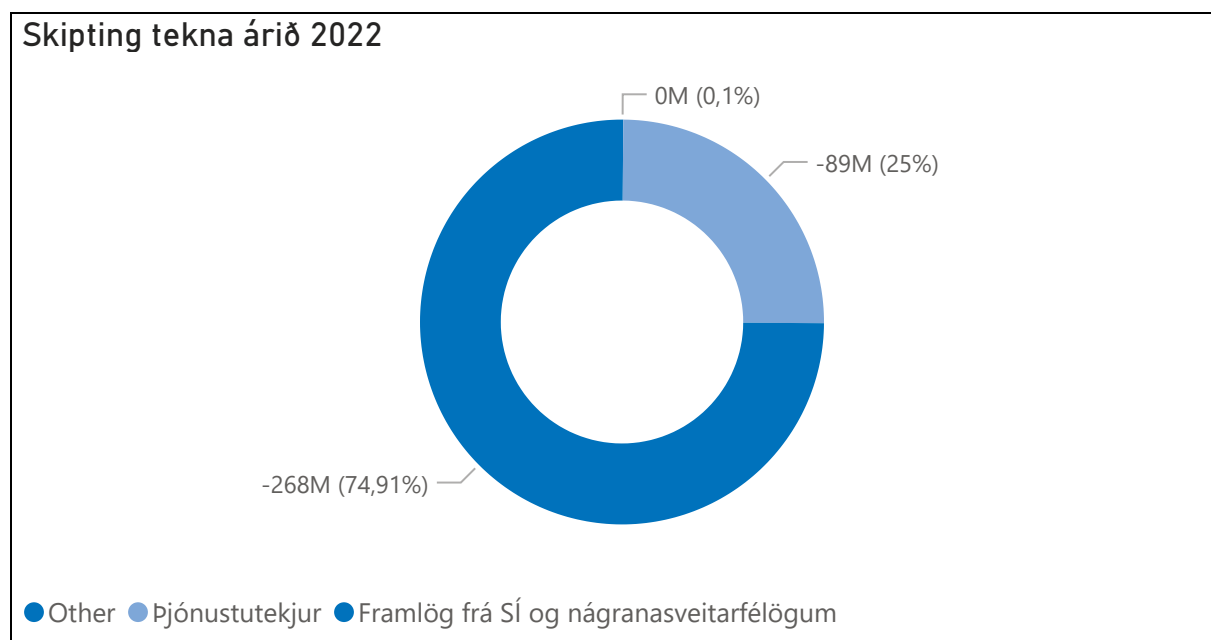
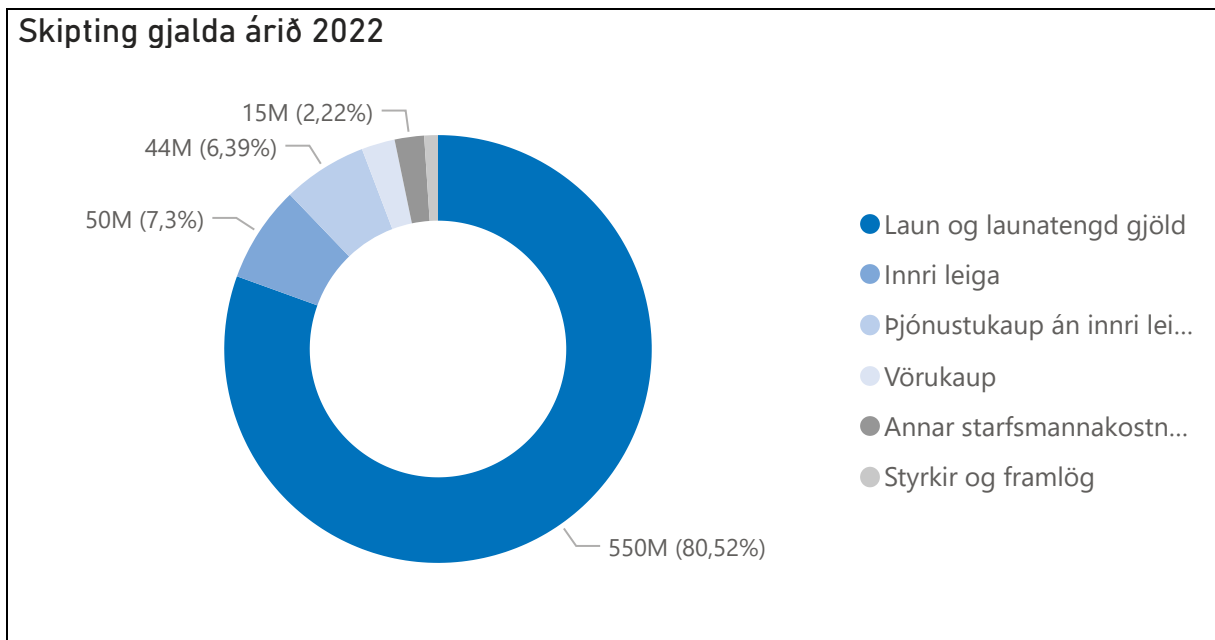


Árið 2020 var tekin upp ný aðferðarfræði við útreikninga á húsaleigu íþróttamannvirkja

Brunamál og almannavarnir - Mfl. 107



Í apríl 2022 tók nýr kjarasamningur gildi þar sem vikulegur vinnutími styttist í takt við "Betri vinnutíma"

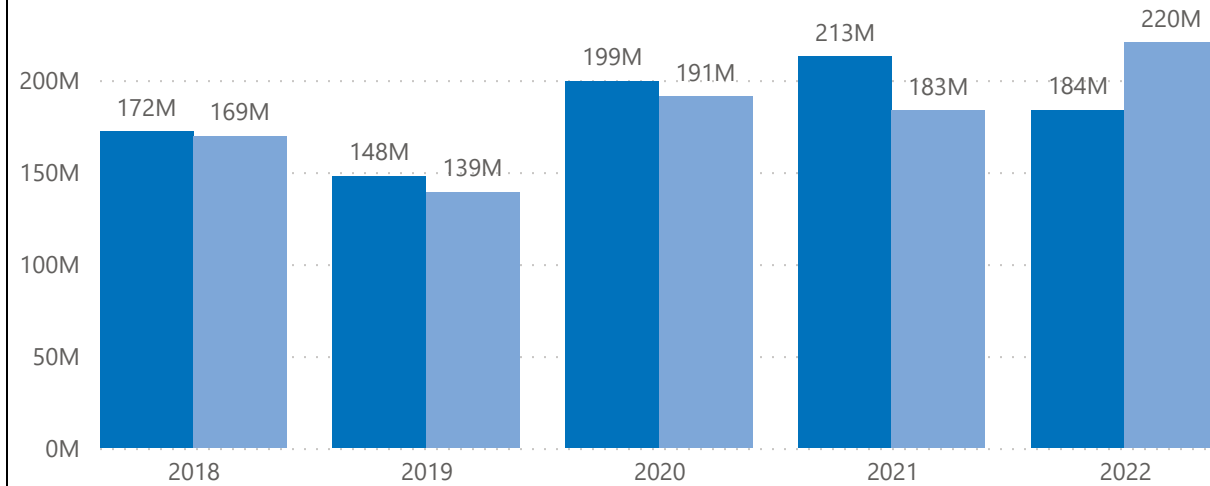


Skipulags- og byggingarmál - Mfl. 109



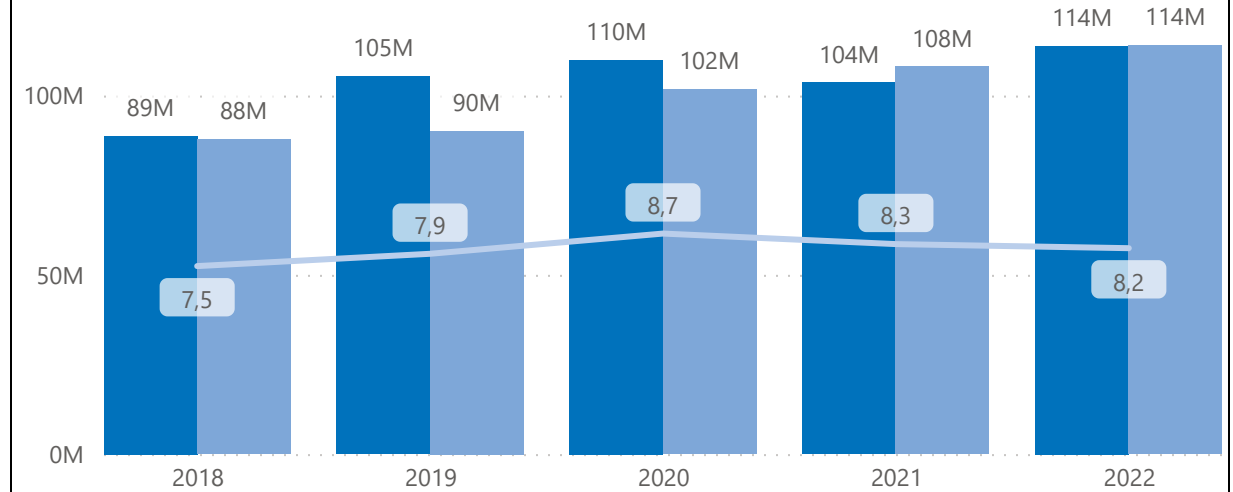
Rekstrarniðurstaða

● Áætlun ● Raun

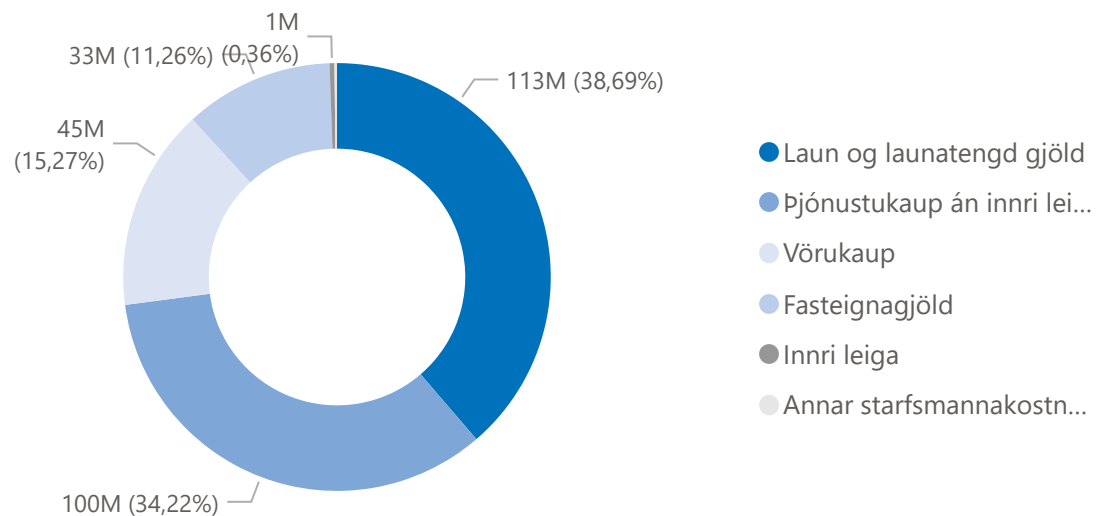


Laun og launatengd gjöld

● Áætlun ● Raun ● Fjöldi stöðugilda á ári

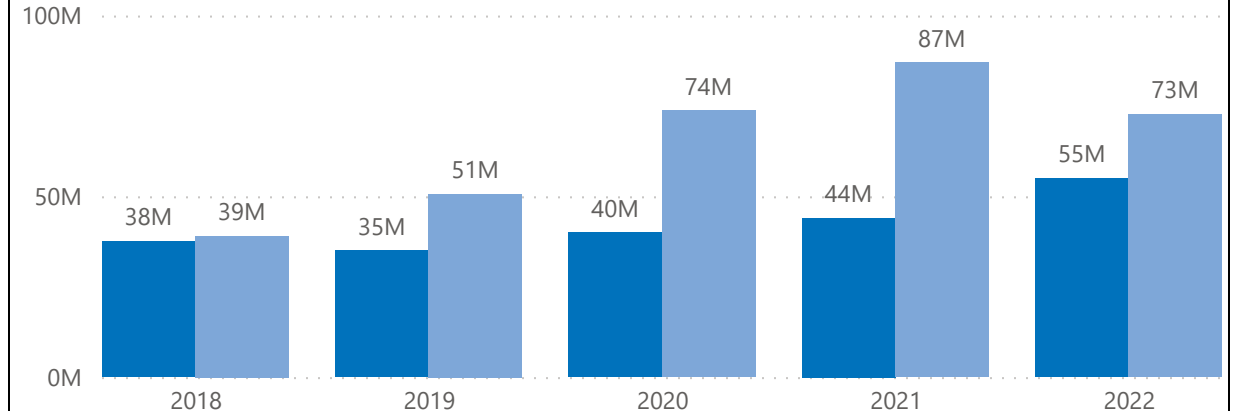


Skipting gjalda árið 2022



Þróun tekna

● Áætlun ● Raun



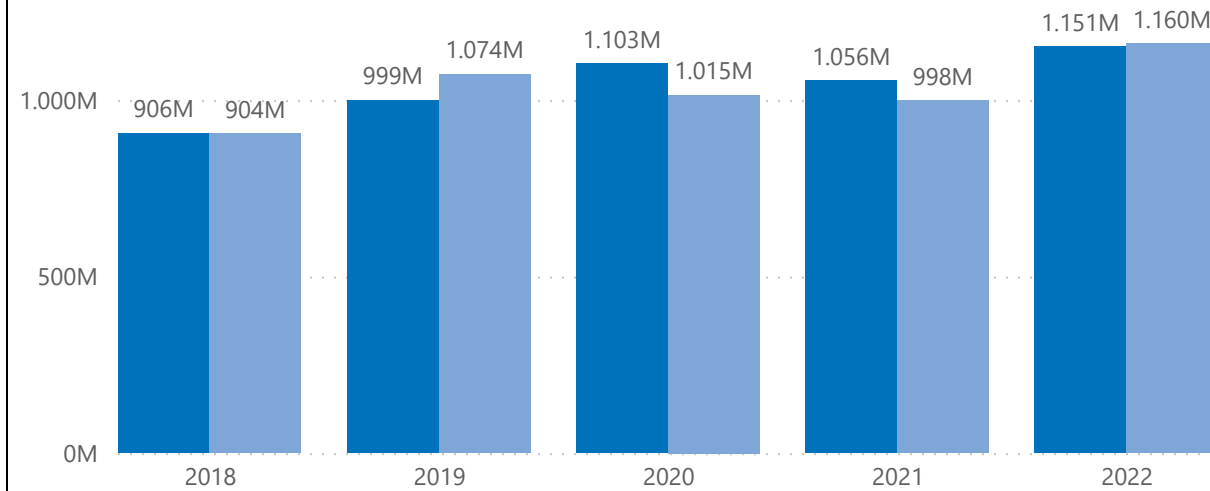
Árið 2021 er sölu á byggingarrétti, 20 m.kr. færð með tekjum málaflokksins en árið 2022 eru tekjur vegna sölu á byggingarrétti færðar á Eignasjóð gatna o.fl.

Umferðar- og samgöngumál - Mfl. 110



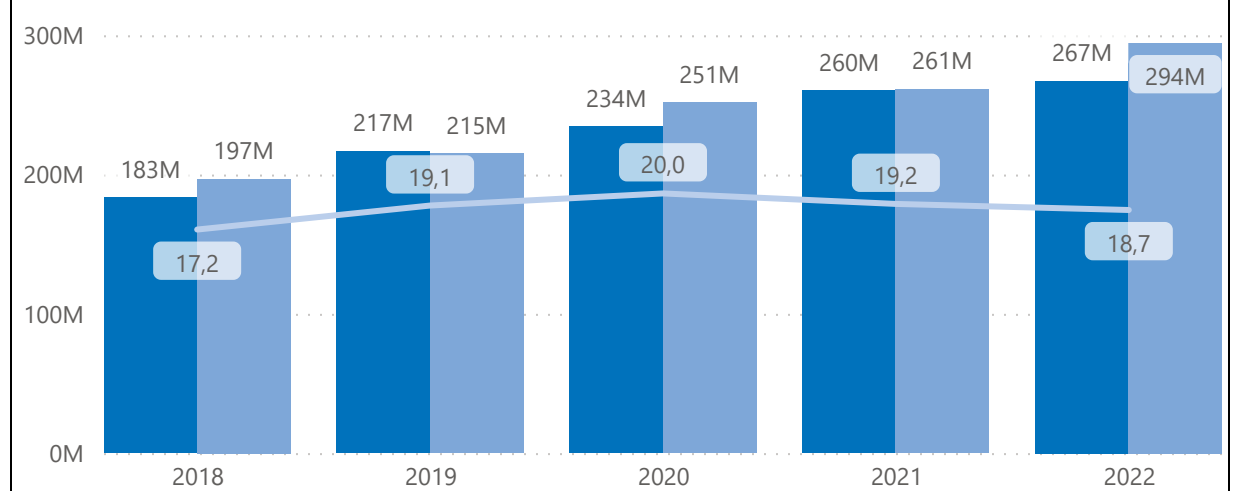
Rekstrarniðurstaða

● Áætlun ● Raun

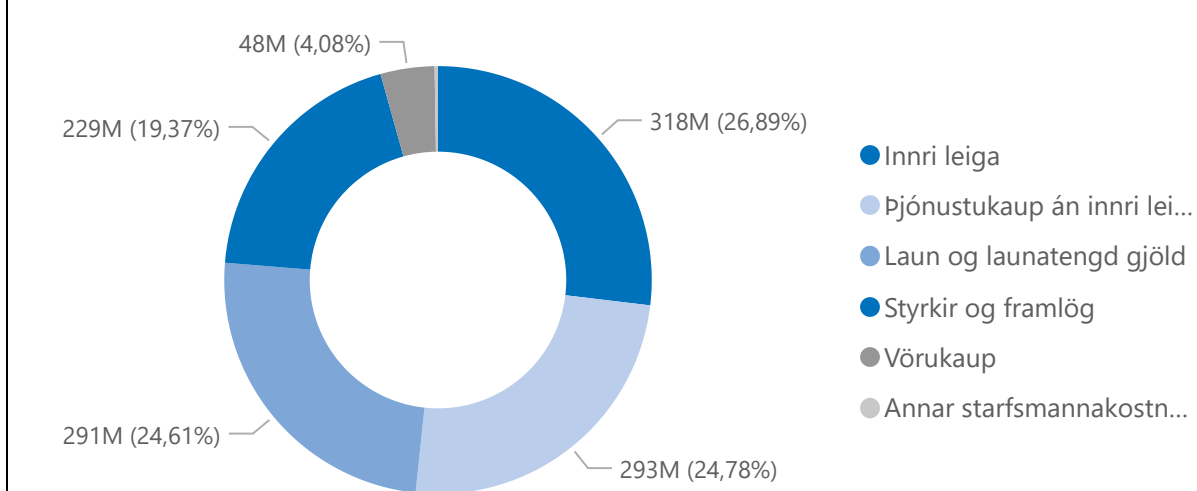


Laun og launatengd gjöld

● Áætlun ● Raun ● Fjöldi stöðugilda á ári

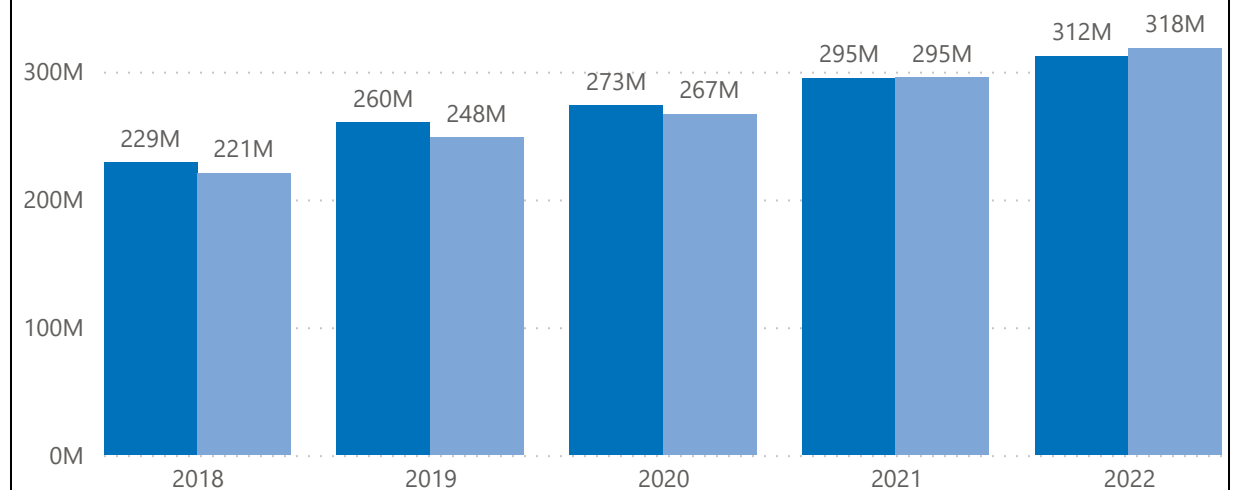


Skipting gjalda árið 2022



Innri leiga gatna

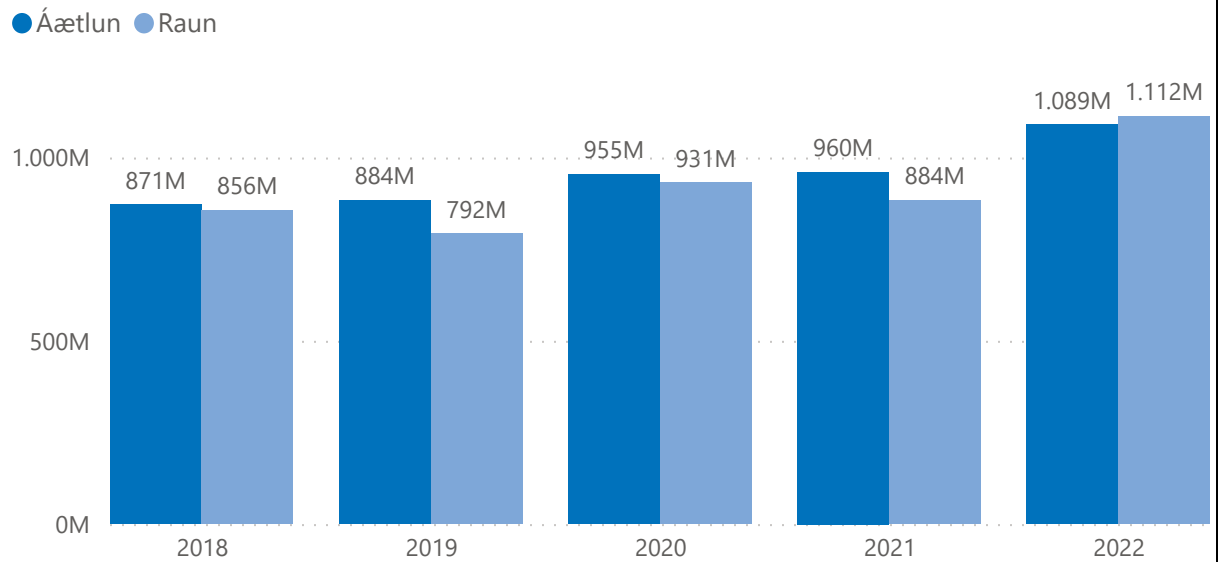
● Áætlun ● Raun



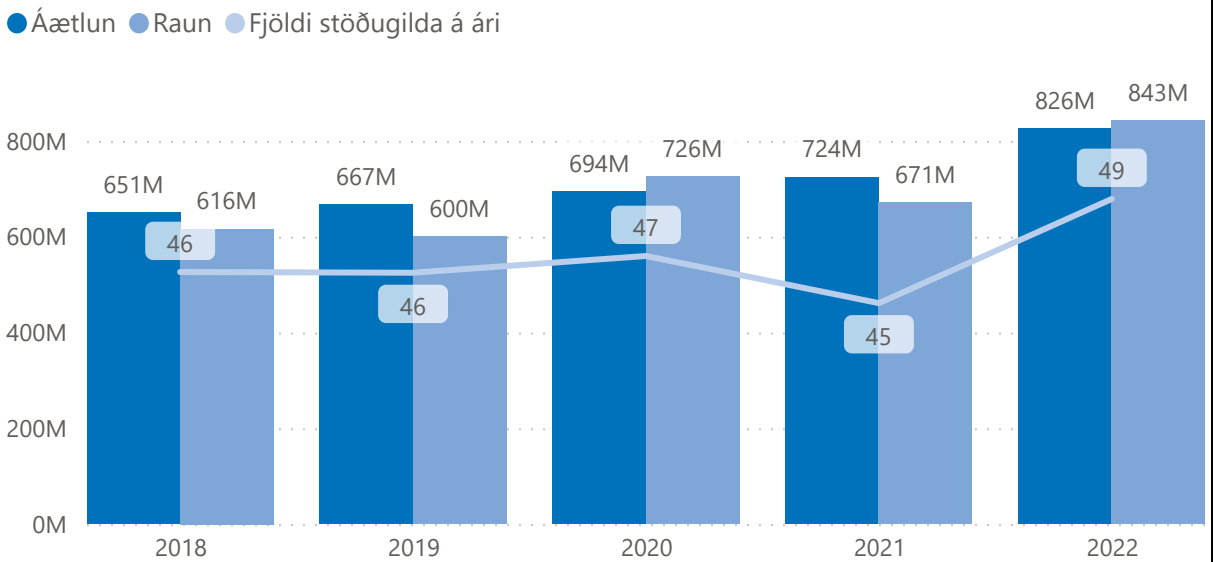
Sameiginlegur kostnaður - Mfl. 121



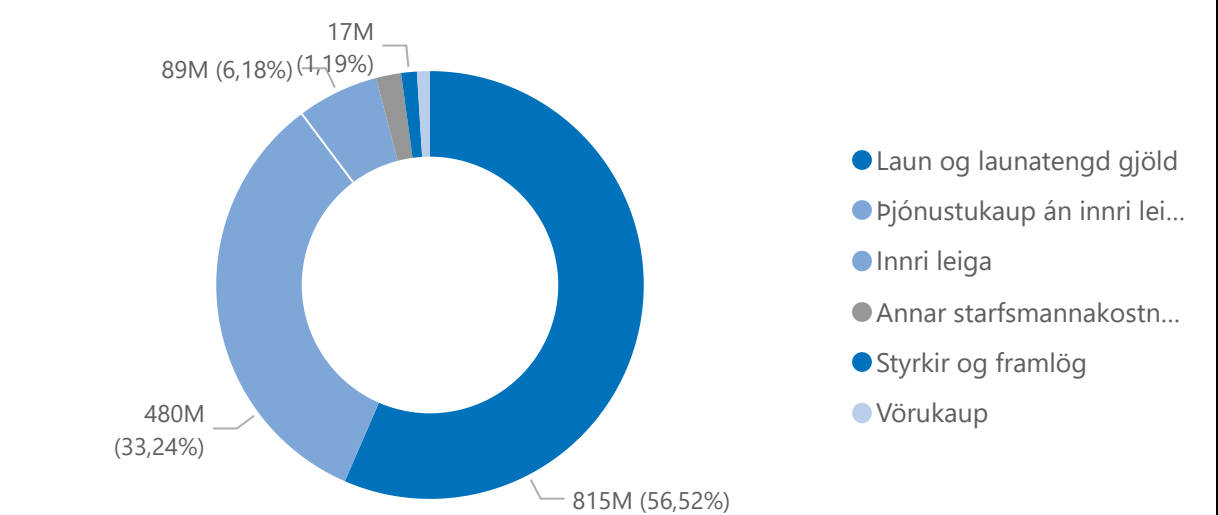
Rekstrarniðurstaða



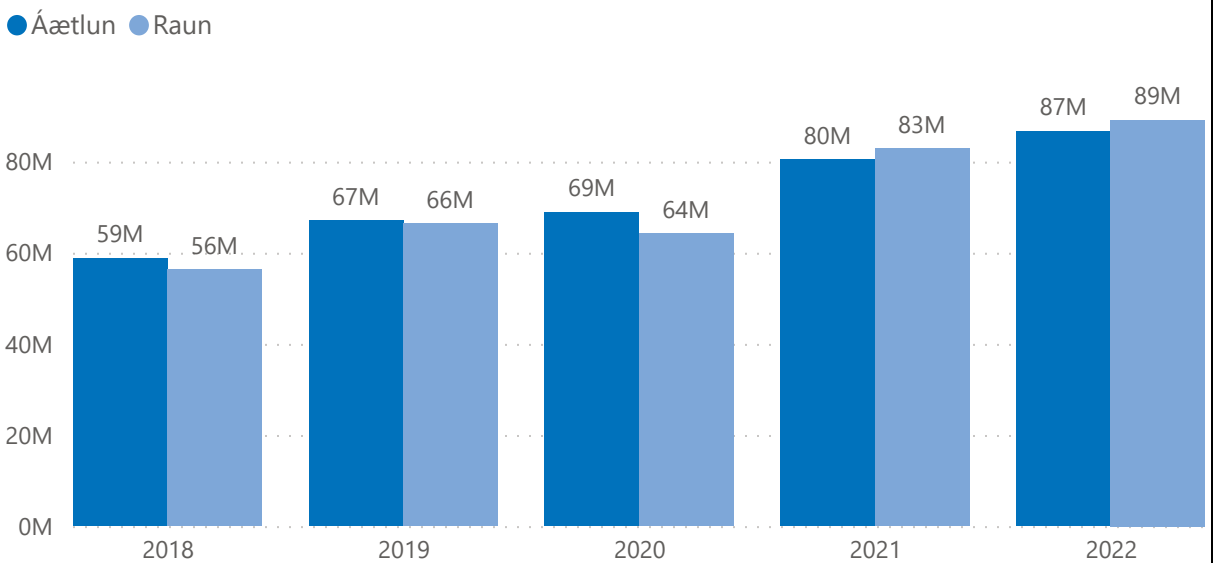
Laun og launatengd gjöld



Skipting gjalda árið 2022



Húsaleiga

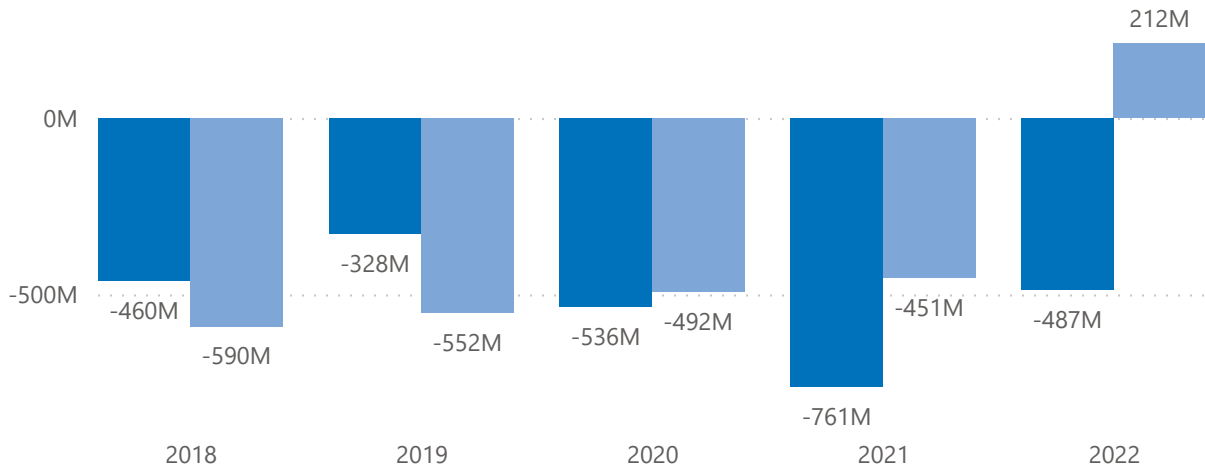


Fasteignir Akureyrar - 3100



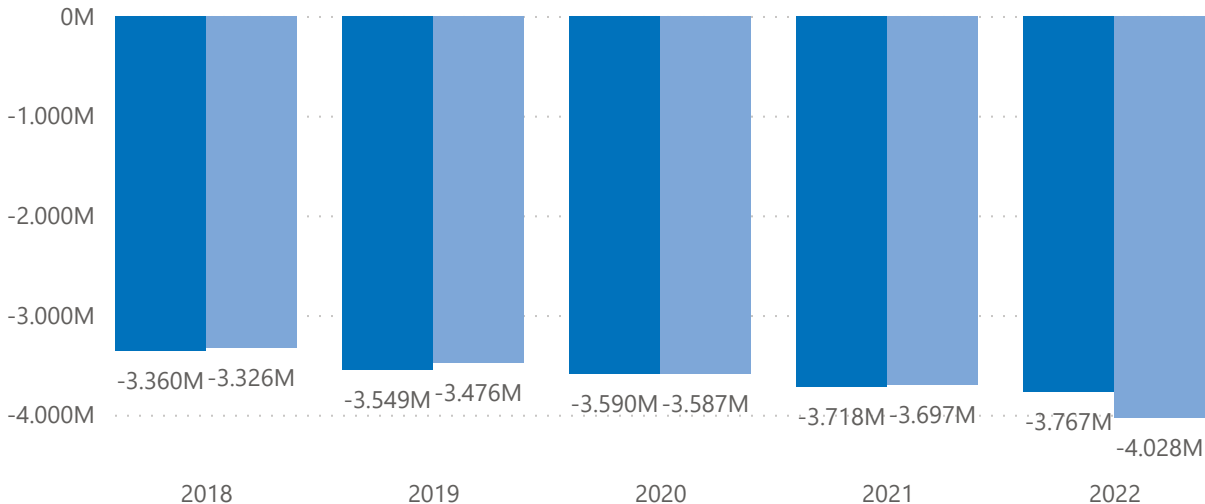
Rekstrarniðurstaða

● Áætlun ● Raun

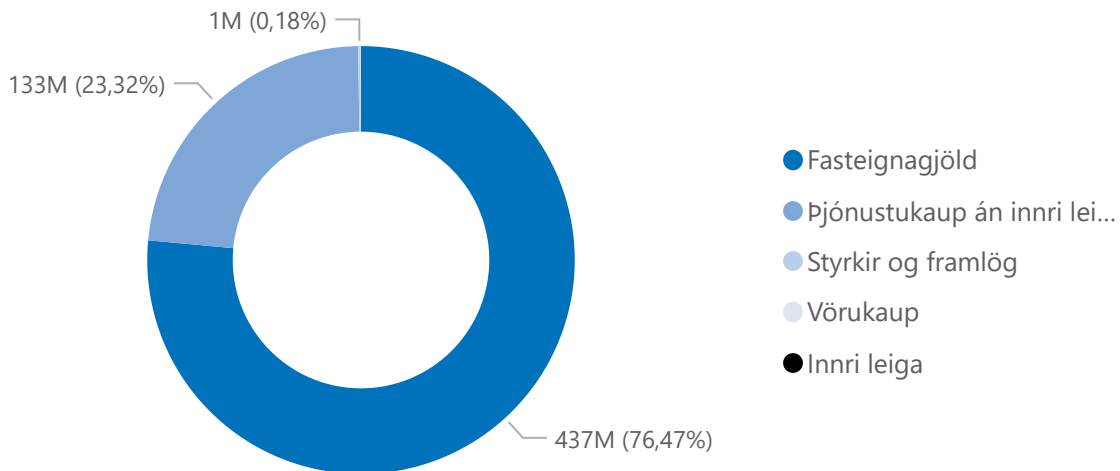


Tekjur

● Áætlun ● Raun

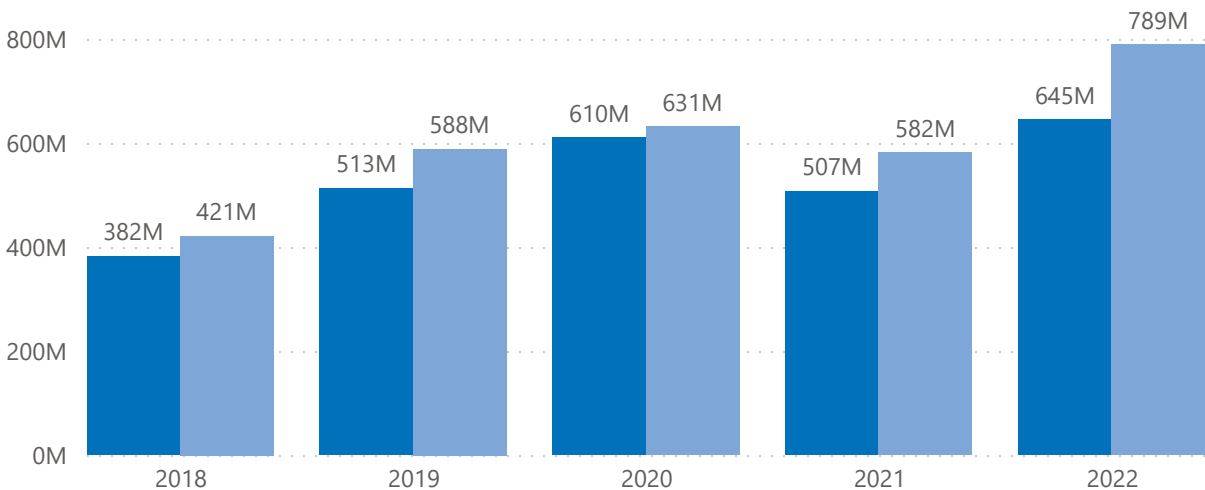


Skipting gjalda árið 2022



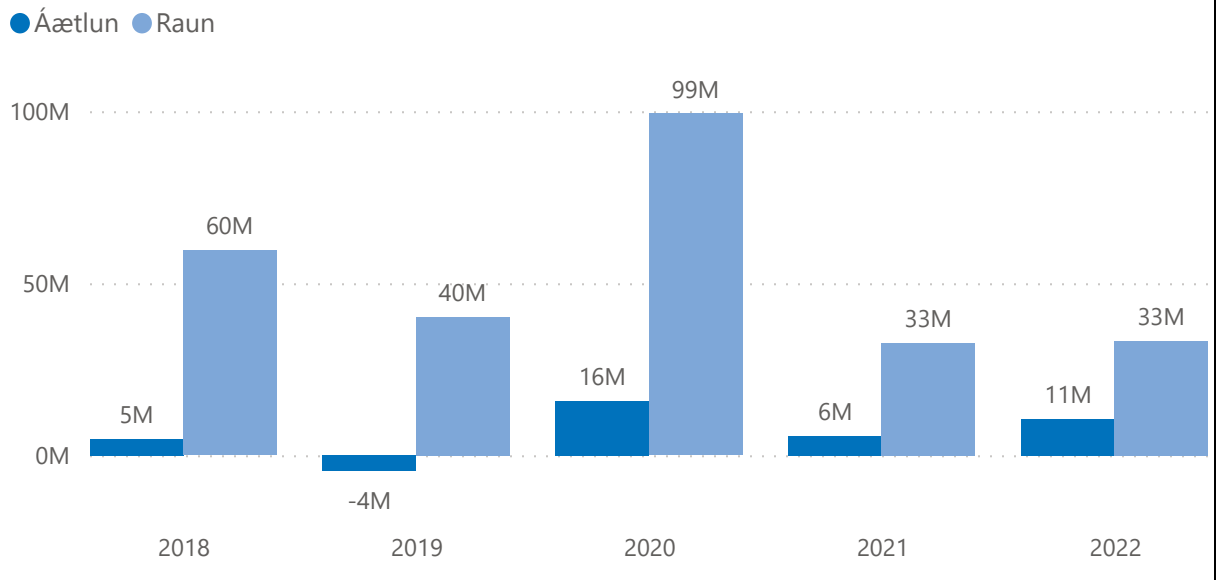
Viðhald

● Áætlun ● Raun

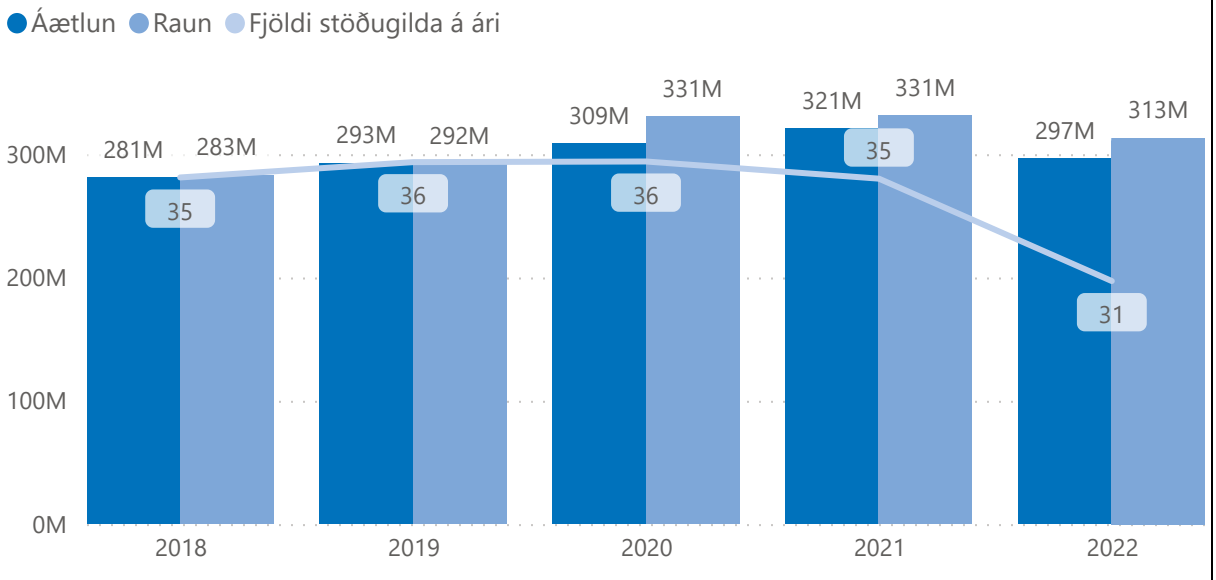




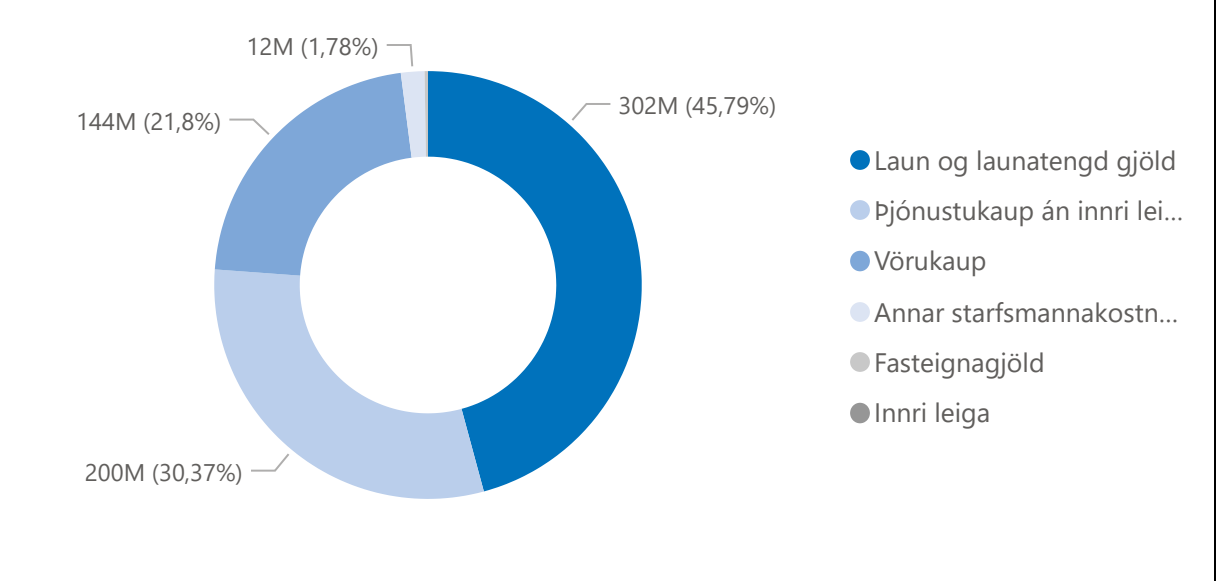
Rekstrarniðurstaða



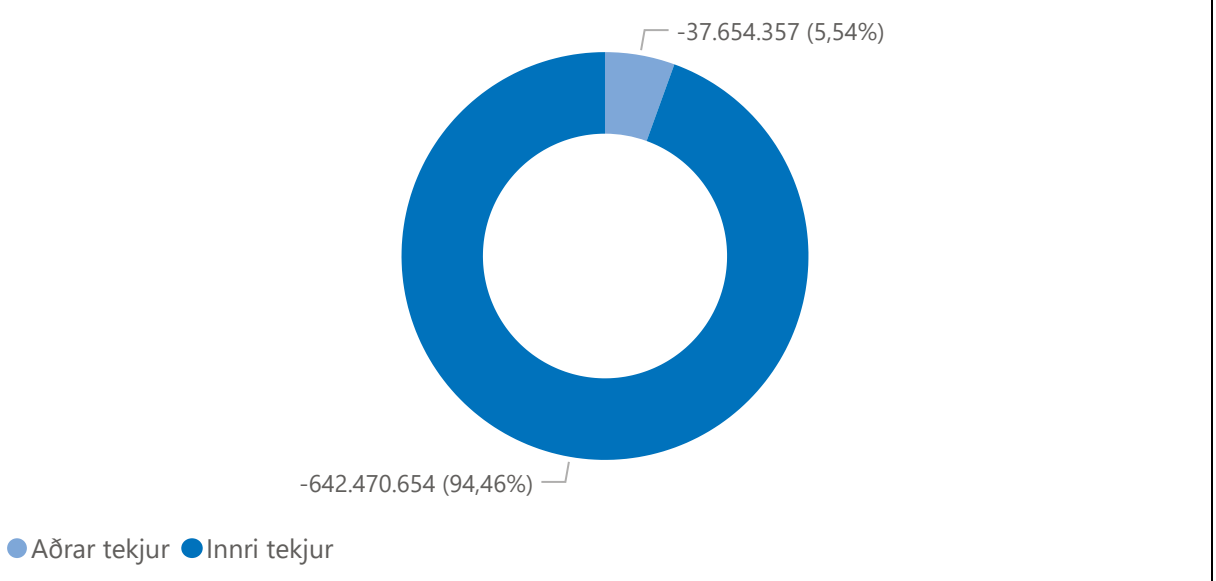
Laun og launatengd gjöld



Skipting gjalda árið 2022



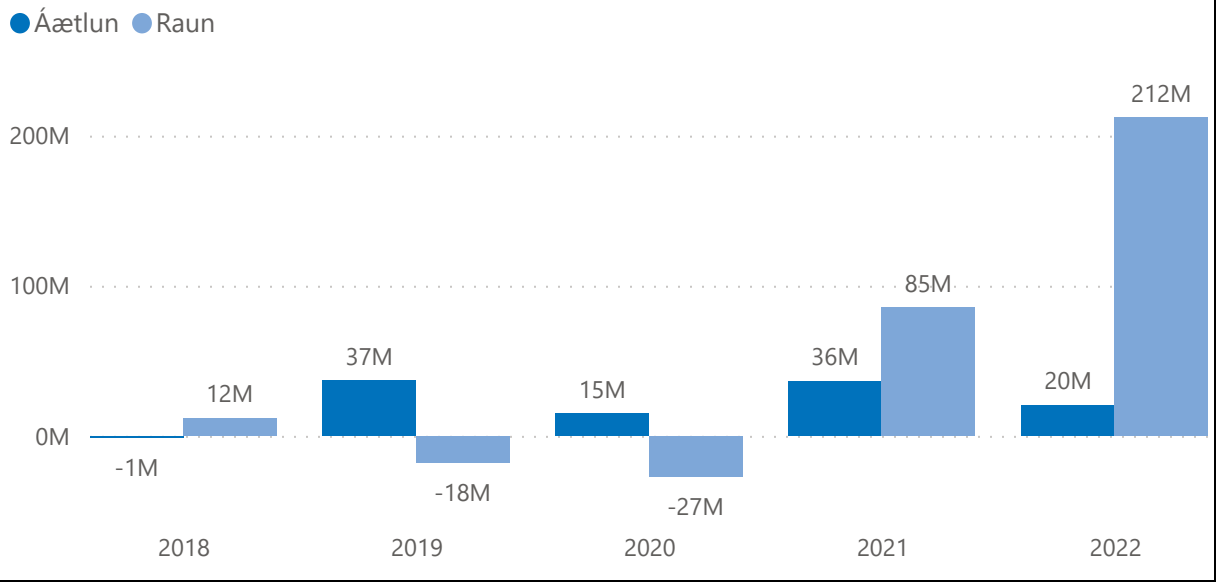
Skipting tekna árið 2022



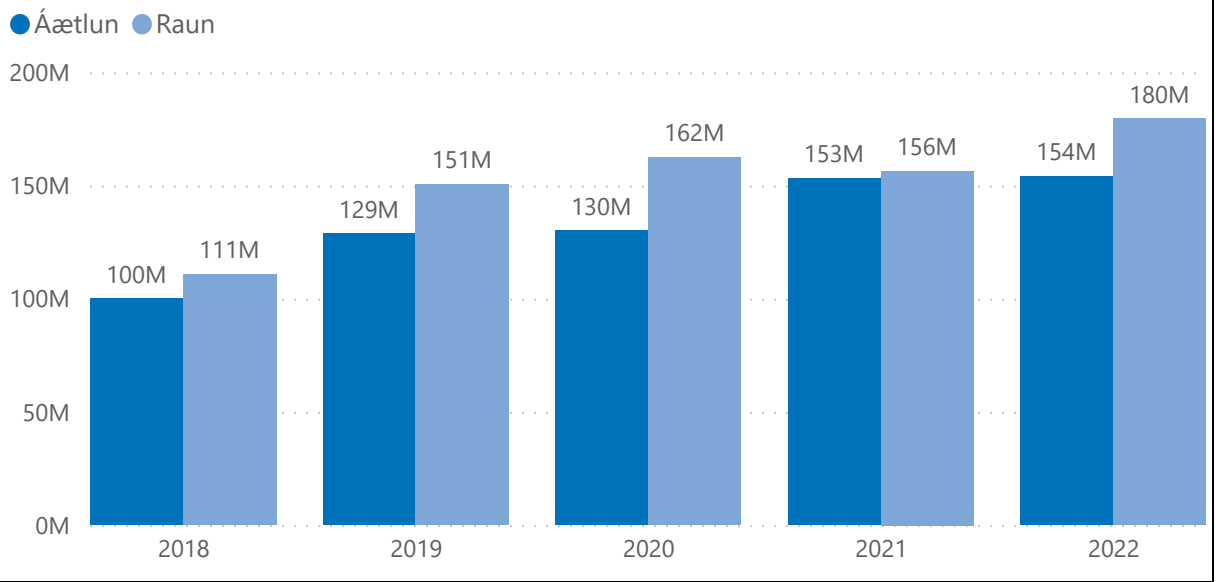
Félagslegar íbúðir - 4300



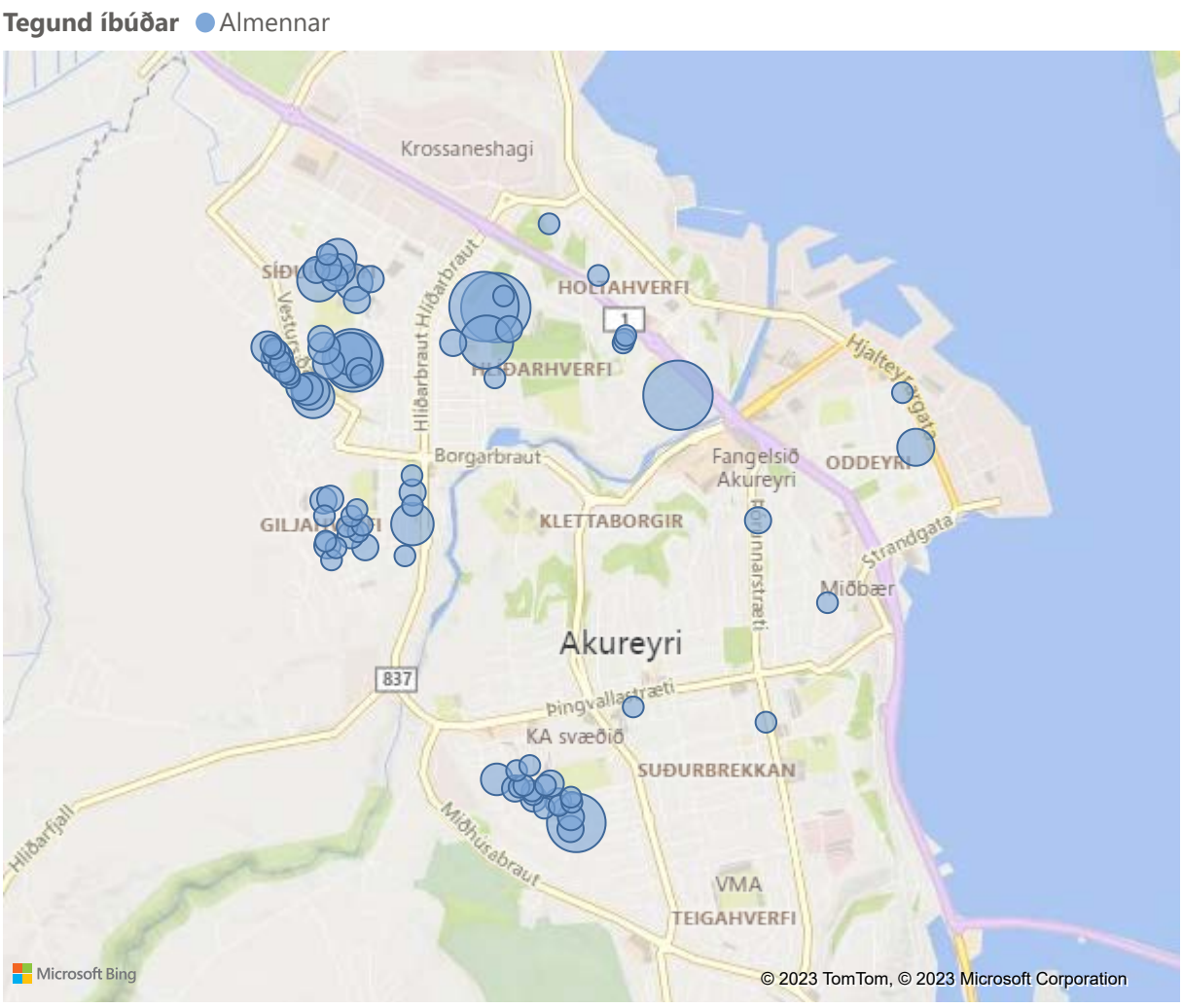
Rekstrarniðurstaða



Viðhald



Dreifing félagslegra leiguíbúða



Staðsetning

- ☒ Akureyri
- ☐ Grímsey
- ☐ Hrísey

Hverfi

- ☐ Giljahverfi
- ☐ Holta- og Hlíðarhverfi
- ☐ Lunda- og Gerðarhverfi
- ☐ Neðri Brekka og Innbær
- ☐ Oddaveiri

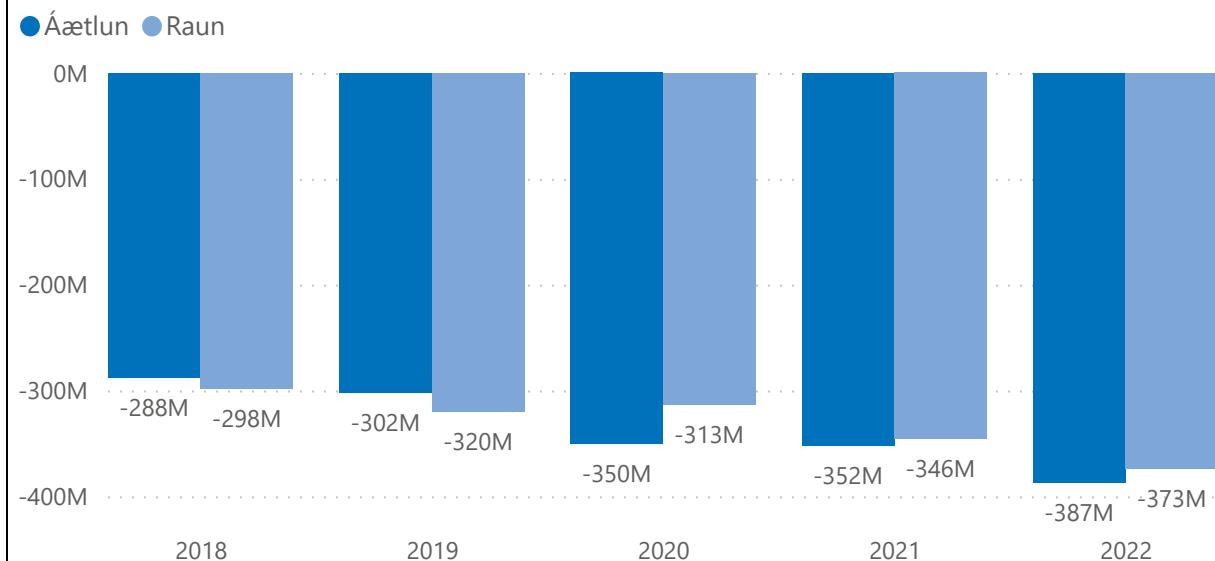
Tegund íbúðar

- ☐ Aldraðir
- ☒ Almennar
- ☐ Fatlaðir
- ☐ Sérstækt úrræði

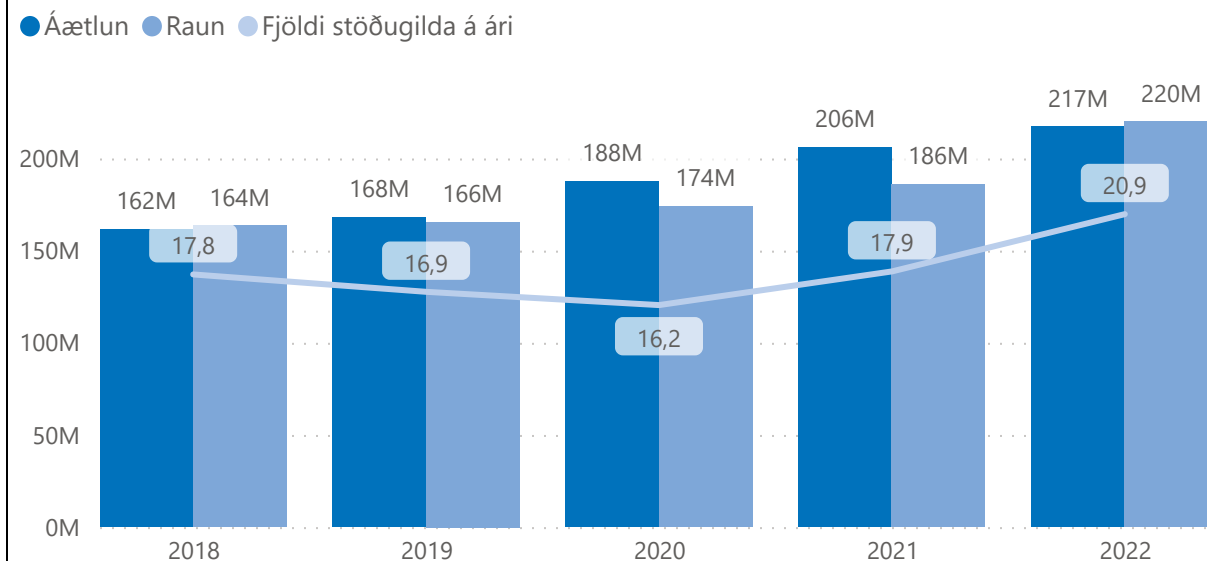
Strætisvagnar Akureyrar - 4500



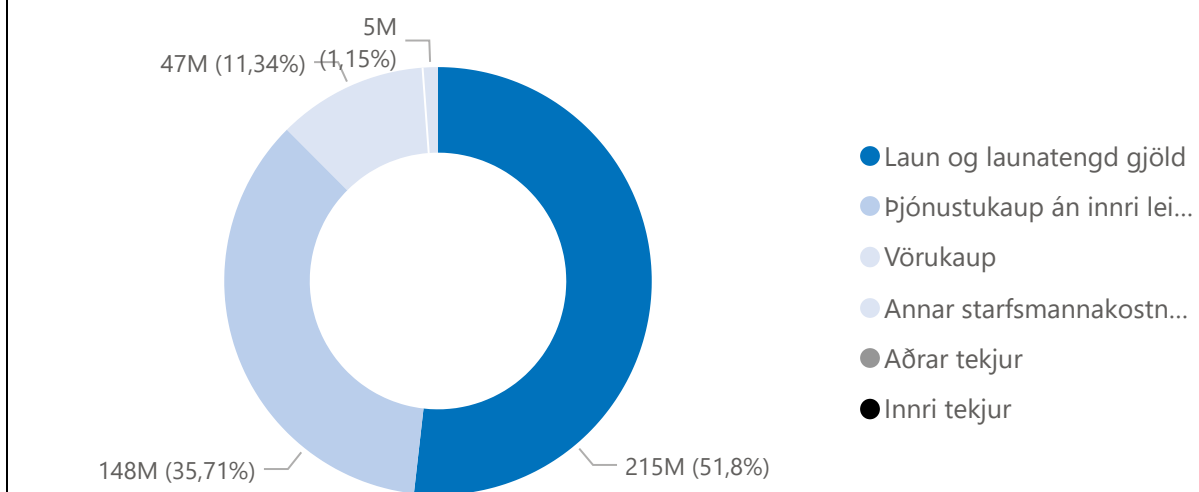
Rekstrarframlög frá Aðalsjóði



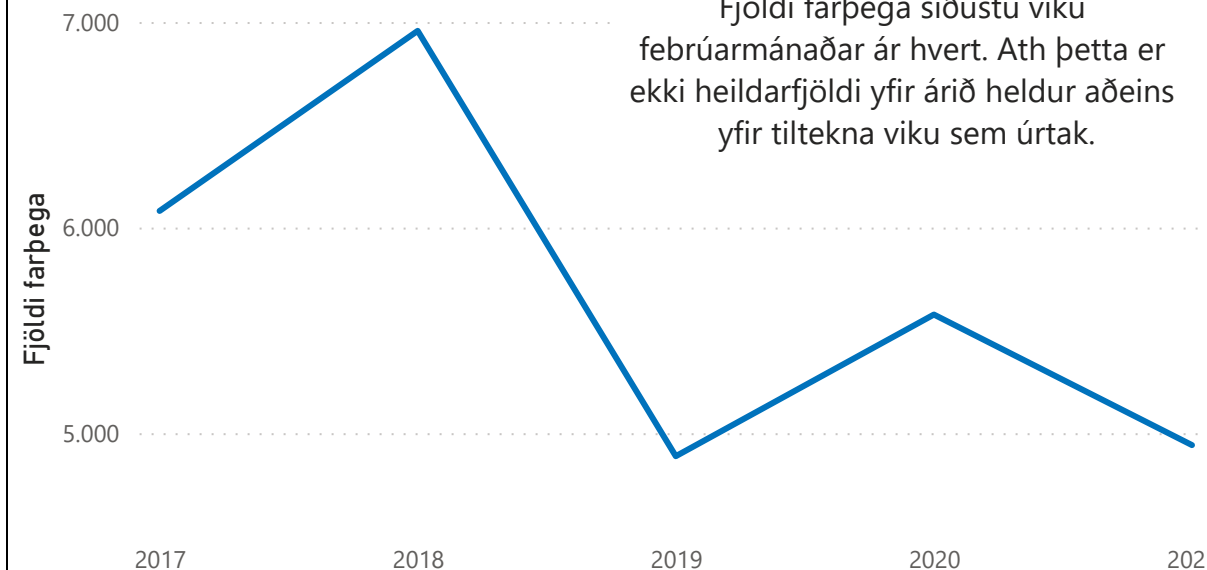
Laun og launatengd gjöld



Skipting gjalda árið 2022

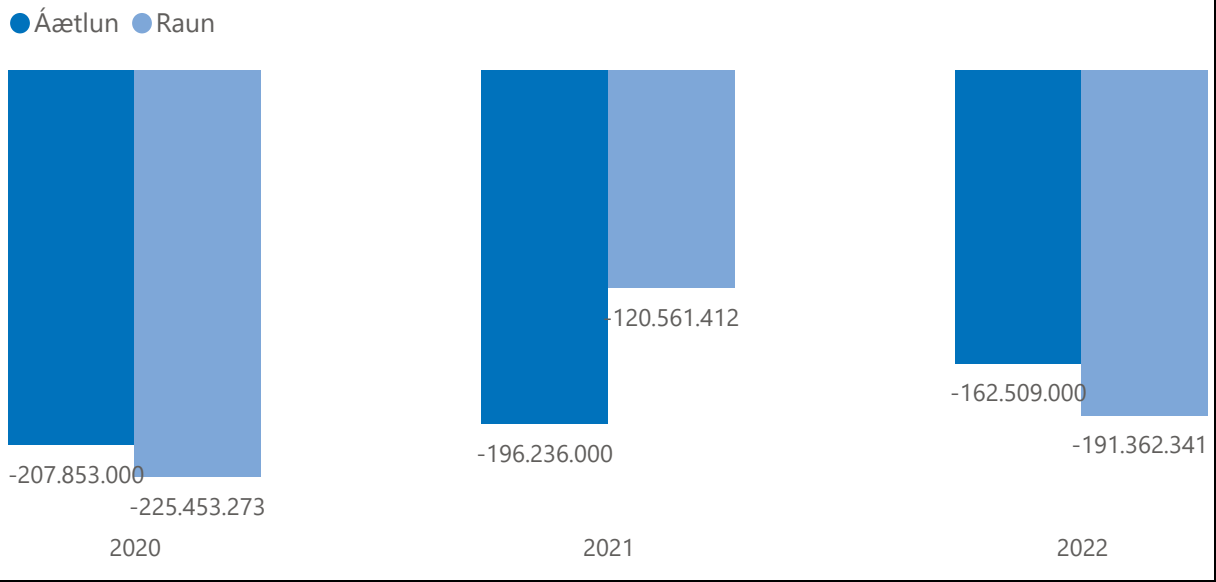


Fjöldi farþega á viku

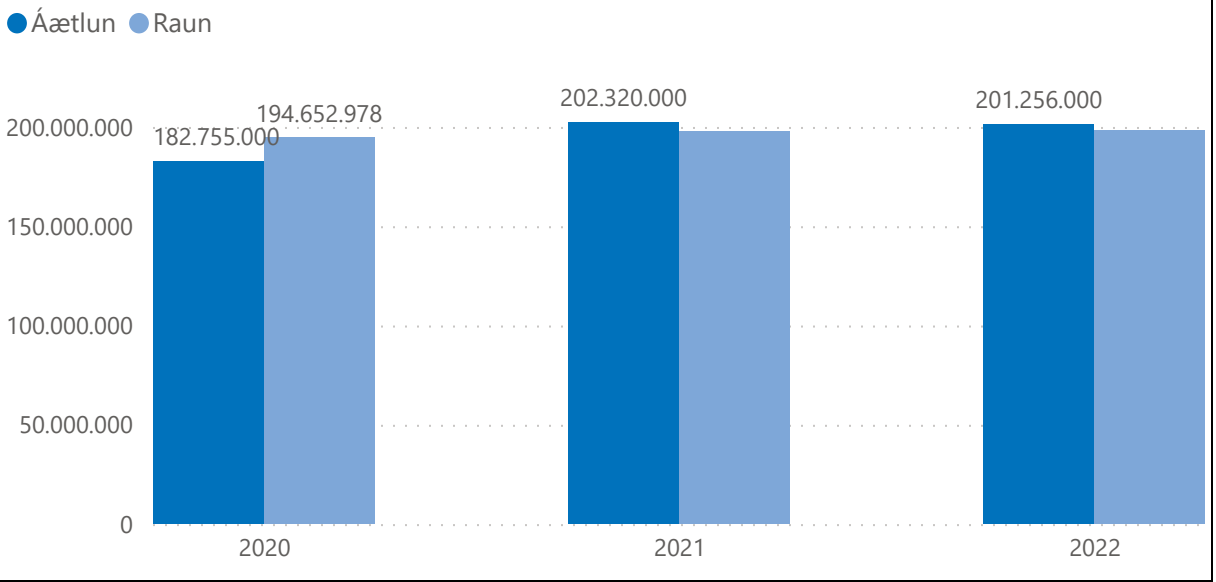




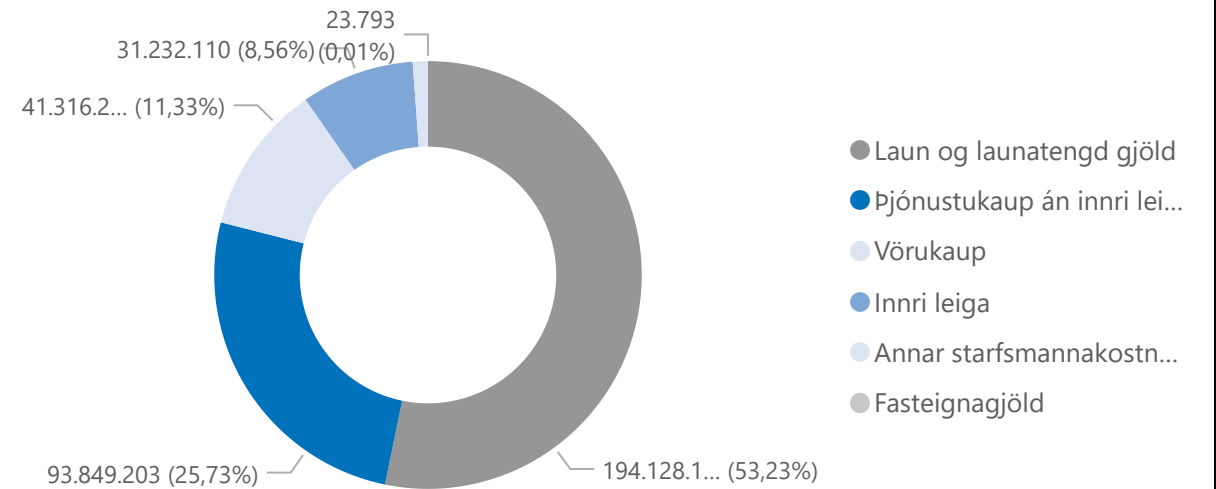
Rekstrarniðurstaða



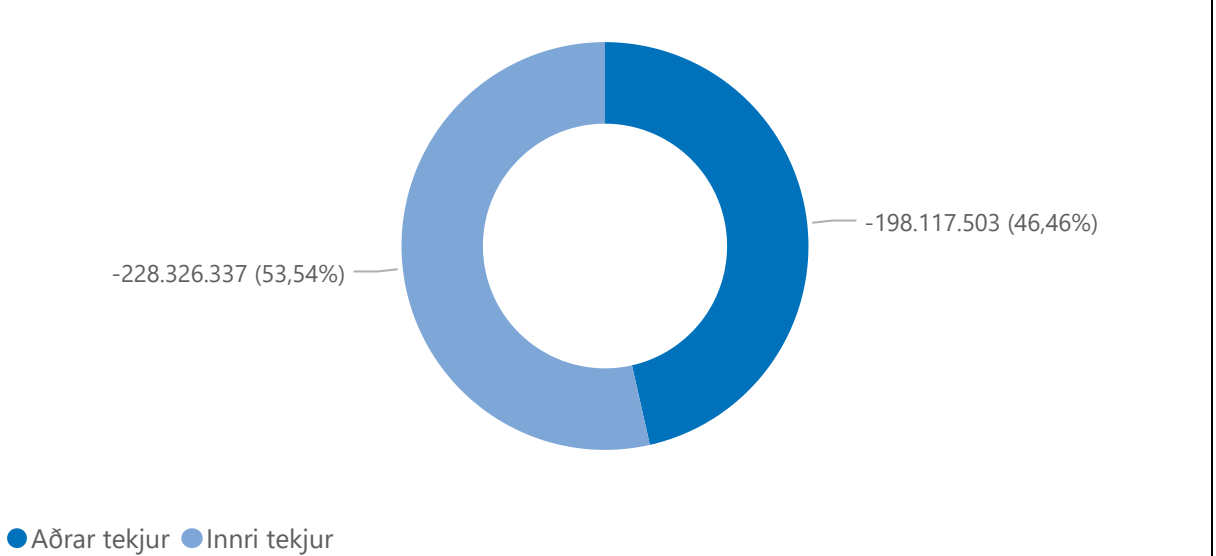
Laun og launatengd gjöld



Skipting gjalda árið 2022

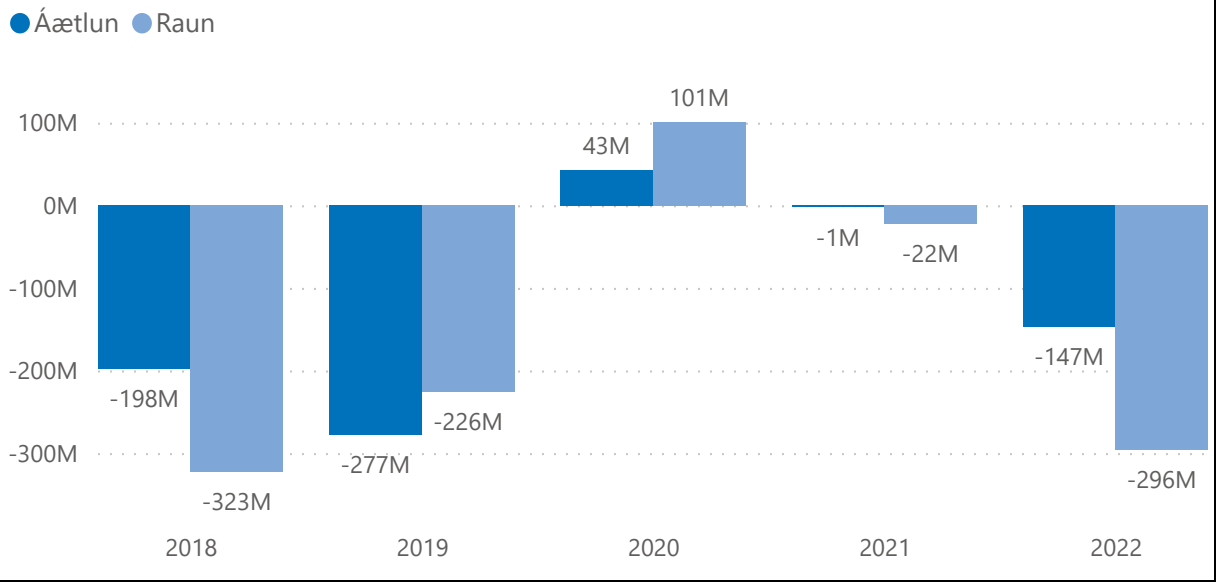


Skipting tekna árið 2022

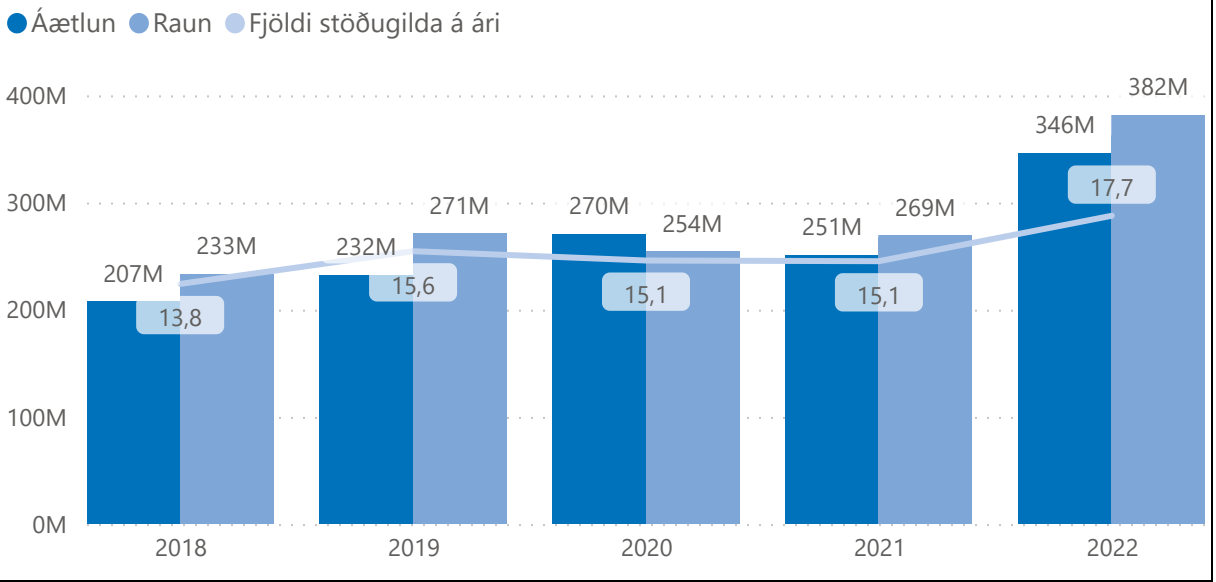




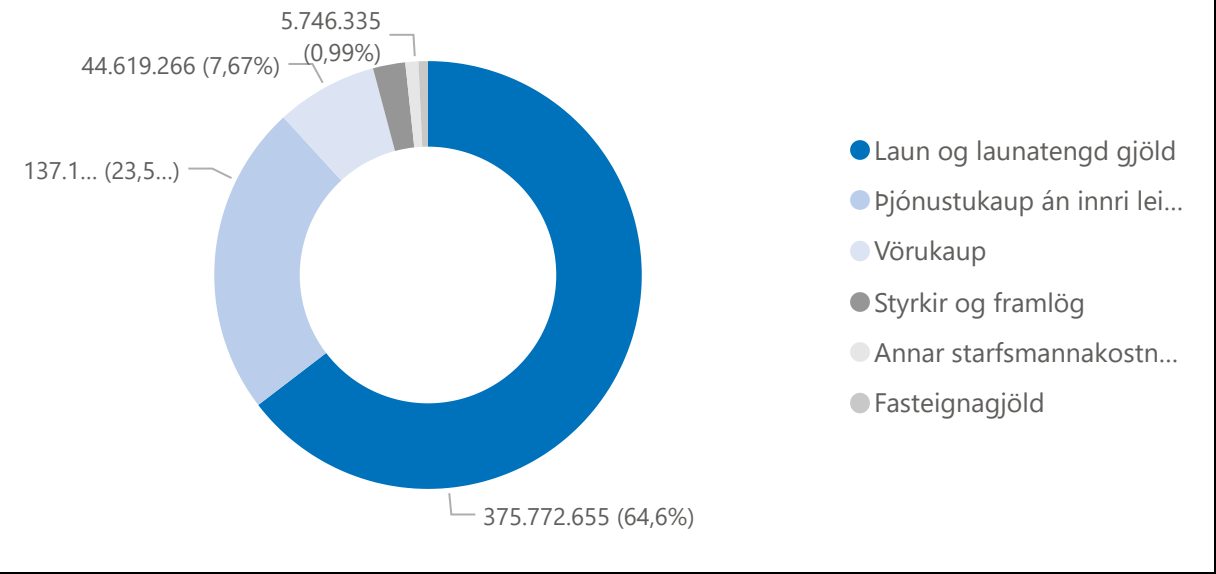
Rekstrarniðurstaða



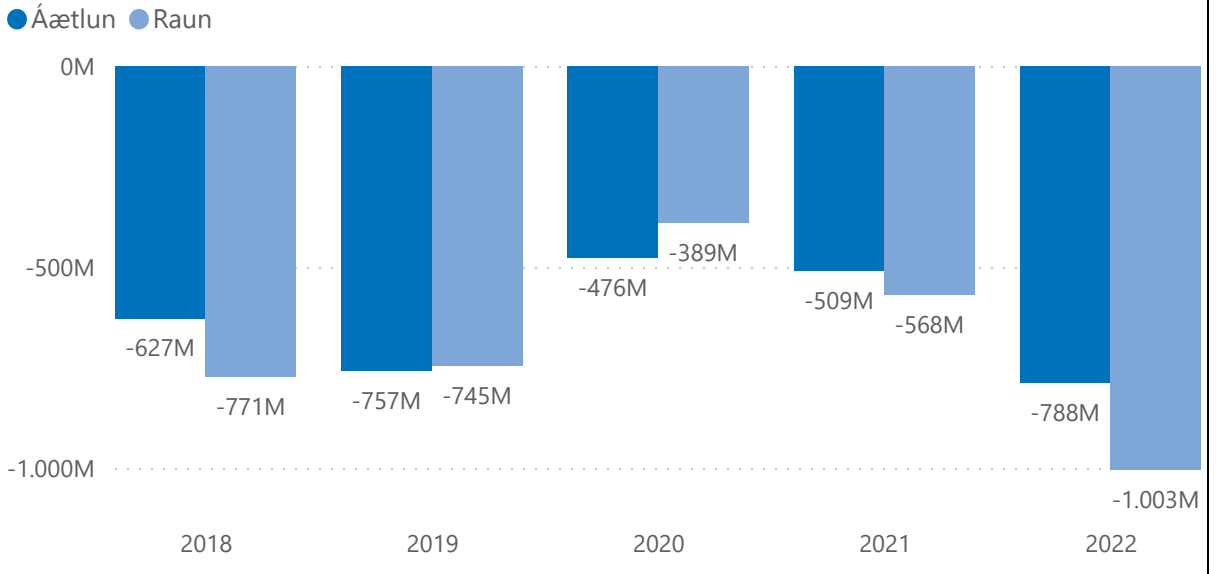
Laun og launatengd gjöld



Skipting gjalda árið 2022



Tekjur





Skipting útgjalda í aðalsjóði 2022

