Ársreikningur 2022
Myndir og talnaefni

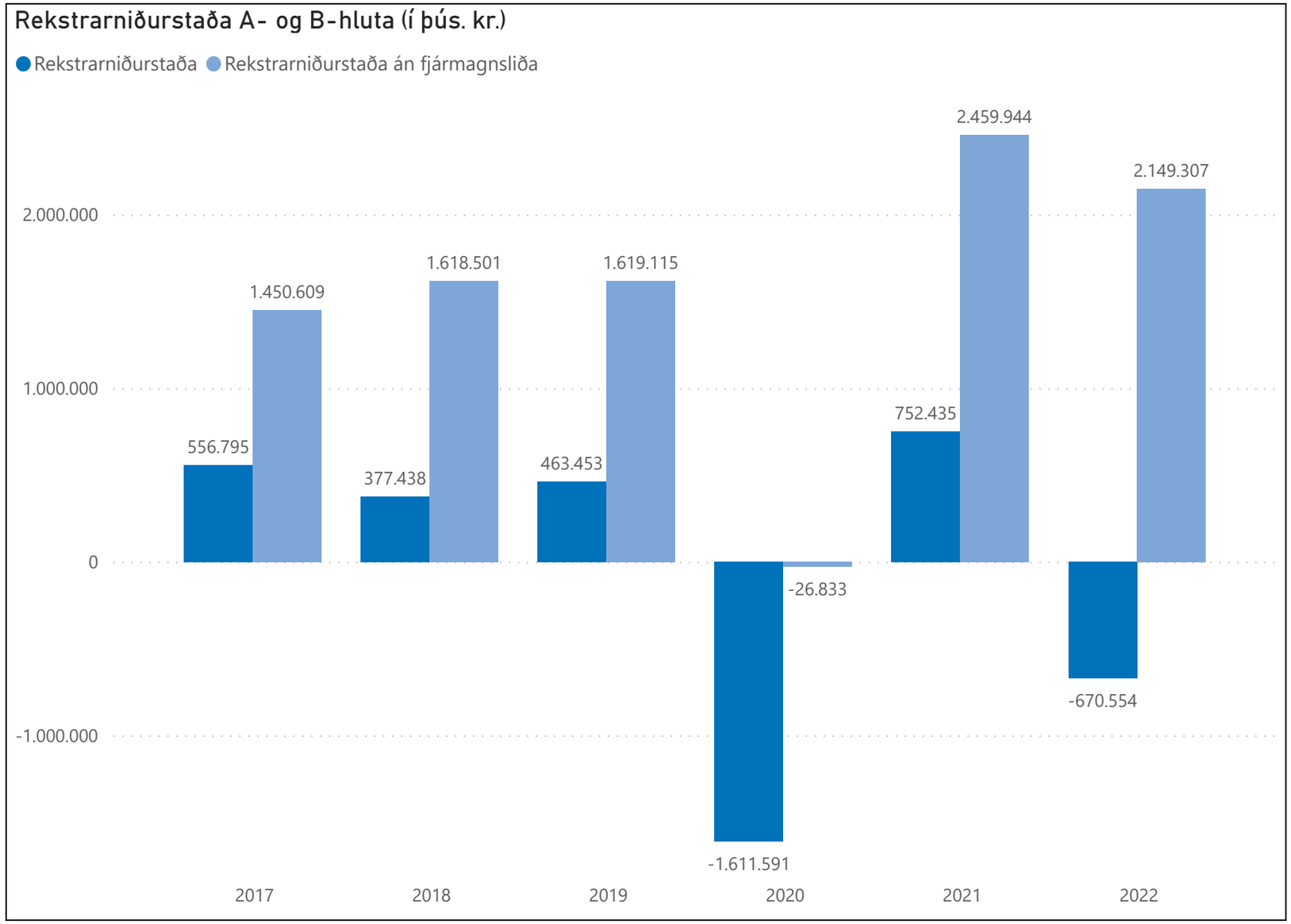
Rekstrarreikningur A- og B- hluti

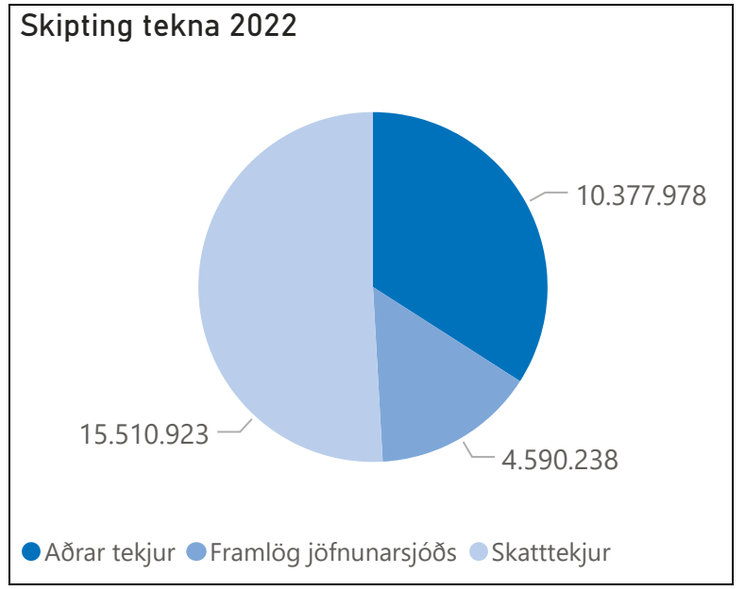
Rekstrarreikningur þ.kr	2017	2018	2019	2020	2021	2022	Áætlun 2022
Rekstrartekjur							
Skatttekjur	10.844.789	11.535.034	12.258.575	12.903.891	14.204.582	15.510.923	14.675.723
Framlög jöfnunarsjóðs	3.194.377	3.427.947	3.712.028	3.940.933	3.885.065	4.590.238	3.800.000
Aðrar tekjur	9.881.618	10.643.122	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 hlutdeilarfélaga	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

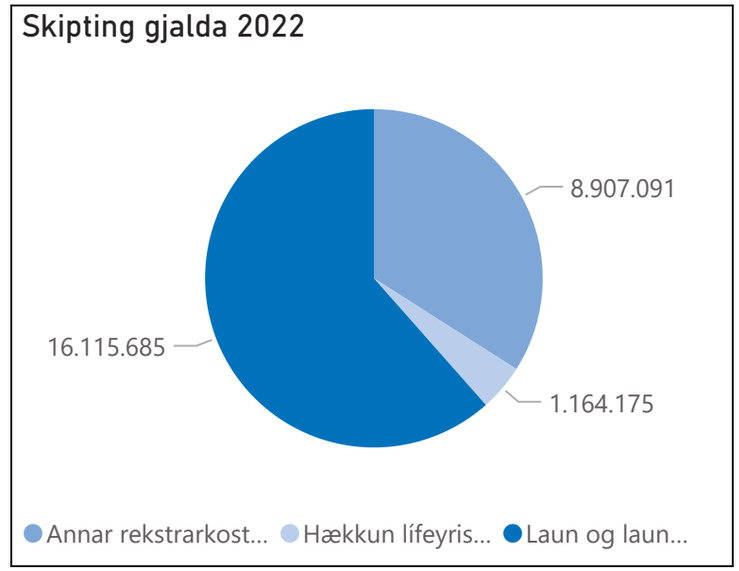
Rekstrarreikningur A- hluti

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

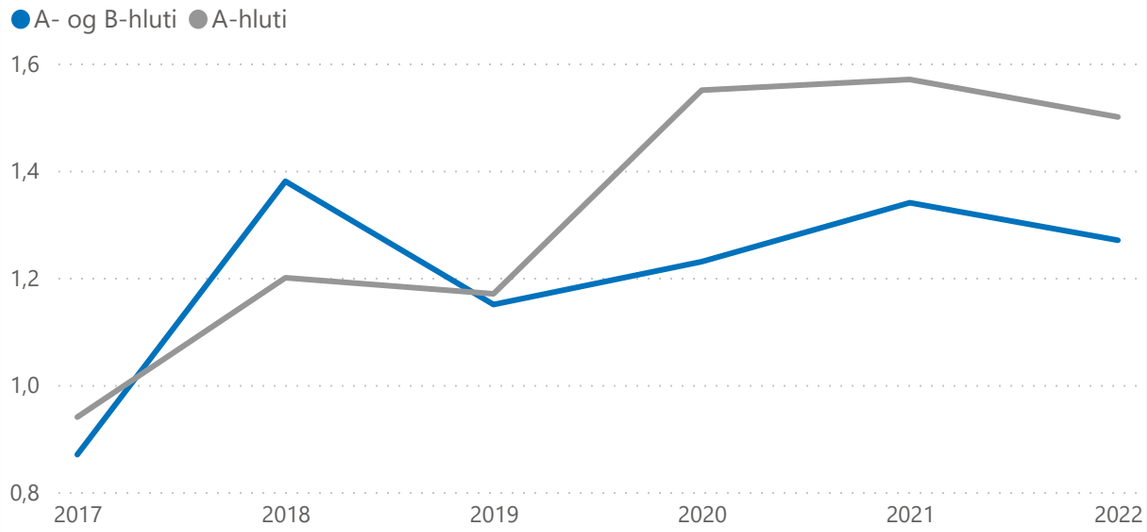
Sjóðstreymisyfirlit þ.kr	2018	2019	2020	2021	2022	Áætlun 2022
Niðurstaða ársins	377.437	463.454	-1.611.591	752.435	-670.554	-893.424
Veltufé frá rekstri (til rekstrar)	3.218.957	2.974.055	2.312.336	3.906.120	4.594.970	2.885.440
Handbært fé frá rekstri (til rekstrar)	1.140.239	2.478.703	2.264.030	2.747.765	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 (fjárþörf) í ársbyrjun	3.152.534	2.819.446	1.681.315	2.512.538	3.215.434	3.215.434
Handbært fé (fjárþörf) í árslok	2.819.447	1.681.315	2.512.539	3.215.434	3.485.229	2.467.964

Sjóðstreymisyfirlit A-hluti

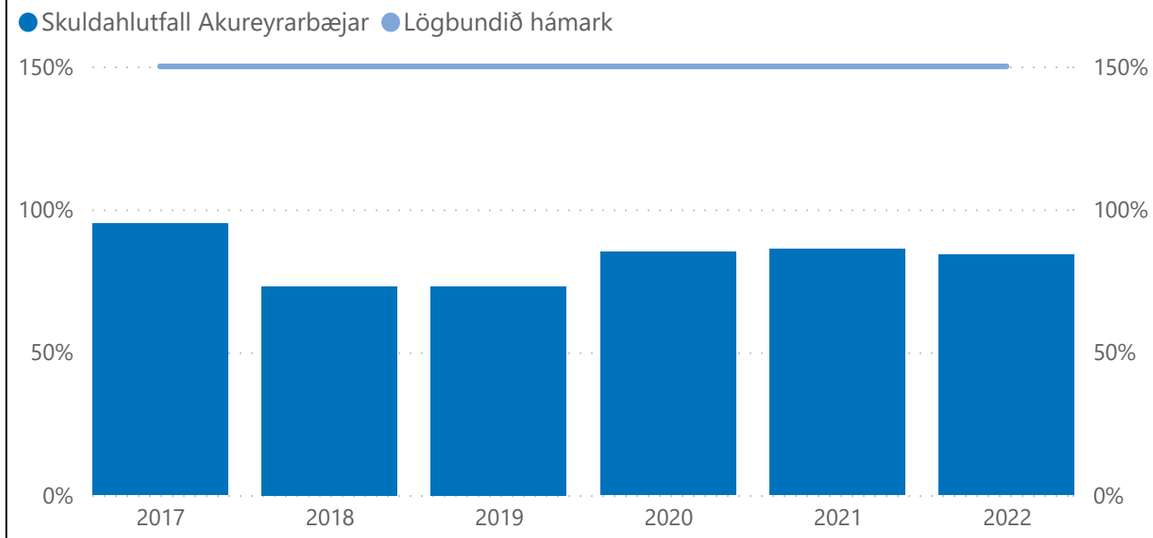
Sjóðstreymisyfirlit A-hluti	2018	2019	2020	2021	2022	Áætlun 2022
Niðurstaða ársins	-383.822 kr	57.212 kr	-1.623.623 kr	318.205 kr	-826.068 kr	-1.295.769 kr
Veltufé frá rekstri (til rekstrar)	1.618.391 kr	1.419.983 kr	911.196 kr	2.105.781 kr	2.591.685 kr	1.106.338 kr
Handbært fé frá rekstri (til rekstrar)	-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 (fjárþörf) 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 (fjárþörf) 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

Lykiltölur

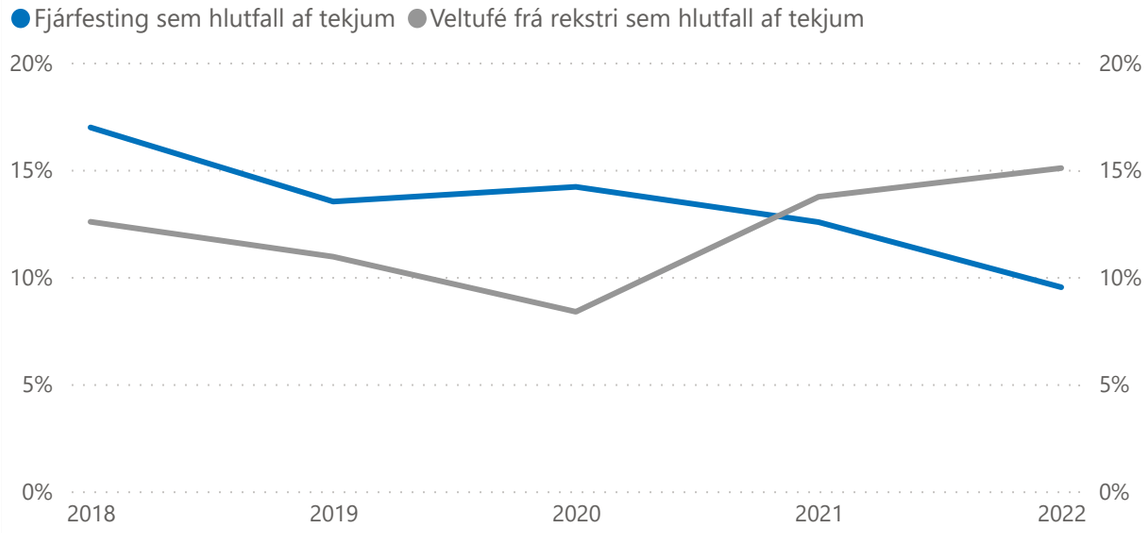
Veltufjárhlutfall A- og B-hluta



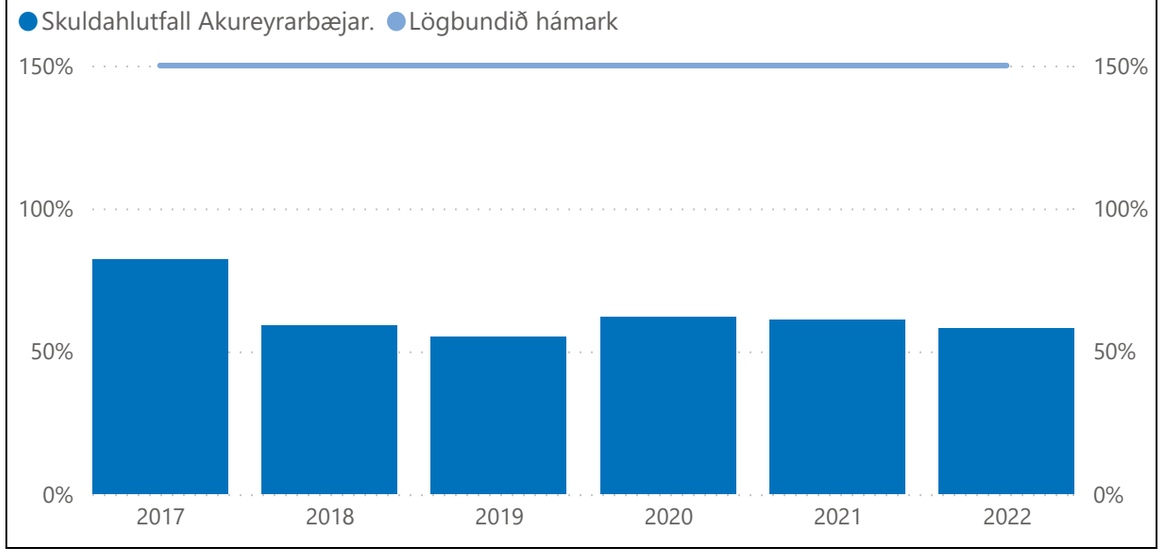
Skuldahlutfall A- og B-hluti



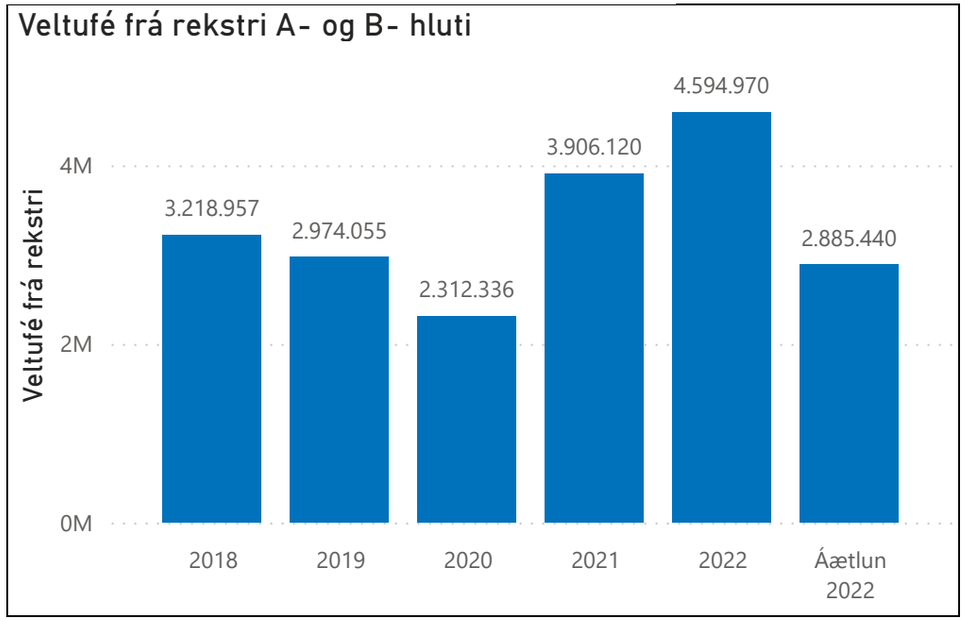
Fjárfesting og veltufé frá rekstri sem hlutfall af tekjum (A- og B-hluti)

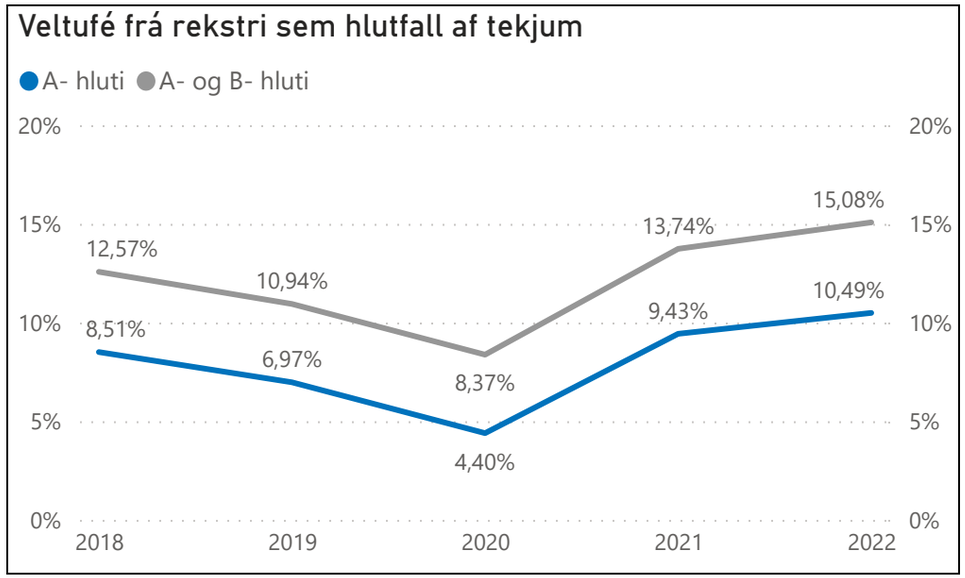


Skuldahlutfall A- hluti



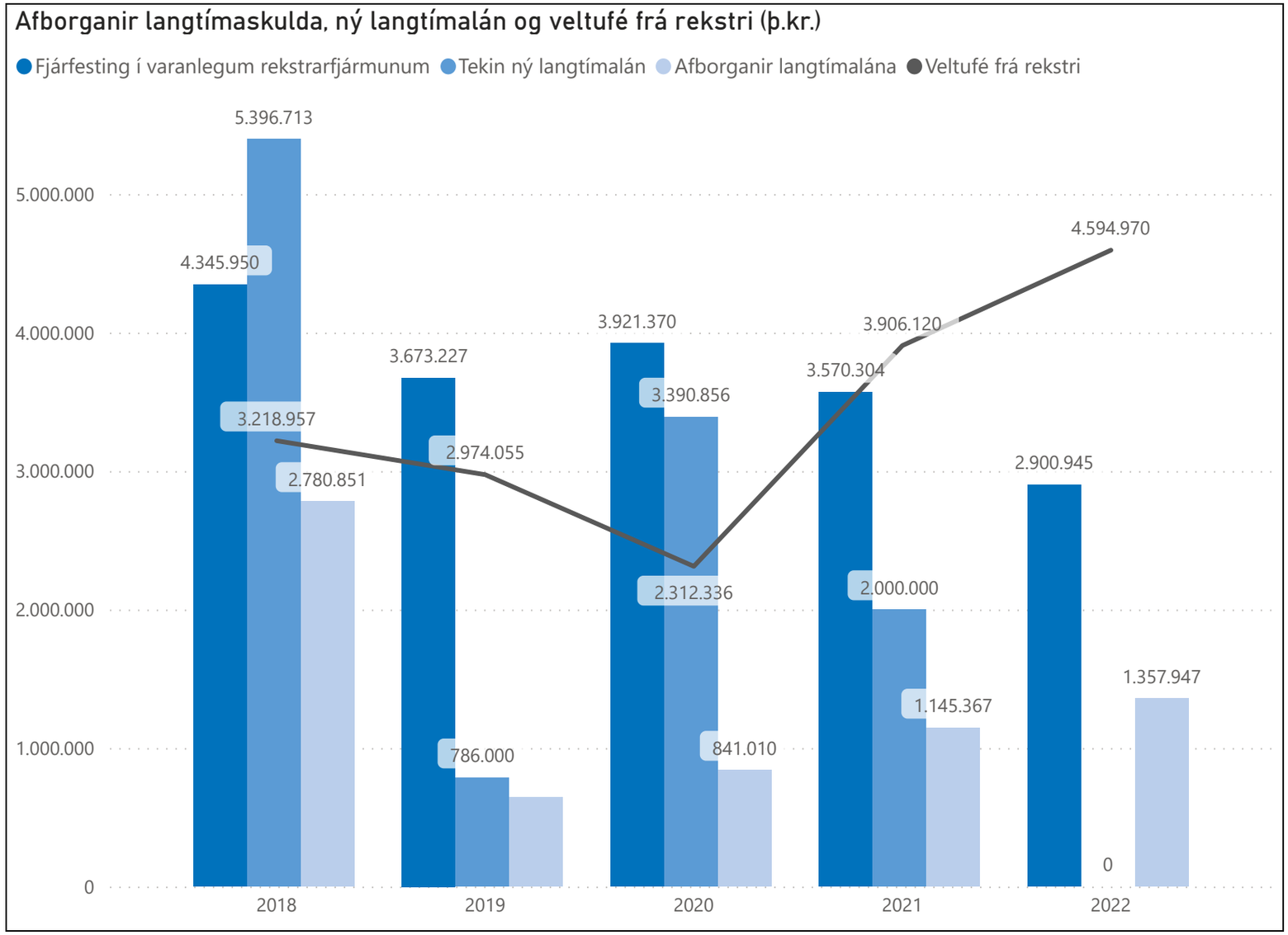
Veltufé


Veltufé frá rekstri A- og B- hluti
Veltufé frá rekstri
4M
2M
0M
3.218.957
2.974.055
2.312.336
3.906.120
4.594.970
2.885.440
2018
2019
2020
2021
2022
Áætlun 2022


Veltufé frá rekstri sem hlutfall af tekjum
A- hluti
A- og B- hluti
20%
15%
10%
5%
0%
12,57%
10,94%
8,37%
13,74%
15,08%
8,51%
6,97%
4,40%
9,43%
10,49%
2018
2019
2020
2021
2022

Veltufjárhlutfall A- og B-hluta
A- og B-hluti
A-hluti
1,6
1,4
1,2
1,0
0,8
2017
2018
2019
2020
2021
2022

Afborganir langtímaskulda



Fjárfesting 2022

2.900.945

Afborganir langtímalána 2022

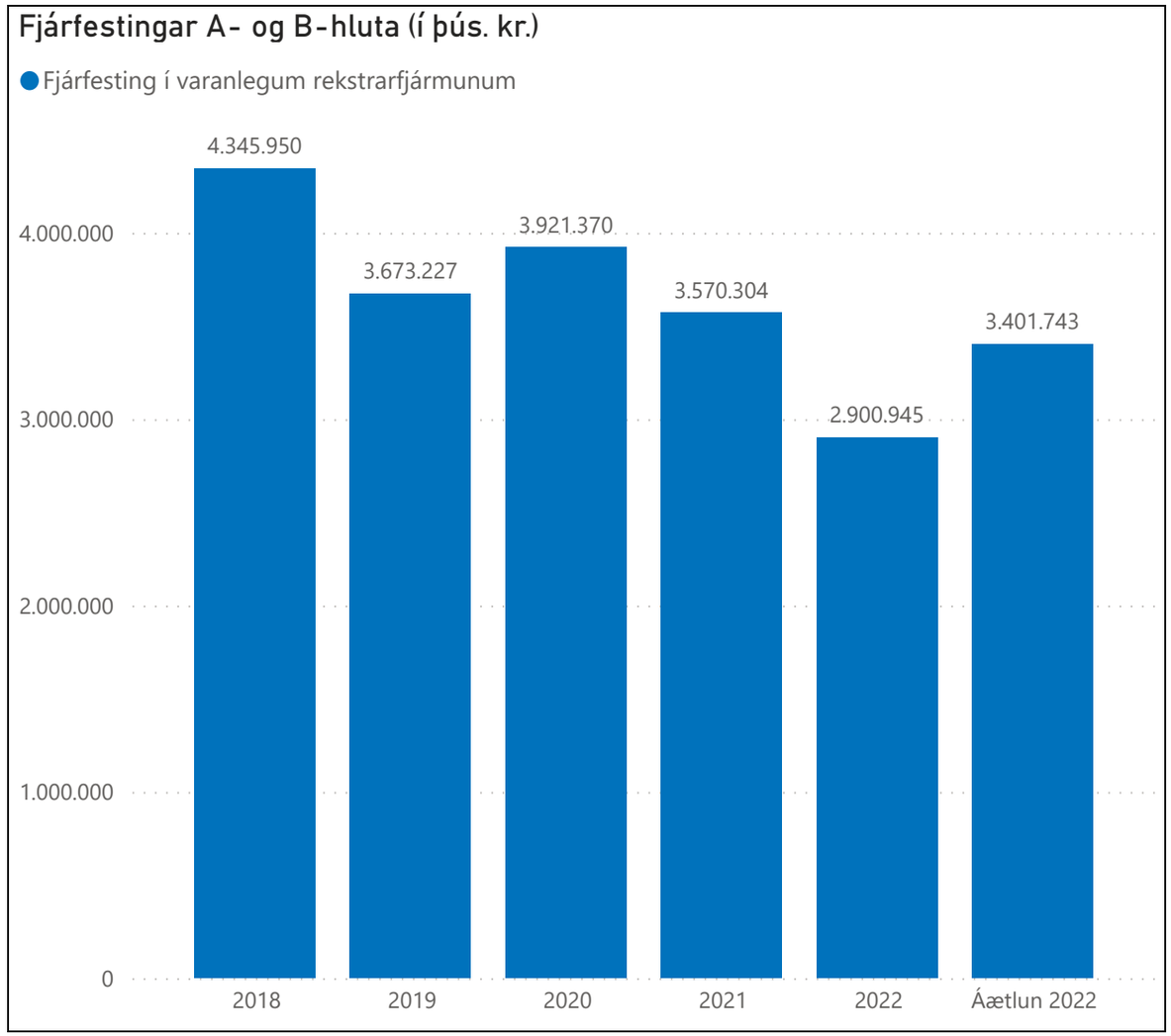
1.357.947

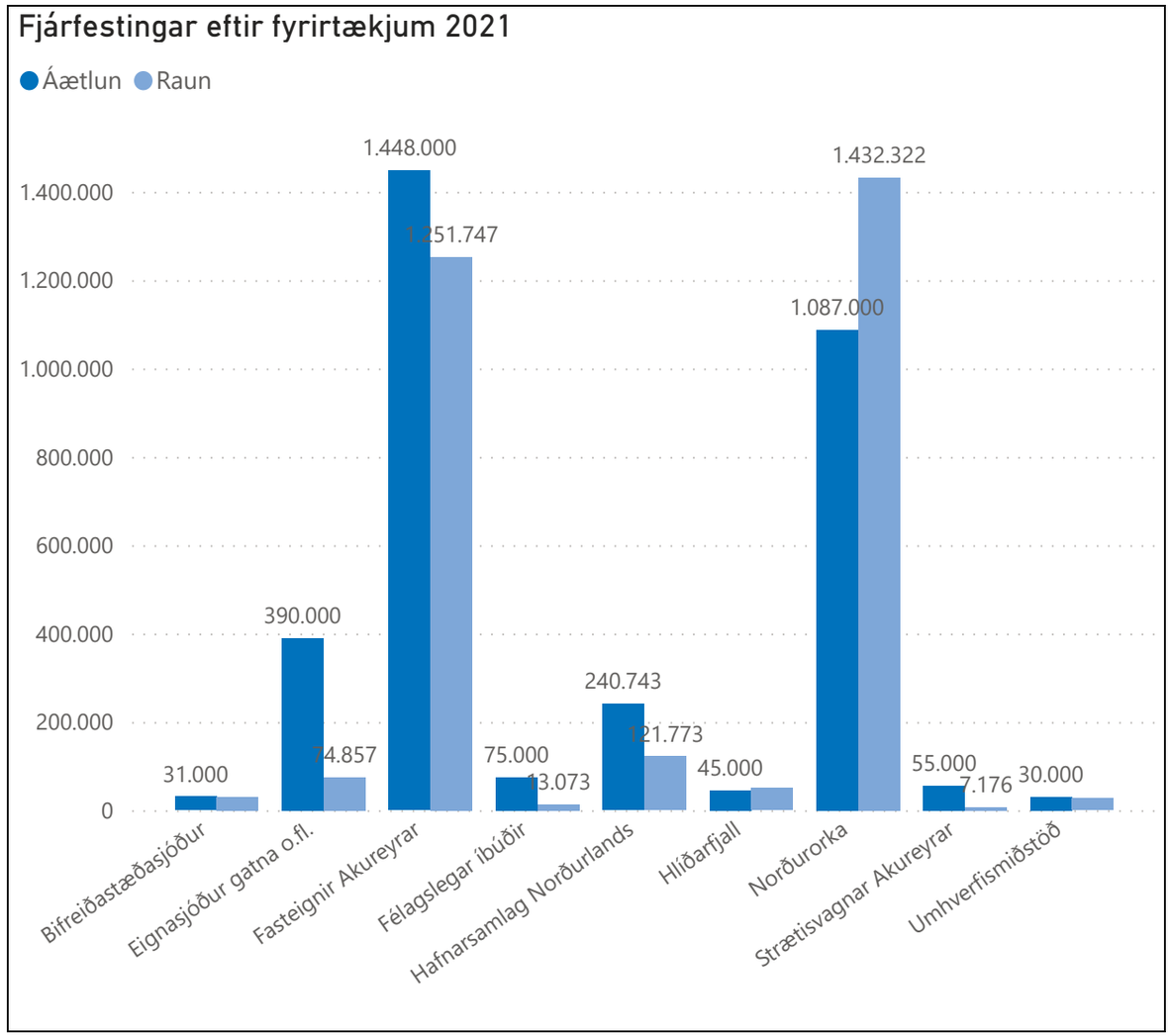
Tekin ný langtímalán 2022

0

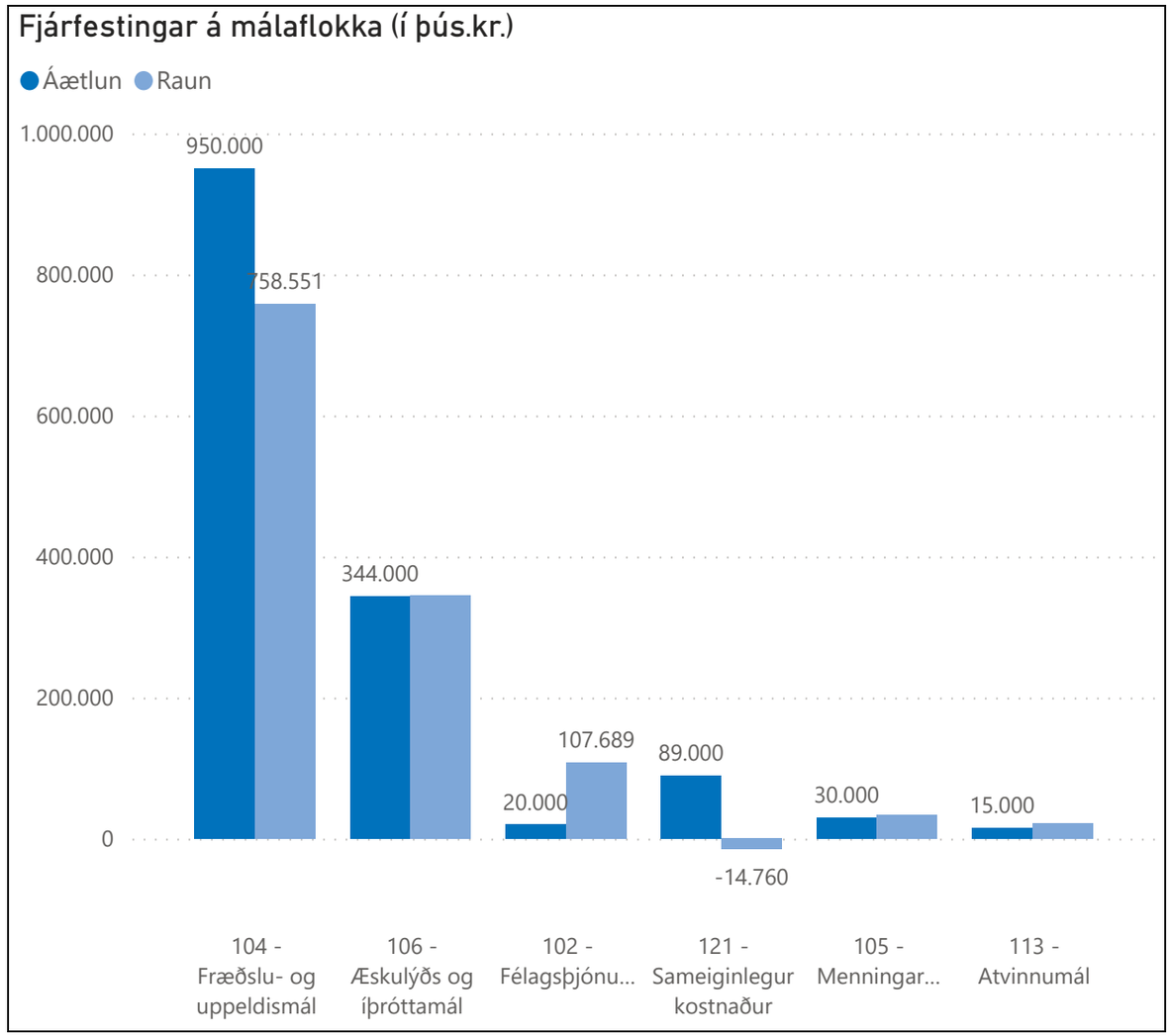
Upphæðir í þús. kr.

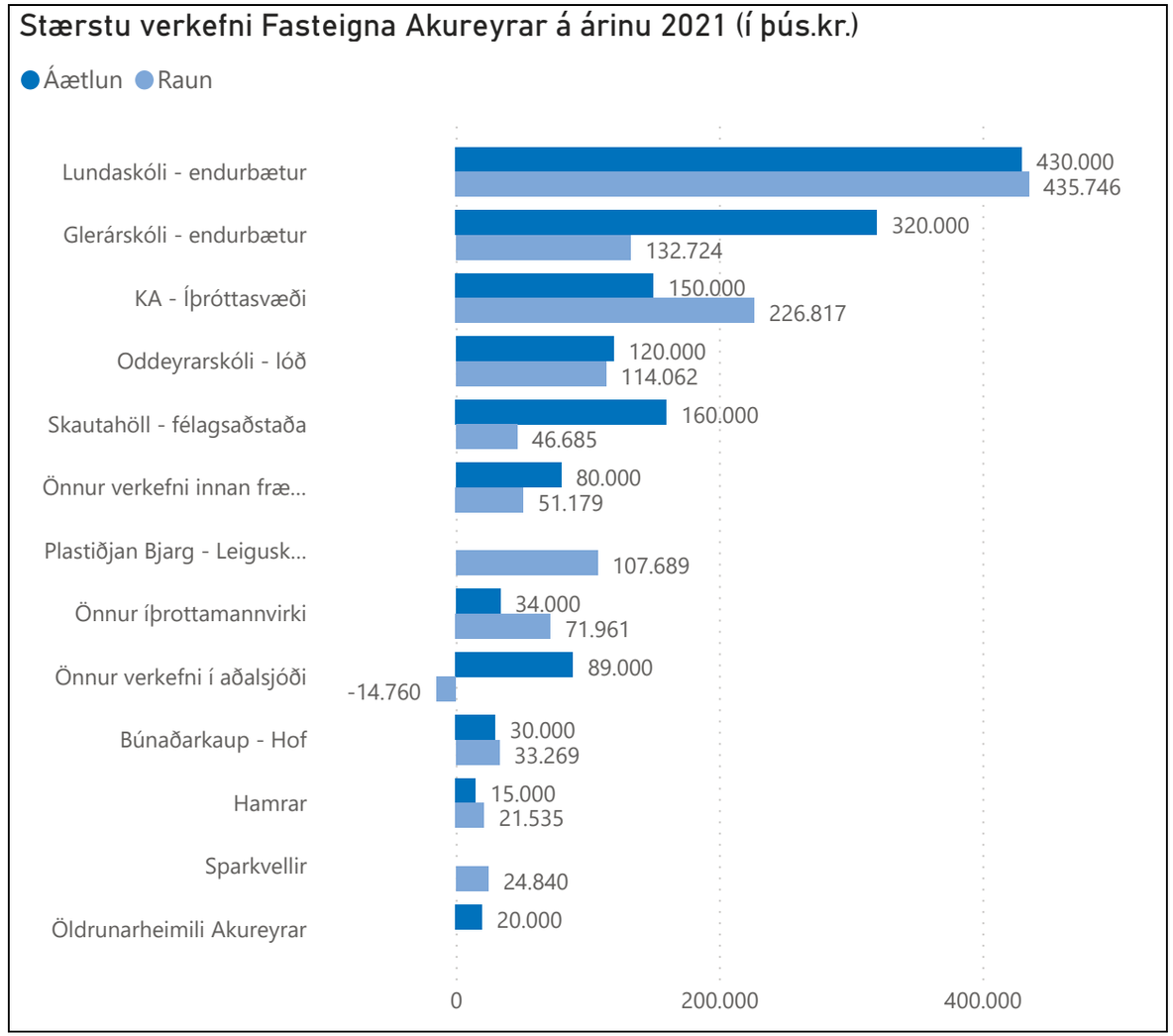
Fjárfestingar



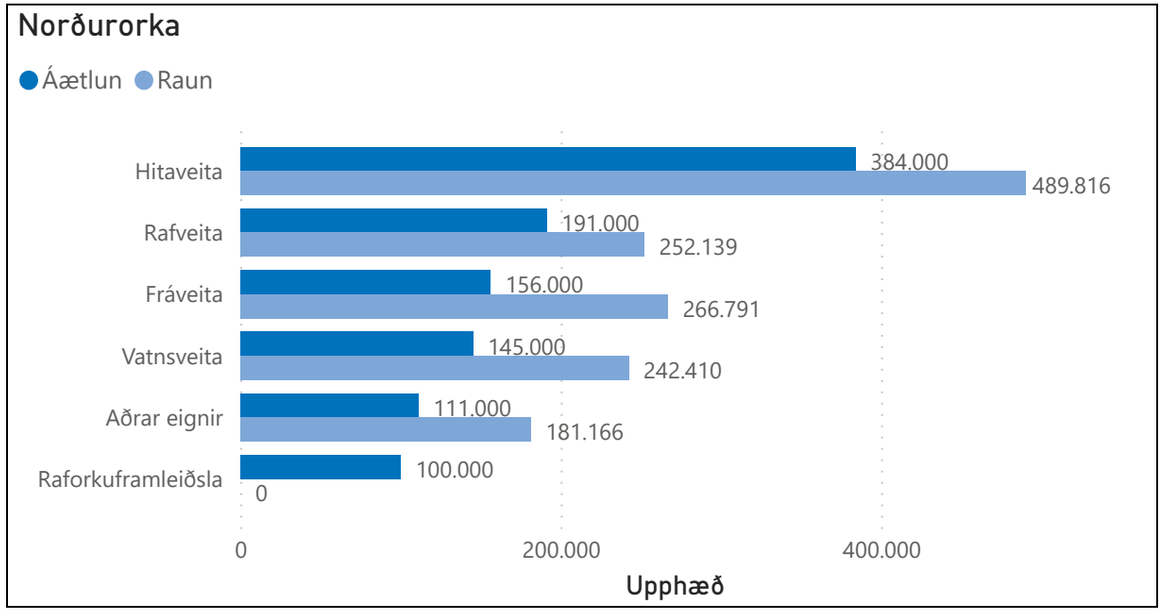


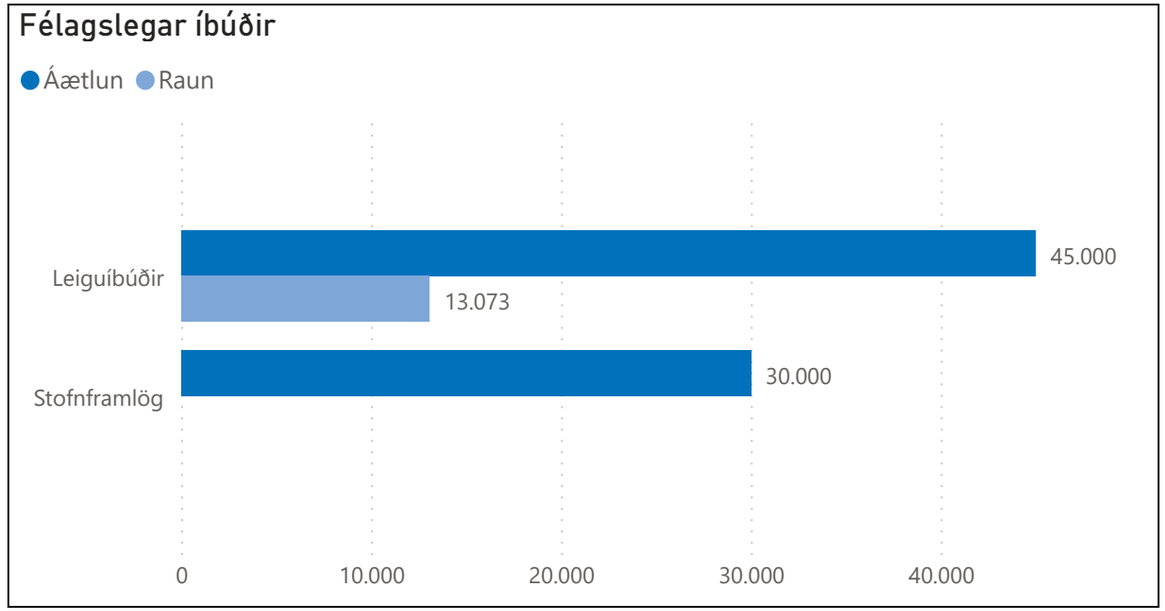
Fjárfestingar - Fasteignir Akureyrar

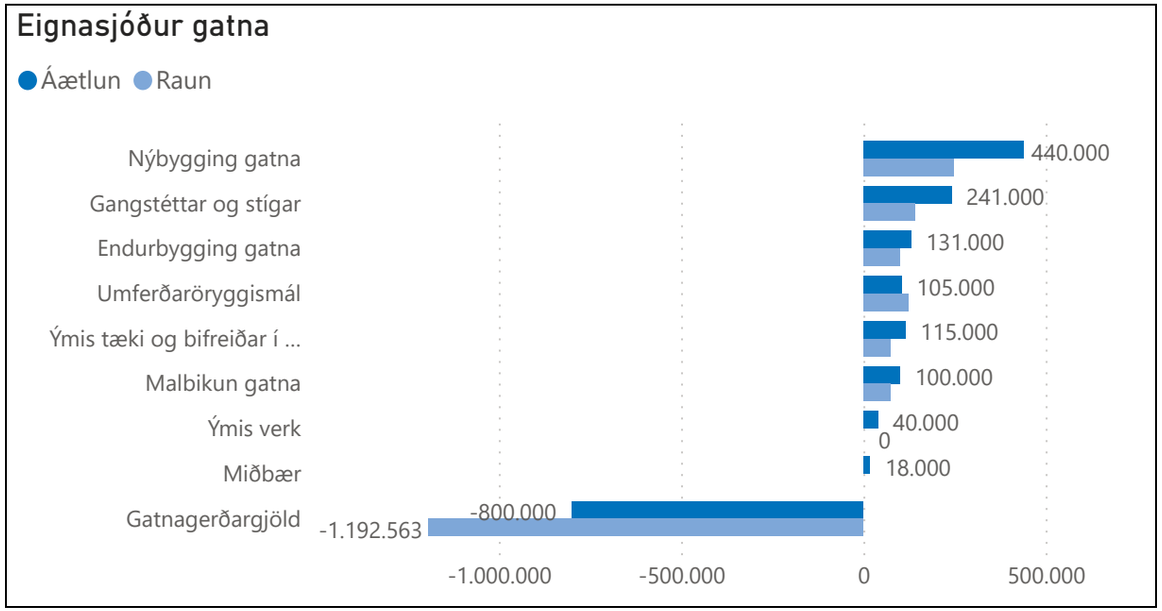


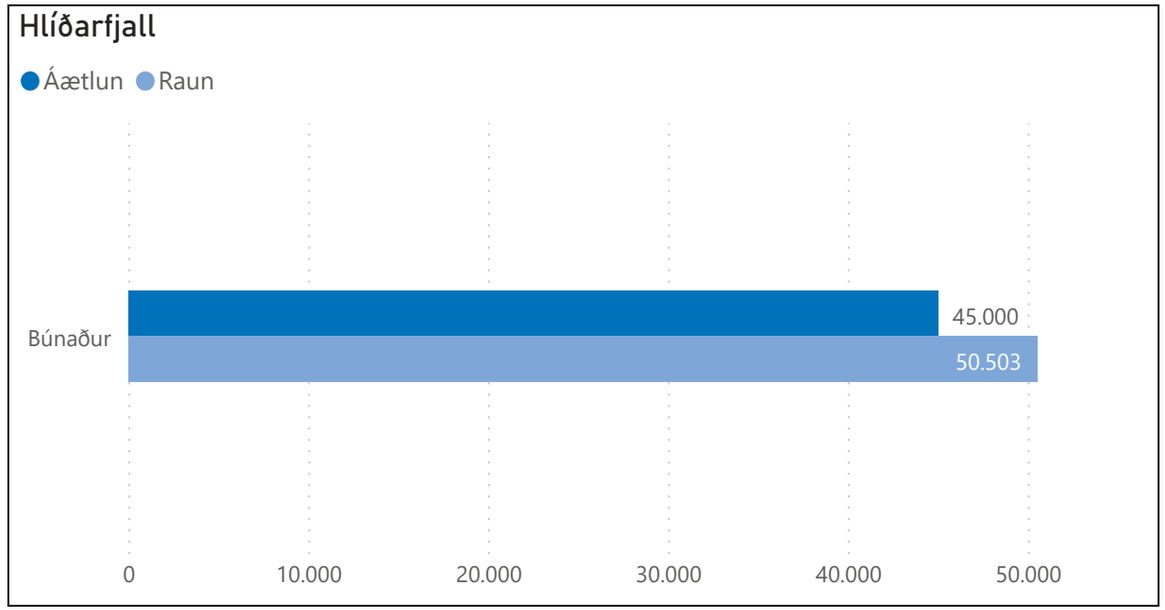


Fjárfestingar - Önnur fyrirtæki





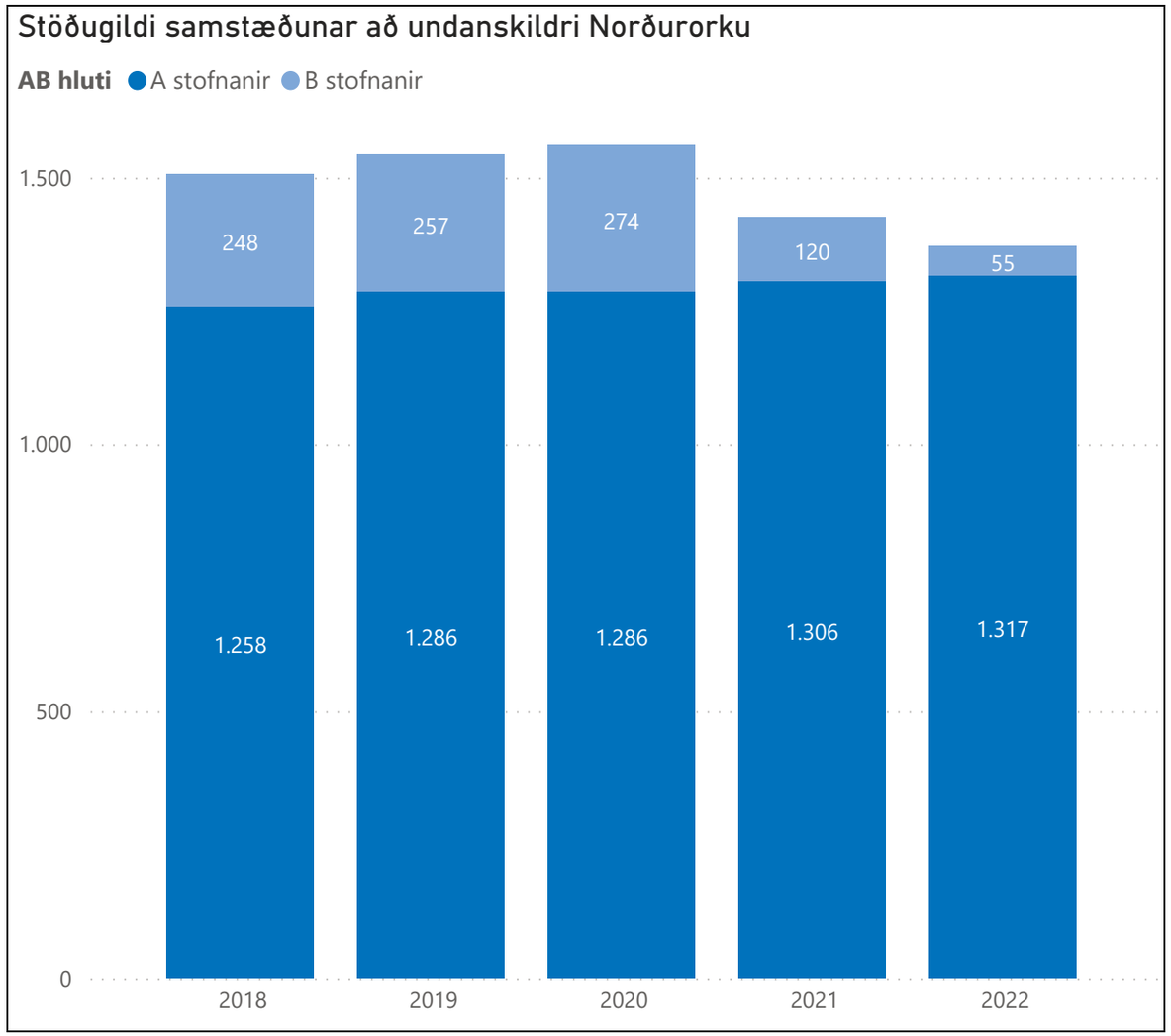




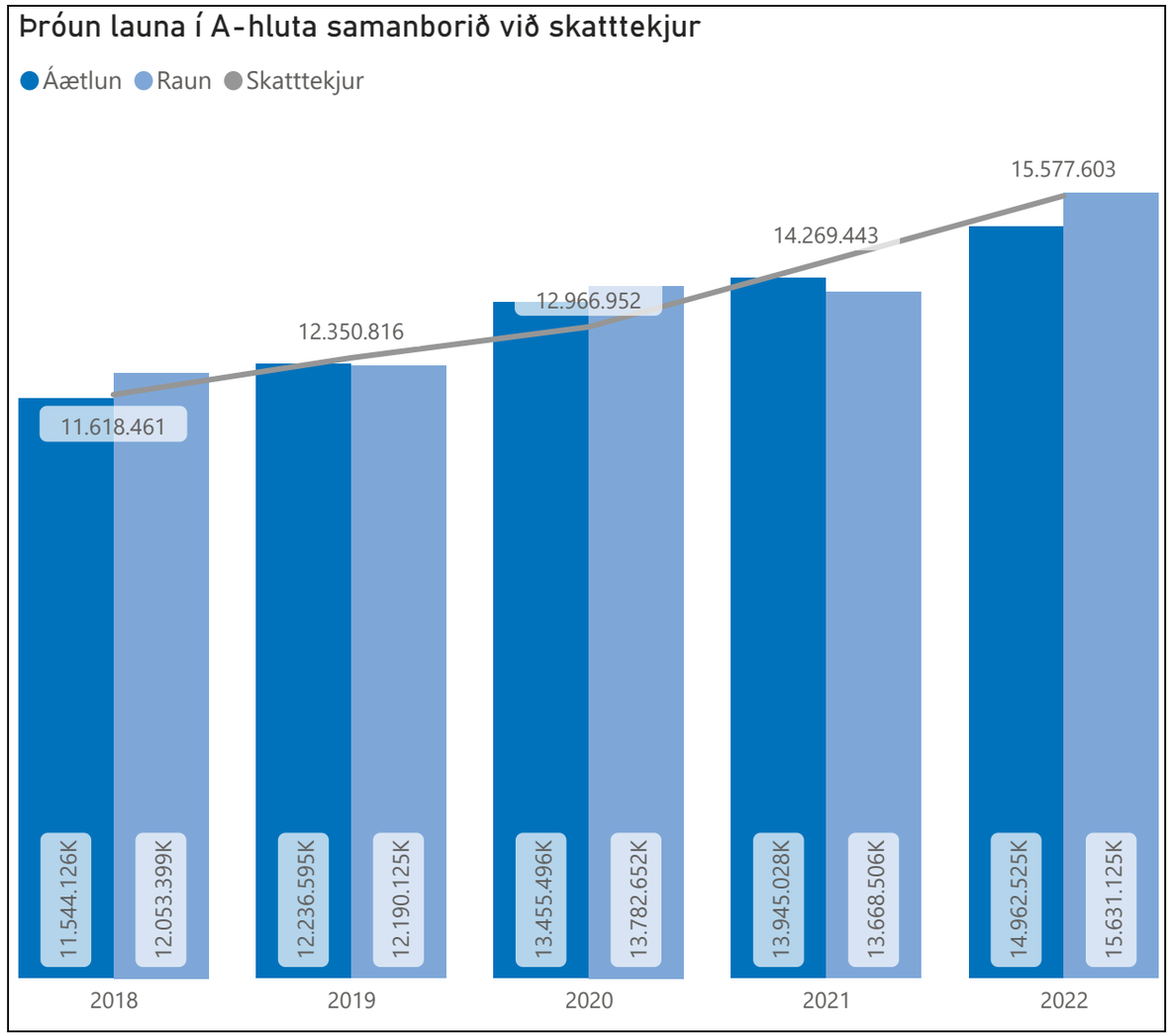
Stöðugildi

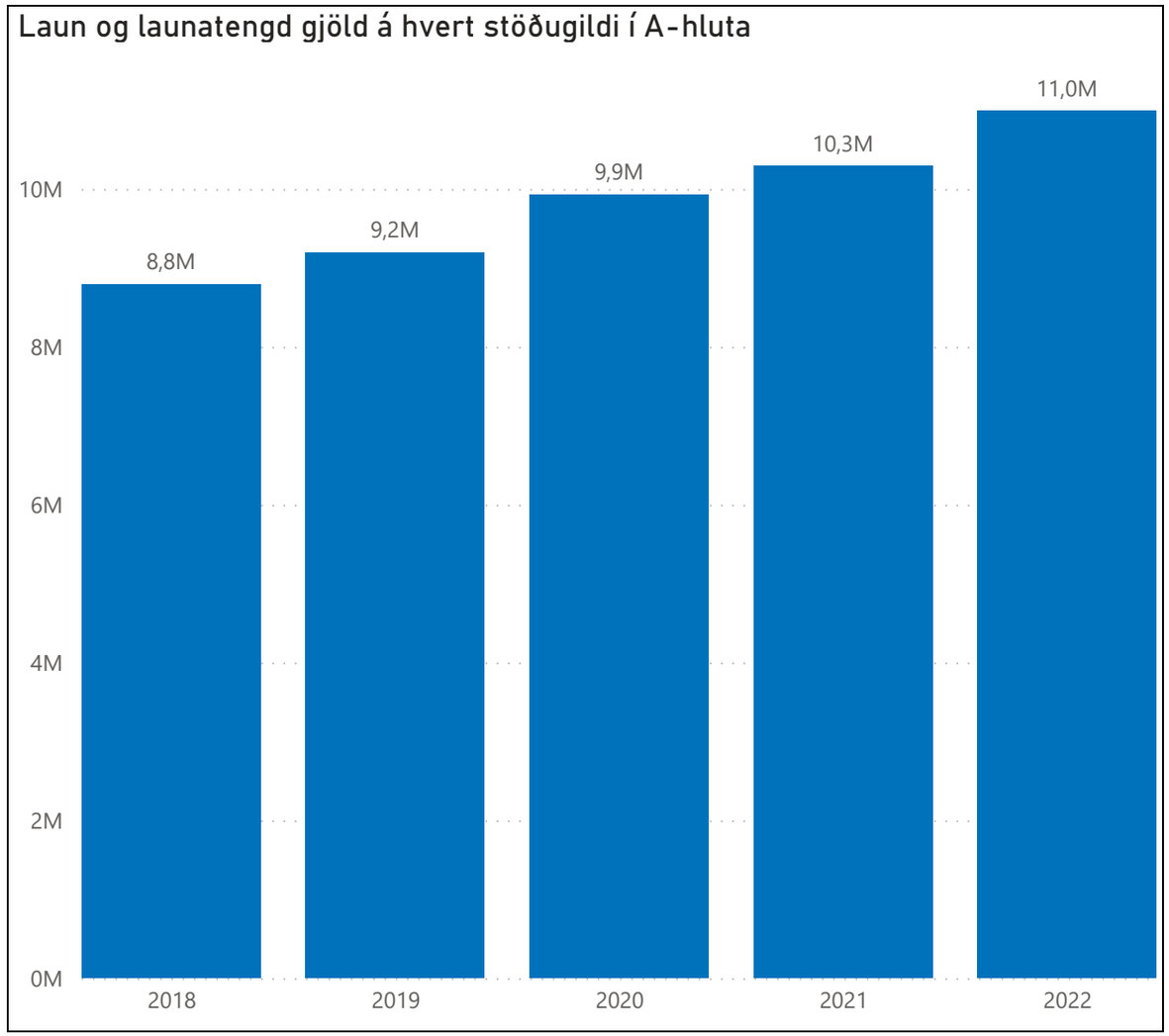
Málaflokkur	2018	2019	2020	2021	2022
102 - Félagsþjónusta	306	316	334	352	358
104 - Fræðslu- og uppeldismál	699	708	712	720	729
105 - Menningarmál	28	30	20	21	20
106 - Æskulýðs og íþróttamál	79	82	65	64	61
107 - Brunamál og almannavarnir	27	30	31	30	35
109 - Skipulags- og byggingamál	7	8	9	8	8
110 - 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 - Umhvefis og mannirkjasvið inniheldur málaflokka 108 - Hreinlætismál, 110 - umferðar- og samgöngumál, 111 - umhverfismál, 131 fasteignir Akureyrar og 143 - Félagslegar íbúðir
* Stöðugildi unglinga tekin út úr stöðugildiafjölda æskulýðs- og íþróttamála
* 121 - Sameiginlegur kostnaður og 113 atvinnuál
* 133 Umhverfismiðstöð og 147 bifreiðastæðasjóður
* Hlíðarfjall er hluti af málaflokki 106 - Íþrótta og æskulýðsmálum til ársins 2019
* Akureyrarbær rak öldrunarheimilin til 30. apríl 2021. Því reiknast 69 stöðugildi á ársgrundvelli

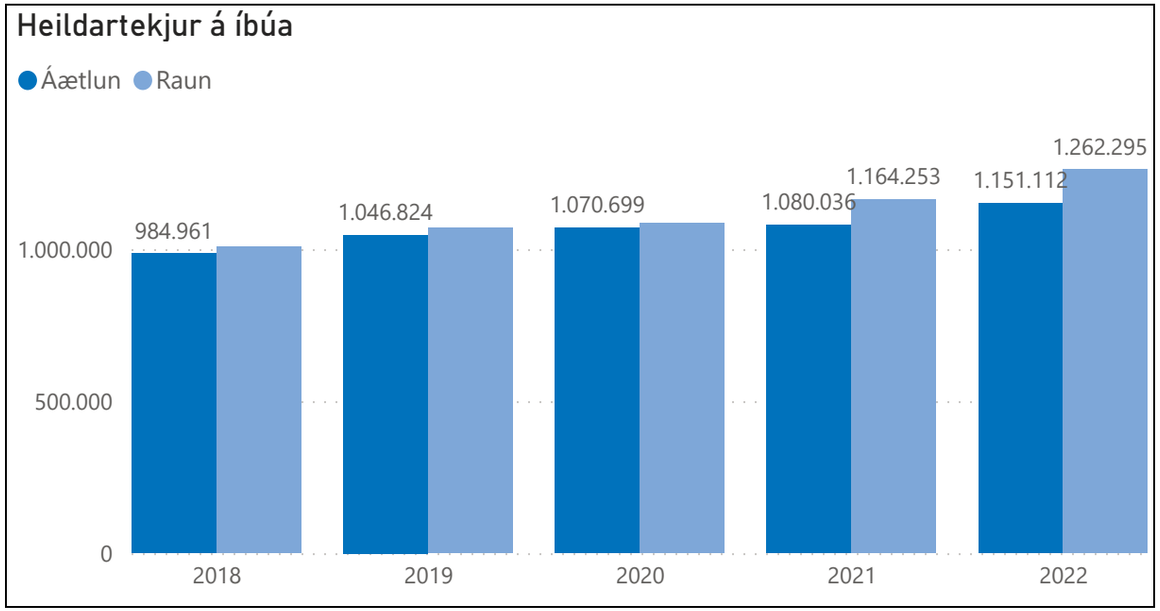


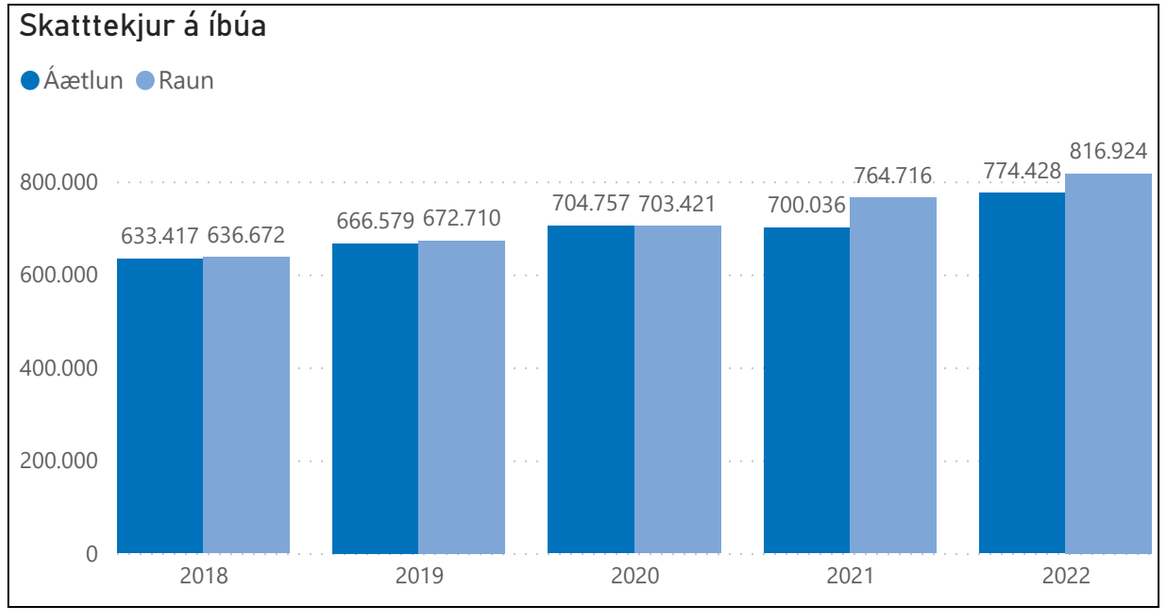
Launakostnaður

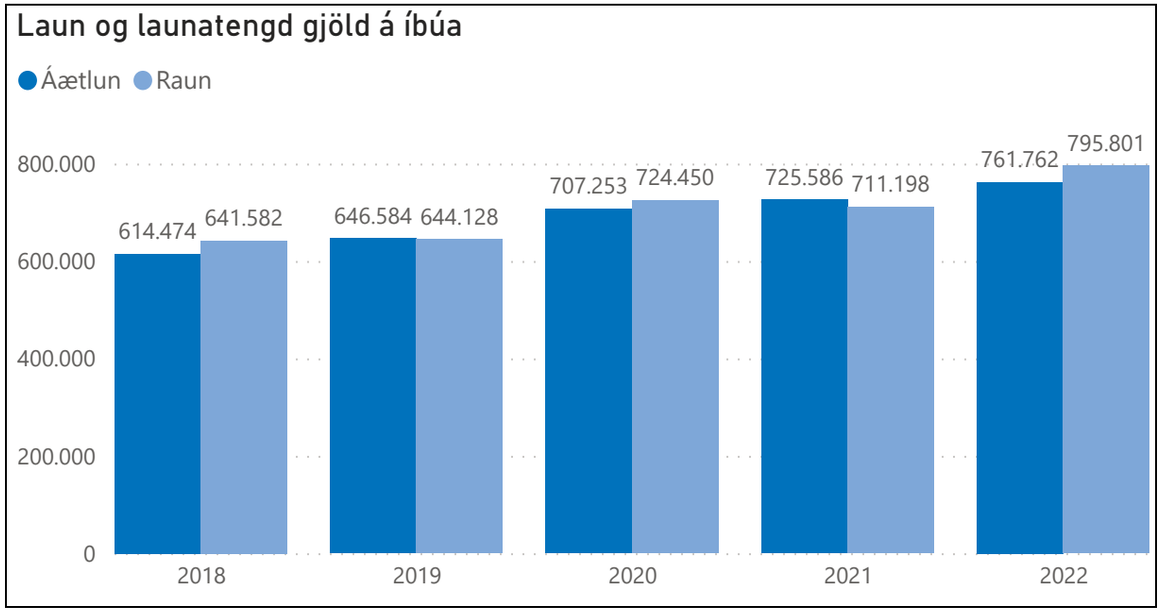


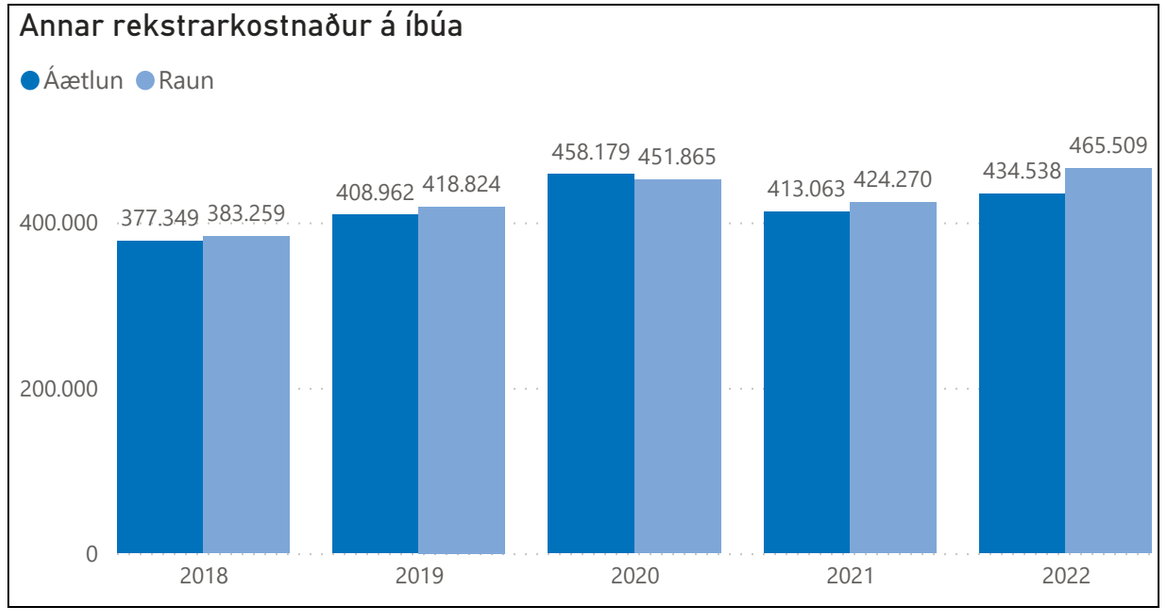


A-hluti kostnaður á hvern íbúa





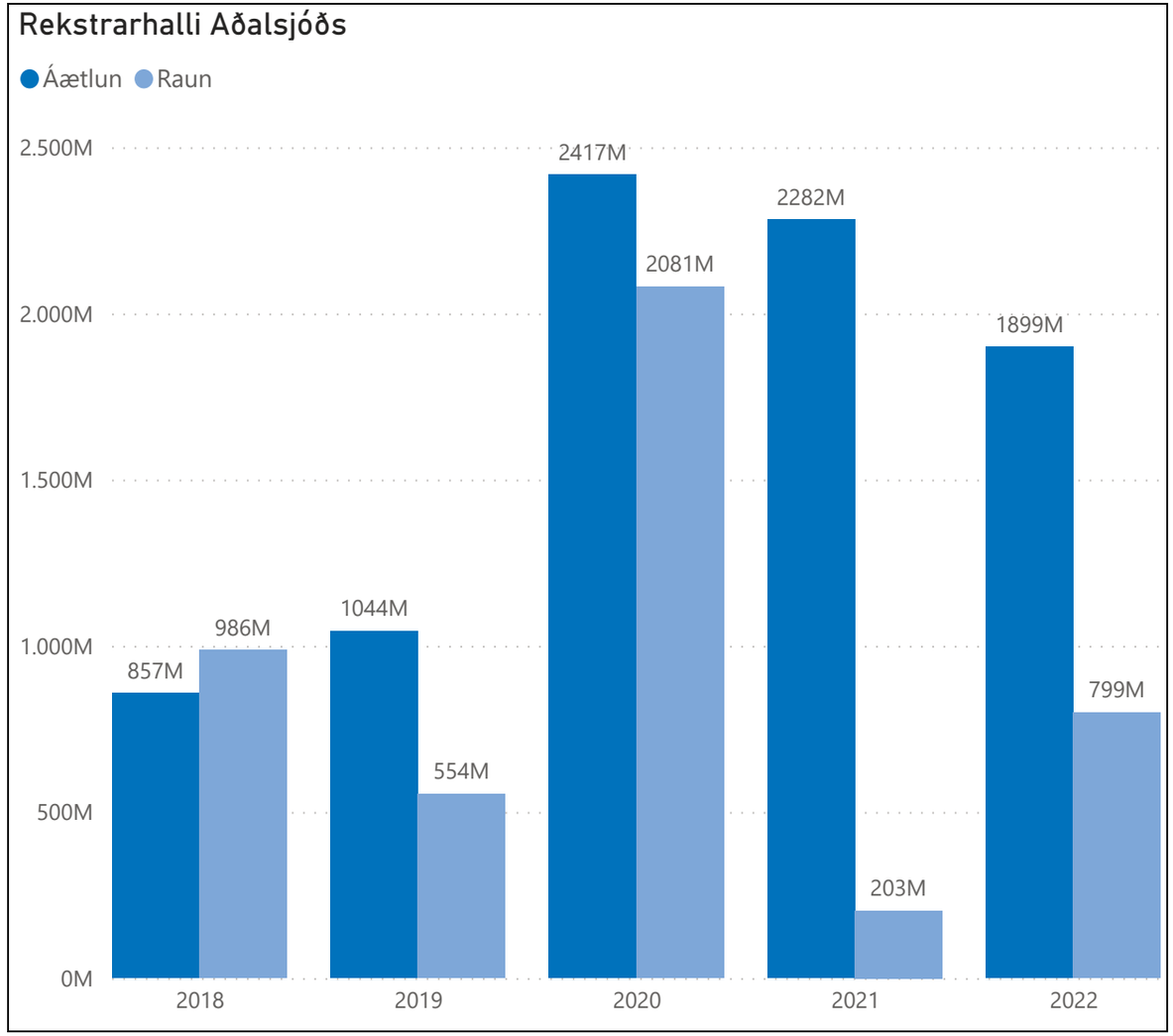


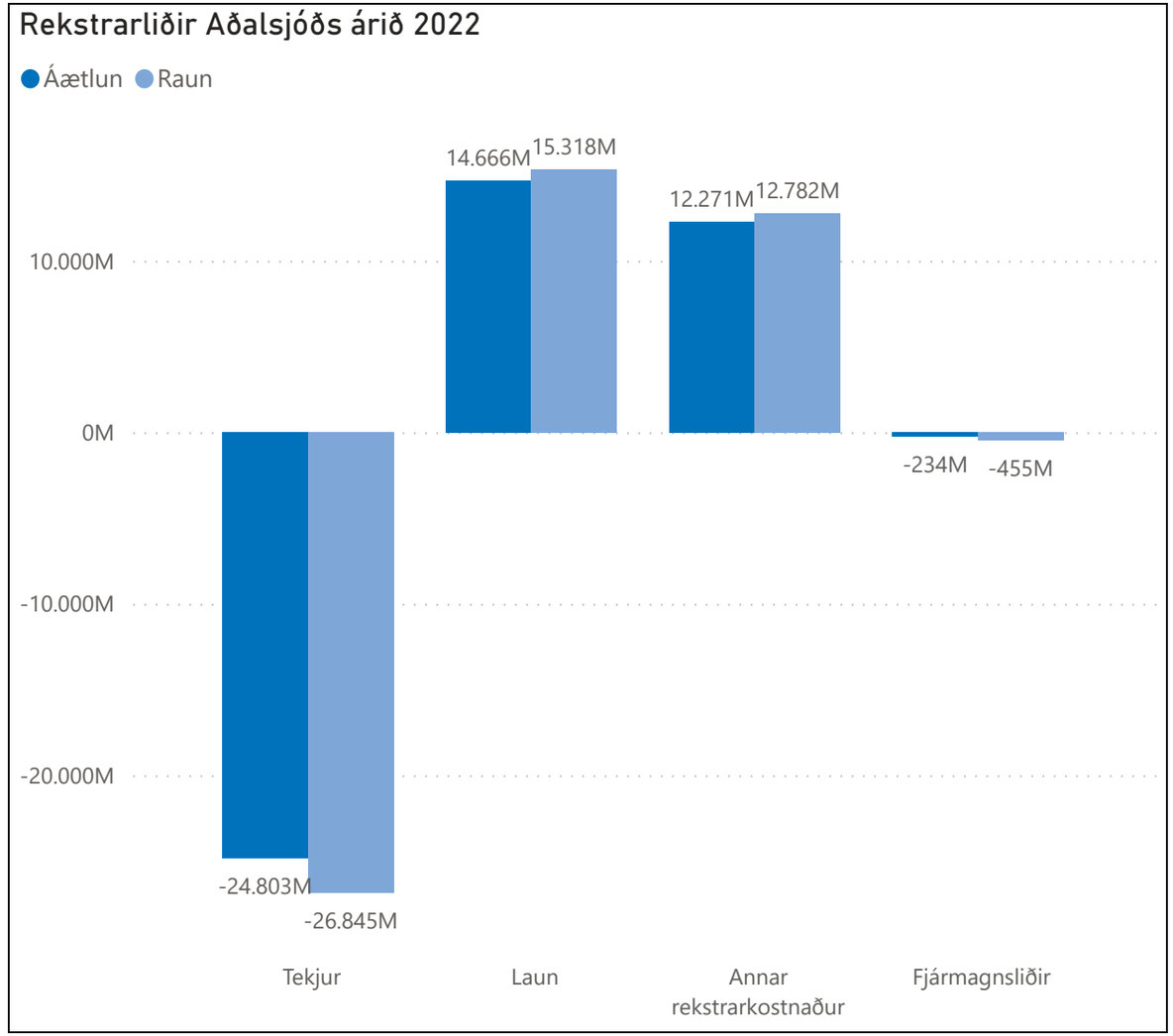


A-hluti Málaflokkayfirlit 2022

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**

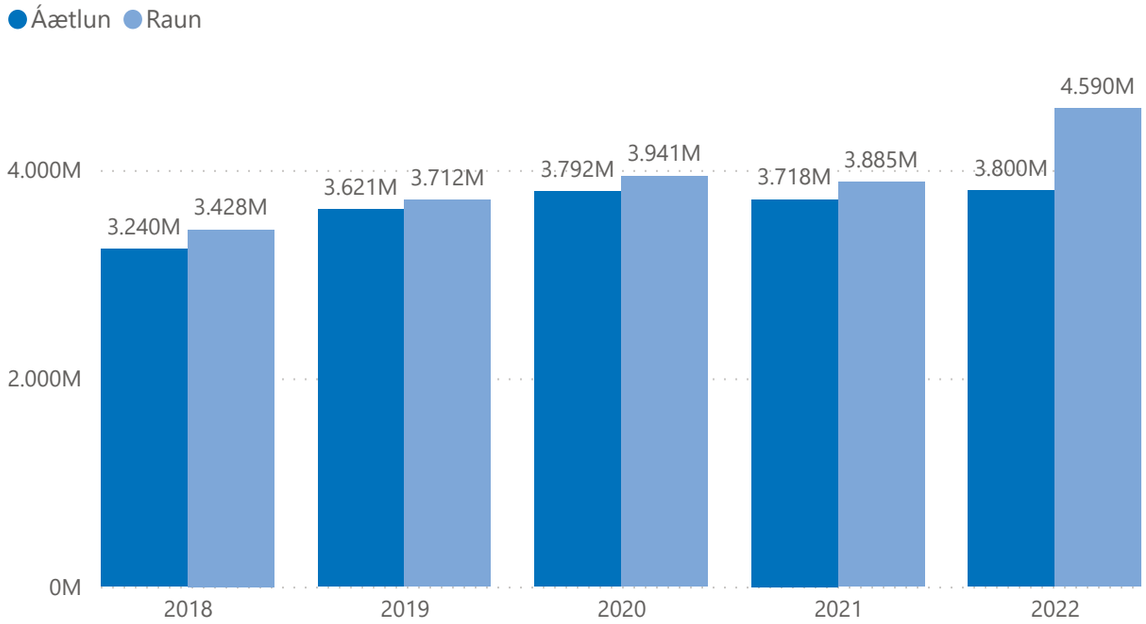
Aðalsjóður


Rekstrarhalli Aðalsjóðs
Áætlun
Raun
2.500M
2.000M
1.500M
1.000M
500M
0M
857M
986M
1044M
554M
2417M
2081M
2282M
203M
1899M
799M
2018
2019
2020
2021
2022

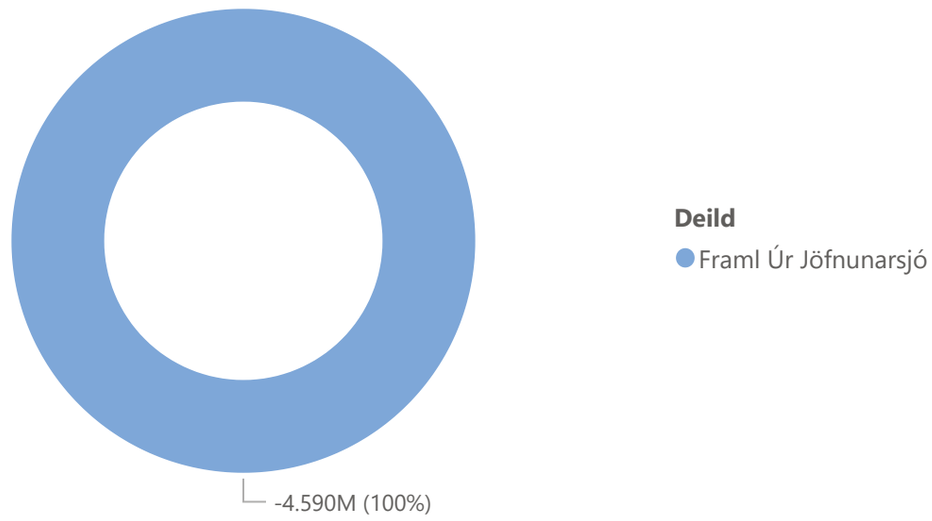

Rekstrarliðir Aðalsjóðs árið 2022
Áætlun
Raun
10.000M
0M
-10.000M
-20.000M
-24.803M
-26.845M
14.666M
15.318M
12.271M
12.782M
-234M
-455M
Tekjur
Laun
Annar rekstrarkostnaður
Fjármagnsliðir

Skatttekjur- Mfl. 100

Skatttekjur



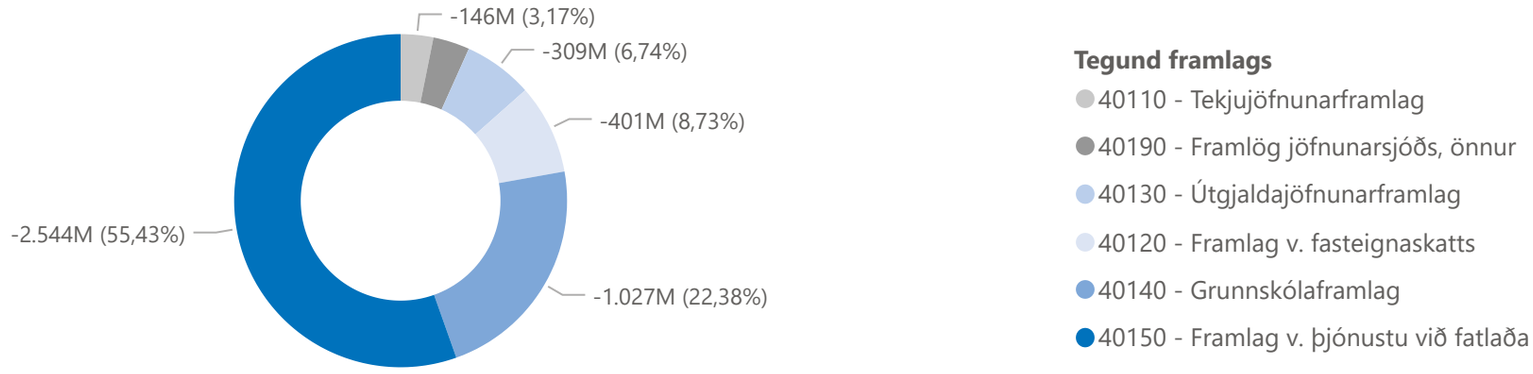
Skipting skatttekna árið 2022



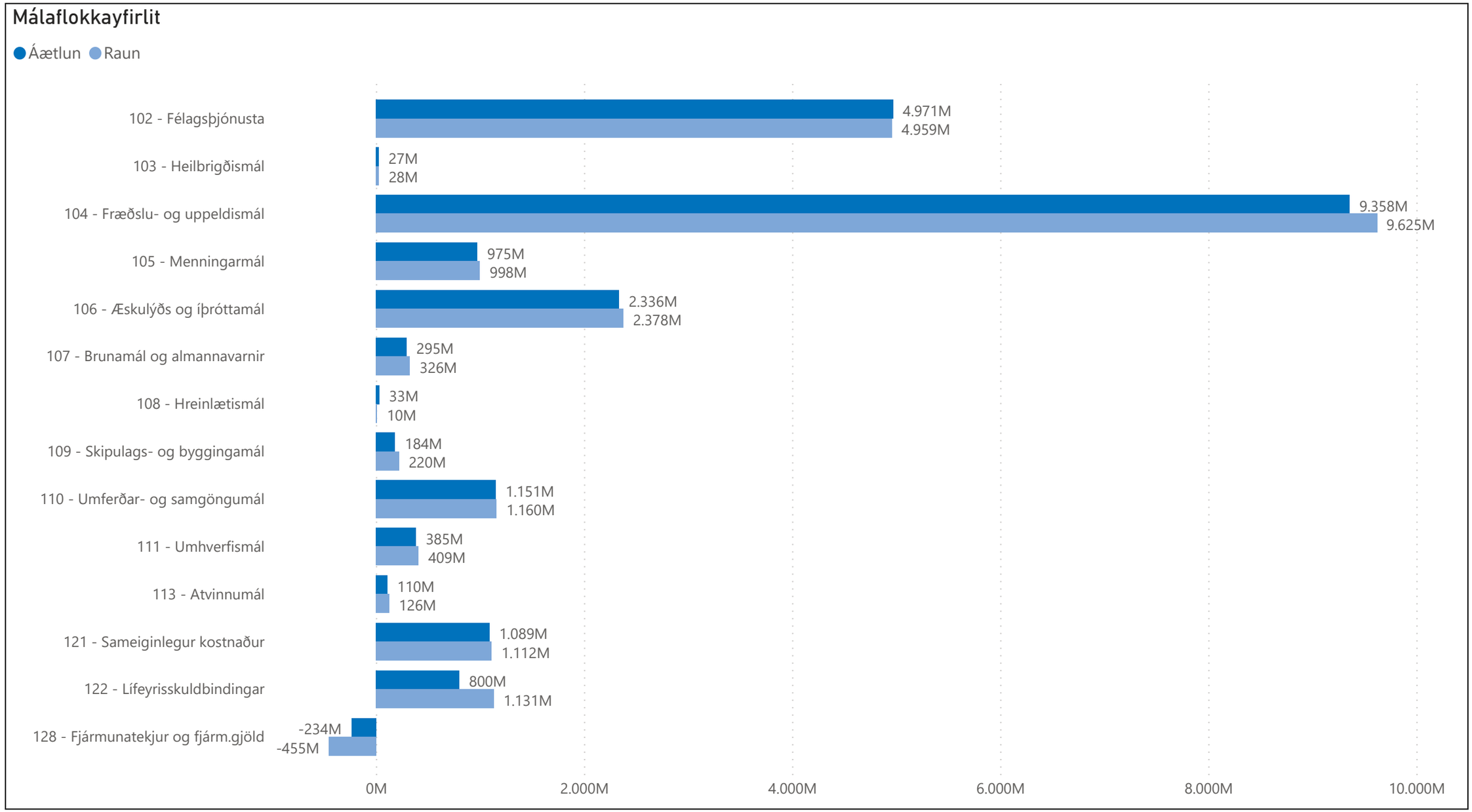
Deild

- Fasteignaskattur
- Framl Úr Jöfnunarsjó
- Lóðarleigur
- Útsvör

Skipting framlaga úr Jöfnunarsjóði

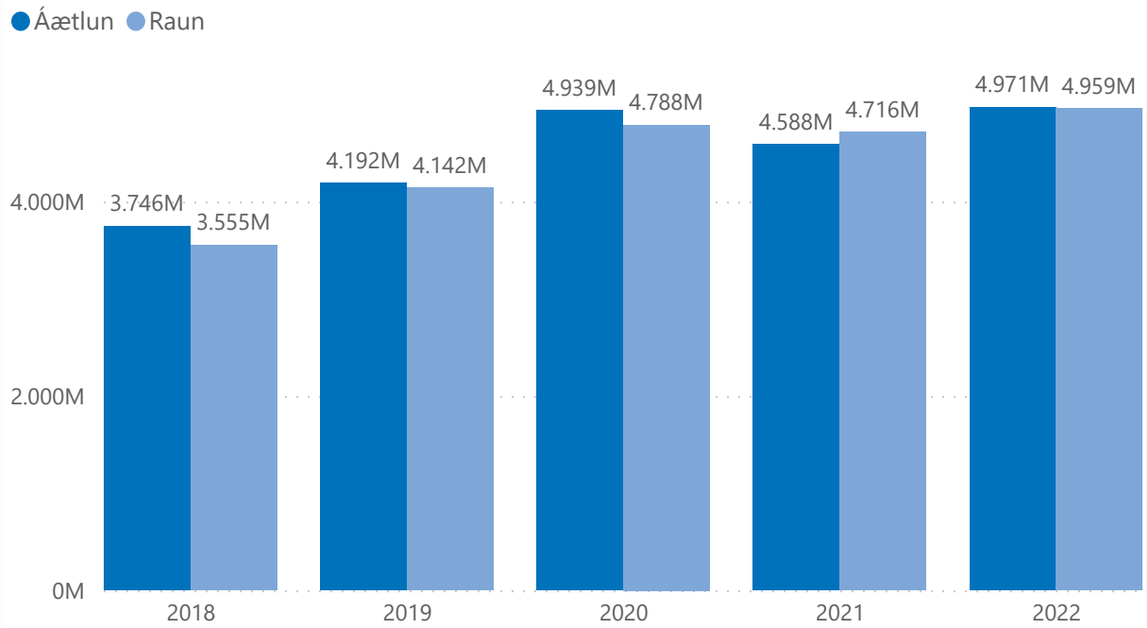


Málaflokkayfirlit

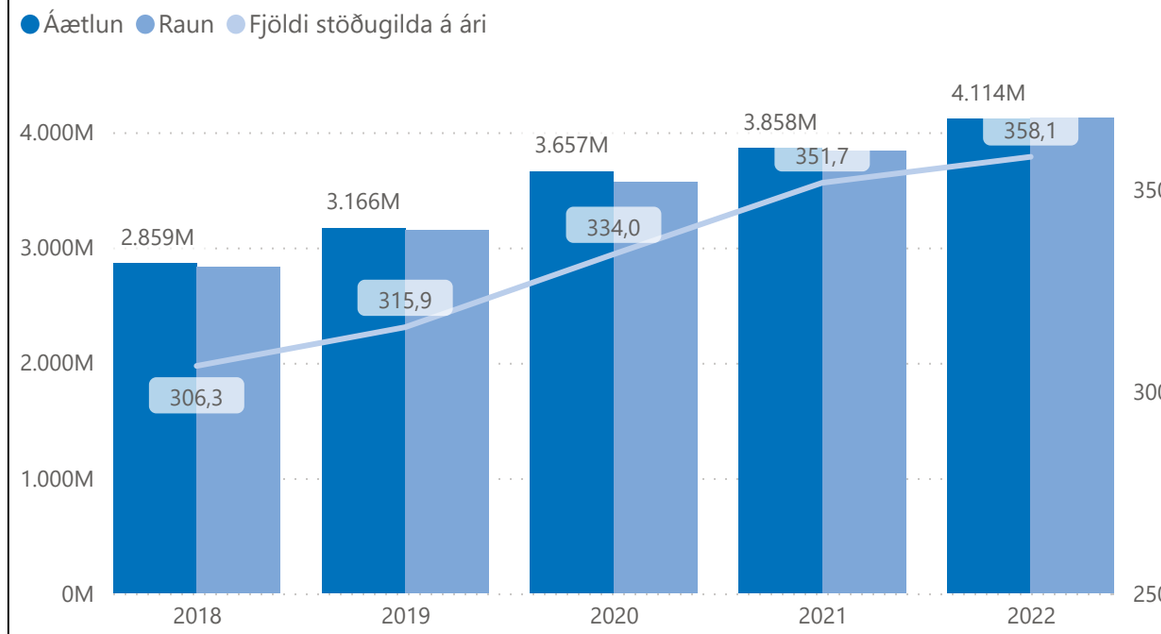


Félagsþjónusta - Mfl. 102

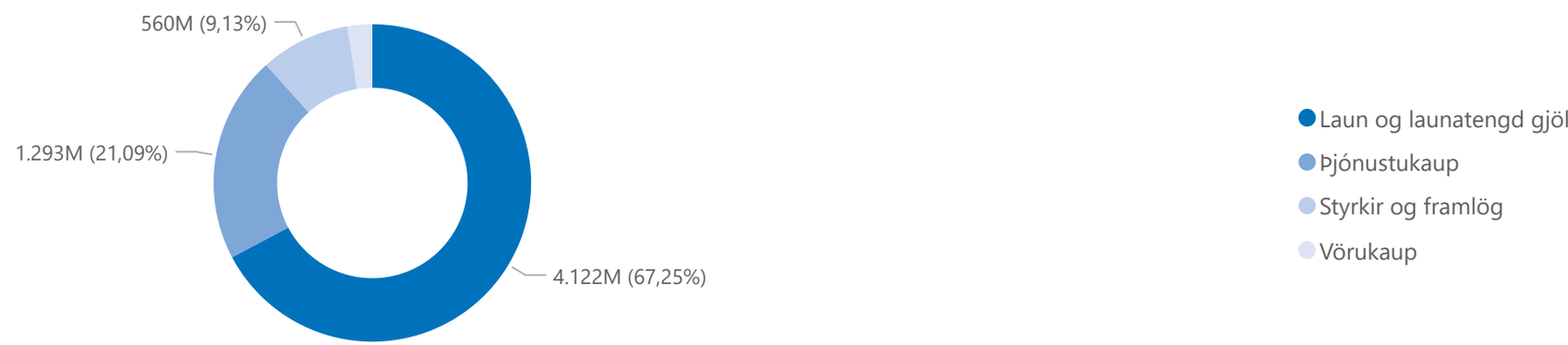
Rekstrarniðurstaða



Laun og launatengd gjöld

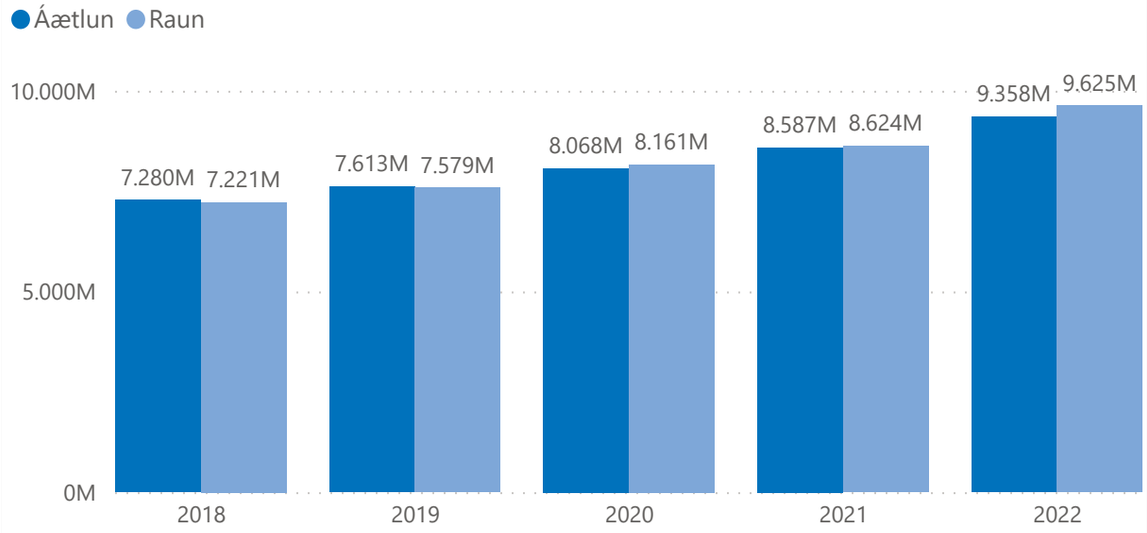


Skipting gjalda árið 2022

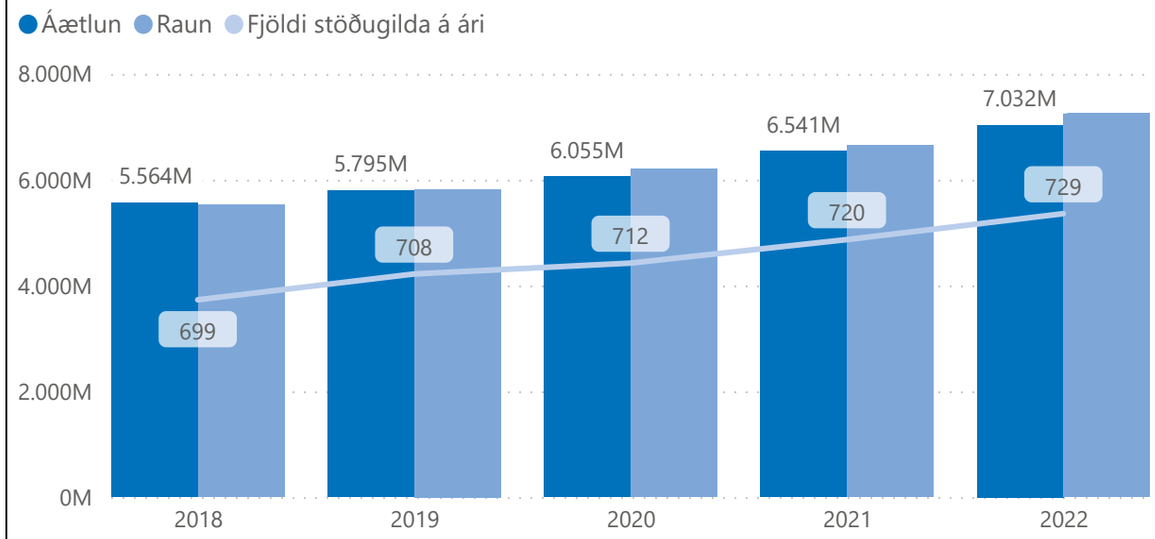


Fræðslulmál- Mfl. 104

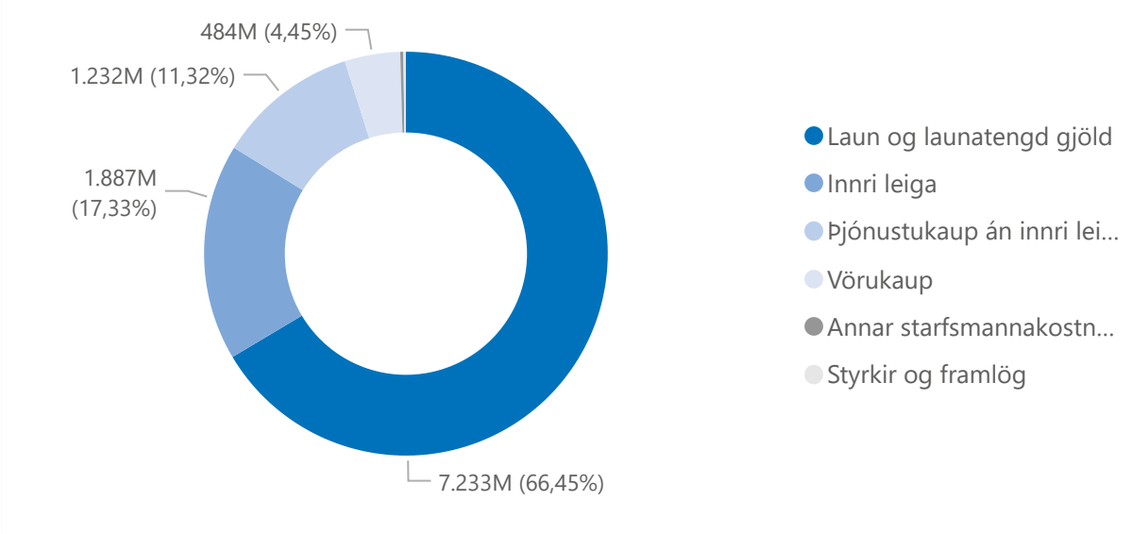
Rekstrarniðurstaða



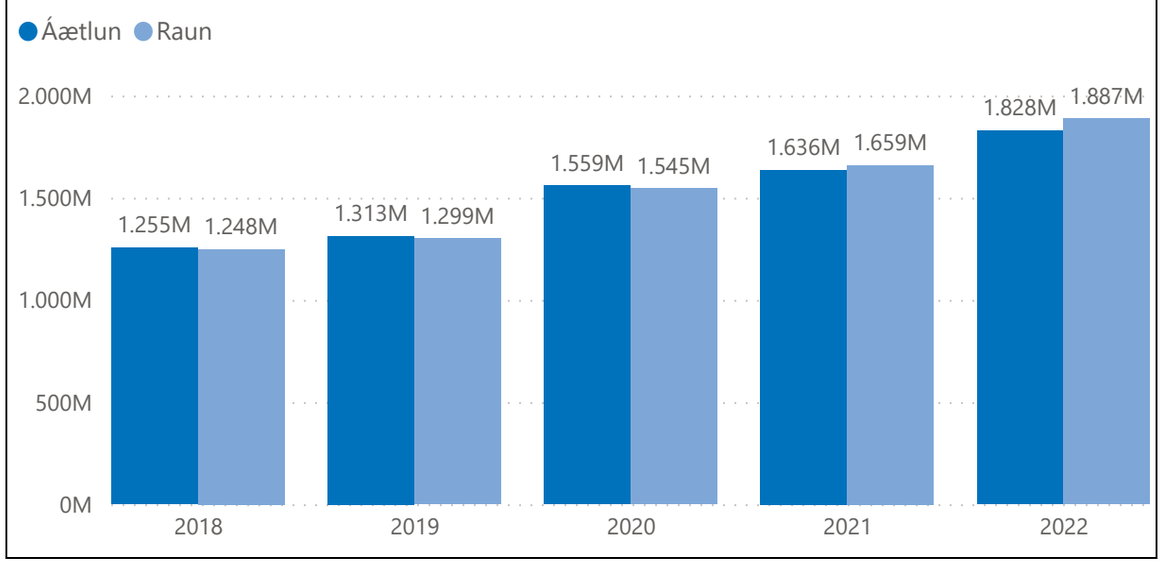
Laun og launatengd gjöld



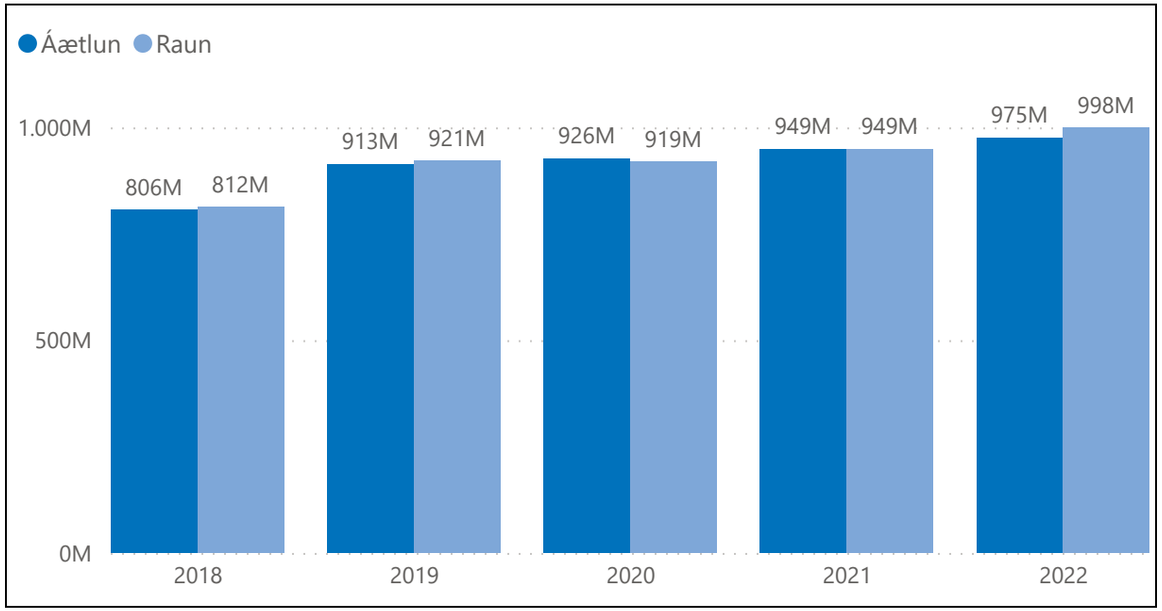
Skipting gjalda árið 2022

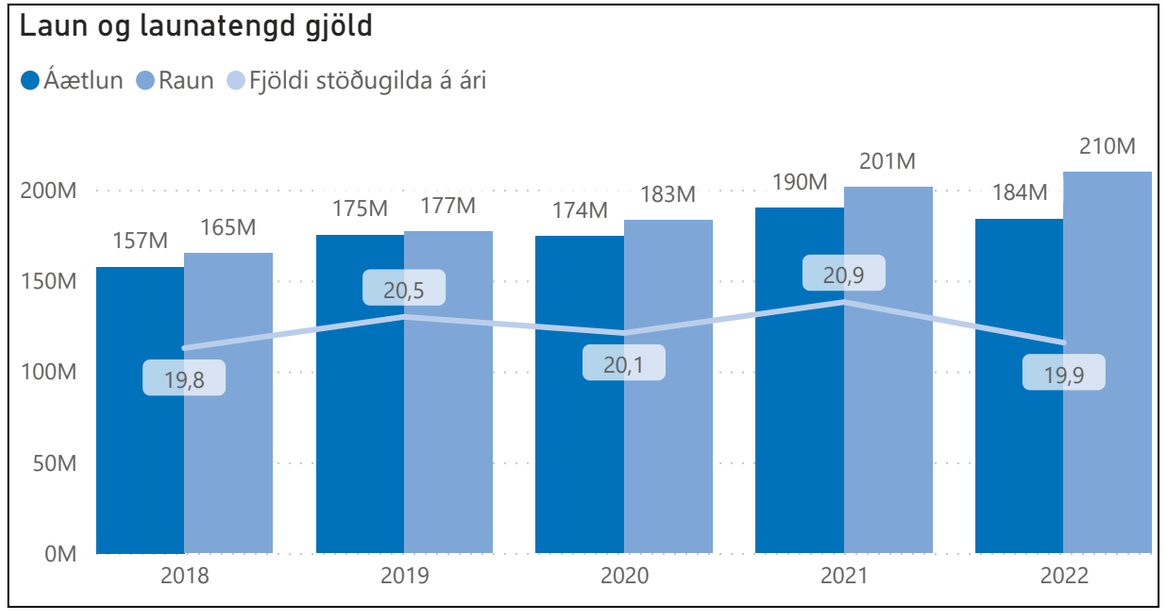


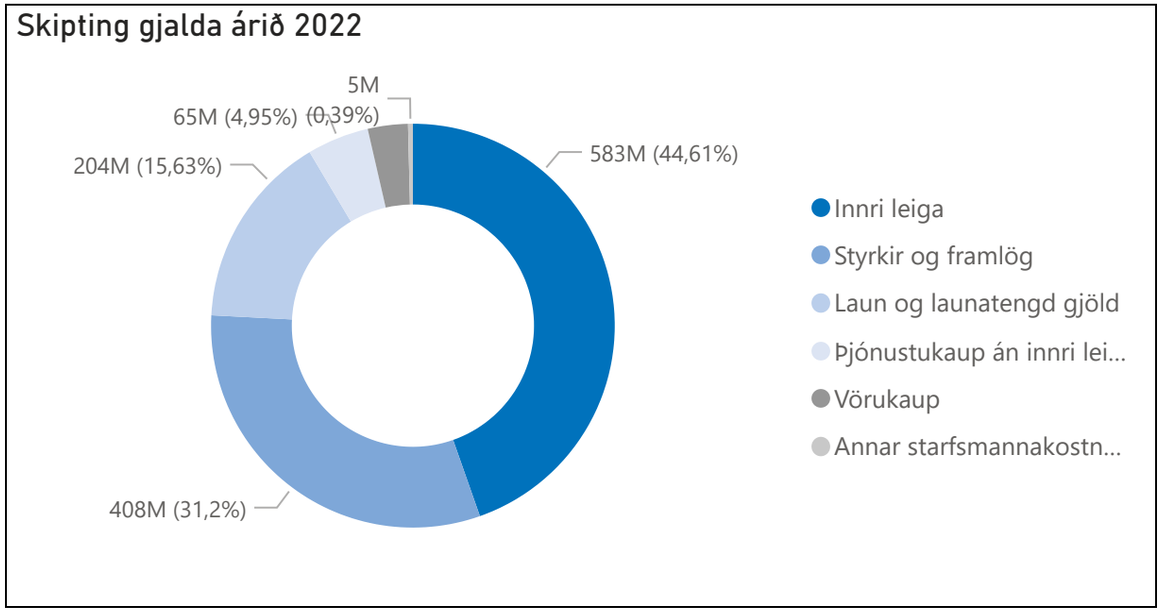
Leiga húsnæðis og búnaðar

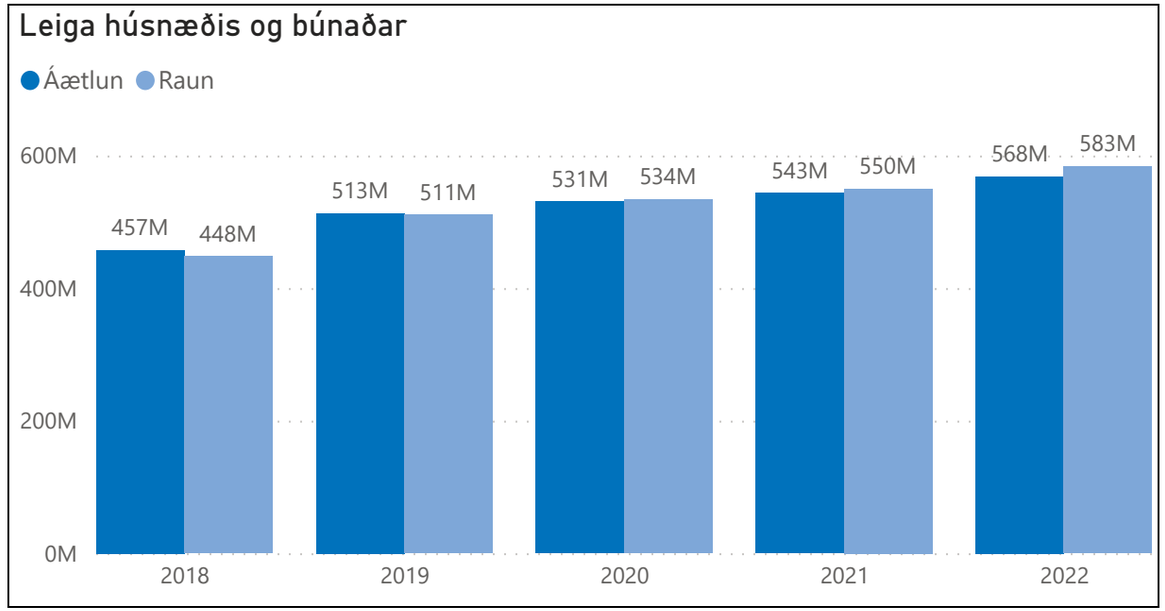


Menningarmál- Mfl. 105



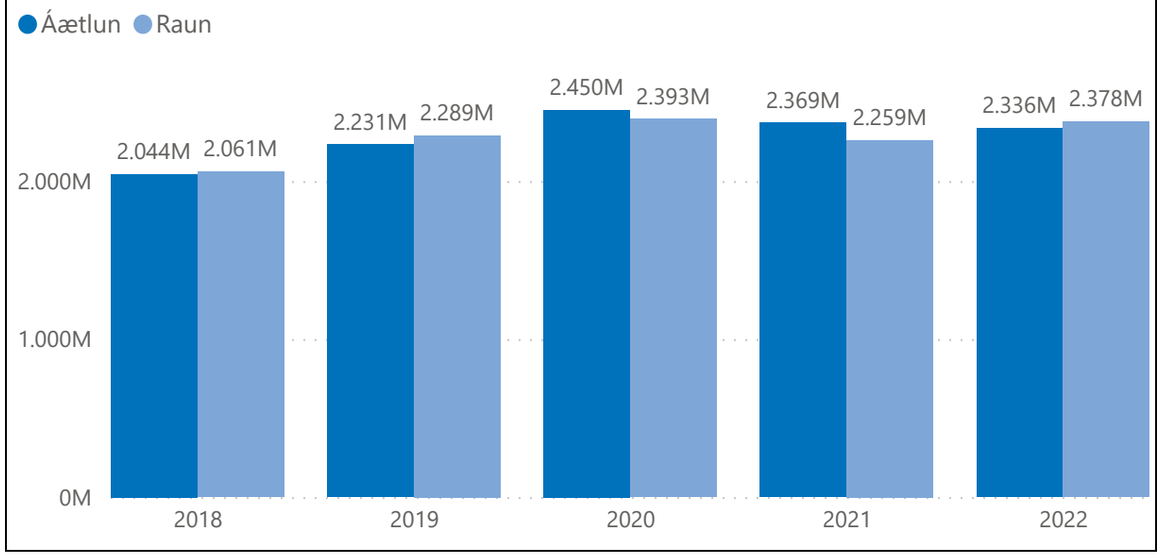




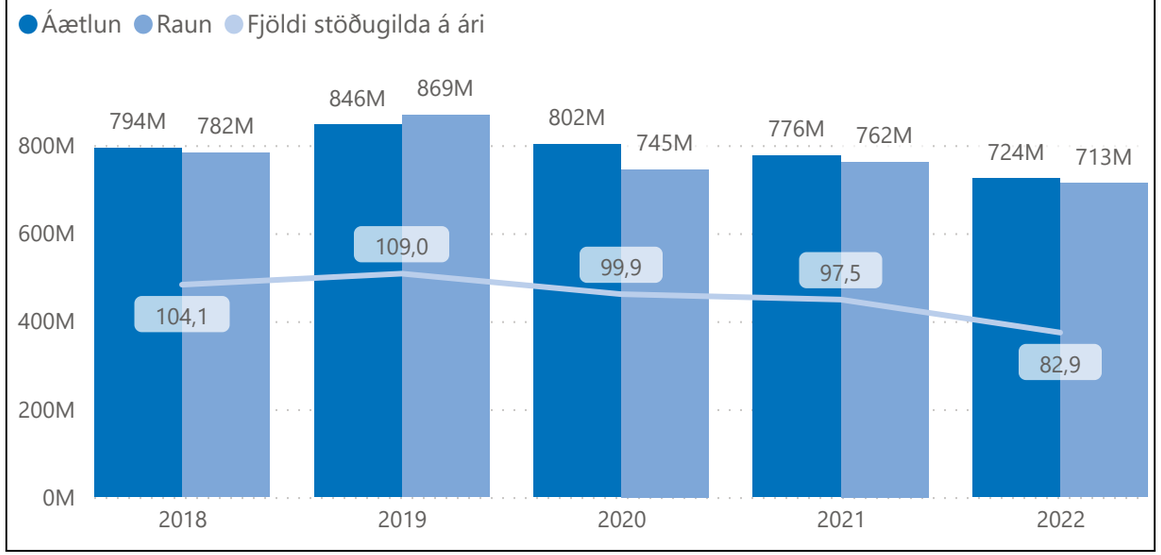


Æskulýðs- og íþróttamál- Mfl. 106

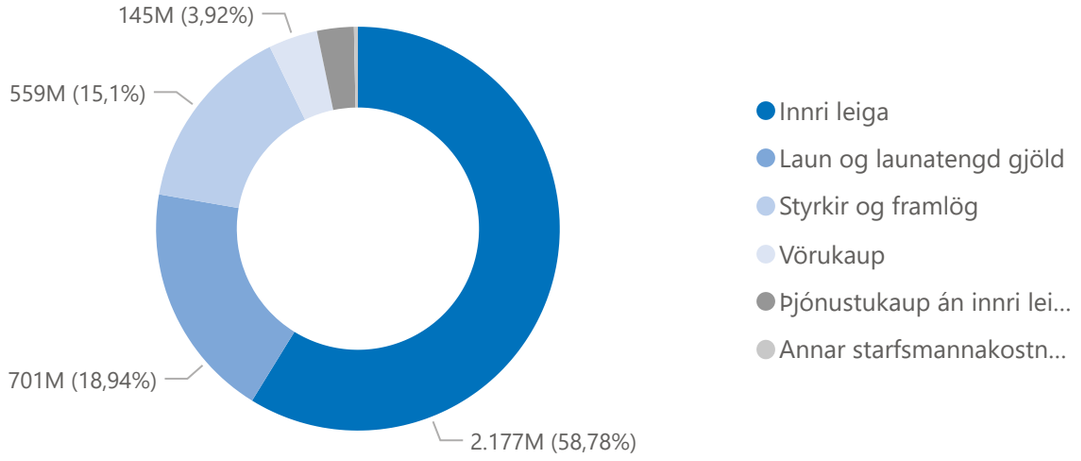
Rekstrarniðurstaða



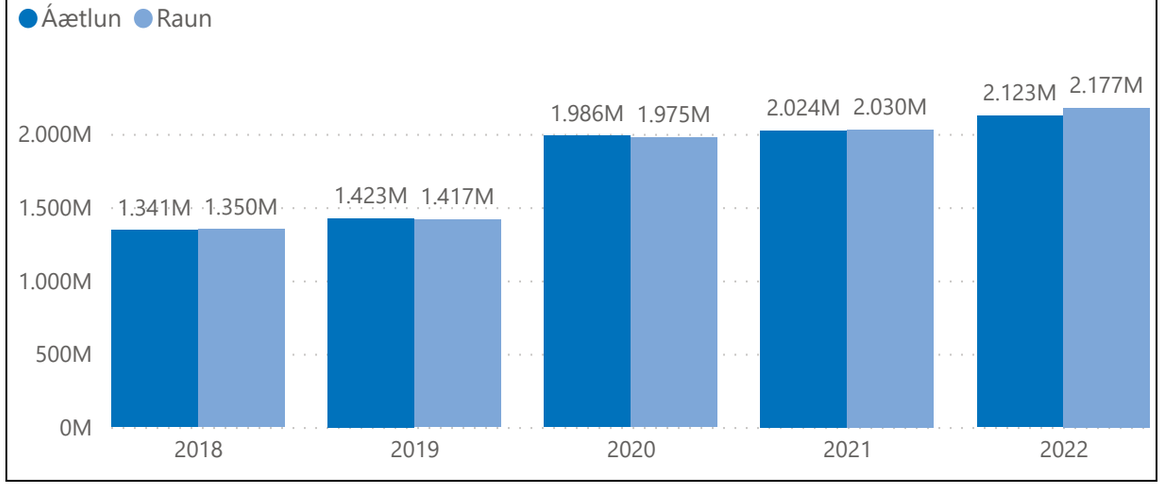
Laun og launatengd gjöld



Skipting gjalda árið 2022



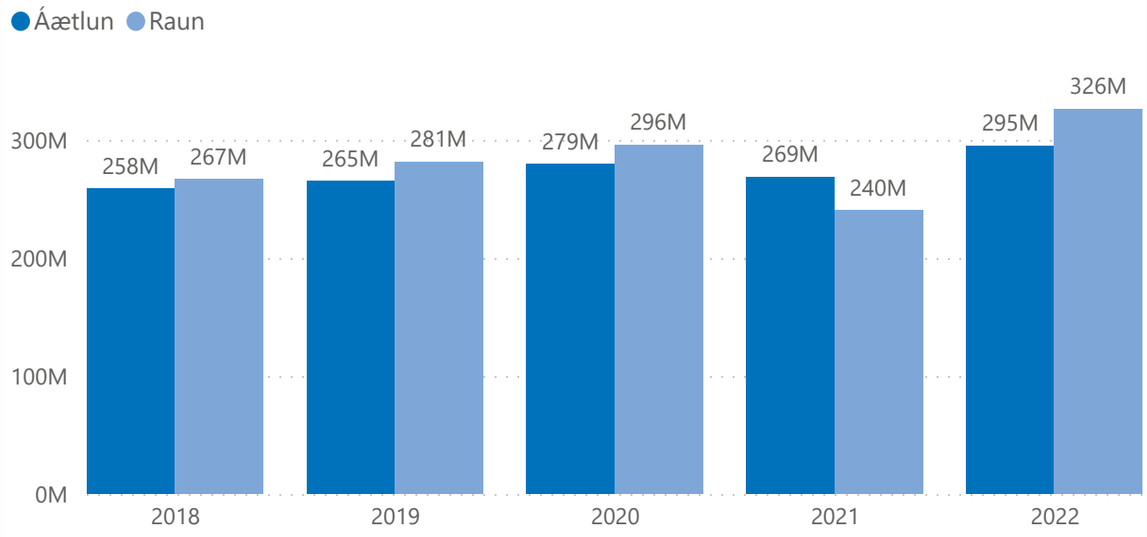
Leiga húsnæðis og búnaðar



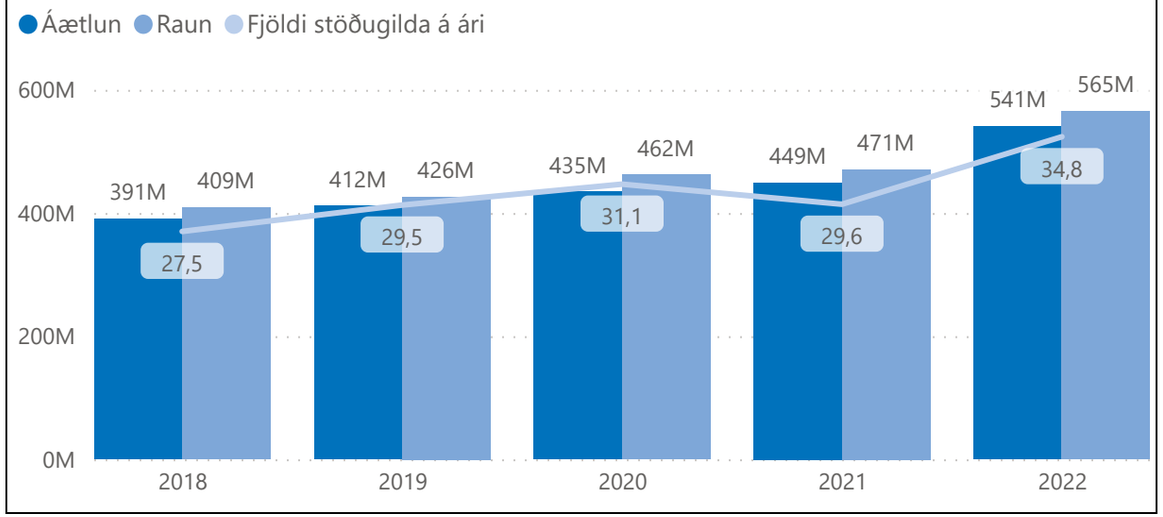
Árið 2020 var tekin upp ný aðferðarfræði við útreikninga á húsaleigu íþróttamannvirkja

Brunamál og almannavarnir - Mfl. 107

Rekstrarniðurstaða

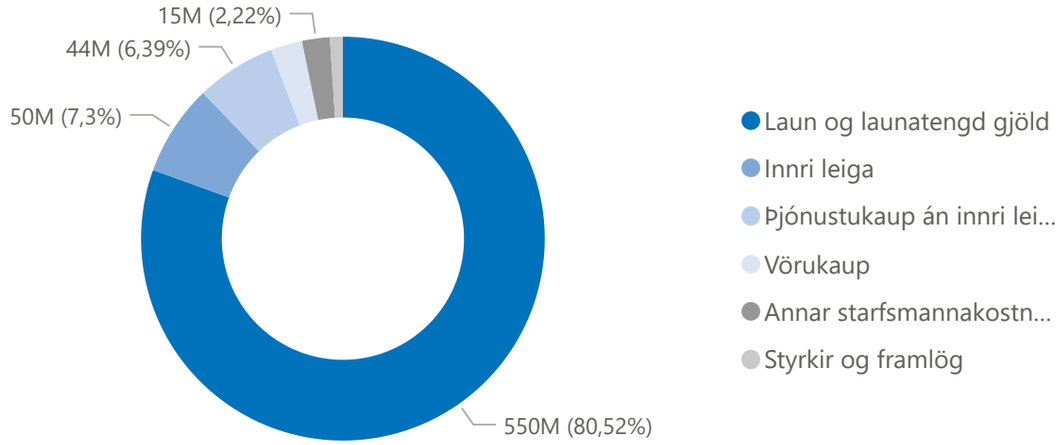


Laun og launatengd gjöld

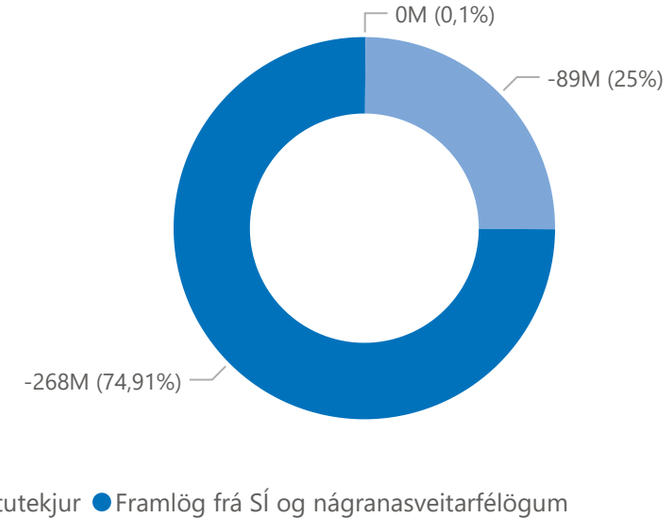


Í apríl 2022 tók nýr kjarasamningur gildi þar sem vikulegur vinnutími styttist í takt við "*Betri vinnutíma*"

Skipting gjalda árið 2022

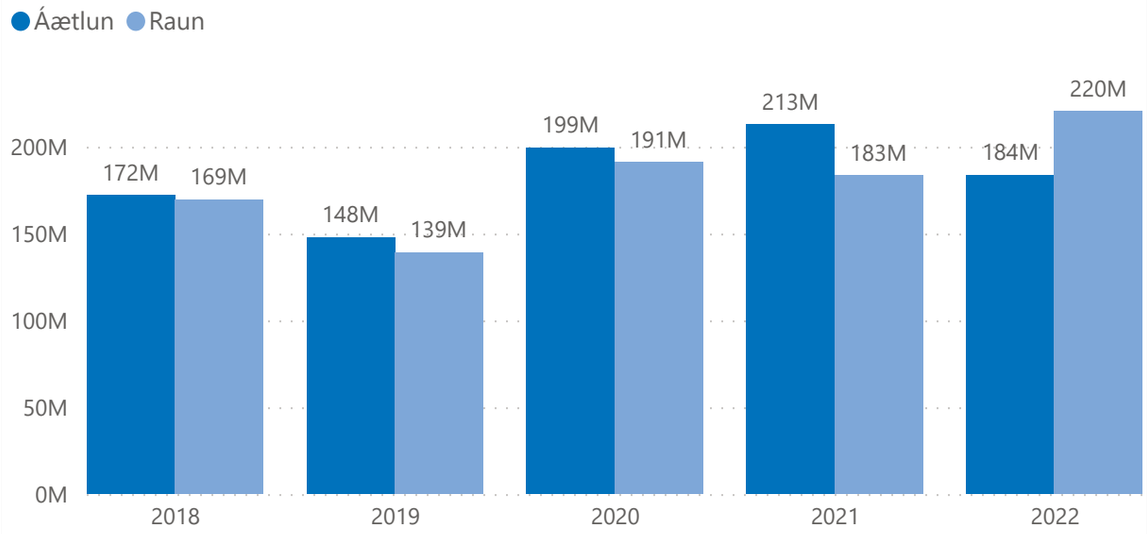


Skipting tekna árið 2022

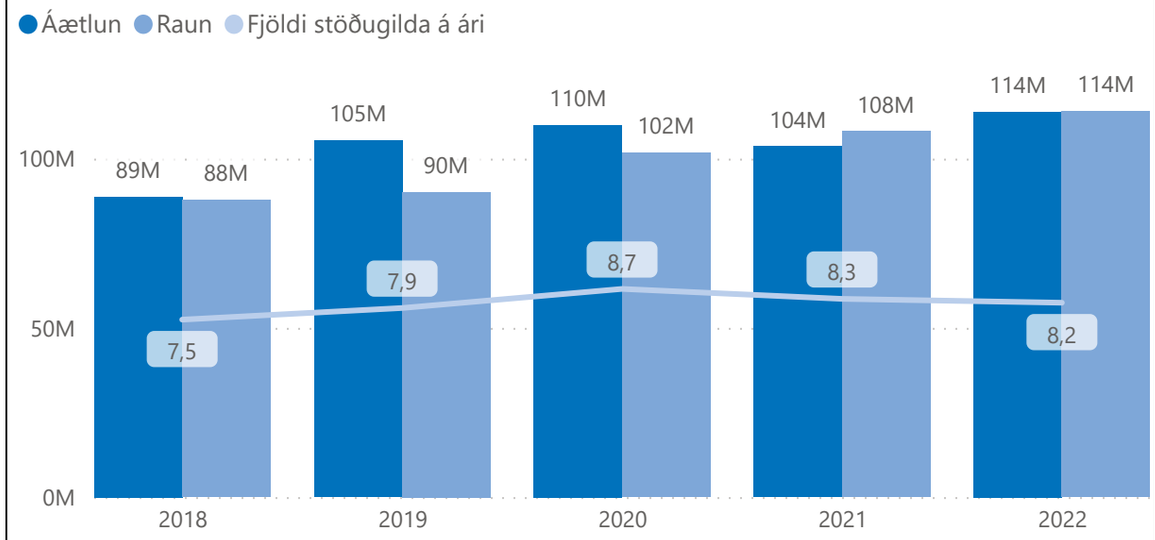


Skipulags- og byggingarmál - Mfl. 109

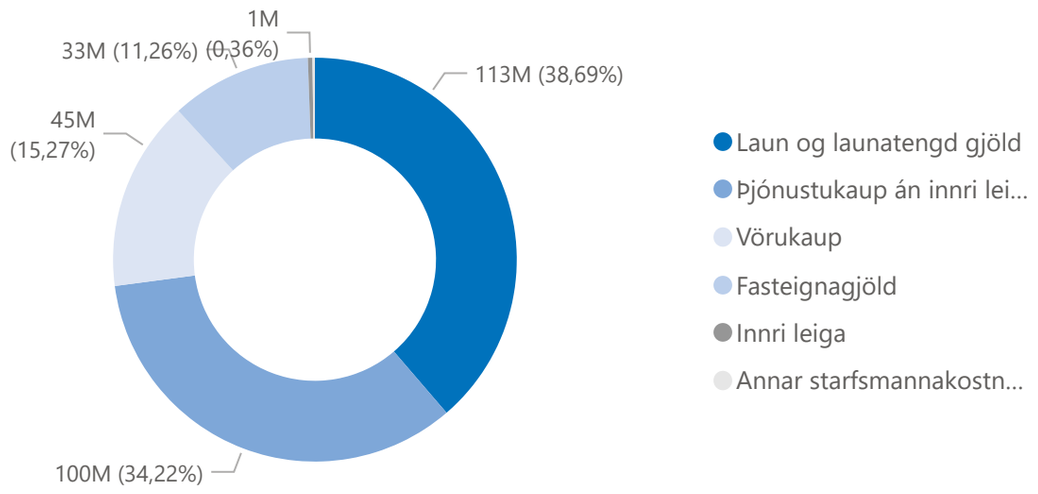
Rekstrarniðurstaða



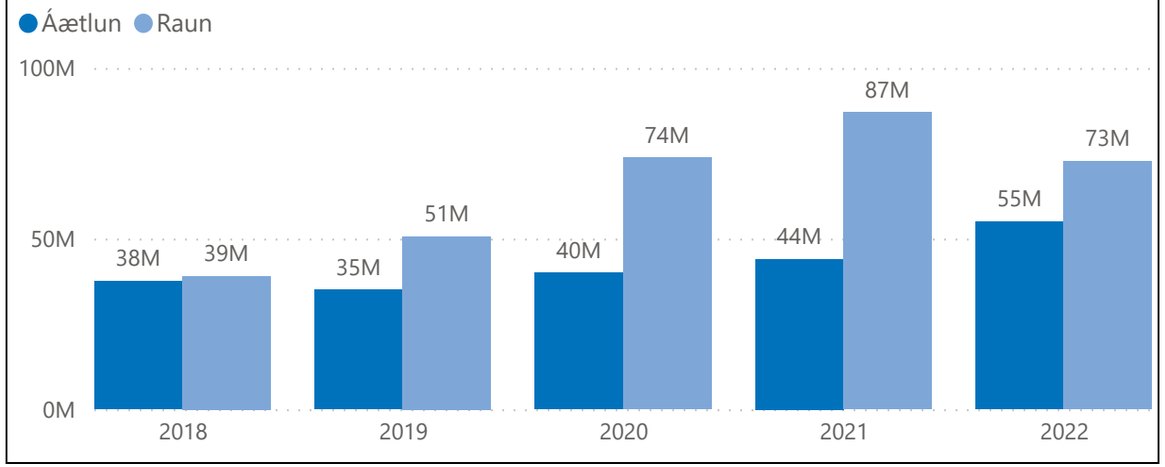
Laun og launatengd gjöld



Skipting gjalda árið 2022



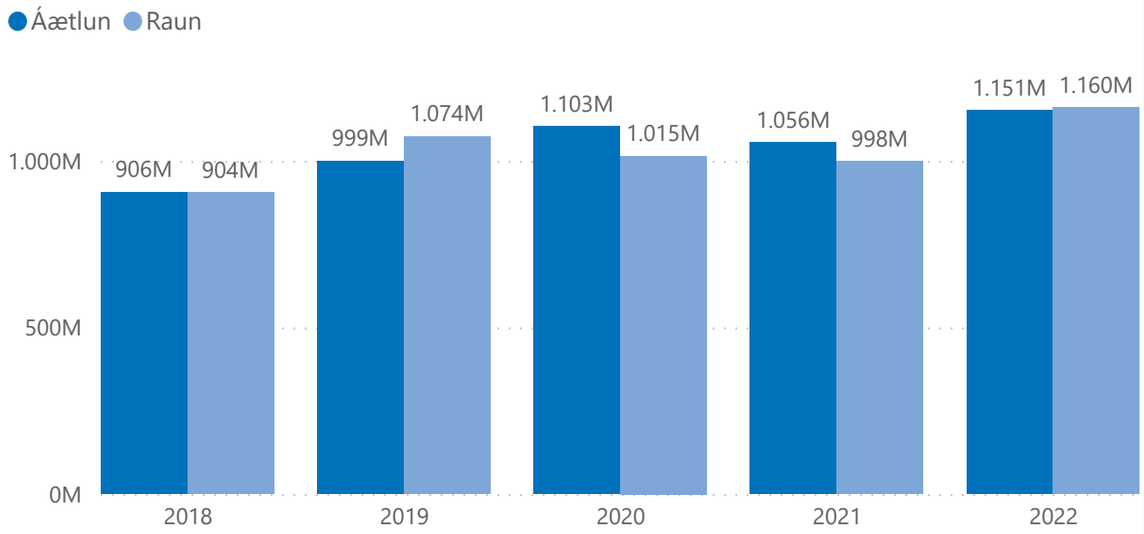
Þróun tekna



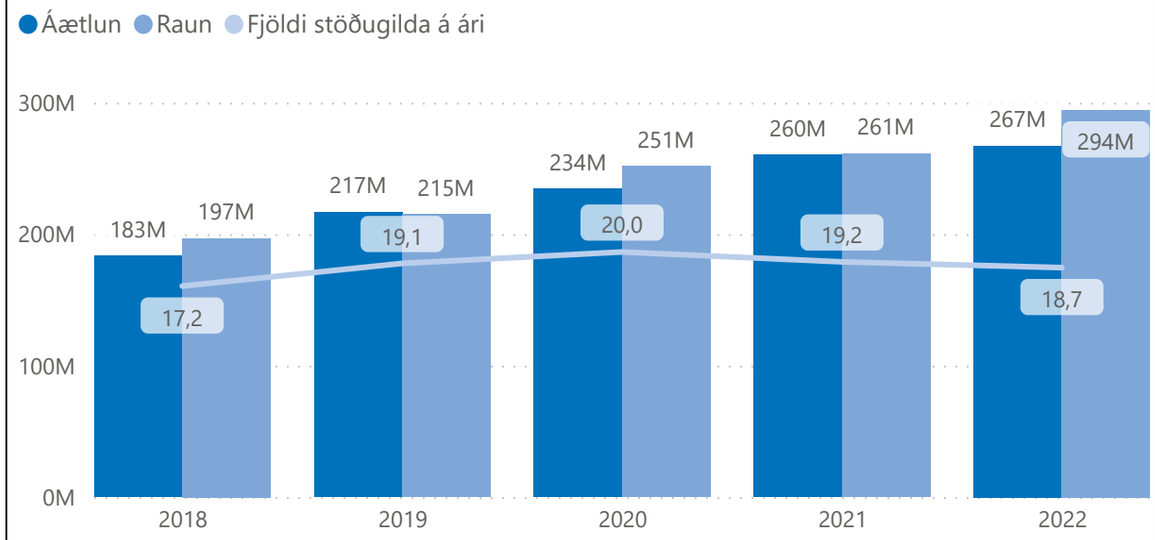
Árið 2021 er sölu á byggingarrétti, 20 m.kr. færð með tekjum málaflokksins en árið 2022 eru tekjur vegna sölu á byggingarrétti færðar á Eignasjóð gatna o.fl.

Umferðar- og samgöngumál - Mfl. 110

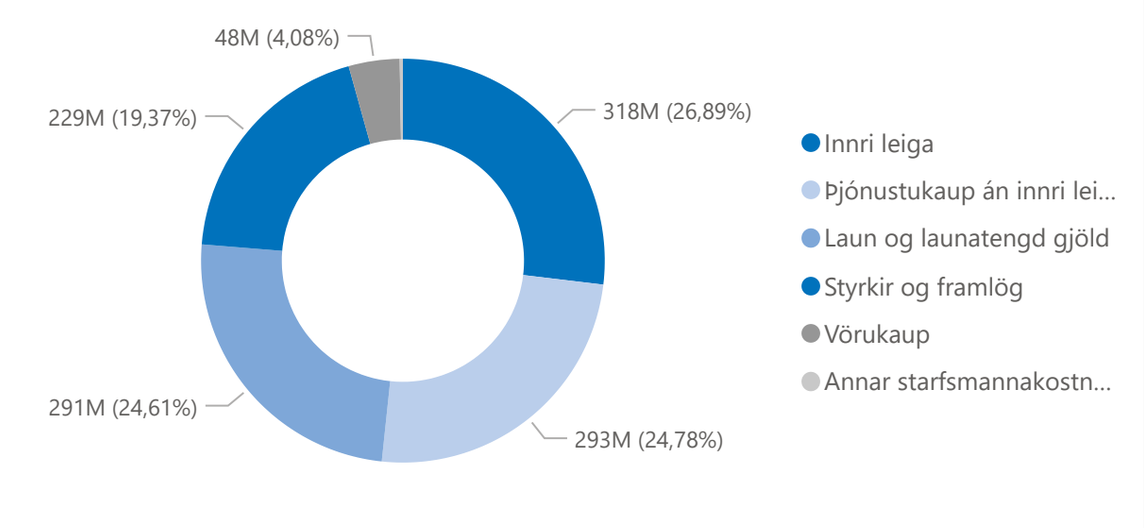
Rekstrarniðurstaða



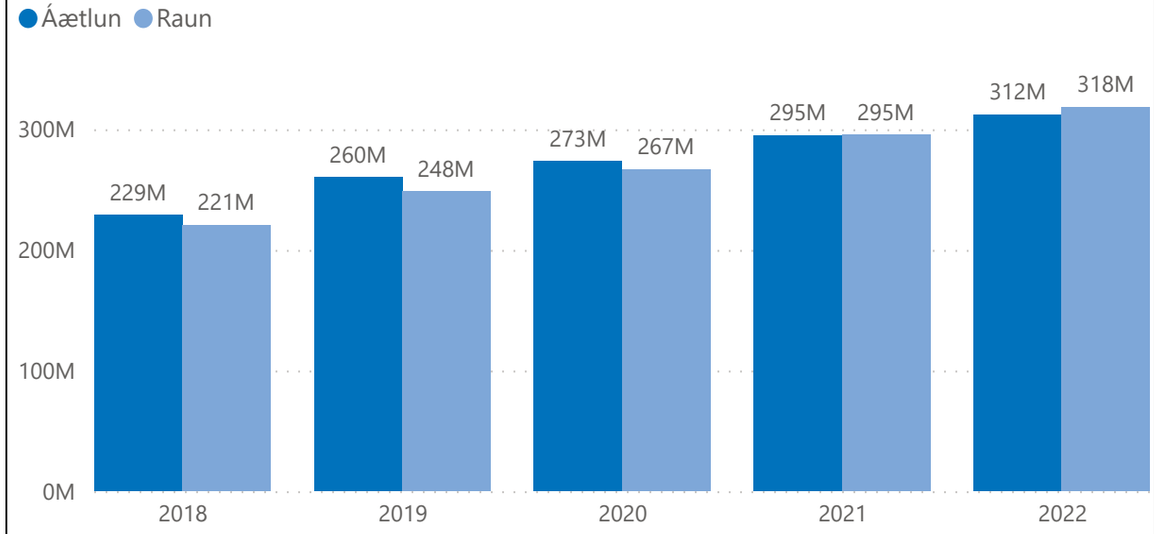
Laun og launatengd gjöld



Skipting gjalda árið 2022

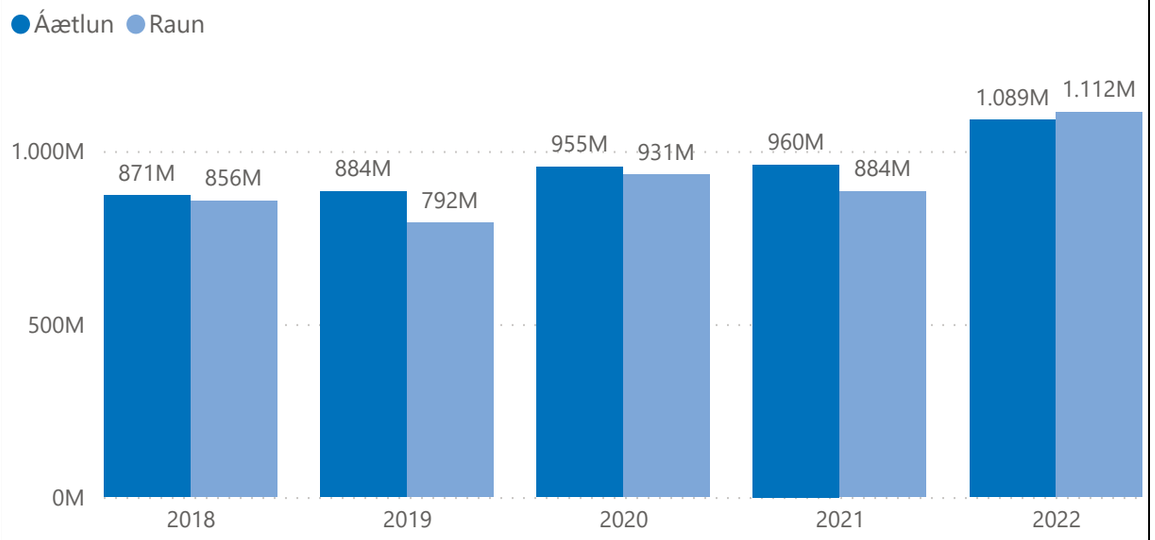


Innri leiga gatna

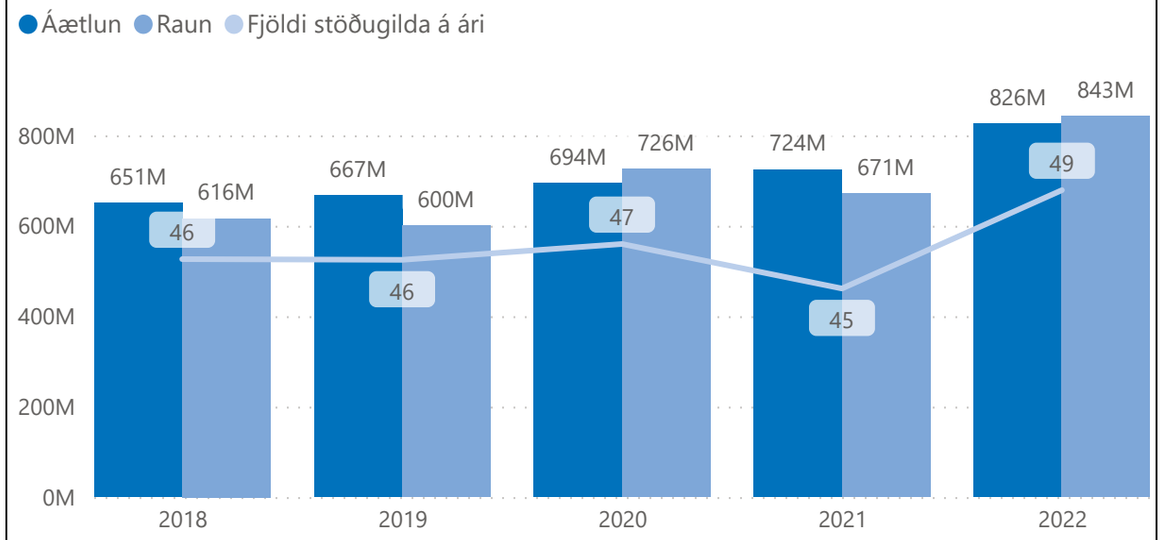


Sameiginlegur kostnaður - Mfl. 121

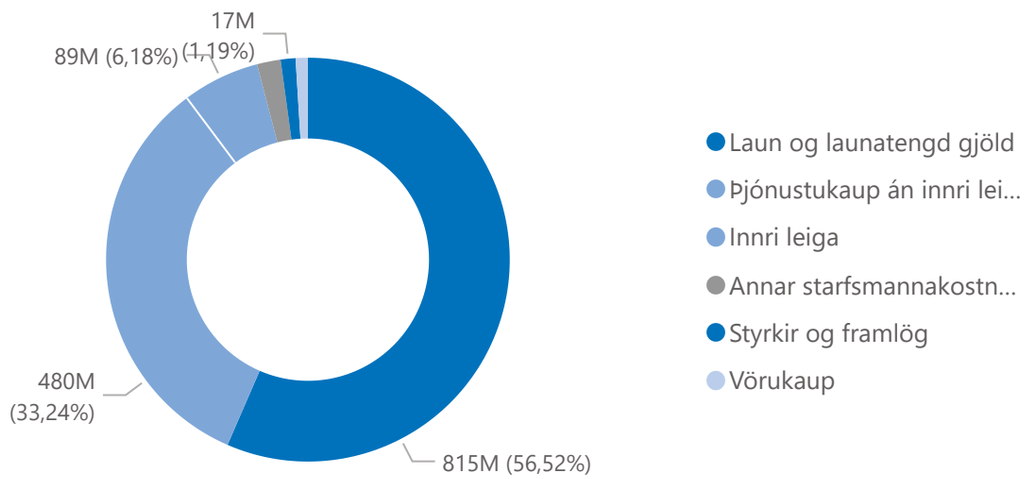
Rekstrarniðurstaða



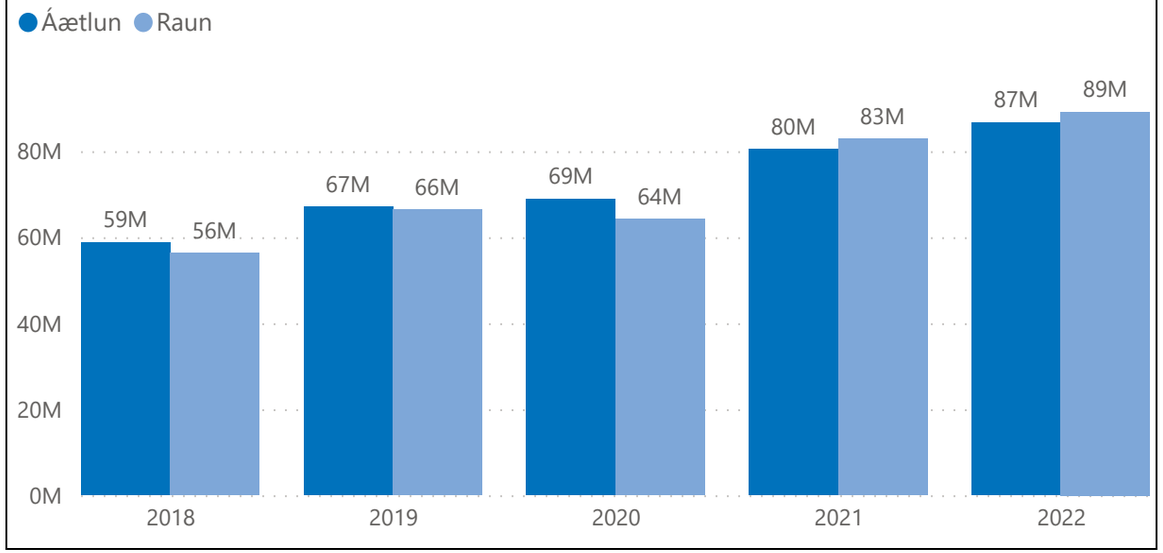
Laun og launatengd gjöld



Skipting gjalda árið 2022

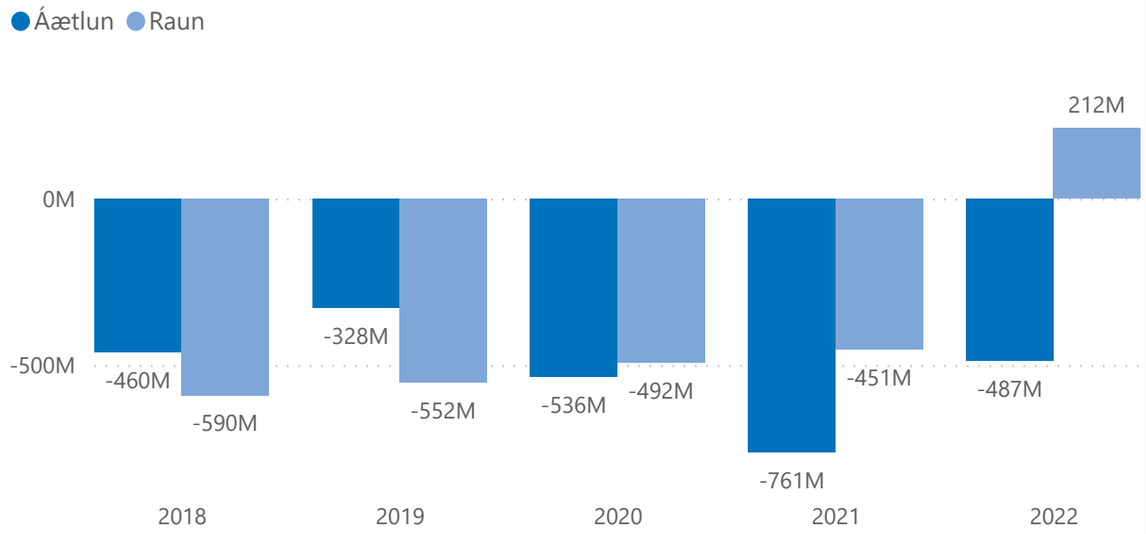


Húsaleiga

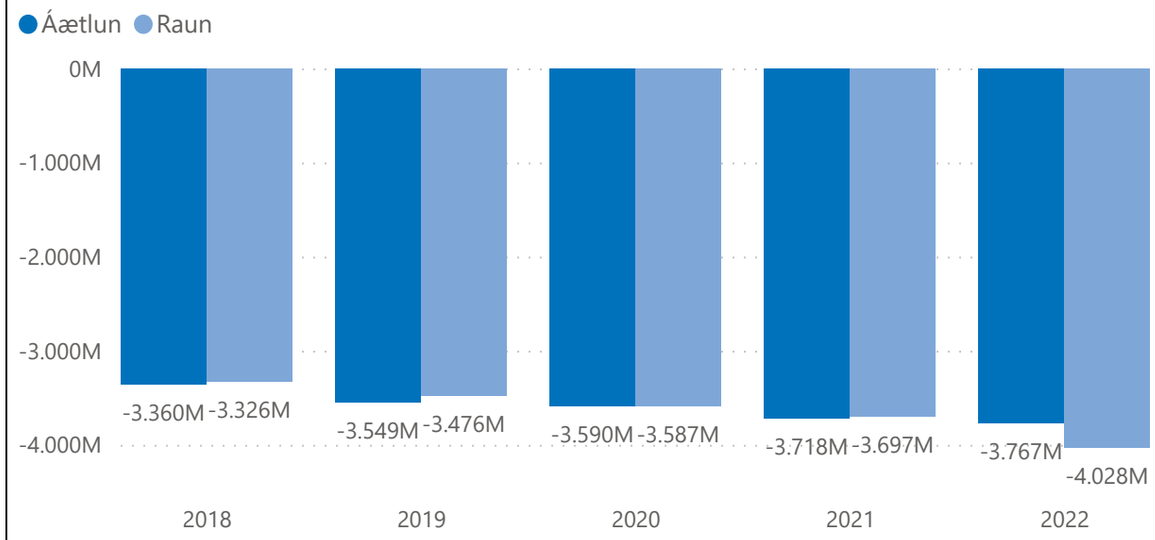


Fasteignir Akureyrar - 3100

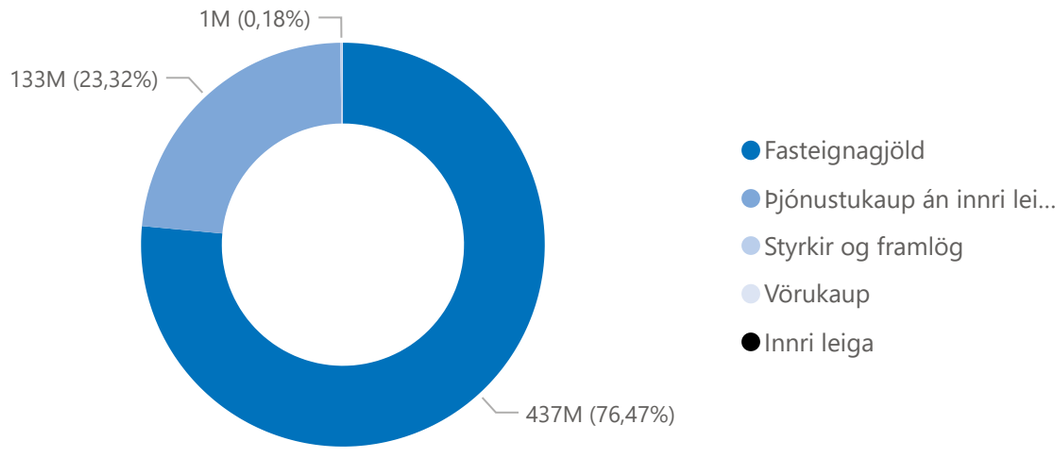
Rekstrarniðurstaða



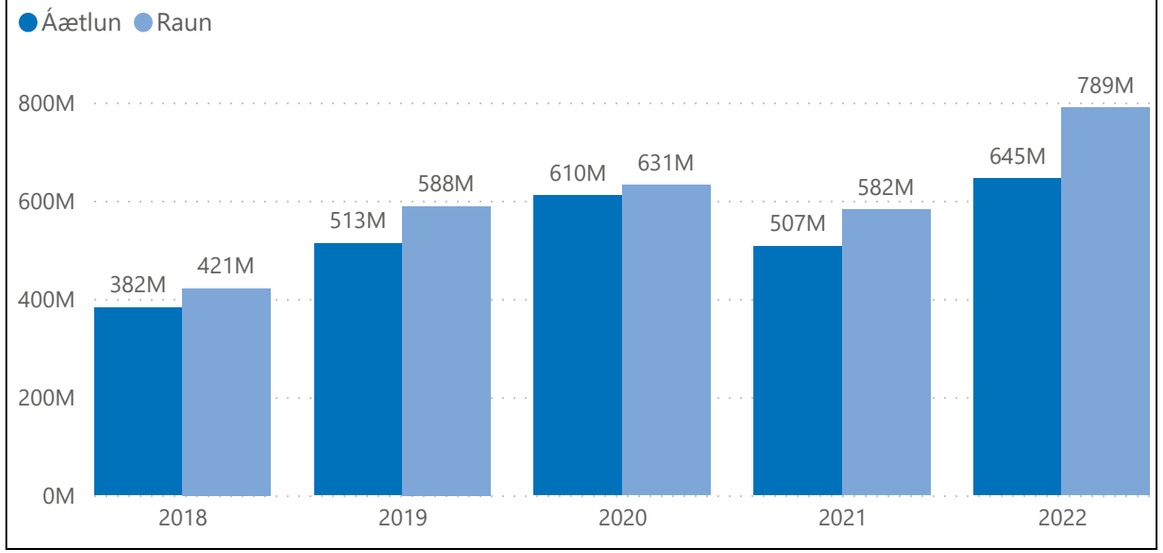
Tekjur



Skipting gjalda árið 2022

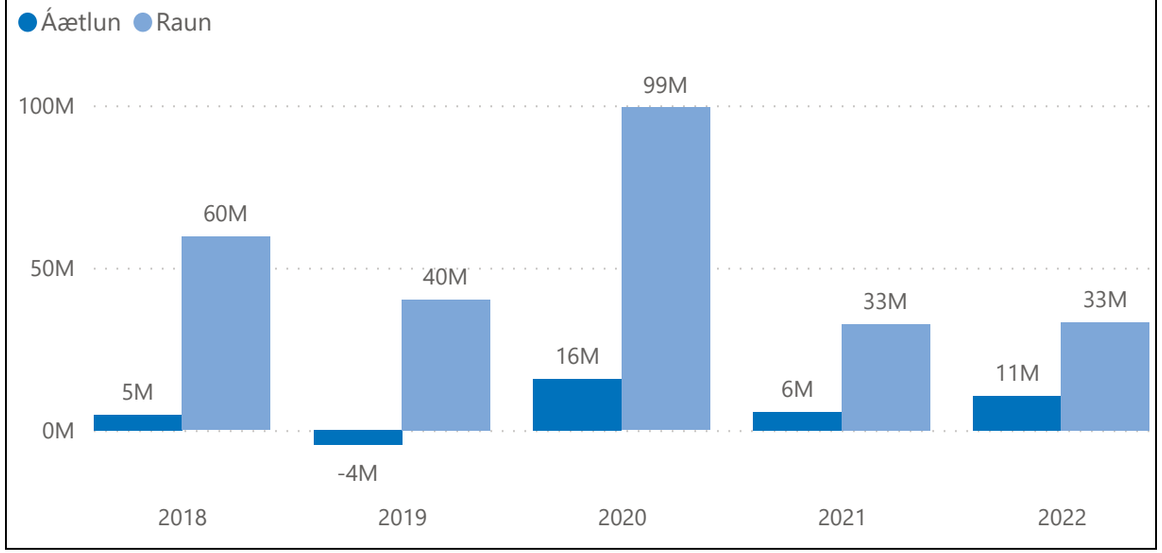


Viðhald

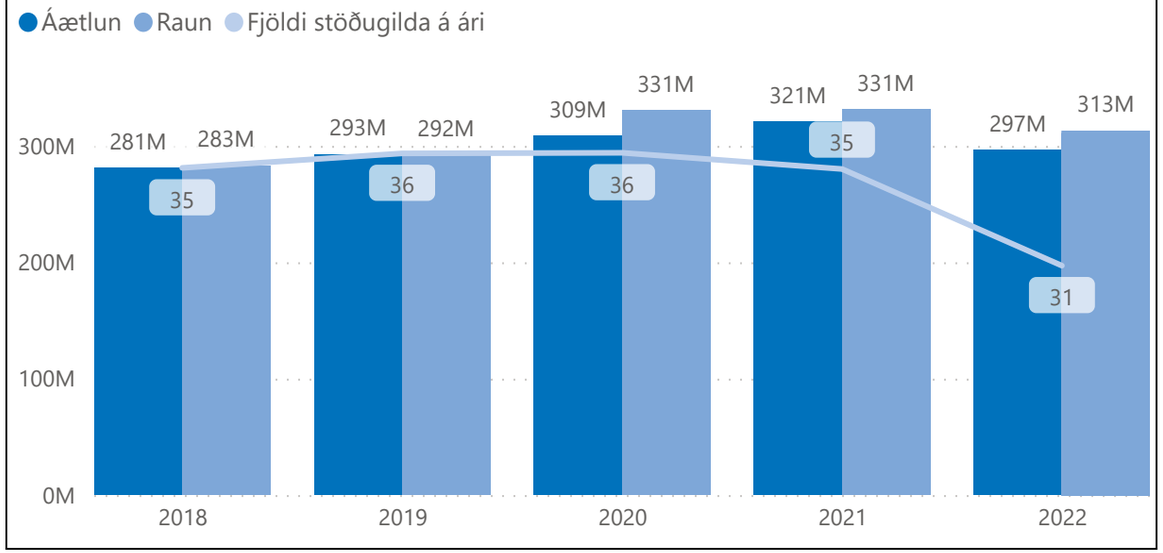


Umhverfismiðstöð - 3300

Rekstrarniðurstaða



Laun og launatengd gjöld



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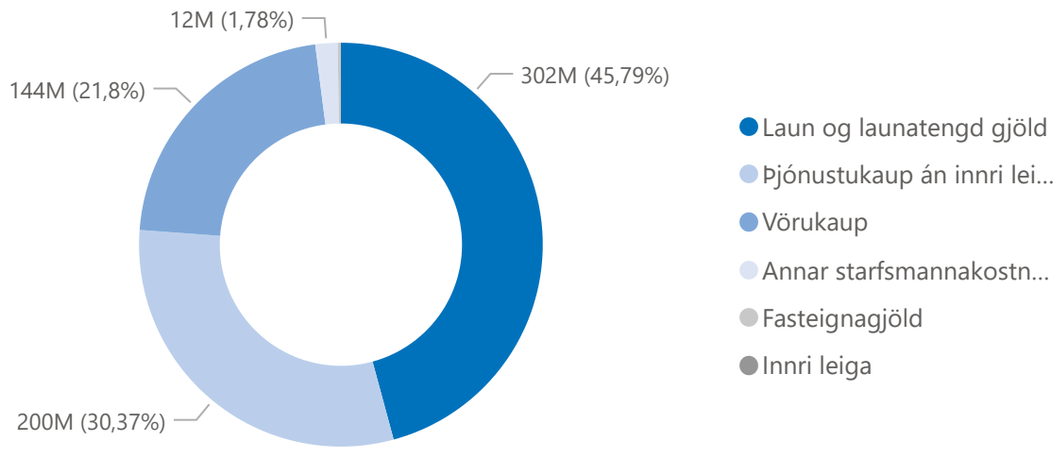
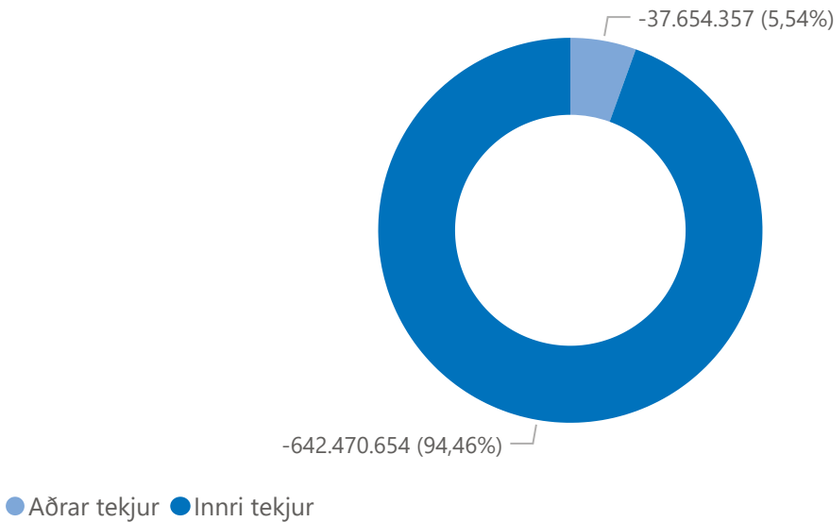
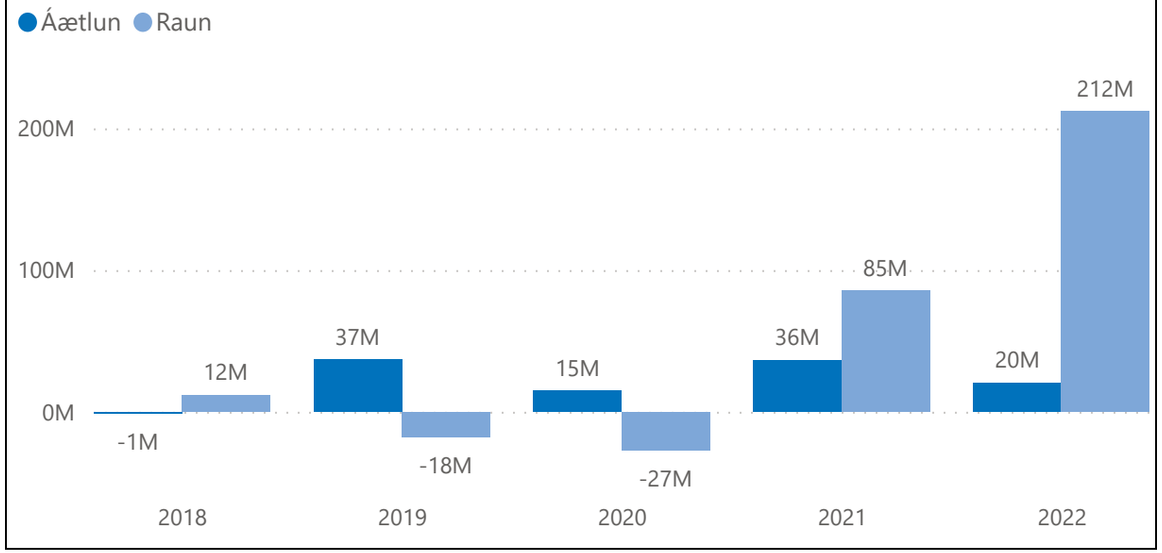


Skipting tekna árið 2022

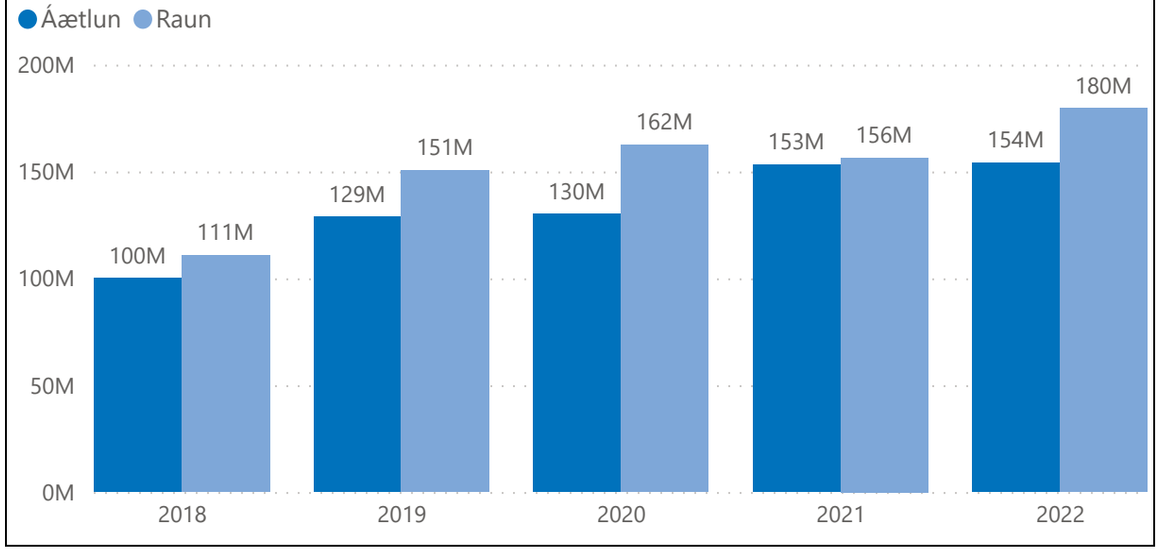


Félagslegar íbúðir - 4300

Rekstrarniðurstaða

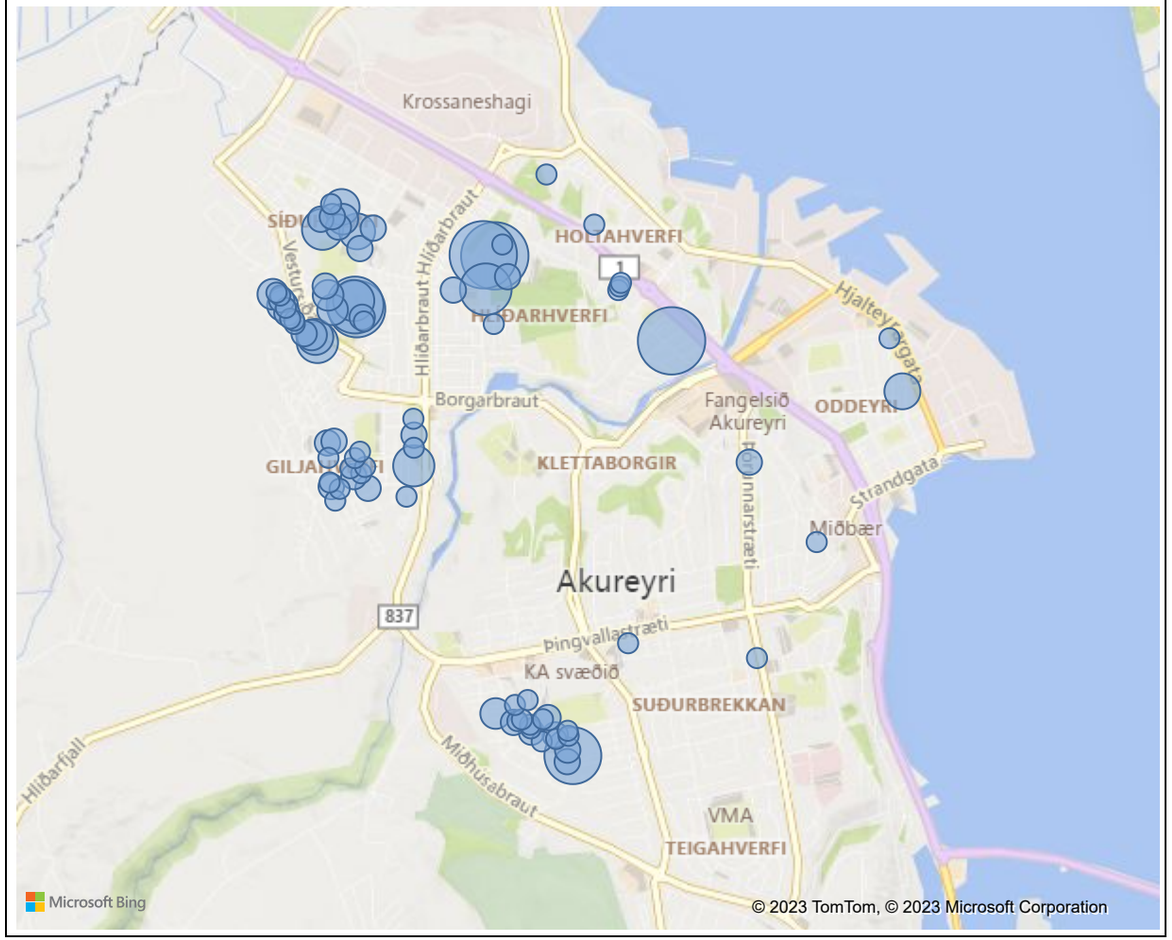


Viðhald



Dreifing félagslegra leiguíbúða

Tegund íbúðar Almennar



Staðsetning

- [x] Akureyri
- [ ] Grímsey
- [ ] Hrísey

Hverfi

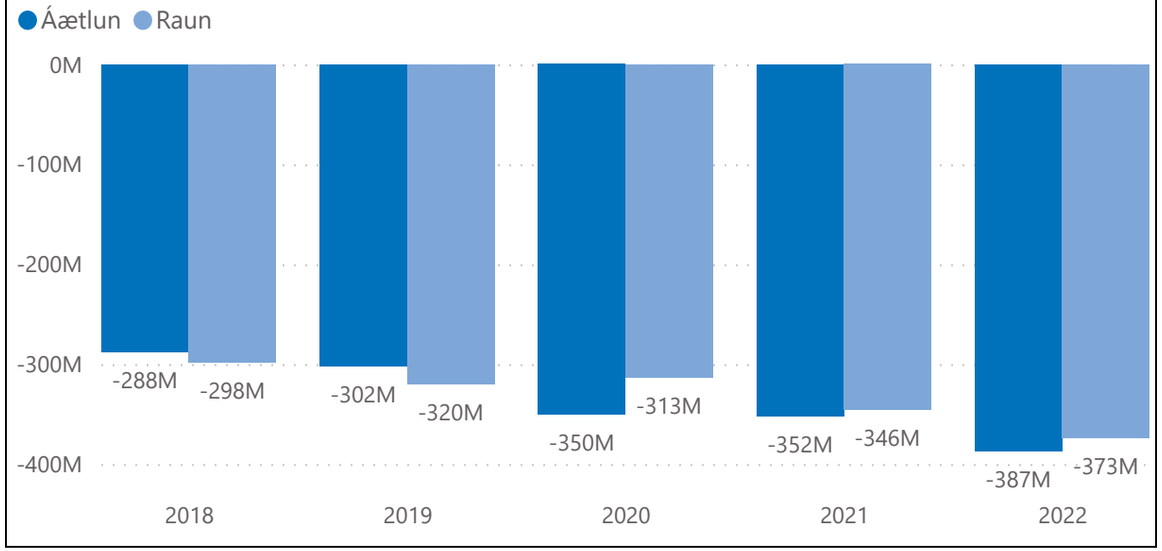
- [ ] Giljahverfi
- [ ] Holta- og Hlíðarhverfi
- [ ] Lunda- og Gerðarhverfi
- [ ] Neðri Brekka og Innbær
- [ ] Oddeyri

Tegund íbúðar

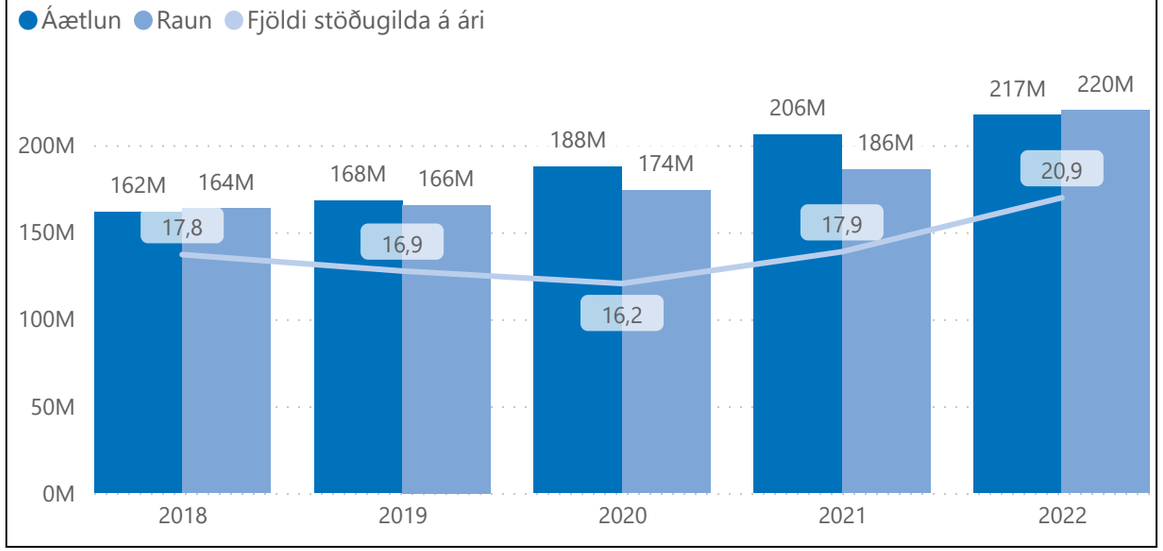
- [ ] Aldraðir
- [x] Almennar
- [ ] Fatlaðir
- [ ] Sértækt úrræði

Strætisvagnar Akureyrar - 4500

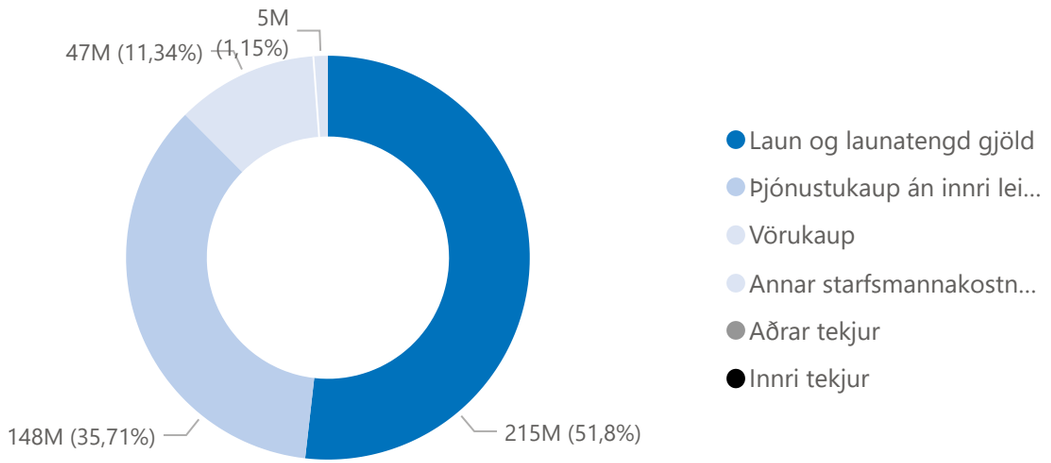
Rekstrarframlög frá Aðalsjóði



Laun og launatengd gjöld



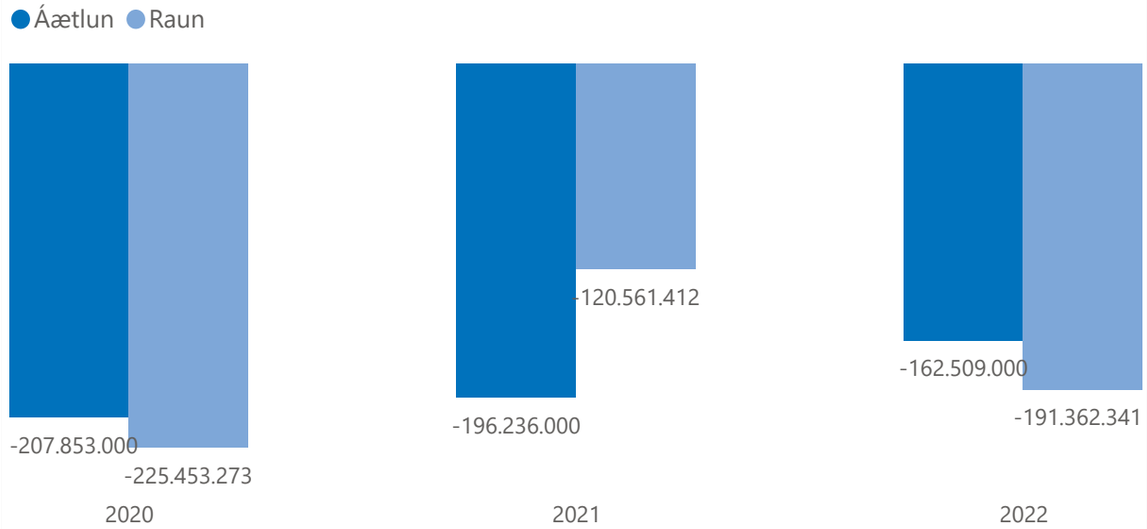
Skipting gjalda árið 2022



Fjöldi farþega á viku

Hlíðarfjall - Mfl. 148

Rekstrarniðurstaða



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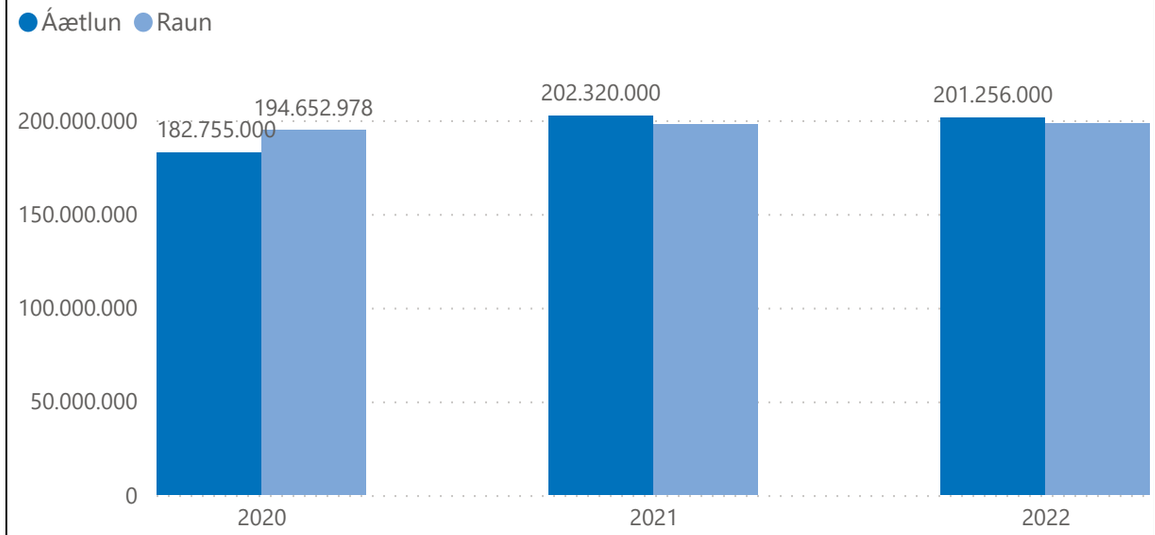

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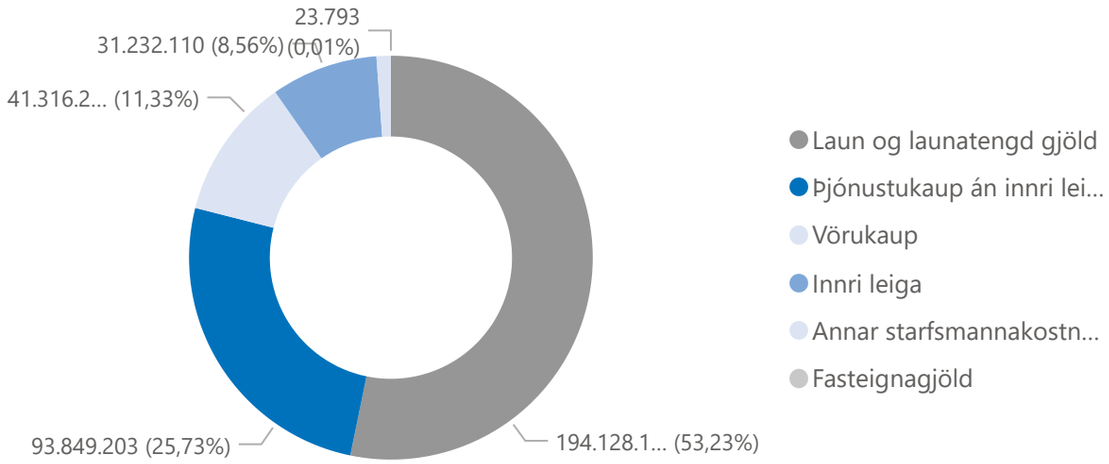
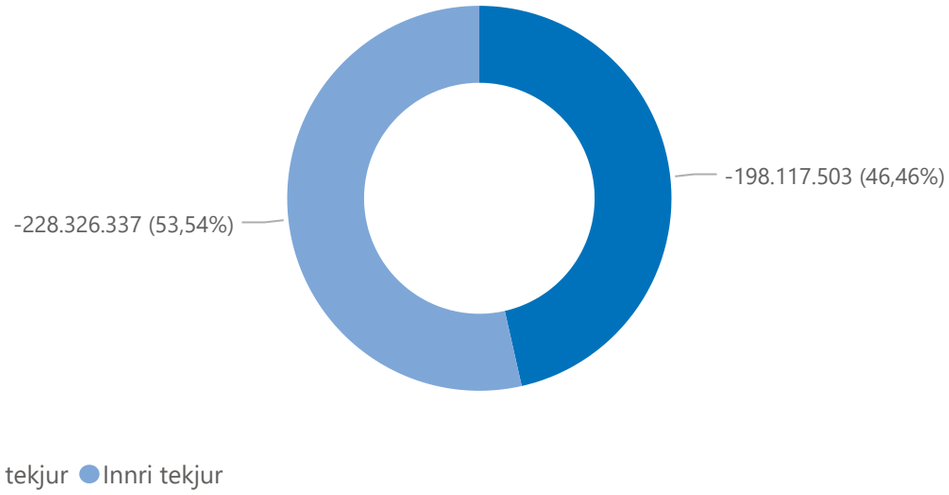
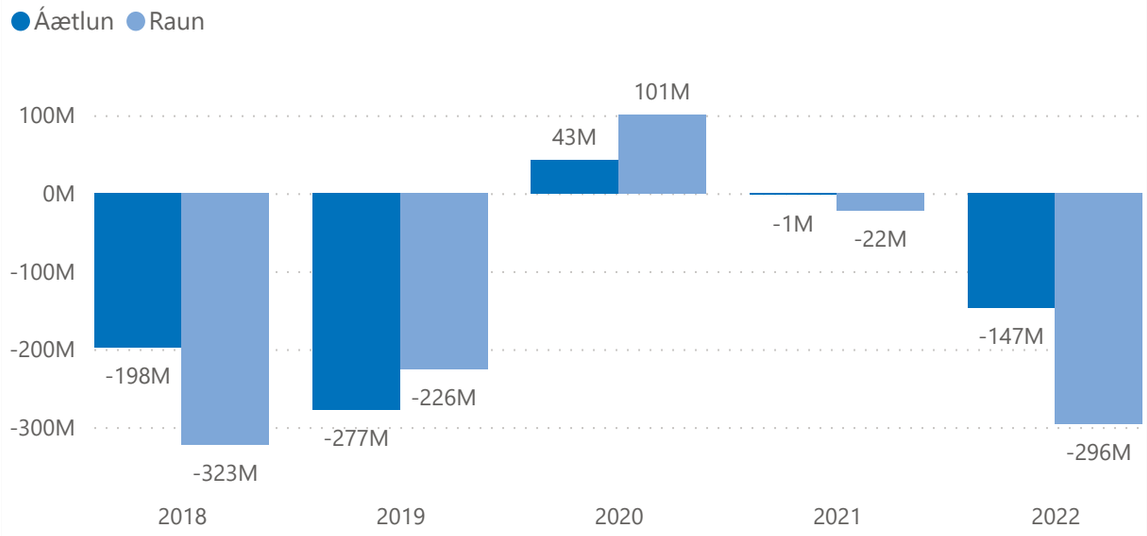


Skipting tekna árið 2022

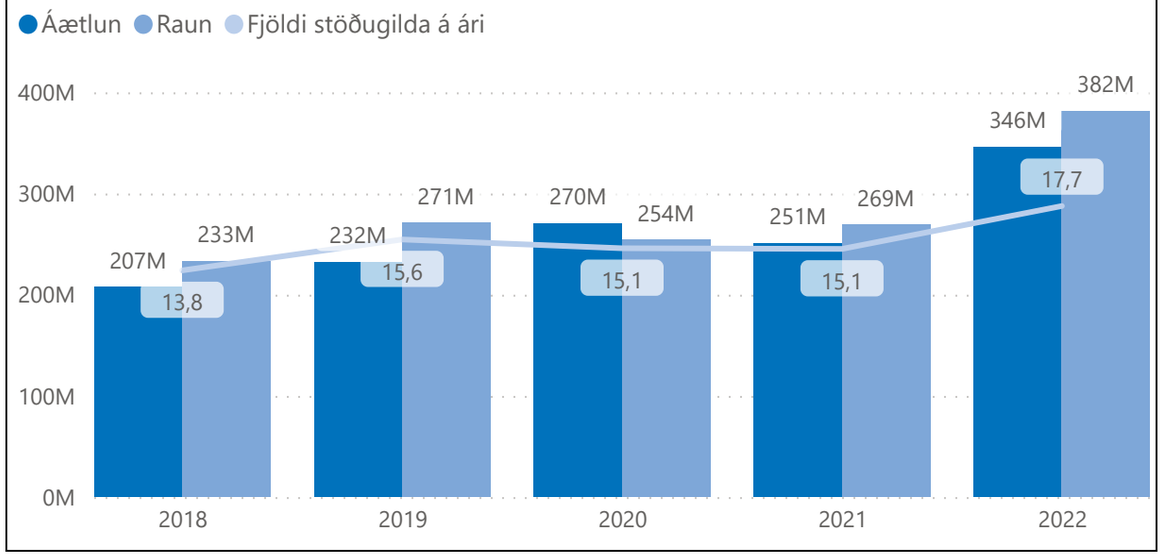


Hafnarsamlag Norðurlands - 4900

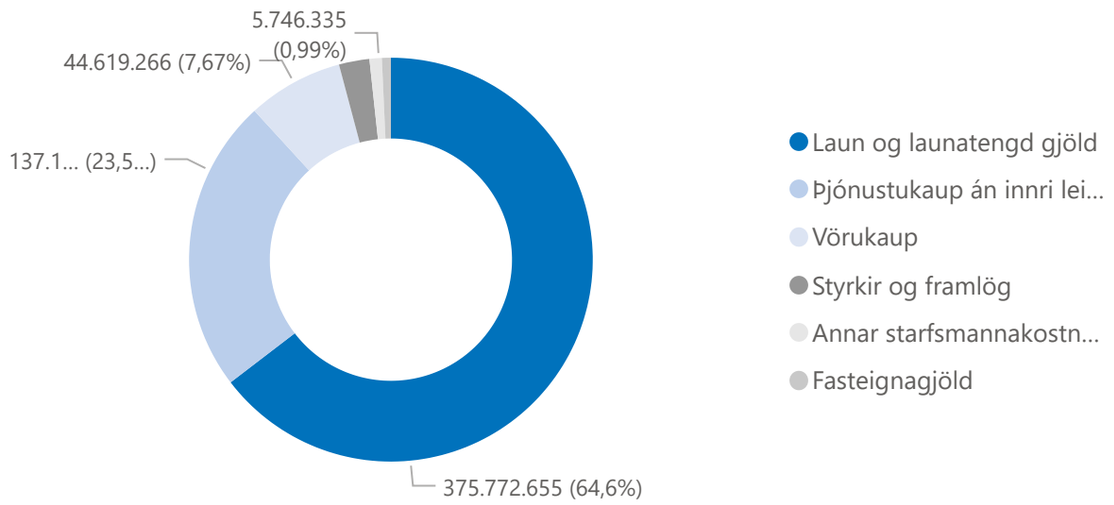
Rekstrarniðurstaða



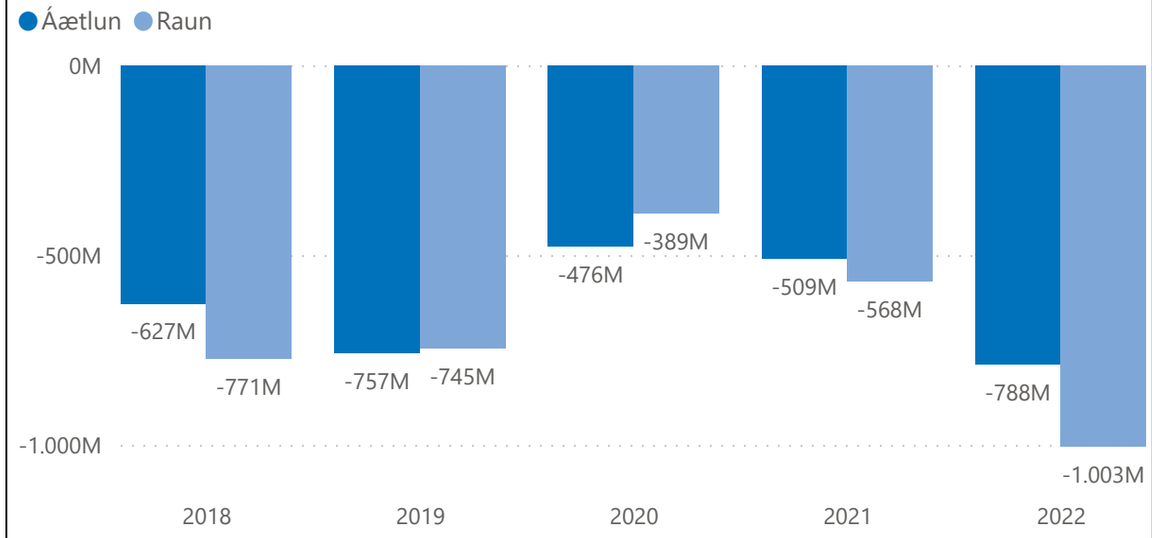
Laun og launatengd gjöld



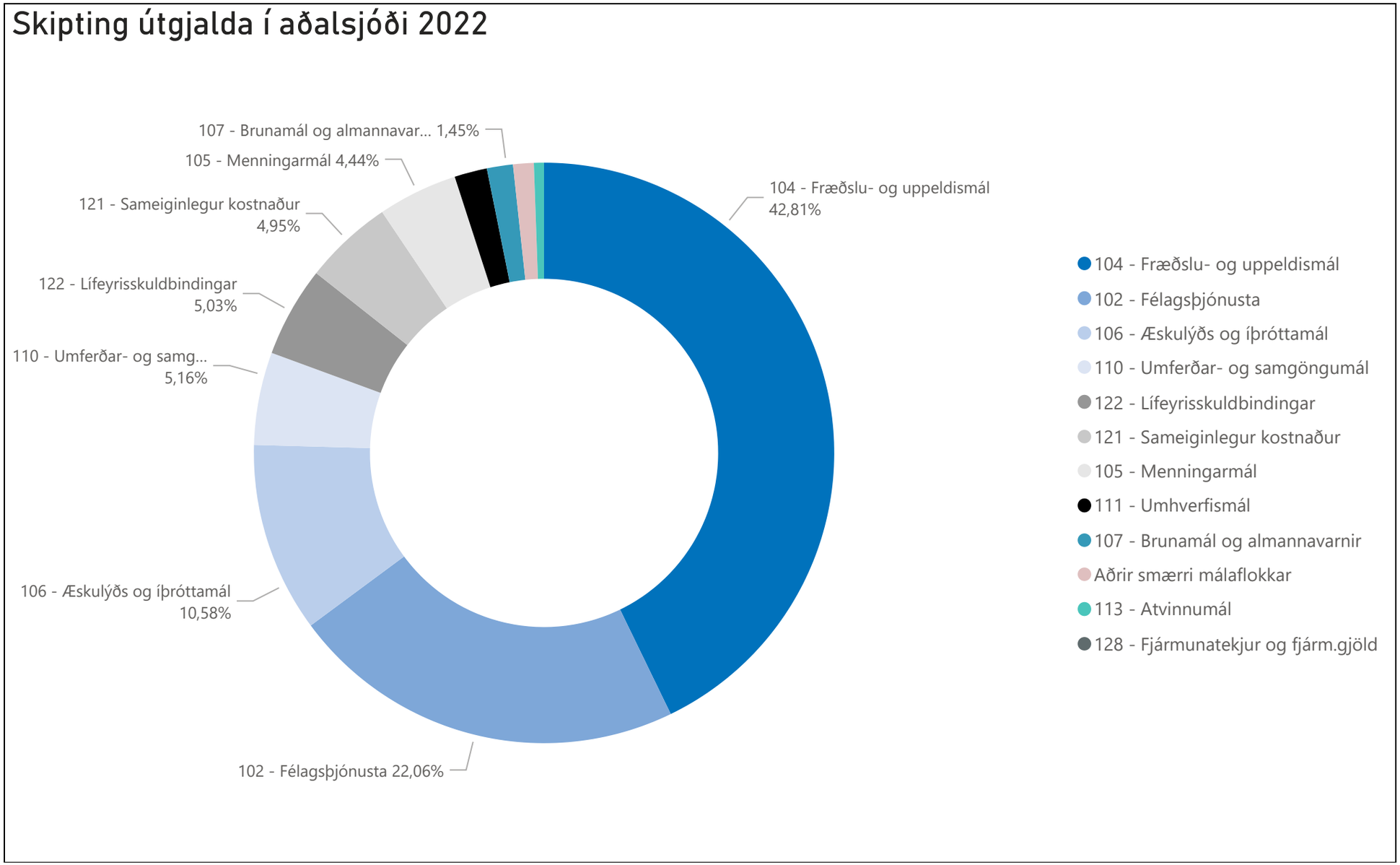
Skipting gjalda árið 2022



Tekjur



Aðalsjóður


Skipting útgjalda í aðalsjóði 2022
107 - Brunamál og almannavar... 1,45%
105 - Menningarmál 4,44%
121 - Sameiginlegur kostnaður 4,95%
122 - Lífeyrisskuldbindingar 5,03%
110 - Umferðar- og samg... 5,16%
106 - Æskulýðs og íþróttamál 10,58%
102 - Félagsþjónusta 22,06%
104 - Fræðslu- og uppeldismál 42,81%
104 - Fræðslu- og uppeldismál
102 - Félagsþjónusta
106 - Æskulýðs og íþróttamál
110 - Umferðar- og samgöngumál
122 - Lífeyrisskuldbindingar
121 - Sameiginlegur kostnaður
105 - Menningarmál
111 - Umhverfismál
107 - Brunamál og almannavarnir
Aðrir smærri málaflokkar
113 - Atvinnumál
128 - Fjármunatekjur og fjárm.gjöld