

2023 Revised to 2024 Proposed Direct Cost Budget Reconciliation by Department / Agency (Direct Cost in \$ Thousands)

Department / Agency	2024 Continuation Changes										Proposed Changes					2024 Proposed						
	2023 Revised Budget	One-Time	GASB 87 Non-labor to Debt	Other Service 2	Cont Labor 3	Room Tax 4	P&F Ret	Other 5	Sub-total	Cont	Bond O&M	One-Time Labor Savings	Road Maint 7	Route 85	Safety 8	Other 9	GBOS 9	Sub-total	Budget	Less Depr.	Approp.	
Assembly	7,927	(791)	(195)	195	-	198	-	(593)	7,334	-	-	-	-	-	-	-	-	-	7,334	-	7,334	
Building Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Chief Fiscal Officer	559	-	-	-	-	46	-	46	605	-	-	-	-	-	-	-	-	(11)	594	-	594	
Community Development	3,200	-	-	(32)	81	3,249	-	49	3,249	-	-	-	-	-	55	(132)	50	(27)	3,223	-	3,223	
Development Services	11,853	(66)	-	-	296	-	-	231	12,083	-	(240)	-	-	-	-	-	-	(240)	11,844	-	11,844	
Equal Rights Commission	821	-	-	-	-	47	-	47	868	-	-	-	-	-	-	-	-	-	868	-	868	
Equity & Justice	715	(278)	-	-	16	-	-	(262)	454	-	-	-	-	-	-	-	-	-	454	-	454	
Finance	13,801	10	-	-	463	-	-	473	14,274	-	(134)	-	-	-	-	(93)	-	(227)	14,047	-	14,047	
Fire	112,261	(470)	(829)	(1,071)	1,407	-	19	(116)	112,145	-	-	-	-	-	-	-	132	132	112,277	-	112,277	
Health	15,009	(750)	-	(15)	130	-	46	(588)	14,421	-	(345)	-	-	-	-	50	-	(295)	14,125	-	14,125	
Human Resources	6,891	-	-	-	171	-	-	171	6,861	-	(67)	-	-	-	-	-	-	(67)	6,795	-	6,795	
Information Technology	32,841	-	-	(265)	586	-	-	(447)	32,715	-	(924)	-	-	-	-	-	-	(924)	31,791	(9,300)	22,492	
Internal Audit	818	-	-	-	42	-	-	42	860	-	-	-	-	-	-	-	-	-	860	-	860	
Library	9,049	(16)	-	(12)	278	-	-	250	9,299	-	(362)	-	-	-	-	-	-	(362)	8,937	-	8,937	
Maintenance & Operations	112,854	(1,020)	(136)	136	(4,799)	400	(9)	(5,426)	107,427	70	-	1,575	-	-	-	-	97	1,741	108,168	-	108,168	
Management & Budget	1,209	-	-	-	43	-	-	43	1,252	-	(48)	-	-	-	-	-	-	(48)	1,204	-	1,204	
Mayor	2,586	-	-	-	78	-	-	78	2,664	-	-	-	-	-	-	(103)	-	(103)	2,561	-	2,561	
Municipal Attorney	8,599	-	-	-	327	-	-	327	8,926	-	-	-	-	-	-	-	-	-	8,926	-	8,926	
Municipal Manager	28,127	(550)	-	(321)	118	268	-	(484)	27,643	-	(52)	-	-	-	132	(183)	-	(104)	27,539	-	27,539	
Parks & Recreation	25,221	-	-	(631)	282	(6)	40	(315)	24,906	196	(367)	-	-	-	-	-	-	(70)	24,836	-	24,836	
Planning	3,847	(384)	-	-	(18)	-	-	(402)	3,445	-	-	-	-	-	-	-	-	-	3,445	-	3,445	
Police	134,948	(747)	(278)	278	(107)	2,806	127	(1,353)	135,674	-	-	-	-	-	-	-	-	-	135,674	-	135,674	
Project Management & Engineering	914	-	-	-	38	-	-	38	952	-	-	-	-	-	-	-	-	(18)	934	-	934	
Public Transportation	29,990	-	-	(94)	814	-	-	721	30,711	-	-	-	-	-	-	-	-	1,188	31,899	-	31,899	
Public Works	208	-	-	-	30	-	-	30	238	-	(104)	-	-	-	-	-	-	(104)	134	-	134	
Purchasing	1,844	-	-	-	94	-	-	94	1,938	-	-	-	-	-	-	-	-	(36)	1,902	-	1,902	
Real Estate	8,778	-	-	(4,732)	4,732	1,360	54	-	1,414	10,192	-	-	-	-	-	-	-	-	10,192	-	10,192	
Traffic Engineering	6,086	-	-	-	32	118	-	113	6,349	-	-	-	166	-	-	-	-	166	6,516	-	6,516	
TANs Area-wide	2,887	-	-	-	(184)	-	-	(184)	2,703	-	-	-	-	-	-	-	-	-	2,703	-	2,703	
Convention Center Reserve	16,694	-	-	-	-	-	-	453	17,146	-	-	-	-	-	-	-	-	-	17,146	-	17,146	
Direct Cost Total	600,337	(5,061)	(6,170)	6,170	(6,139)	8,946	706	146	(1,600)	266	(2,643)	1,741	1,188	187	(527)	380	593	597,927	(9,300)	-	588,628	
																						0.1%
																						-0.4%

Notes (details are provided in Overview narrative, Position Summary by Department / Agency, department reconciliations, and AO 2023-95):

- Continuation Changes:**
- Reverse 2023 One-Time Requirements:** Assembly - (\$155,000) for Housing Summit; (\$50,000) for facilitation support for the Sanctioned Camp Task Force and the Complex Behavioral Needs Task Force; (\$446,000) for recruitment services, request for proposals (RFPs), and legal; (\$100,000) to fund RFP for the development of pre-approved residential building plans; (\$10,000) for Board of Equalization funded with reduction from Finance/Property Appraisal, and (\$30,000) for professional development and training; Development Services - (\$65,521) to bring power from property boundary to a structure in Seaview Heights Subdivision; Equity & Justice - (\$277,500) for settlement recovered in the 2023 tax cap; Finance - \$10,000 add back to Finance/Property Appraisal, was reduced in 2023 to fund Board of Equalization in Assembly; Fire - (\$470,000) for one additional academy; Health - (\$500,000) for housing and homelessness response direct grant to Catholic Social Services for 3rd Avenue Resource Center for operations and (\$250,000) for grant to the Anchorage Affordable Housing and Land Trust; Library - (\$15,500) for security cameras at Z.J. Loussac Library; Maintenance & Operations - (\$20,000) for marked public access at Campbell Lake and (\$1,000,000) to provide additional funding for 2023 contractual snow removal support services; Municipal Manager - (\$550,000) for settlement recovered in the 2023 tax cap; Planning - (\$200,000) for Spenard corridor parking study; (\$50,000) for feasibility study for developing manufactured housing communities throughout the Municipality; and (\$133,885) for a grant to Anchorage Neighborhood Housing Services DBA NeighborWorks Alaska; and Police - (\$400,000) for continuation training.
 - GASB 87 Non-labor to Debt Service:** Movement of certain operating leases from non-labor to debt service in accordance with Governmental Accounting Standards Board statement 87 (GASB 87).
 - Other Debt Service:** Includes (\$7,490,453) of General Obligation (GO) Bond changes; \$62,807 of bond cost of issuances (COI); \$209,000 of Tax Anticipation Notes (TANs); (\$265,423) of Information Technology Master Leases; and \$1,360,059 of debt service for the Police headquarters at 716 West 4th Avenue (716 Building).
 - Continuation Labor:** Includes: Full Time Equivalent (FTE) work hours from 2,088 in 2023 to 2,096 in 2024 for most positions; wage increases (ranging from 0% to 3.3%), and step progressions based on existing collective bargaining agreements (CBAs); and health benefit cost increases.
 - Other:** Health - \$46,455 for Animal Care and Control contractual cost increases; Information Technology - (\$446,654) for depreciation adjustment; Parks & Recreation - \$40,000 for cemetery increase; Police - (\$1,353,000) to reflect reduction of the lease of the 716 Building since debt service is now paid in Real Estate; and Traffic - \$113,061 for Paint and Sign Shop operating supplies cost increases.
- Proposed Changes:**
- One-Time Labor Savings:** One-time labor savings due to vacant positions.
 - Road Maintenance:** Maintenance & Operations - \$1,500,000 for snow removal and \$75,000 for pothole repair; and Traffic Engineering/Paint & Sign Shop - \$141,436 to add one Inside Leadman position and \$25,000 to reclass one position.
 - Safety:** Municipal Manager - \$132,126 for safety contract for Occupational Safety and Health Administration (OSHA) compliance and Community Development - \$55,000 for safety training support.
 - Other:** Chief Fiscal Officer - (\$11,177) reduction to non-labor; Community Development - \$15,317 to reclass two positions and (\$147,196) to transfer one Engineer Tech III position to capital funding; Finance - (\$93,206) reduction to non-labor; Health - \$50,000 for Anchorage Senior Center; Mayor - (\$103,450) reduction to non-labor; Municipal Manager - (\$163,265) reduction to non-labor; Project Management & Engineering - (\$18,280) reduction to non-labor; Purchasing (\$36,000) reduction to non-labor.
 - GBOS:** Gridwood Board of Supervisors (GBOS) approved requested budget changes in the Gridwood Service Area.