

Municipal Clerk's Office

Amended and Approved

Date: April 22, 2025

Submitted By: Chair of the Assembly at the
Request of the Mayor

Prepared By: Office of Management & Budget

For Reading: April 22, 2025

ANCHORAGE, ALASKA**AR 2025 - 91 (S) as Amended, with Conforming Amendments**

1 A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING
2 FUNDS FOR THE 2025 GENERAL GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY
3 OF ANCHORAGE

5 WHEREAS, the 2025 operating budgets for the general government departments were adopted by AO
6 No. 2024 - 92 (S) as Amended and became effective January 1, 2025; and

8 WHEREAS, the Mayor has recommended revisions to the general government operating departments
9 and fund appropriations for 2025; now, therefore,

11 THE ANCHORAGE ASSEMBLY RESOLVES:

13 Section 1. The direct cost amounts set forth for the 2025 fiscal year for the following operating
14 departments and/or agencies are hereby revised and appropriated for the 2025 fiscal year:

| Department/Agency | 2025 Approved Budget | Revision | 2025 Revised Budget |
|------------------------------|----------------------------|-----------------------|---------------------------|
| <u>GENERAL GOVERNMENT</u> | | | |
| | | \$ 187,592 | \$ 9,404,535 |
| | | \$ 157,592 | \$ 9,374,535 |
| Assembly | \$ 9,216,943 | \$ 142,592 | \$ 9,359,535 |
| | | 644,948 | 27,800,188 |
| Chief Administrative Officer | 27,155,240 | 624,948 | 27,780,188 |
| | | 287,053 | 12,690,832 |
| Development Services | 12,403,779 | 187,053 | 12,590,832 |
| Equal Rights Commission | 742,255 | (78,750) | 663,505 |
| Equity & Inclusion | 492,998 | - | 492,998 |
| Finance | 16,446,532 | (40,268) | 16,406,264 |
| | | 1,712,230 | 123,303,000 |
| Fire | 121,590,770 | 1,612,230 | 123,203,000 |
| | | 1,235,739 | 20,629,266 |
| Health | 19,393,527 | 1,160,739 | 20,554,266 |
| Human Resources | 7,193,103 | 21,604 | 7,214,707 |
| Information Technology | 23,141,632 | 54,641 | 23,196,273 |
| Internal Audit | 868,992 | 55,877 | 924,869 |
| Library | 10,032,286 | (6,788) | 10,025,498 |
| Maintenance & Operations | 114,761,506 | 3,135,348 | 117,896,854 |
| | | 50,000 | 1,389,469 |
| Management & Budget | 1,339,469 | --- | 1,339,469 |

Resolution to Revise and Appropriate 2025 General Government Operating Budget

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| | Department/Agency | 2025 Approved Budget | Revision | 2025 Revised Budget |
|----|--------------------------------------|----------------------------|--------------------------------|----------------------------------|
| 1 | | | | |
| 2 | | | 124,901 | 3,048,508 |
| 3 | Mayor | 2,923,607 | 109,904 | 3,033,508 |
| 4 | Municipal Attorney | 9,572,755 | 218,013 | 9,790,768 |
| 5 | Municipal Manager | 2,359,255 | 1,175,236 | 3,534,491 |
| 6 | Parks & Recreation | 26,579,911 | 2,180,762 | 28,760,673 |
| 7 | Planning | 3,795,347 | 166,563 | 3,961,910 |
| 8 | Planning, Development & Public Works | 3,598,255 | (87,001) | 3,511,254 |
| 9 | Police | 146,069,402 | (72,225) | 145,997,177 |
| 10 | Project Management & Engineering | 951,329 | 1,081 | 952,410 |
| 11 | | | | |
| 12 | | | (233,815) | 32,940,493 |
| 13 | Public Transportation | 33,174,308 | (308,815) | 32,865,493 |
| 14 | Public Works | 263,786 | 860 | 264,646 |
| 15 | Purchasing | 2,084,433 | 43,110 | 2,127,543 |
| 16 | Real Estate | 10,514,145 | 1,096,169 | 11,610,314 |
| 17 | Traffic Engineering | 7,104,158 | 104,373 | 7,208,531 |
| 18 | Areawide TANs Expense | 2,963,000 | (2,963,000) | - |
| 19 | Convention Center & Reserves | 22,265,756 | - | 22,265,756 |
| 20 | | | | |
| 21 | | | \$ 9,014,253 | \$ 648,012,732 |
| 22 | | | \$ 8,909,253 | \$ 647,907,732 |
| 23 | GRAND TOTAL GENERAL GOVERNMENT | \$ 638,998,479 | \$ 8,534,253 | \$ 647,532,732 |

25 **Section 2.** The function cost amounts set forth for the 2025 fiscal year for the following operating funds
 26 are hereby appropriated (see **Section 3**):

| | Fund No. | Fund Description | 2025 Approved Budget | Revision | 2025 Revised Budget |
|----|-------------|------------------------------------|----------------------------|--------------------------------|----------------------------------|
| 27 | | | | | |
| 28 | | <u>GENERAL FUNDS</u> | | | |
| 29 | | | | \$ 1,832,277 | \$ 194,779,960 |
| 30 | | | | \$ 1,727,277 | \$ 194,674,960 |
| 31 | 101000 | Areawide General | \$ 192,947,683 | \$ 1,352,277 | \$ 194,299,960 |
| 32 | 103000 | Areawide EMS Lease | 829,029 | - | 829,029 |
| 33 | 104000 | Chugiak Fire SA | 1,615,661 | (915) | 1,614,746 |
| 34 | 105000 | Glen Alps SA | 447,046 | 60,995 | 508,041 |
| 35 | 106000 | Girdwood Valley SA | 4,991,277 | 388,275 | 5,379,552 |
| 36 | 107000 | AW APD IT Systems Special Levy | 1,840,000 | - | 1,840,000 |
| 37 | 110000 | Chugach State Park Access SA | - | - | - |
| 38 | 111000 | Birchtree/Elmore LRSA | 368,647 | 39,423 | 408,070 |
| 39 | 112000 | Sec. 6/Campbell Airstrip LRSA | 206,098 | 15,856 | 221,954 |
| 40 | 113000 | Valli-Vue Estates LRSA | 149,438 | 9,546 | 158,984 |
| 41 | 114000 | Skyranch Estates LRSA | 46,802 | 1,423 | 48,225 |
| 42 | 115000 | Upper Grover LRSA | 23,572 | 2,602 | 26,174 |
| 43 | 116000 | Raven Woods/Bubbling Brook LRSA | 26,989 | (2,102) | 24,887 |
| 44 | 117000 | Mt. Park Estates LRSA | 39,490 | 5,969 | 45,459 |
| 45 | 118000 | Mt. Park/Robin Hill RRSA | 201,531 | 17,136 | 218,667 |
| 46 | 119000 | Chugiak/Birchwood/Eagle River RRSA | 9,380,568 | 472,822 | 9,853,390 |

Resolution to Revise and Appropriate 2025 General Government Operating Budget

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| | Fund No. | Fund Description | 2025 Approved Budget | Revision | 2025 Revised Budget |
|----|----------|----------------------------------|----------------------|--------------------------------|----------------------------------|
| 1 | | | | | |
| 2 | 121000 | Eaglewood Contributing RSA | 133,270 | 4,018 | 137,288 |
| 3 | 122000 | Gateway Contributing RSA | 2,579 | (54) | 2,525 |
| 4 | 123000 | Lakehill LRSA | 73,715 | 8,062 | 81,777 |
| 5 | 124000 | Totem LRSA | 40,670 | 3,750 | 44,420 |
| 6 | 125000 | Paradise Valley South LRSA | 21,190 | 1,988 | 23,178 |
| 7 | 126000 | SRW Homeowners LRSA | 77,139 | 9,715 | 86,854 |
| 8 | 129000 | Eagle River Street Light SA | 424,364 | (85,820) | 338,544 |
| 9 | 131000 | Anchorage Fire SA | 88,688,864 | (1,005,180) | 87,683,684 |
| 10 | 141000 | Anchorage Roads & Drainage SA | 83,707,549 | 3,538,125 | 87,245,674 |
| 11 | 142000 | Talus West LRSA | 125,338 | 9,486 | 134,824 |
| 12 | 143000 | Upper O'Malley LRSA | 854,786 | 101,815 | 956,601 |
| 13 | 144000 | Bear Valley LRSA | 67,903 | 3,140 | 71,043 |
| 14 | 145000 | Rabbit Creek View/Heights LRSA | 150,529 | 2,606 | 153,135 |
| 15 | 146000 | Villages Scenic Parkway LRSA | 31,152 | 1,886 | 33,038 |
| 16 | 147000 | Sequoia Estates LRSA | 30,404 | 1,588 | 31,992 |
| 17 | 148000 | Rockhill LRSA | 78,246 | 6,764 | 85,010 |
| 18 | 149000 | South Goldenview Area RRSA | 904,857 | 66,494 | 971,351 |
| 19 | 150000 | Homestead LRSA | 33,282 | 3,902 | 37,184 |
| 20 | 151000 | Anchorage Metropolitan Police SA | 159,218,993 | (1,011,716) | 158,207,277 |
| 21 | 152000 | Turnagain Arm Police SA | 21,782 | (38) | 21,744 |
| 22 | 161000 | Anchorage Parks & Recreation SA | 26,753,562 | 3,110,749 | 29,864,311 |
| 23 | 162000 | Eagle River/Chugiak Parks/Rec SA | 5,551,792 | (390,213) | 5,161,579 |
| 24 | 163000 | Anchorage Building Safety SA | 8,468,183 | 178,306 | 8,646,489 |
| 25 | 164000 | Public Finance & Investment Fund | 2,542,289 | 5,548 | 2,547,837 |
| 26 | 170000 | ML&P Sale Proceeds | 3,817,000 | - | 3,817,000 |
| 27 | | | | \$ 7,408,228 | \$ 602,341,497 |
| 28 | | | | \$ 7,303,228 | \$ 602,236,497 |
| 29 | | Subtotal General Funds | \$ 594,933,269 | \$ 6,928,228 | \$ 601,861,497 |
| 30 | | | | | |
| 31 | | <u>SPECIAL REVENUE FUNDS</u> | | | |
| 32 | 2020X0 | Convention Center Reserves | \$ 18,448,756 | \$ - | \$ 18,448,756 |
| 33 | 221000 | Heritage Land Bank | 951,908 | 63,163 | 1,015,071 |
| 34 | | Subtotal Special Revenue Funds | \$ 19,400,664 | \$ 63,163 | \$ 19,463,827 |
| 35 | | | | | |
| 36 | | <u>DEBT SERVICE FUND</u> | | | |
| 37 | 301000 | PAC Surcharge Revenue Bond | \$ 295,000 | \$ - | \$ 295,000 |
| 38 | | | | | |
| 39 | | <u>INTERNAL SERVICE FUNDS</u> | | | |
| 40 | 602000 | Self-Insurance | \$ 1,306,948 | \$ (700,948) | \$ 606,000 |
| 41 | 607000 | Management Information Systems | (7,422,588) | (4) | (7,422,592) |
| 42 | | Subtotal Internal Service Funds | \$ (6,115,640) | \$ (700,952) | \$ (6,816,592) |
| 43 | | | | | |
| 44 | | | | \$ 6,770,439 | \$ 615,283,732 |
| 45 | | | | \$ 6,665,439 | \$ 615,178,732 |
| 46 | | GRAND TOTAL GENERAL GOVERNMENT | \$ 608,513,293 | \$ 6,290,439 | \$ 614,803,732 |

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48 **Section 3.** The Function Cost amounts may be adjusted to reflect the IGC impact of any amendments.

Resolution to Revise and Appropriate 2025 General Government Operating Budget

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Section 4. Appropriating property taxes as a transfer in the amount of TWO HUNDRED SIXTY-FIVE MILLION SIX HUNDRED FORTY-THREE THOUSAND FOUR HUNDRED NINETY-EIGHT DOLLARS (\$265,643,498) from Areawide General Fund (101000) to the Anchorage School District for the 2025 tax year.

Section 5. Appropriating a transfer in the amount of ~~ONE MILLION NINE HUNDRED FIFTY-EIGHT THOUSAND EIGHT HUNDRED TWENTY DOLLARS (\$1,958,820)~~ **ONE MILLION TWO HUNDRED TWENTY-FOUR THOUSAND TWO HUNDRED SIXTY-THREE DOLLARS (\$1,224,263)** from the 2025 Operating Budget, Eagle River/Chugiak (ER/C) Parks & Recreation Service Area Operating Fund (162000) to the Eagle River/Chugiak Parks & Recreation Service Area Capital Improvement Projects Fund (462800) for continued ER/C parks repairs and maintenance, all within the Parks & Recreation Department.

Section 6. Appropriating a transfer in the amount of TWO HUNDRED THOUSAND DOLLARS (\$200,000) from the 2025 Operating Budget, Areawide General Fund (101000) to the Areawide General Capital Improvement Projects (CIP) Fund (401800) for roof reserves at George M. Sullivan Arena, Anchorage Museum at Rasmuson Center, and Z.J. Loussac Library, all within the Maintenance & Operations Department, is recommended as follows:

| | Revenues | Expenditures |
|-----------------------|-------------------|-------------------|
| 401800-121033-PF09201 | \$ 84,000 | \$ 84,000 |
| 401800-121037-PF09202 | 48,000 | 48,000 |
| 401800-535500-PF09203 | 68,000 | 68,000 |
| TOTAL | \$ 200,000 | \$ 200,000 |

Section 7. Appropriating a transfer in the amount of FORTY THOUSAND DOLLARS (\$40,000) from the 2025 Operating Budget, Glen Alps Service Area Operating Fund (105000) to the Miscellaneous Capital Projects Pass-Thru Capital Improvement Projects Fund (409800) for the purpose of providing funding for the Glen Alps Roads and Drainage Capital Improvement Program, all within the Maintenance & Operations Department.

Section 8. Appropriating a transfer in the amount of FIFTY-ONE THOUSAND ONE HUNDRED TWENTY DOLLARS (\$51,120), funded with Areawide General Fund (101000) fund balance, that resulted from unused 2024 project appropriation, from the 2025 Operating Budget, Areawide General Operating Fund (101000) to the Operating Projects Committed General Fund (190000) for the Communications and Educational Materials about Development Code Changes, all within the Planning Department.

Section 9. Appropriating a transfer in the amount of TWO HUNDRED THOUSAND DOLLARS (\$200,000), funded with Areawide General Fund (101000) fund balance, that resulted from unused 2024 project appropriation, from the 2025 Operating Budget, Areawide General Operating Fund (101000) to the Operating Projects Committed General Fund (190000) for the Chugiak / Eagle River Comprehensive Plan, all within the Planning Department.

Section 10. Appropriating a transfer in the amount of FIFTY THOUSAND DOLLARS (\$50,000) from the 2025 Operating Budget, Areawide General Operating Fund (101000) to the Operating Projects Committed General Fund (190000) for 1% for Art Maintenance, all within the Planning, Development, and Public Works Department.

Resolution to Revise and Appropriate 2025 General Government Operating Budget

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Section 11. Appropriating Operating Projects Committed General Fund (190000) Fund Balance, resulted from unused 2024 project appropriation, in an amount not-to-exceed ONE HUNDRED NINETY-FIVE THOUSAND EIGHT HUNDRED SIXTY-SEVEN DOLLARS (\$195,867) to the Operating Projects Committed General Fund (190000), for continued 1% for Art Maintenance, all within the Planning, Development, and Public Works Department.

Section 12. Appropriating Operating Projects Committed General Fund (190000) Fund Balance, resulted from unused 2024 project appropriation, in an amount not-to-exceed THREE HUNDRED THIRTY-FIVE THOUSAND TWO HUNDRED THIRTY-ONE DOLLARS (\$335,231) to the Operating Projects Committed General Fund (190000), for continued Mobile Intervention Team project activities within the Anchorage Police Department.

Section 13. Appropriating Operating Projects Committed General Fund (190000) Fund Balance, resulted from unused 2024 project appropriation, in an amount not-to-exceed SIXTY DOLLARS (\$60) to the Operating Projects Committed General Fund (190000), for continued Assembly Alcohol Tax Projects within the Assembly.

Section 14. Appropriating a transfer in the amount of ONE HUNDRED THOUSAND DOLLARS (\$100,000) from the 2025 Operating Budget, Anchorage Parks & Recreation Service Area (SA) Operating Fund (161000) to the Anchorage Parks & Recreation SA Capital Improvement Projects Fund (461800) for capital reserve for future repairs at Bartlett, Dimond, East, Service, and West pools, all within the Parks & Recreation Department.

Section 15. Appropriating a transfer in the amount of NINE HUNDRED NINETY-SEVEN THOUSAND THREE HUNDRED SEVENTY-EIGHT DOLLARS (\$997,378) from the 2025 Operating Budget, Anchorage Parks & Recreation Service Area (SA) Operating Fund (161000) to the Anchorage Parks & Recreation SA Capital Improvement Projects Fund (461800) for purchasing capital equipment and improving parks, trails, and facilities, all within the Parks & Recreation Department.

Section 16. Appropriating a transfer in the amount of FOUR MILLION FIVE HUNDRED SIXTY-TWO THOUSAND SIX HUNDRED TWENTY-EIGHT DOLLARS (\$4,562,628) from the 2025 Operating Budget, Chugiak, Birchwood, Eagle River Rural Road Service Area (CBERRRSA) Operating Fund (119000) to the CBERRRSA Capital Improvement Projects Fund (419800) for road and drainage improvement projects, all within the Maintenance & Operations Department.

Section 17. The amount of TWO HUNDRED EIGHTY-ONE THOUSAND TWO HUNDRED AND FOUR DOLLARS (\$281,204) of anticipated E911 Surcharge revenue and an amount of THREE HUNDRED FORTY-SIX THOUSAND NINE HUNDRED FORTY-NINE DOLLARS (\$346,949) of fund balance is hereby appropriated to the E911 Surcharge Fund (211000) for E911 operations in fiscal year 2025.

Section 18. Revising and appropriating the 2025 Operating Budget for the Police & Fire Retirees Medical Operating Fund (165000) as supported by transfers from 2025 Police and Fire Departments' General Government Operating Budgets:

| | 2025 Approved Budget | Revision | 2025 Revised Budget |
|---|----------------------------|----------|---------------------------|
| 165000 P&F Retirees Med Ops - Direct Cost | \$ 199,793 | \$ 3,258 | \$ 203,051 |
| 165000 P&F Retirees Med Ops - Function Cost | \$ 217,902 | \$ 4,217 | \$ 222,119 |

Resolution to Revise and Appropriate 2025 General Government Operating Budget

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1 **Section 19.** Revising and appropriating the 2025 Operating Budget for the Police & Fire Retiree Medical
 2 Liability Fund (281000) as supported by contributions from 2025 Police and Fire Departments' General
 3 Government Operating Budgets:

| | 2025 Approved Budget | Revision | 2025 Revised Budget |
|--|----------------------------|----------|---------------------------|
| 5 281000 P&F Retiree Med Liability - Direct Cost | \$ 3,920,252 | \$ - | \$ 3,920,252 |
| 6 281000 P&F Retiree Med Liability - Function Cost | \$ 3,948,127 | \$ 8,735 | \$ 3,956,862 |

8 **Section 20.** Revising and appropriating the 2025 Operating Budget for the Equipment Maintenance
 9 (Fleet) Fund (601000) from anticipated income included as expenditures in the General Government
 10 Operating Budget Departments:

| | 2025 Approved Budget | Revision | 2025 Revised Budget |
|---|----------------------------|------------|---------------------------|
| 12 601000 Equipment Maintenance - Direct Cost | \$ 6,936,939 | \$ 11,219 | \$ 6,948,158 |
| 13 601000 Equipment Maintenance - Function Cost | \$ 9,439,182 | \$ 500,752 | \$ 9,939,934 |

15 **Section 21.** Revising and appropriating the 2025 Operating Budget for the Police and Fire Retirement
 16 Medical Trust Fund (713000) from anticipated investment income of the Fund as approved by the
 17 Anchorage Police and Fire Retirement System Board:

| | 2025 Approved Budget | Revision | 2025 Revised Budget |
|--|----------------------------|----------------|---------------------------|
| 19 713000 P&F Retirement - Direct Cost | \$ 72,750 | \$ (22,906) | \$ 49,844 |
| 20 713000 P&F Retirement - Function Cost | \$ 3,831,252 | \$ (3,781,392) | \$ 49,860 |

22 **Section 22.** Revising and appropriating the 2025 Operating Budget for the Police and Fire Retirement
 23 System Fund (715000) from anticipated investment income of the Fund as approved by the Anchorage
 24 Police and Fire Retirement System Board:

| | 2025 Approved Budget | Revision | 2025 Revised Budget |
|--|----------------------------|------------|---------------------------|
| 26 715000 P&F Retirement - Direct Cost | \$ 37,001,411 | \$ - | \$ 37,001,411 |
| 27 715000 P&F Retirement - Function Cost | \$ 37,077,499 | \$ (4,112) | \$ 37,073,387 |

29 **Section 23.** Revising and appropriating the 2025 Operating Budget for the Alcoholic Beverages Retail
 30 Sales Tax Fund (206000) from anticipated Alcoholic Beverages Retail Sales Tax revenues to the
 31 following respective departments, with details attached to the Assembly Memorandum (AM):

| Department | 2025 Approved Budget | Revision | 2025 Revised Budget |
|-----------------------|----------------------------|----------|---------------------------|
| 33 Finance | \$ 293,403 | \$ - | \$ 293,403 |
| 34 Fire | 1,396,640 | (33,323) | 1,363,317 |
| 35 Health | 12,092,716 | - | 12,092,716 |
| 36 Library | 237,174 | - | 237,174 |
| 37 Mayor | 25,000 | - | 25,000 |
| 38 Municipal Attorney | 293,241 | 9,243 | 302,484 |
| 39 Parks & Recreation | 727,717 | 29,769 | 757,486 |

Resolution to Revise and Appropriate 2025 General Government Operating Budget

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| | Department | 2025 Approved Budget | Revision | 2025 Revised Budget |
|---|---|----------------------------|------------|---------------------------|
| 1 | | | | |
| 2 | Anchorage Police Department | 716,277 | - | 716,277 |
| 3 | Alcohol Bvgs Sales Tax - Direct Cost | \$ 15,782,168 | \$ 5,689 | \$ 15,787,857 |
| 4 | | | | |
| 5 | 206000 Alcohol Bvgs Sales Tax - Function Cost | \$ 15,849,264 | \$ 410,011 | \$ 16,259,275 |
| 6 | | | | |

7 **Section 24.** Revising and appropriating the 2025 Operating Budget for the Marijuana Retail Sales Tax
 8 Fund (208000) from anticipated Marijuana Retail Sales Tax revenues to the following respective
 9 departments, with details attached to the Assembly Memorandum (AM):

| | Department | 2025 Approved Budget | Revision | 2025 Revised Budget |
|----|--|----------------------------|------------|---------------------------|
| 10 | | | | |
| 11 | Finance | \$ 580,000 | \$ - | \$ 580,000 |
| 12 | Health | 8,185,000 | 200,000 | 8,385,000 |
| 13 | Parks & Recreation | 400,000 | - | 400,000 |
| 14 | Alcohol Bvgs Sales Tax - Direct Cost | \$ 9,165,000 | \$ 200,000 | \$ 9,365,000 |
| 15 | | | | |
| 16 | 208000 Marijuana Rtl Sales Tax Fund - Function (| \$ 9,165,000 | \$ 451,066 | \$ 9,616,066 |
| 17 | | | | |

18 **Section 25.** Reappropriating an amount not-to-exceed FORTY-SEVEN THOUSAND SEVEN HUNDRED
 19 FORTY DOLLARS (\$47,740) of unspent funding from the completed Vote-by-Mail Implementation capital
 20 project in the Areawide General Capital Improvement Projects Fund (401800) to a transfer back to the
 21 Areawide General Operating Fund (101000) to support AR 2025-65, a \$38,100 increase to the
 22 Federation of Community Councils Grant, and other projects and operations, all within the Assembly.

24 **Section 26.** To appropriate an amount not to exceed three million five hundred thousand dollars
 25 (\$3,500,000) to be transferred from the Anchorage Roads and Drainage Service Area Operating Fund
 26 (141000) to the Equipment Maintenance Capital Improvements Fund (601800) all within the Maintenance
 27 and Operations Department, to pay the costs of heavy fleet vehicles involved in front-line snow response.

29 **Section 27.** To appropriate a transfer in the amount of ONE HUNDRED THOUSAND DOLLARS
 30 (\$100,000) from the Areawide General Fund (101000) to the Nuisance Property Abatement Fund
 31 (205000) for Needs-Based Housing Support, all within the Development Services Department.

33 **Section 28.** To reappropriate an amount not to exceed ONE HUNDRED FORTY-SIX THOUSAND
 34 NINE HUNDRED TWENTY-NINE DOLLARS (\$146,929) from professional services to a transfer and
 35 appropriating said transfer from the Areawide General Fund (101000) to the Areawide General
 36 Capital Improvement Projects Fund (401800) all within the Finance Department for completion of
 37 Harris Govern Rental Tax Vehicle Module.

39 **Section 29.** The Office of Management and Budget, with agreement of the Municipal Clerk or
 40 designee, is authorized to make conforming changes reasonably necessary to implement
 41 approved amendments to this AR and any attached memoranda or exhibits.

30

44 **Section 27.** The appropriations made by this resolution are in addition to any other appropriation
 45 provided for by law for Fiscal Year 2025.

Resolution to Revise and Appropriate 2025 General Government Operating Budget

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Section 28. This resolution shall take effect immediately upon passage and approval by the Assembly.

PASSED AND APPROVED by the Anchorage Assembly this 22nd day of April, 2025.



Chair

ATTEST:



Municipal Clerk

OMB Note: To reflect the changes from the original to this final version, a ~~strike through~~ identifies an amount being replaced or omitted, **bold** is the resulting amount due to the S version changes, **bold italicized** is the resulting amount due to the Assembly amendments, and **bold italicized and in red** is the resulting amount due to Conforming Amendment adjustments.



MUNICIPALITY OF ANCHORAGE

Assembly Memorandum

AM No. 280 – 2025

Meeting Date: April 8, 2025

FROM: MAYOR

**SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE
REVISING AND APPROPRIATING FUNDS FOR THE 2025 GENERAL
GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY OF
ANCHORAGE**

The attached resolution reflects the Administration's proposed revisions to the 2025 General Government Operating Budget. The proposed package updates revenues, fine-tunes costs, and funds items that were not anticipated at the time the 2025 budget was approved last November. The revised 2025 budget sets the tax need and amount of property taxes to be collected for 2025.

Direct Costs Adjustments

These revisions increase the 2025 operating direct cost budget by \$8.5 million from the 2025 Approved budget.

The larger adjustments include: \$3.5 million for the recently voter-approved Fleet levy (contingent upon certification of election results); \$2.6 million for tax increase recovery of a settlement that was paid in 2024; \$1.1 million for tax increase recovery of costs from the COVID-19 incident that were not reimbursed by Federal Emergency Management Agency (FEMA); \$2.4 million for Community Service Patrol contractual increase; \$1.1 million for homelessness response. There is a \$4.4 million reduction for Tax Anticipation Notices (TANs) that are not anticipated to be issued in 2025 (note that TANs revenues also decreased at the same amount).

Additionally, the revised budget changes include adjustments for operations of the Mountain View Community Center; facilities; labor and support staff; new software; and fleet rates.

When compared to the 2024 Revised budget, there is a total direct cost increase of \$36.6 million.

Revenue (Non-Property Tax) Adjustments

These revisions reduce the 2025 operating revenue budget by \$1.2 million from the 2025 Approved budget.

Larger adjustments include: increase to the Supplemental Emergency Medical Transport (SEMT) revenues in the amount \$2.4 million; \$3.0 million increase in Community Assistance Program in line with current estimate from the State of Alaska; and departmental adjustments in line with anticipated 2025 activity. There is a \$4.4 million reduction for Tax Anticipation Notices (TANs) that are not anticipated to be issued in 2025 (note that TANs expenditures also decreased at the same amount).

When compared to the 2024 Revised budget, total revenues increased by \$10.6 million.

Tax Cap and Property Tax Requirement

When compared to 2024, the Tax Cap increased \$21.5 million, overall. The maximum amount of property taxes allowed under the Tax Cap increased \$21.0 million.

The revised budget comes in at \$0.5 million under the Tax Cap and includes a .5 mill rate tax assessment for Anchorage Building Safety Service Area fund.

The service area property taxes were adjusted in line with board recommendations and increased \$2.0 million from 2024 Approved.

The 2025 average mill rate is 9.12 mills, which translates into a \$912 cost per \$100,000 of taxable assessed value and is the same as the 2024 average mill rate. The average mill rate did not change from year to year because, although the property taxes did increase, the assessed values also increased.

A detailed listing of changes from the 2025 Approved General Government Operating Budget is attached.

Alcoholic Beverages Retail Sales Tax Program

No programmatic changes are proposed but adjustments were made for calculated labor and IGCs and the revenues were adjusted in line with 2024 actuals. A detailed listing of changes from the 2025 Approved Alcoholic Beverages Retail Sales Tax Program Budget is attached.

Marijuana Retail Sales Tax Program

\$200,000 for the Little Bears Playhouse Construction is proposed and adjustments were made for calculated IGCs. A detailed listing of changes from the 2025 Approved Marijuana Retail Sales Tax Program Budget is attached.

The budget documents, as previously approved, are available at the following site:

<http://www.muni.org/Departments/budget/Pages/default.aspx>

The budget revisions included in the attached resolution will be made available at the above-mentioned site after Assembly approval.

THE ADMINISTRATION RECOMMENDS APPROVAL.

Prepared by: Office of Management & Budget (OMB)

Approved by: Ona R. Brause, OMB Director

Concur: Philippe D. Brice, Chief Fiscal Officer

Concur: William D. Falsey, Chief Administrative Officer

Concur: Rebecca A. Windt Pearson, Municipal Manager

Respectfully Submitted: Suzanne LaFrance, Mayor



MUNICIPALITY OF ANCHORAGE

Assembly Memorandum

AM No. 280–2025 (A)

Meeting Date: April 22, 2025

FROM: MAYOR

**SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE
REVISING AND APPROPRIATING FUNDS FOR THE 2025 GENERAL
GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY OF
ANCHORAGE**

The accompanying substitute (S) version of the attached Assembly Resolution provides the following changes:

Section 1 Department Direct Cost Budgets – Increase of \$375,000 as:

- Assembly - \$15,000 for 50th Anniversary of Municipality of Anchorage
- Chief Administrative Officer - \$20,000 for 50th Anniversary of Municipality of Anchorage
- Development Services - \$100,000 for Needs-Based Housing Support (to be transferred to Nuisance Property Abatement Fund in Section 27)
- Fire - \$100,000 Wildfire Hazard and Mitigation Education and public engagement
- Management & Budget - \$50,000 for Muni Fiscal Future Project
- Mayor - \$15,000 for 50th Anniversary of Municipality of Anchorage
- Public Transportation - \$75,000 for Fairview-Midtown Bus Route / Transportation

Section 2 Fund Function Cost Budgets – Increase of \$375,000 in Areawide General Fund (101000) for the above-mentioned department changes.

Section 5 – Reduce the amount of transfer to capital from \$1,958,820 to \$1,224,263 within the Eagle River Chugiak Parks & Recreation Service Area, per request of the Eagle River Chugiak Parks & Recreation Service Area Board of Supervisors to realign the operating and capital ratio from 60/40 to 75/25 with ERC PR BOS resolution 2025-009.

Section 27 – NEW - Appropriate the \$100,000 of Needs-Based Housing Support to the Nuisance Property Abatement Fund (205000).

Section 28 – NEW – Reappropriate \$146,929, that was approved in the 2025 Approved Budget, for the Harris Govern Rental Tax Vehicle Module from operating to capital.

Section 29 – NEW – Add conforming language to allow OMB to make final changes to this resolution in line with Assembly amendments and actions.

Tax Cap and Property Tax Requirement

The S version budget changes increased the Areawide General mill rate 0.01 mill, making the 2025 average mill rate 9.13 mills, which translates into a \$913 cost per \$100,000 of taxable assessed value.

1 A detailed listing of changes from the 2025 Approved General Government Operating Budget is
2 attached

3
4 The budget documents, as previously approved, are available at the following site:

5
6 <http://www.muni.org/Departments/budget/Pages/default.aspx>
7

8 The budget revisions included in the attached resolution will be made available at the above-
9 mentioned site after Assembly approval.

10
11 **THE ADMINISTRATION RECOMMENDS APPROVAL.**

12 Prepared by: Office of Management & Budget (OMB)

13 Approved by: Ona R. Brause, OMB Director

14 Concur: Philippe D. Brice, Chief Fiscal Officer

15 Concur: William D. Falsey, Chief Administrative Officer

16 Concur: Rebecca A. Windt Pearson, Municipal Manager

17 Respectfully Submitted: Suzanne LaFrance, Mayor

| 2025 Revised General Government Operating Budget | | | | | | | Financing Source Use/Increase (Non-Use/Decrease) | | | | | |
|--|------------------------------|---|------------------------|----------|--------------------|--------------------|--|---------------------------|---------------|-----------------------|----------------------------------|--|
| Line # | Department / Agency | Category and Description | (1)-Time / (R)ecurring | Fund | Filled * Positions | Vacant * Positions | Direct Costs | Non-Property Tax Revenues | IGC | Fund Balance (All GG) | Property Tax Under Charter Limit | Property Tax - Special Levy and SAs with Max Tax Rates |
| 1 | | | | | | | | | | | | |
| 2 | | 2025 Approved General Government Operating Budget | | | | | \$ 648,298,234 | \$ 242,465,522 | \$ 30,485,186 | \$ 1,418,126 | \$ 346,255,352 | \$ 27,674,048 |
| 3 | | | | | | | | | | | | |
| 4 | | Fund Balance Adjustments for Reserves | | | | | | | | | | |
| 5 | | Total Fund Balance Adjustments for Reserves | | | - | - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 6 | | | | | | | | | | | | |
| 7 | | Running Subtotal of 2025 Revised General Government Operating Budget | | | | | \$ 648,298,234 | \$ 242,465,522 | \$ 30,485,186 | \$ 1,418,126 | \$ 346,255,352 | \$ 27,674,048 |
| 8 | | Financing Source Adjustments | | | | | | | | | | |
| 9 | Health | 2024 Unused Appropriation from AR 2024-312 Sprung Structure sale proceeds | 1 | 101000 | - | - | - | - | - | 1,832,468 | (1,832,468) | - |
| 10 | Fire | Supplemental Emergency Medical Transport | R | 101000 | - | - | - | 2,355,737 | - | - | (2,355,737) | - |
| 11 | Health | ARPA - funding was used in 2024. | 1 | 101000 | - | - | - | (890,000) | - | - | 890,000 | - |
| 12 | Fire | | R | 101000 | - | - | - | 25,000 | - | - | (25,000) | - |
| 13 | Health | | R | 101000 | - | - | - | (677,870) | - | - | 677,870 | - |
| 14 | Municipal Manager | | R | 101000 | - | - | - | 102,000 | - | - | (102,000) | - |
| 15 | Parks & Recreation | | R | 101000 | - | - | - | (1,148,847) | - | - | 924,747 | 224,100 |
| 16 | Planning | Department Revenues - in line with revised projections | R | 101000 | - | - | - | 25,500 | - | - | (25,500) | - |
| 17 | Police | | R | 101000 | - | - | - | (1,000,000) | - | - | 1,000,000 | - |
| 18 | Public Transportation | | R | 101000 | - | - | - | (2,000) | - | - | 2,000 | - |
| 19 | Traffic Engineering | | R | 101000 | - | - | - | 30,711 | - | - | (30,711) | - |
| 20 | Multiple | Premium on Bond Sales - Reduce to 0 | R | Multiple | - | - | (616,350) | (616,350) | - | - | - | - |
| 21 | Multiple | Transfer from Other Funds - Reduce to 0 | R | 101000 | - | - | - | (600,000) | - | - | 600,000 | - |
| 22 | Multiple | TANs Investment Earnings - Municipality will not be issuing TANs in 2025 | R | Multiple | - | - | (4,442,000) | (4,442,000) | - | - | - | - |
| 23 | Taxes & Reserves | LATCF - U.S. Treasury ARPA Supplemental Revenue Sharing | 1 | 101000 | - | - | - | 3,317 | - | - | (3,317) | - |
| 24 | Taxes & Reserves | P & I on Delinquent Taxes - per Treasury 03/07/2025 | R | Multiple | - | - | - | 100,000 | - | - | (97,234) | (2,766) |
| 25 | Taxes & Reserves | Electric Co-Op Allocation - per Treasury 03/07/2025 | R | Multiple | - | - | - | (20,000) | - | - | 19,900 | 100 |
| 26 | Taxes & Reserves | Community Assistance Program | 1 | 101000 | - | - | - | 3,002,412 | - | - | (3,002,412) | - |
| 27 | Taxes & Reserves | Dividend - Municipal Airports - to total \$0K for 2025 | R | 101000 | - | - | - | (100,000) | - | - | 100,000 | - |
| 28 | | Total Financing Source Adjustments | | | - | - | \$ (5,058,350) | \$ (3,852,390) | \$ - | \$ 1,832,468 | \$ (3,259,862) | \$ 221,434 |
| 29 | | | | | | | | | | | | |
| 30 | | Running Subtotal of 2025 Revised General Government Operating Budget | | | | | \$ 643,239,884 | \$ 238,613,132 | \$ 30,485,186 | \$ 3,250,594 | \$ 342,995,490 | \$ 27,895,482 |
| 31 | | Tax Cap Adjustments | | | | | | | | | | |
| 32 | Taxes & Reserves | Non-Property Taxes Subject to Tax Cap - Tobacco Tax, Motor Vehicle Rental Tax, Fuel Excise Tax, MESA, and MUSA | R | 101000 | - | - | - | 186 | - | - | (186) | - |
| 33 | Maintenance & Operations | Voter Approved Bond O&M - Bond Proposition 2, AO 2025-009; contingent upon certification of election results | R | 141000 | - | - | 27,500 | - | - | - | 27,500 | - |
| 34 | Traffic Engineering | Voter Approved Bond O&M - Bond Proposition 5, AO 2025-14 (S); contingent upon certification of election results | R | 101000 | - | - | 51,000 | - | - | - | 51,000 | - |
| 35 | Maintenance & Operations | Voter Approved Fleet Levy - Bond Proposition 10, AO 2024-32(S); contingent upon certification of election results | 1 | 141000 | - | - | 3,500,000 | - | - | - | 3,500,000 | - |
| 36 | Taxes & Reserves | Settlement Recoveries | 1 | Multiple | - | - | 2,600,000 | 2,600,000 | - | (3,400,000) | 3,400,000 | - |
| 37 | Municipal Manager | Office of Emergency Management - Recovery for the COVID-19 Incident | 1 | 101000 | - | - | 1,126,527 | - | - | - | 1,126,527 | - |
| 38 | Municipal Manager | Office of Emergency Management - Recovery for the Avalanche Incident | 1 | 101000 | - | - | 36,969 | - | - | - | 36,969 | - |
| 39 | | Total Tax Cap Adjustments | | | - | - | \$ 7,341,996 | \$ 2,600,186 | \$ - | \$ (3,400,000) | \$ 8,141,810 | \$ - |
| 40 | | | | | | | | | | | | |
| 41 | | Running Subtotal of 2025 Revised General Government Operating Budget | | | | | \$ 650,581,880 | \$ 241,213,318 | \$ 30,485,186 | \$ (149,406) | \$ 351,137,300 | \$ 27,895,482 |
| 42 | | Contractual and Operational Adjustments | | | | | | | | | | |
| 43 | Assembly | Federation of Community Councils and other projects and operations - funded with unspent \$47,739.22 from the completed Vote-by-Mail project (Section 25) | 1 | 101000 | - | - | 9,640 | 47,740 | - | (38,100) | - | - |
| 44 | Chief Administrative Officer | Risk - One (1) new clerical-claims support position - mid-year start | R | 602000 | - | 1 | 72,374 | - | - | 72,374 | - | - |
| 45 | Chief Administrative Officer | Venues - AK Center for the Performing Arts, Inc. (ACPA) and Anchorage Museum Association (AMA) 2025 contractual adjustments | R | 101000 | - | - | 355,986 | - | - | - | 355,986 | - |
| 46 | Development Services | One (1) new Code Abatement Officer - mid-year start | R | 101000 | - | 1 | 98,134 | - | - | - | 98,134 | - |
| 47 | Fire | Chugiak and Girdwood EMS | R | 101000 | - | - | 126,504 | - | - | - | 126,504 | - |
| 48 | Fire | Community Service Patrol - full year funding for contract with SALA | R | 101000 | - | - | 2,355,737 | - | - | - | 2,355,737 | - |
| 49 | Health | Homelessness response - Extend non-congregate shelter, enhanced camp abatement, designated parking | R | 101000 | - | - | 1,055,155 | - | - | - | 1,055,155 | - |
| 50 | Health | Adolescent Residential Center for Help (ARCH) security door upgrades | R | 101000 | - | - | 100,000 | - | - | - | 100,000 | - |
| 51 | Human Resources | Increase Drug & Alcohol Testing Cost | R | 101000 | - | - | 20,000 | - | - | - | 20,000 | - |
| 52 | Human Resources | McKinley Research/Salary Survey for Collective Bargaining | R | 101000 | - | - | 12,000 | - | - | - | 12,000 | - |
| 53 | Maintenance & Operations | Add new maintenance position - mid-year start | R | 101000 | - | 1 | 94,770 | - | - | - | 94,770 | - |
| 54 | Mayor | Administrative Assistant - May start | R | 101000 | - | 1 | 99,985 | - | - | - | 99,985 | - |

| 2025 Revised General Government Operating Budget | | | | | | | | Financing Source Use/Increase (Non-Use/Decrease) | | | | | | |
|--|--|---|-----------------------|----------|--------------------|--------------------|--------------|--|----------------|-----------------------|----------------------------------|--|----------------|---------------|
| Line # | Department / Agency | Category and Description | (1)-Time / (Recurring | Fund | Filled * Positions | Vacant * Positions | Direct Costs | Non-Property Tax Revenues | IGC | Fund Balance (All GG) | Property Tax Under Charter Limit | Property Tax - Special Levy and SAs with Max Tax Rates | | |
| 55 | Planning | Planning Projects - Funded with unused 2024 project appropriation (see Sections 8 and 9 in the Assembly Resolution) | R | 101000 | - | - | 176,120 | - | - | 251,120 | (75,000) | - | | |
| 56 | Real Estate | City Hall operations and reserves and security cameras | R | 101000 | - | - | 237,728 | - | - | - | 237,728 | - | | |
| 57 | Real Estate | Permit Center rent increase | R | 101000 | - | - | 355,568 | - | - | - | 355,568 | - | | |
| 58 | Real Estate | Utility cost increases | R | 101000 | - | - | 129,100 | - | - | 44,946 | 84,154 | - | | |
| 59 | Real Estate | Tract B Cook (Archives property) estimated interest increase | R | 101000 | - | - | 157,399 | - | - | - | 157,399 | - | | |
| 60 | Real Estate | Municipal Facility Maintenance & Operations Needs Assessment | 1 | 101000 | - | - | 200,000 | - | - | - | 200,000 | - | | |
| 61 | Traffic Engineering | Increase for supervisory enhancement | R | 101000 | - | - | 13,298 | - | - | - | 13,298 | - | | |
| 62 | Multiple | Mountain View Community Center - previously managed by Boys & Girls Club (B&GC), June 1 start, partially funded with reduction of grant to B&GC | | Multiple | - | 10 | 189,147 | - | - | - | 189,147 | - | | |
| 63 | Multiple | Software for: Development Services, Chief Administrative Officer, Finance, Human Resources, Library, and Purchasing | R | Multiple | - | - | 292,800 | - | - | - | 292,800 | - | | |
| 64 | Multiple | Fleet rate adjustments including moving position to Fleet fund | R | Multiple | - | (1) | 205,877 | - | - | 30,868 | 201,513 | (26,504) | | |
| 65 | Multiple | Labor Adjustments - Update of budgeted positions and employees in them | R | Multiple | - | - | (673,474) | - | - | (6,131) | (665,077) | (2,266) | | |
| 66 | Multiple | Intragovernmental Charges (IGCs) in line with updated factors | R | Multiple | - | - | - | - | 2,262,014 | (900,338) | (1,566,898) | 205,222 | | |
| 67 | Total Contractual and Operational Adjustments | | | | | | - | 13 | \$ 5,683,848 | \$ 47,740 | \$ 2,262,014 | \$ (545,261) | \$ 3,742,903 | \$ 176,452 |
| 68 | | | | | | | | | | | | | | |
| 69 | Running Subtotal of 2025 Revised General Government Operating Budget | | | | | | | | \$ 656,265,728 | \$ 241,261,058 | \$ 32,747,200 | \$ (694,667) | \$ 354,880,203 | \$ 28,071,934 |
| 70 | Board Requests from Service Areas (SA) with Maximum Tax Rates | | | | | | | | | | | | | |
| 71 | Fire | Chugiak Fire SA - Adjust budget to the maximum mill rate of 1.0 | R | 104000 | - | - | (17,560) | - | - | - | - | (17,560) | | |
| 72 | Maintenance & Operations | Glen Alps - Adjust budget to the maximum mill rate of 2.75 | R | 105000 | - | - | 60,595 | - | (400) | - | - | 60,995 | | |
| 73 | Multiple | Girdwood Valley Service Area - Calculate mill rate to budget amount (maximum mill rate is 6.0) | R | 106000 | - | - | - | - | - | - | - | - | | |
| 74 | Maintenance & Operations | Girdwood Valley Service Area - GBOS approved \$50k increase to Capital for Alyeska Creek Fish Culvert | 1 | 106000 | - | - | 50,000 | - | - | - | - | 50,000 | | |
| 75 | Parks & Recreation | Girdwood Valley Service Area - GBOS approved \$300k increase to Capital for Suspension Bridge | 1 | 106000 | - | - | 300,000 | - | - | - | - | 300,000 | | |
| 76 | Project Management & Engineering | CASA - Chugach State Park Access Service Area - no change | R | 110000 | - | - | - | - | - | - | - | - | | |
| 77 | Maintenance & Operations | Birch Tree/Elmore LRSA - Adjust budget to the maximum mill rate of 1.50 | R | 111000 | - | - | 37,823 | - | (1,600) | - | - | 39,423 | | |
| 78 | Maintenance & Operations | Campbell Airstrip LRSA - Adjust budget to 1.25 mills (maximum mill rate is 1.50) | R | 112000 | - | - | 14,156 | - | (1,700) | - | - | 15,856 | | |
| 79 | Maintenance & Operations | Valli Vue Estates LRSA - Adjust budget to the maximum mill rate of 1.40 | R | 113000 | - | - | 8,646 | - | (900) | - | - | 9,546 | | |
| 80 | Maintenance & Operations | Skyranch Estates LRSA - Adjust budget to the maximum mill rate of 1.30 | R | 114000 | - | - | 1,223 | - | (200) | - | - | 1,423 | | |
| 81 | Maintenance & Operations | Upper Grover LRSA - Adjust budget to the maximum mill rate of 1.00 | R | 115000 | - | - | 2,402 | - | (200) | - | - | 2,602 | | |
| 82 | Maintenance & Operations | Ravenwood LRSA - Adjust budget to the maximum mill rate of 1.50 | R | 116000 | - | - | (2,302) | - | (200) | - | - | (2,102) | | |
| 83 | Maintenance & Operations | Mt Park Estates LRSA - Adjust budget to the maximum mill rate of 1.00 | R | 117000 | - | - | 5,869 | - | (100) | - | - | 5,969 | | |
| 84 | Maintenance & Operations | Mt Park/Robin Hill RRSA - Adjust budget to the maximum mill rate of 1.30 | R | 118000 | - | - | 16,836 | - | (300) | - | - | 17,136 | | |
| 85 | Maintenance & Operations | CBERRRSA - Adjust budget to the maximum mill rate of 2.10 as 1.10 for roads and drainage operating and 1.00 for capital | R | 119000 | - | - | 399,198 | - | (2,000) | - | - | 401,198 | | |
| 86 | Maintenance & Operations | Eaglewood SA - Adjust budget to the maximum mill rate of 0.42 (maximum mill rate is 20% of CBERRRSA mill rate) | R | 121000 | - | - | 3,318 | - | (700) | - | - | 4,018 | | |
| 87 | Maintenance & Operations | Gateway SA - Adjust budget to the maximum mill rate of 0.32 (maximum mill rate is 15% of CBERRRSA mill rate) | R | 122000 | - | - | (54) | - | - | - | - | (54) | | |
| 88 | Maintenance & Operations | Lakehill LRSA - Adjust budget to the maximum mill rate of 1.50 | R | 123000 | - | - | 7,762 | - | (300) | - | - | 8,062 | | |
| 89 | Maintenance & Operations | Totem LRSA - Adjust budget to 1.00 mills (maximum mill rate is 1.50) | R | 124000 | - | - | 3,550 | - | (200) | - | - | 3,750 | | |
| 90 | Maintenance & Operations | Paradise Valley LRSA - Adjust budget to the maximum mill rate of 1.00 | R | 125000 | - | - | 1,788 | - | (200) | - | - | 1,988 | | |
| 91 | Maintenance & Operations | SRW Homeowners LRSA - Adjust budget to the maximum mill rate of 1.50 | R | 126000 | - | - | 10,015 | - | 300 | - | - | 9,715 | | |
| 92 | Maintenance & Operations | Eagle River Street Lights SA - Adjust budget to maximum mill rate of 0.50 | R | 129000 | - | - | (90,046) | - | - | - | - | (90,046) | | |
| 93 | Maintenance & Operations | Talus West LRSA - Adjust budget to 0.80 mills (maximum mill rate is 1.30) | R | 142000 | - | - | 10,986 | - | 1,500 | - | - | 9,486 | | |
| 94 | Maintenance & Operations | Upper O'Malley LRSA - Adjust budget to maximum mill rate of 2.00 | R | 143000 | - | - | 101,515 | - | (300) | - | - | 101,815 | | |
| 95 | Maintenance & Operations | Bear Valley LRSA - Adjust budget to the maximum mill rate of 1.50 | R | 144000 | - | - | 2,840 | - | (300) | - | - | 3,140 | | |
| 96 | Maintenance & Operations | Rabbit Creek View and Heights LRSA - Adjust budget to the maximum mill rate of 2.50 | R | 145000 | - | - | 1,706 | - | (900) | - | - | 2,606 | | |
| 97 | Maintenance & Operations | Villages Scenic Parkway LRSA - Adjust budget to the max mill rate of 1.00 | R | 146000 | - | - | 1,686 | - | (200) | - | - | 1,886 | | |
| 98 | Maintenance & Operations | Sequoia Estates LRSA - Adjust budget to the maximum mill rate of 1.50 | R | 147000 | - | - | 1,388 | - | (200) | - | - | 1,588 | | |
| 99 | Maintenance & Operations | Rockhill LRSA - Adjust budget to the maximum mill rate of 1.50 | R | 148000 | - | - | 6,464 | - | (300) | - | - | 6,764 | | |
| 100 | Maintenance & Operations | South Golden View RRSA - Adjust budget to the maximum mill rate of 1.80 | R | 149000 | - | - | 61,694 | - | (4,800) | - | - | 66,494 | | |
| 101 | Maintenance & Operations | Homestead LRSA - Adjust budget to maximum mill rate of 1.30 | R | 150000 | - | - | (98) | - | (4,000) | - | - | 3,902 | | |
| 102 | Parks & Recreation | ER/Chugiak Parks & Rec - Adjust budget to 1.00 mills: 0.60 0.75 mills for operating and 0.40 0.25 mills for capital (maximum mill rate is 1.00) | R | 162000 | - | - | (434,641) | - | - | - | - | (434,641) | | |
| 103 | Total Board Requests from Service Areas (SA) with Maximum Tax Rates | | | | | | - | - | \$ 566,759 | \$ - | \$ (18,200) | \$ - | \$ - | \$ 584,959 |
| 104 | | | | | | | | | | | | | | |
| 105 | Running Subtotal of 2025 Revised General Government Operating Budget | | | | | | | | \$ 656,832,487 | \$ 241,261,058 | \$ 32,729,000 | \$ (694,667) | \$ 354,880,203 | \$ 28,656,893 |
| 106 | | | | | | | | | | | | | | |

| 2025 Revised General Government Operating Budget | | | | | | | | | | | |
|--|------------------------------|--|------------------------|--------|--------------------|--------------------|--|---------------------------|---------------|---------------------------------|----------------------------------|
| Line # | Department / Agency | Category and Description | (1)-Time / (Recurring) | Fund | Filled * Positions | Vacant * Positions | Financing Source Use/Increase (Non-Use/Decrease) | | | | |
| | | | | | | | Direct Costs | Non-Property Tax Revenues | IGC | Fund Balance (All GG) | Property Tax Under Charter Limit |
| 107 | | 2025 Approved General Government Operating Budget | | | | | \$ 648,298,234 | \$ 242,465,522 | \$ 30,485,186 | \$ 1,418,126 | \$ 346,255,352 |
| 108 | | | | | | | | | | | \$ 27,674,048 |
| 109 | | Total Adjustments | | | - | 13 | \$ 8,534,253 | \$ (1,204,464) | \$ 2,243,814 | \$ (2,112,793) | \$ 8,624,851 |
| 110 | | | | | | | | | | | \$ 982,845 |
| 111 | | 2025 Revised General Government Operating Budget | | | | | \$ 656,832,487 | \$ 241,261,058 | \$ 32,729,000 | \$ (694,667) | \$ 354,880,203 |
| 112 | | | | | | | | | | | \$ 28,656,893 |
| 113 | | Less Depreciation / Amortization - Information Technology | | | | | \$ (9,299,755) | | | | \$ 383,537,096 |
| 114 | | 2025 Revised General Government Operating Budget Appropriation | | | | | \$ 647,532,732 | | | | |
| 115 | | | | | | | | | | Tax Cap | \$ 355,360,502 |
| 116 | | | | | | | | | | Amount (Over)/Under the Tax Cap | \$ 480,299 |
| 117 | S Version Changes | | | | | | | | | | |
| 118 | Assembly | | 1 | 101000 | - | - | 15,000 | - | - | - | 15,000 |
| 119 | Chief Administrative Officer | 50th Anniversary of the Municipality of Anchorage | 1 | 101000 | - | - | 20,000 | - | - | - | 20,000 |
| 120 | Mayor | | 1 | 101000 | - | - | 15,000 | - | - | - | 15,000 |
| 121 | Development Services | Needs-Based Housing Support in Nuisance Property Abatement Fund (see Section 27) | 1 | 101000 | - | - | 100,000 | - | - | - | 100,000 |
| 122 | Fire | Wildfire Hazard and Mitigation Education and public engagement | 1 | 101000 | - | - | 100,000 | - | - | - | 100,000 |
| 123 | Management & Budget | Muni Fiscal Future Project-public engagement and communications | 1 | 101000 | - | - | 50,000 | - | - | - | 50,000 |
| 124 | Public Transportation | Fairview-Midtown Bus Route / Transportation | 1 | 101000 | - | - | 75,000 | - | - | - | 75,000 |
| 125 | | Total S Version Changes | | | - | - | \$ 375,000 | \$ - | \$ - | \$ - | \$ 375,000 |
| 126 | | | | | | | | | | | \$ - |
| 127 | | Running Subtotal of 2025 Revised General Government Operating Budget with S Version Changes | | | | | \$ 657,207,487 | \$ 241,261,058 | \$ 32,729,000 | \$ (694,667) | \$ 355,255,203 |
| 128 | | | | | | | | | | | \$ 28,656,893 |
| 129 | | 2025 Approved General Government Operating Budget | | | | | \$ 648,298,234 | \$ 242,465,522 | \$ 30,485,186 | \$ 1,418,126 | \$ 346,255,352 |
| 130 | | | | | | | | | | | \$ 27,674,048 |
| 131 | | Total Adjustments and S Version Changes | | | - | 13 | \$ 8,909,253 | \$ (1,204,464) | \$ 2,243,814 | \$ (2,112,793) | \$ 8,999,851 |
| 132 | | | | | | | | | | | \$ 982,845 |
| 133 | | 2025 Revised General Government Operating Budget with S Version Changes | | | | | \$ 657,207,487 | \$ 241,261,058 | \$ 32,729,000 | \$ (694,667) | \$ 355,255,203 |
| 134 | | | | | | | | | | | \$ 28,656,893 |
| 135 | | Less Depreciation / Amortization - Information Technology | | | | | \$ (9,299,755) | | | | \$ 383,912,096 |
| 136 | | 2025 Revised General Government Operating Budget Appropriation with S Version Changes | | | | | \$ 647,907,732 | | | | |
| 137 | | | | | | | | | | Tax Cap | \$ 355,360,502 |
| 138 | | | | | | | | | | Amount (Over)/Under the Tax Cap | \$ 105,299 |
| 139 | Assembly Amendments | | | | | | | | | | |
| 140 | Assembly | Public Safety Advisory Commission Task Force | R | 101000 | - | - | 30,000 | - | - | - | 30,000 |
| 141 | Health | Public School Safety Training and Analysis for Police and Health. Amendment: appropriation of project all to the Health Department in Areawide General Fund (101000) with allowable spend of project by Police Department, for project purpose. | R | 101000 | - | - | 75,000 | - | - | - | 75,000 |
| 142 | | Total Assembly Amendments | | | - | - | \$ 105,000 | \$ - | \$ - | \$ - | \$ 105,000 |
| 143 | | | | | | | | | | | \$ - |
| 144 | | Running Subtotal of 2025 Revised General Government Operating Budget with S Version Changes and Assembly Amendments | | | | | \$ 657,312,487 | \$ 241,261,058 | \$ 32,729,000 | \$ (694,667) | \$ 355,360,203 |
| 145 | | | | | | | | | | | \$ 28,656,893 |
| 146 | | 2025 Approved General Government Operating Budget | | | | | \$ 648,298,234 | \$ 242,465,522 | \$ 30,485,186 | \$ 1,418,126 | \$ 346,255,352 |
| 147 | | | | | | | | | | | \$ 27,674,048 |
| 148 | | Total Adjustments, S Version Changes, and Assembly Amendments | | | - | 13 | \$ 9,014,253 | \$ (1,204,464) | \$ 2,243,814 | \$ (2,112,793) | \$ 9,104,851 |
| 149 | | | | | | | | | | | \$ 982,845 |
| 150 | | 2025 Revised General Government Operating Budget with S Version Changes and Assembly Amendments | | | | | \$ 657,312,487 | \$ 241,261,058 | \$ 32,729,000 | \$ (694,667) | \$ 355,360,203 |
| 151 | | | | | | | | | | | \$ 28,656,893 |
| 152 | | Less Depreciation / Amortization - Information Technology | | | | | \$ (9,299,755) | | | | \$ 384,017,096 |
| 153 | | 2025 Revised General Government Operating Budget Appropriation with S Version Changes and Assembly Amendments | | | | | \$ 648,012,732 | | | | |
| 154 | | | | | | | | | | Tax Cap | \$ 355,360,502 |
| 155 | | | | | | | | | | Amount (Over)/Under the Tax Cap | \$ 299 |

2025 Revised General Government Operating Budget - Alcoholic Beverages Retail Sales Tax Program

| Line # | Department / Agency | Category and Description | (1)-Time / (R)ecurring | Fund | Filled * Positions | Vacant * Positions | Spending | | | Financing Sources | | |
|--------|---------------------|---|------------------------|--------|--------------------|--------------------|---------------|------------|---------------|---------------------------|--------------|-------------------------|
| | | | | | | | Direct Costs | IGCs | Function Cost | Non-Property Tax Revenues | Fund Balance | Total Financing Sources |
| 1 | | | | | | | | | | | | |
| 2 | | 2025 Approved Alcoholic Beverages Retail Sales Tax Program | | | | | \$ 15,782,168 | \$ 67,096 | \$ 15,849,264 | \$ 15,928,150 | \$ - | \$ 15,928,150 |
| 3 | | <u>Child Abuse, Sexual Assault, and Domestic Violence</u> | | | | | | | | | | |
| 4 | Library | Calculated labor adjustments and IGCs | R | 206000 | - | - | - | (4,299) | (4,299) | - | - | - |
| 5 | | Total Child Abuse, Sexual Assault, and Domestic Violence | | | - | - | \$ - | \$ (4,299) | \$ (4,299) | \$ - | \$ - | \$ - |
| 6 | | | | | | | | | | | | |
| 7 | | Running Subtotal of 2025 Revised Alcoholic Beverages Retail Sales Tax Program | | | - | - | \$ 15,782,168 | \$ 62,797 | \$ 15,844,965 | \$ 15,928,150 | \$ - | \$ 15,928,150 |
| 8 | | <u>First Responders</u> | | | | | | | | | | |
| 9 | Municipal Attorney | Calculated labor adjustments and IGCs | R | 206000 | - | - | 9,243 | (16) | 9,227 | - | - | - |
| 10 | Police | Calculated labor adjustments and IGCs | R | 206000 | - | - | - | 3,947 | 3,947 | - | - | - |
| 11 | Fire | Adjust budget in line with projected revenues | R | 206000 | - | - | (33,323) | 87,083 | 53,760 | - | - | - |
| 12 | | Total First Responders | | | - | - | \$ (24,080) | \$ 91,014 | \$ 66,934 | \$ - | \$ - | \$ - |
| 13 | | | | | | | | | | | | |
| 14 | | Running Subtotal of 2025 Revised Alcoholic Beverages Retail Sales Tax Program | | | - | - | \$ 15,758,088 | \$ 153,811 | \$ 15,911,899 | \$ 15,928,150 | \$ - | \$ 15,928,150 |
| 15 | | <u>Homelessness</u> | | | | | | | | | | |
| 16 | Health | Calculated labor adjustments and IGCs | R | 206000 | - | - | - | 7,316 | 7,316 | - | - | - |
| 17 | Library | Calculated labor adjustments and IGCs | R | 206000 | - | - | - | 781 | 781 | - | - | - |
| 18 | Parks & Recreation | Calculated labor adjustments and IGCs | R | 206000 | - | - | 29,769 | 16,598 | 46,367 | - | - | - |
| 19 | | Total Homelessness | | | - | - | \$ 29,769 | \$ 24,695 | \$ 54,464 | \$ - | \$ - | \$ - |
| 20 | | | | | | | | | | | | |
| 21 | | Running Subtotal of 2025 Revised Alcoholic Beverages Retail Sales Tax Program | | | - | - | \$ 15,787,857 | \$ 178,506 | \$ 15,966,363 | \$ 15,928,150 | \$ - | \$ 15,928,150 |
| 22 | | <u>Administration, Collection, and Audits to the Municipality</u> | | | | | | | | | | |
| 23 | Finance | Calculated labor adjustments and IGCs | R | 206000 | - | - | - | 292,912 | 292,912 | - | - | - |
| 24 | Taxes & Reserves | Alcohol Beverages Sales Tax Investment Revenue - in line with projection | R | 206000 | - | - | - | - | - | 331,125 | - | 331,125 |
| 25 | | Total Administration, Collection, and Audits to the Municipality | | | - | - | \$ - | \$ 292,912 | \$ 292,912 | \$ 331,125 | \$ - | \$ 331,125 |
| 26 | | | | | | | | | | | | |
| 27 | | 2025 Revised Alcoholic Beverages Retail Sales Tax Program | | | - | - | \$ 15,787,857 | \$ 471,418 | \$ 16,259,275 | \$ 16,259,275 | \$ - | \$ 16,259,275 |
| 28 | | 2025 Revised Alcoholic Beverages Retail Sales Tax Program Amount of Function Costs (Over)/Under Financing Sources | | | | | | | | | | \$ - |
| 29 | | | | | | | | | | | | |

2025 Revised General Government Operating Budget - Marijuana Retail Sales Tax Program

| Line # | Department / Agency | Category and Description | (1)-Time / (R)ecurring | Fund | Filled * Positions | Vacant * Positions | Spending | | | Financing Sources | | |
|--------|---------------------|---|------------------------|--------|--------------------|--------------------|---|------------|---------------|---------------------------|--------------|-------------------------|
| | | | | | | | Direct Costs | IGCs | Function Cost | Non-Property Tax Revenues | Fund Balance | Total Financing Sources |
| 1 | | | | | | | | | | | | |
| 2 | | 2025 Approved Marijuana Retail Sales Tax Program | | | | | \$ 9,165,000 | \$ - | \$ 9,165,000 | \$ 5,900,000 | \$ 5,200,000 | \$11,100,000 |
| 3 | | | | | | | | | | | | |
| 4 | | <u>Child Care</u> | | | | | | | | | | |
| 5 | Health | Little Bears Playhouse Construction | 1 | 208000 | - | - | 200,000 | - | 200,000 | - | - | - |
| 6 | | Total Child Care | | | - | - | \$ 200,000 | \$ - | \$ 200,000 | \$ - | \$ - | \$ - |
| 7 | | | | | | | | | | | | |
| 8 | | Running Subtotal of 2025 Revised Marijuana Retail Sales Tax Program | | | - | - | \$ 9,365,000 | \$ - | \$ 9,365,000 | \$ 5,900,000 | \$ 5,200,000 | \$11,100,000 |
| 9 | | | | | | | | | | | | |
| 10 | | <u>Administration & Collection</u> | | | | | | | | | | |
| 11 | Finance | Tax Collection - cost of Municipal tax collection. | R | 208000 | - | - | - | 251,066 | 251,066 | - | - | - |
| 12 | | Total Administration & Collection | | | - | - | \$ - | \$ 251,066 | \$ 251,066 | \$ - | \$ - | \$ - |
| 13 | | | | | | | | | | | | |
| 14 | | 2025 Revised Marijuana Retail Sales Tax Program | | | - | - | \$ 9,365,000 | \$ 251,066 | \$ 9,616,066 | \$ 5,900,000 | \$ 5,200,000 | \$11,100,000 |
| 15 | | | | | | | 2025 Revised Marijuana Retail Sales Tax Program Amount of Function Costs (Over)/Under Financing Sources | | | | | \$ 1,483,934 |
| 16 | | | | | | | | | | | | |

Municipal Clerk's Office
Amended and Approved
 Date: April 22, 2025

Submitted by: Chair of the Assembly at
 the Request of the Mayor
 Prepared by: Office of Management &
 Budget
 For Reading: April 22, 2025

ANCHORAGE, ALASKA
AO NO. 2025 – 45 (S) *with Conforming Amendments*

AN ORDINANCE OF THE MUNICIPALITY OF ANCHORAGE SETTING THE RATES OF TAX LEVY, APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR ALL SERVICE AREAS OF THE MUNICIPALITY OF ANCHORAGE GENERAL GOVERNMENT FOR 2025.

THE ANCHORAGE ASSEMBLY ORDAINS:

Section 1. The Assembly hereby fixes the rates of tax levy for all service areas of the Municipality of Anchorage general government for fiscal year 2025. The Anchorage Assembly levies these taxes upon the full value of all assessed taxable real and personal property as follows:

| | | |
|---------------------------|--|--------------------------------|
| | | 0.22 |
| <u>Section 2.</u> | Areawide General, Fund 101 | a tax of 0.24 mills |
| <u>Section 3.</u> | City Service Area, Fund 102 | a tax of 0.00 mills |
| <u>Section 4.</u> | Areawide EMS Lease, Fund 103 | a tax of 0.02 mills |
| <u>Section 5.</u> | Chugiak Fire Service Area, Fund 104 | a tax of 1.00 mills |
| <u>Section 6.</u> | Glen Alps Service Area, Fund 105 | a tax of 2.75 mills |
| <u>Section 7.</u> | Girdwood Valley Service Area, Fund 106 | a tax of 5.61 mills |
| <u>Section 8.</u> | Areawide APD IT Systems, Fund 107 | a tax of 0.04 mills |
| <u>Section 9.</u> | Chugach State Park Access Service Area, Fund 110 | a tax of 0.00 mills |
| <u>Section 10.</u> | Birch Tree/Elmore Limited Road Service Area, Fund 111 | a tax of 1.50 mills |
| <u>Section 11.</u> | Campbell Airstrip Road (Sec. 6) Limited Road Service Area, Fund 112 | a tax of 1.25 mills |
| <u>Section 12.</u> | Valli Vue Estates Limited Road Service Area, Fund 113 | a tax of 1.40 mills |
| <u>Section 13.</u> | Skyranch Estates Limited Road Service Area, Fund 114 | a tax of 1.30 mills |
| <u>Section 14.</u> | Upper Grover Limited Road Service Area, Fund 115 | a tax of 1.00 mills |
| <u>Section 15.</u> | Raven Woods/Bubbling Brook Limited Road Service Area, Fund 116 | a tax of 1.50 mills |

AO Setting Tax Rates and Amount of 2025 Tax Levy for Municipal
General Government

Page 2 of 3

| | | | |
|----|---------------------------|--|---------------------|
| 1 | <u>Section 16.</u> | Mt. Park Estates Limited Road Service Area, Fund 117 | a tax of 1.00 mills |
| 2 | | | |
| 3 | <u>Section 17.</u> | Mt. Park/Robin Hill Limited Road Service Area, | |
| 4 | | Fund 118 | a tax of 1.30 mills |
| 5 | | | |
| 6 | <u>Section 18.</u> | Chugiak, Birchwood, Eagle River Rural Road, | |
| 7 | | Service Area, Fund 119 | a tax of 2.10 mills |
| 8 | | | |
| 9 | <u>Section 19.</u> | Eaglewood Contributing Road Service Area, Fund 121 | a tax of 0.42 mills |
| 10 | | | |
| 11 | <u>Section 20.</u> | Gateway Contributing Road Service Area, Fund 122 | a tax of 0.32 mills |
| 12 | | | |
| 13 | <u>Section 21.</u> | Lakehill Limited Road Service Area, Fund 123 | a tax of 1.50 mills |
| 14 | | | |
| 15 | <u>Section 22.</u> | Totem Limited Road Service Area, Fund 124 | a tax of 1.00 mills |
| 16 | | | |
| 17 | <u>Section 23.</u> | Paradise Valley South Limited Road Service Area, | |
| 18 | | Fund 125 | a tax of 1.00 mills |
| 19 | | | |
| 20 | <u>Section 24.</u> | SRW Homeowners Limited Road Service Area, | |
| 21 | | Fund 126 | a tax of 1.50 mills |
| 22 | | | |
| 23 | <u>Section 25.</u> | Eagle River Street Light Service Area, Fund 129 | a tax of 0.20 mills |
| 24 | | | |
| 25 | <u>Section 26.</u> | Anchorage Fire Service Area, Fund 131 | a tax of 2.18 mills |
| 26 | | | |
| 27 | <u>Section 27.</u> | Anchorage Roads & Drainage Service Area, Fund 141 | a tax of 2.60 mills |
| 28 | | | |
| 29 | <u>Section 28.</u> | Talus West Limited Road Service Area, Fund 142 | a tax of 0.80 mills |
| 30 | | | |
| 31 | <u>Section 29.</u> | Upper O'Malley Limited Road Service Area, | |
| 32 | | Fund 143 | a tax of 2.00 mills |
| 33 | | | |
| 34 | <u>Section 30.</u> | Bear Valley Limited Road Service Area, Fund 144 | a tax of 1.50 mills |
| 35 | | | |
| 36 | <u>Section 31.</u> | Rabbit Creek View & Rabbit Creek Heights | |
| 37 | | Limited Road Service Area, Fund 145 | a tax of 2.50 mills |
| 38 | | | |
| 39 | <u>Section 32.</u> | Villages Scenic Parkway Limited Road Service Area, | |
| 40 | | Fund 146 | a tax of 1.00 mills |
| 41 | | | |
| 42 | <u>Section 33.</u> | Sequoia Estates Limited Road Service Area, Fund 147 | a tax of 1.50 mills |
| 43 | | | |
| 44 | <u>Section 34.</u> | Rockhill Limited Road Service Area, Fund 148 | a tax of 1.50 mills |
| 45 | | | |
| 46 | <u>Section 35.</u> | South Goldenview Rural Road Service Area, Fund 149 | a tax of 1.80 mills |
| 47 | | | |
| 48 | <u>Section 36.</u> | Homestead Limited Road Service Area, Fund 150 | a tax of 1.30 mills |
| 49 | | | |
| 50 | <u>Section 37.</u> | Anchorage Metropolitan Police Service Area, Fund 151 | a tax of 3.61 mills |

AO Setting Tax Rates and Amount of 2025 Tax Levy for Municipal
General Government

Page 3 of 3

Section 38. Turnagain Arm Police Service Area, Fund 152 a tax of 0.19 mills

Section 39. Anchorage Parks & Recreation Service Area, Fund 161 a tax of 0.75 mills

Section 40. Eagle River-Chugiak Parks & Recreation Service Area, **1.01**
Fund 162 a tax of ~~4.00~~ mills

Section 41. Anchorage Building Safety Service Area, Fund 163 a tax of 0.05 mills

Section 42. Per the Charter's Tax Limit, the General Government amount of property taxes allowed is \$355,360,502; the amount to be collected is ~~\$354,880,203~~ **\$355,255,203**
\$355,360,203.

Section 43. The total amount of property taxes levied for all service areas of the Municipality of Anchorage general government for fiscal year 2025 is:

| | |
|--|----------------------|
| | \$355,360,203 |
| | \$355,255,203 |
| Property Taxes to be Collected (per Charter Limit) | \$354,880,203 |
| Property Taxes from Service Areas (not subject to Charter Limit) | 28,656,893 |
| | \$384,017,096 |
| | \$383,912,096 |
| Total General Government Taxes Levied | \$383,537,096 |

Section 44. These rates may be adjusted to include amendments and any associated IGC impact as a result of the approved 2025 Revised Budget.

Section 45. The Office of Management and Budget, with agreement of the Municipal Clerk or designee, is authorized to make conforming changes reasonably necessary to implement approved amendments to this AO (S) and any attached memoranda or exhibits.

Section 46. This ordinance shall take effect immediately upon passage and approval.

PASSED AND APPROVED by the Anchorage Assembly this 22nd day of April, 2025.



Chair

ATTEST:



Municipal Clerk

OMB Note: To reflect the changes from the original to this final version, a ~~strikethrough~~ identifies an amount being replaced or omitted, **bold** is the resulting amount due to the S version changes, and **bold in red** is the resulting amount due to Conforming Amendment adjustments.



MUNICIPALITY OF ANCHORAGE

Assembly Memorandum

AM No. 282 – 2025

Meeting Date: April 8, 2025

FROM: MAYOR

**SUBJECT: AN ORDINANCE OF THE MUNICIPALITY OF ANCHORAGE
SETTING THE TAX LEVY RATES, APPROVING THE AMOUNT OF
MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR ALL
SERVICE AREAS OF THE MUNICIPALITY OF ANCHORAGE
GENERAL GOVERNMENT FOR 2025.**

This memorandum transmits the ordinance to establish the 2025 tax rates and tax levies for all service areas of the Municipality of Anchorage general government.

The tax rates and tax levies shown in the attached ordinance are those required to support the revised 2025 General Government Operating Budget.

To calculate mill rates, the property taxes are divided by the taxable assessed values, within each service area.

$$\frac{\text{Service Area Tax Need for Tax Year}}{\text{Service Area Taxable Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The budget documents, as previously approved, are available at the following site:

<http://www.muni.org/Departments/budget/Pages/default.aspx>

The budget revisions will be made available at the above-mentioned site after Assembly approval.

THE ADMINISTRATION RECOMMENDS APPROVAL.

| | |
|-------------------------|---|
| Prepared by: | Office of Management & Budget (OMB) |
| Approved by: | Ona R. Brause, OMB Director |
| Concur: | Eva Gardner, Municipal Attorney |
| Concur: | Philippe D. Brice, Chief Fiscal Officer |
| Concur: | William D. Falsey, Chief Administrative Officer |
| Concur: | Rebecca A. Windt Pearson, Municipal Manager |
| Respectfully Submitted: | Suzanne LaFrance, Mayor |



MUNICIPALITY OF ANCHORAGE

Assembly Memorandum

AM No. 282 – 2025 (A)

Meeting Date: April 22, 2025

FROM: MAYOR

**SUBJECT: AN ORDINANCE OF THE MUNICIPALITY OF ANCHORAGE
SETTING THE TAX LEVY RATES, APPROVING THE AMOUNT OF
MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR ALL
SERVICE AREAS OF THE MUNICIPALITY OF ANCHORAGE
GENERAL GOVERNMENT FOR 2025.**

The accompanying substitute (S) version of the attached Assembly Ordinance provides the following changes:

The tax rates and tax levies shown in the attached substitute ordinance are those required to support the revised 2025 General Government Operating Budget.

The following changes are provided:

- Areawide General, Fund 101 – increase from .21 mills to .22 mills
- Eagle River-Chugiak Parks & Recreation Service Area, Fund 162 – increase from 1.00 mills to 1.01 mills
- Change in amount of property tax to be collected

To calculate mill rates, the property taxes are divided by the taxable assessed values, within each service area.

$$\frac{\text{Service Area Tax Need for Tax Year}}{\text{Service Area Taxable Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The budget documents, as previously approved, are available at the following site:

<http://www.muni.org/Departments/budget/Pages/default.aspx>

The budget revisions will be made available at the above-mentioned site after Assembly approval.

THE ADMINISTRATION RECOMMENDS APPROVAL.

Prepared by: Office of Management & Budget (OMB)

Approved by: Ona R. Brause, OMB Director

Concur: Eva Gardner, Municipal Attorney

Concur: Philippe D. Brice, Chief Fiscal Officer

Concur: William D. Falsey, Chief Administrative Officer

Concur: Rebecca A. Windt Pearson, Municipal Manager

Respectfully Submitted: Suzanne LaFrance, Mayor

MUNICIPALITY OF ANCHORAGE
Summary of Economic Effects -- General Government

AO Number: 2025-45 (S) as Amended

Title: **AN ORDINANCE OF THE MUNICIPALITY OF ANCHORAGE SETTING THE RATES OF TAX LEVY, APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR ALL SERVICE AREAS OF THE MUNICIPALITY OF ANCHORAGE GENERAL GOVERNMENT FOR 2025.**

Sponsor: **MAYOR**
 Preparing Agency: Office of Management & Budget
 Others Impacted:

| CHANGES IN EXPENDITURES AND REVENUES: | | (In Thousands of Dollars) | | | | |
|--|------------------------------|----------------------------------|-------------|-------------|-------------|--|
| | FY25 | FY26 | FY27 | FY28 | FY29 | |
| Operating Expenditures | | | | | | |
| Salaries and Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Non-Labor | - | - | - | - | - | |
| Transfers to Other Funds | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | |
| TOTAL DIRECT COSTS: | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Add: Charges from Others | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Less: Charges to Others | - | - | - | - | - | |
| FUNCTION COST: | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | \$384,017 | | | | | |
| | \$383,912 | | | | | |
| REVENUES: | \$ 383,537 | \$ - | \$ - | \$ - | \$ - | |
| CAPITAL: | \$ - | \$ - | \$ - | \$ - | \$ - | |
| POSITIONS: FT/PT and Temp | 0 | 0 | 0 | 0 | 0 | |

PUBLIC SECTOR ECONOMIC EFFECTS:

\$384,017,096

\$383,912,096

A total of ~~\$383,537,096~~ in property tax collection revenue will be received for General Government operations and debt for the 2025 calendar year.

PRIVATE SECTOR ECONOMIC EFFECTS:

\$384,017,096

\$383,912,096

A total of ~~\$383,537,096~~ in property taxes for General Government operations and debt will be paid

9.13

\$913

by Anchorage taxpayers as an average tax rate of ~~9.42~~ mills or ~~\$942~~ per \$100,000 of taxable assessed valuation for the 2025 calendar year.

Prepared by: Office of Management & Budget

Phone: 907-343-4496