

2024 Revised to 2025 Revised Direct Cost Budget Reconciliation by Department

Department / Agency	2024 Revised Budget	2025 Approved Budget	Bond COI <sup>1</sup>	TANs <sup>2</sup>	Tax Cap Impact <sup>3</sup>	Contractual and Operational Adjustments						Service Areas to Max Mills <sup>9</sup>	S Version <sup>10</sup>	Assembly Amends <sup>11</sup>	Changes Subtotal	2025 Revised Budget	Less Depreciation	2025 Revised Approp
						Other Adjs <sup>4</sup>	Mtn View Ctr <sup>5</sup>	Soft-ware <sup>6</sup>	Fleet Align <sup>7</sup>	Labor Adjs <sup>8</sup>	Subtotal							
Assembly	9,405,741	9,216,943	-	-	-	9,640	-	-	-	132,952	142,592	-	15,000	30,000	187,592	9,404,535	-	9,404,535
Chief Administrative Officer	-	27,155,240	-	-	-	428,360	-	43,800	-	152,788	624,948	-	20,000	-	644,948	27,800,188	-	27,800,188
Chief Fiscal Officer	602,788	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Development	3,319,563	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Services	12,144,553	12,403,779	-	-	-	98,134	-	150,000	(27,608)	(33,473)	187,053	-	100,000	-	287,053	12,690,832	-	12,690,832
Equal Rights Commission	827,012	742,255	-	-	-	-	-	-	-	(78,750)	(78,750)	-	-	-	(78,750)	663,505	-	663,505
Equity & Inclusion	479,394	492,998	-	-	-	-	-	-	-	-	-	-	-	-	-	492,998	-	492,998
Finance	14,399,932	16,446,532	-	-	-	-	-	25,000	13,616	(78,884)	(40,268)	-	-	-	(40,268)	16,406,264	-	16,406,264
Fire	114,172,448	121,590,770	(41,737)	(740,000)	-	2,482,241	-	-	-	(70,714)	2,411,527	(17,560)	100,000	-	1,712,230	123,303,000	-	123,303,000
Health	18,567,996	19,393,527	(76)	-	-	1,155,155	-	-	10,230	(4,570)	1,160,815	-	-	75,000	1,235,739	20,629,266	-	20,629,266
Human Resources	6,971,140	7,193,103	-	-	-	32,000	-	39,000	-	(49,396)	21,604	-	-	-	21,604	7,214,707	-	7,214,707
Information Technology	32,821,844	32,441,387	-	-	-	-	-	-	6,223	48,418	54,641	-	-	-	54,641	32,496,028	-	32,496,028
Internal Audit	858,568	868,992	-	-	-	-	-	-	1,178	54,699	55,877	-	-	-	55,877	924,869	-	924,869
Library	9,445,466	10,032,286	-	-	-	-	-	10,000	(1,291)	(15,497)	(6,788)	-	-	-	(6,788)	10,025,498	-	10,025,498
Maintenance & Operations	111,931,989	114,761,506	(512,833)	(246,000)	3,527,500	94,770	204,619	-	(496,587)	(155,081)	(352,279)	718,960	-	-	3,135,348	117,896,854	(9,299,755)	108,597,099
Management & Budget	1,260,398	1,339,469	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000	1,389,469	-	1,389,469
Mayor	2,586,644	2,923,607	-	-	-	99,985	-	-	1,081	8,835	109,901	-	15,000	-	124,901	3,048,508	-	3,048,508
Municipal Attorney	9,070,286	9,572,755	-	-	-	-	-	-	1,081	216,932	218,013	-	-	-	218,013	9,790,768	-	9,790,768
Municipal Manager	28,314,595	2,359,255	(3,839)	-	1,163,496	-	-	-	(385)	15,964	15,579	-	-	-	1,175,236	3,534,491	-	3,534,491
Parks & Recreation	25,588,109	26,579,911	(37,466)	-	2,600,000	-	(15,472)	-	(112,654)	(119,005)	(247,131)	(134,641)	-	-	2,180,762	28,760,673	-	28,760,673
Planning	3,833,270	3,795,347	-	-	-	176,120	-	-	2,162	(11,719)	166,563	-	-	-	166,563	3,961,910	-	3,961,910
Planning, Development & Public	-	3,598,255	(160)	-	-	-	-	-	(108,231)	21,390	(86,841)	-	-	-	(87,001)	3,511,254	-	3,511,254
Police	138,823,743	146,069,402	(11,865)	(493,000)	-	-	-	-	846,740	(414,100)	432,640	-	-	-	(72,225)	145,997,177	-	145,997,177
Project Management & Engineering	910,788	951,329	-	-	-	-	-	-	1,081	-	1,081	-	-	-	1,081	952,410	-	952,410
Public Transportation	32,190,654	33,174,308	(6,924)	-	-	-	-	-	-	(301,891)	(301,891)	-	75,000	-	(233,815)	32,940,493	-	32,940,493
Public Works	238,052	263,786	-	-	-	-	-	-	-	860	860	-	-	-	860	264,646	-	264,646
Purchasing	1,924,427	2,084,433	-	-	-	-	-	25,000	-	18,110	43,110	-	-	-	43,110	2,127,543	-	2,127,543
Real Estate	10,792,141	10,514,145	-	-	-	1,079,795	-	-	-	16,374	1,096,169	-	-	-	1,096,169	11,610,314	-	11,610,314
Traffic Engineering	6,730,006	7,104,158	(1,450)	-	51,000	13,298	-	-	69,241	(27,716)	54,823	-	-	-	104,373	7,208,531	-	7,208,531
TANs Areawide Expense	-	2,963,000	-	(2,963,000)	-	-	-	-	-	-	-	-	-	-	(2,963,000)	-	-	-
Convention Center & Reserves	22,051,277	22,265,756	-	-	-	-	-	-	-	-	-	-	-	-	-	22,265,756	-	22,265,756
<b>Direct Cost Total</b>	<b>620,262,824</b>	<b>648,298,234</b>	<b>(616,350)</b>	<b>(4,442,000)</b>	<b>7,341,996</b>	<b>5,669,498</b>	<b>189,147</b>	<b>292,800</b>	<b>205,877</b>	<b>(673,474)</b>	<b>5,683,848</b>	<b>566,759</b>	<b>375,000</b>	<b>105,000</b>	<b>9,014,253</b>	<b>657,312,487</b>	<b>(9,299,755)</b>	<b>648,012,732</b>
<b>% Change from 2024 Revised</b>			<b>4.5%</b>	-	-	-	-	-	-	-	-	<b>% Change from 2024 Revised</b>			<b>6.0%</b>			

Notes:

<sup>1</sup> **Bond Cost of Issuance (COI):** Multiple Departments - (\$616,350) total adjustments taking budgets to 0 in line with current projection. Note that \$616,350 of cost of issuance revenue budget was also reduced.

<sup>2</sup> **TANs Investment Earnings:** Multiple Departments - (\$4,442,000) total adjustments due to municipality planning on not issuing Tax Anticipation Notes (TANs) in 2025 so no TANs budget is needed. Note that \$4.4M of TANs revenue budget was also reduced.

<sup>3</sup> **Tax Cap Impact:** Maintenance & Operations - \$27,500 Voter Approved Bond O&M from 2025 Bond Proposition 2, AO 2025-09 and \$3,500,000 Voter Approved Fleet Levy from 2025 Proposition 10, AO 2024-32; Municipal Manager - \$1,126,527 for final recovery for the COVID-19 Incident and \$36,969 for final recovery for the Avalanche Incident; Parks & Recreation - \$2,600,000 for settlement recoveries; and Traffic Engineering - \$51,000 for Voter Approved Bond O&M 2025 Bond Proposition 5, AO 2025-14.

<sup>4</sup> **Other Adjustments:** Assembly - \$9,640 Federation of Community Councils and other projects and operations funded with unspent \$47,739.22 from the completed Vote-by-Mail project (see AR 2025-92, Section 25); Chief Administrative Officer - \$72,374 for new Risk Division clerical-claims support position with mid-year start, and \$355,986 for the Performing Arts, Inc. (ACPA) and Anchorage Museum Association (AMA) 2025 contractual adjustments; Development Services - \$98,134 for new Code Abatement Officer with mid-year start; Fire - \$126,504 for Chugiak and Girdwood EMS and \$2,355,737 for Community Service Patrol full year funding for contract with SALA; Health - \$1,055,155 for Homelessness response to extend non-congregate shelter, enhanced camp abatement, and designated parking and \$100,000 for Adolescent Residential Center for Help (ARCH) security door upgrades; Human Resources - \$20,000 to increase drug and alcohol testing and \$12,000 for McKinley Research/Salary Survey for Collective Bargaining; Maintenance & Operations - \$94,770 for new maintenance position with mid-year start; Mayor - \$99,985 for new Administrative Assistant with May start; Planning - \$176,120 for Planning projects funded with unused 2024 project appropriation (see AR 2025-92, Sections 8 and 9); Real Estate - \$237,728 for City Hall operations and reserves and security cameras, \$355,568 for Permit Center rent increase, \$129,100 for utility cost increases, \$157,399 for Tract B Cook (Archives property) estimated interest increase, and \$200,000 for Municipal Facility Maintenance & Operations Needs Assessment; and Traffic Engineering - \$13,298 for increase for supervisory enhancement.

<sup>5</sup> **Mountain View Community Center:** Multiple Departments - \$189,147 total adjustment for center that was previously managed by Boys & Girls Club (B&GC), with a June 1 start and partially funded with reduction of grant to B&GC.

<sup>6</sup> **Software:** Multiple Departments - \$292,800 total adjustments.

<sup>7</sup> **Fleet Alignment:** Multiple Departments - \$205,877 total adjustments for fleet costs to reflect current budget and allocation, including moving position to Fleet Fund (601).

<sup>8</sup> **Labor Adjustments:** Multiple Departments - (\$673,474) total adjustments to position and employee labor budgets to reflect current costing of budgeted positions (no positions are eliminated in this process).

<sup>9</sup> **Service Areas Adjustments to Board Approved Mill Rates:** Multiple Departments - \$566,759 total adjustments to Service Area budgets in line with Service Area Board approved and codified mill rates.

<sup>10</sup> **S Version Changes:** Assembly - \$15,000 for 50th Anniversary of the Municipality of Anchorage; Chief Administrative Officer - \$20,000 for 50th Anniversary of the Municipality of Anchorage; Development Services - \$100,000 for Needs-Based Housing Support in Nuisance Property Abatement Fund (see AR 2025-92, Section 27); Fire - \$100,000 for Wildfire Hazard and Mitigation Education and public engagement; Management & Budget - \$50,000 for Muni Fiscal Future Project-public engagement and communications; Mayor - \$15,000 for 50th Anniversary of the Municipality of Anchorage; and Public Transportation - \$75,000 for Fairview-Midtown Bus Route / Transportation.

<sup>11</sup> **Assembly Amendments:** Assembly - \$30,000 for Public Safety Advisory Commission Task Force; Health - \$75,000 for Public School Safety Training and Analysis for Police and Health with Conforming Amendment that appropriates project all to the Health Department in Areawide General Fund (101000) with allowable spend of project by Police Department, for project purpose.

## Alcoholic Beverages Retail Sales Tax Program Reconciliation from 2024 Revised to 2025 Revised by Program

			Function Cost (Direct + IGCs)								
Line	Department / Agency	Category and Description	2024 Revised Budget	REVERSE One-Time Amends	Continuation	Proposed Changes	2025 Proposed Budget	S Version Changes	2025 Approved Budget	Revised Changes	2025 Revised Budget
1	Child Abuse, Sexual Assault, and Domestic Violence										
2	Health	Early education grants to providers	2,282,127	-	-	(2,282,127)	-	-	-	-	-
3	Health	Evidence-based grants to providers	2,000,000	-	-	(1,000,000)	1,000,000	1,000,000	2,000,000	-	2,000,000
4	Health	Evidence-based grant to Abused Women's Aid in Crisis (AWAIC)	225,000	-	-	-	225,000	-	225,000	-	225,000
5	Health	Evidence-based grant to Standing Together Against Rape (STAR)	225,000	-	-	-	225,000	-	225,000	-	225,000
6	Health	Evidence-based grant to Victims for Justice	225,000	-	-	-	225,000	-	225,000	-	225,000
7	Health	Anchorage Children's Trust	1,750,000	(1,750,000)	-	-	-	-	-	-	-
8	Health	Program operations	67,675	-	-	-	67,675	-	67,675	-	67,675
9	Health	Eklutna Afterschool Program	-	-	-	-	-	100,000	100,000	-	100,000
10	Library	Early Literacy program operations	114,341	-	2,922	(117,263)	-	117,263	117,263	(3,518)	113,745
11	Library	Best Beginnings	250,000	-	-	(250,000)	-	125,000	125,000	-	125,000
12	Subtotal Child Abuse, Sexual Assault, and Domestic Violence		\$ 7,139,143	\$ (1,750,000)	\$ 2,922	\$ (3,649,390)	\$ 1,742,675	\$ 1,342,263	\$ 3,084,938	\$ (3,518)	\$ 3,081,420
13											
14	First Responders										
15	Fire	MCT 24/7 Operations	-	-	-	1,396,640	1,396,640	-	1,396,640	53,760	1,450,400
16	Municipal Attorney	Program operations	288,706	-	5,650	-	294,356	-	294,356	9,227	303,583
17	Police	Program operations	664,059	-	68,633	-	732,692	-	732,692	3,947	736,639
18	Police	Training modules for Anchorage Police Department (APD)	550,000	(550,000)	-	550,000	550,000	(550,000)	-	-	-
19	Subtotal First Responders		\$1,502,765	\$ (550,000)	\$74,283	\$ 1,946,640	\$ 2,973,688	\$ (550,000)	\$ 2,423,688	\$ 66,934	\$ 2,490,622
20											
21	Homelessness										
22	Health	Pay for Success/Home for Good - housing program	1,800,000	-	-	(1,800,000)	-	-	-	-	-
23	Health	Program operations	672,440	(1,000)	(1,039)	-	670,401	-	670,401	7,316	677,717
24	Health	Catholic Social Services Complex Care	1,830,000	(500,000)	-	317,000	1,647,000	-	1,647,000	-	1,647,000
25	Health	Christian Health Association	550,000	-	-	(55,000)	495,000	-	495,000	-	495,000
26	Health	Brother Francis Shelter	670,000	(225,000)	-	158,000	603,000	-	603,000	-	603,000
27	Health	Anchorage Coalition to End Homelessness	700,000	-	-	(70,000)	630,000	-	630,000	-	630,000
28	Health	Covenant House	730,000	(130,000)	-	57,000	657,000	-	657,000	-	657,000
29	Health	ECWS Jan-April	2,000,000	-	-	(2,000,000)	-	-	-	-	-
30	Health	ECWS Non Emergency Transportation	200,000	-	-	(200,000)	-	-	-	-	-
31	Health	Non-congregate winter	-	-	-	4,552,288	4,552,288	-	4,552,288	-	4,552,288
32	Library	Program operations	364,040	-	20,000	(384,040)	-	-	-	-	-
33	Parks & Recreation	Healthy Spaces homeless camp abatement	658,419	(1,000)	24,936	41,905	724,260	23,926	748,186	46,367	794,553
34	Assembly	Professional service contracts for housing initiatives	50,000	-	-	(50,000)	-	-	-	-	-
35	Subtotal Homelessness		\$ 10,224,899	\$ (857,000)	\$ 43,897	\$ 567,153	\$ 9,978,949	\$ 23,926	\$ 10,002,875	\$ 53,683	\$ 10,056,558
36											
37	Mental Health and Substance Misuse										
38	Health	Direct grant to Volunteers of America	100,000	(100,000)	-	-	-	-	-	-	-
39	Health	Behavioral Health for mobile case management	330,000	-	-	(330,000)	-	-	-	-	-
40	Health	Anchorage Safety Center / Community Patrol	1,145,000	-	-	(1,145,000)	-	-	-	-	-
41	Subtotal Mental Health and Substance Misuse		\$ 1,575,000	\$ (100,000)	\$ -	\$ (1,475,000)	\$ -	\$ -	\$ -	\$ -	\$ -
42											
43	Administration, Collection, and Audits to the Municipality										
44	Assembly	Alcohol Tax education and outreach	50,000	-	-	(50,000)	-	-	-	-	-
45	Assembly	Alcohol Tax strategic planning on use in all categories	250,000	-	-	(250,000)	-	-	-	-	-
46	Finance	Alcohol Tax enforcement, including tax collection software costs	303,611	-	9,152	-	312,763	-	312,763	292,912	605,675
47	Mayor	Alcohol Tax education and outreach	-	-	-	-	-	25,000	25,000	-	25,000
48	Subtotal Administration, Collection, and Audits to the Municipality		\$ 603,611	\$ -	\$ 9,152	\$ (300,000)	\$ 312,763	\$ 25,000	\$ 337,763	\$ 292,912	\$ 630,675
49											
50	Total Alcoholic Beverages Retail Sales Tax Program Function Cost		\$ 21,045,418	\$ (3,257,000)	\$ 130,254	\$ (2,910,597)	\$ 15,008,075	\$ 841,189	\$ 15,849,264	\$ 410,011	\$ 16,259,275
51											
52	Revenues Projected		16,607,150	-	(679,000)	-	15,928,150	-	15,928,150	331,125	16,259,275
53	Fund Balance Use		4,462,112	(4,462,112)	-	-	-	-	-	-	-
54	Total Alcoholic Beverages Retail Sales Tax Program Financing Sources		\$ 21,069,262	\$ (4,462,112)	\$ (679,000)	\$ -	\$ 15,928,150	\$ -	\$ 15,928,150	\$ 331,125	\$ 16,259,275
55											
56	Financing Sources Balance		\$ 23,844	\$ (1,205,112)	\$ (809,254)	\$ 2,910,597	\$ 920,075	\$ (841,189)	\$ 78,886	\$ (78,886)	\$ -
57											
58	Notes:										

59 **2025 Continuation Changes:** adjustments due to updated calculated position and employee labor costs and updated allocation costs (intragovernmental charges - IGCs) based on 2025 Proposed cost pools and current year factors.

60 Revenue forecast to be flat from forecast provided during the 2025 Proposed budget process. **Health** - (\$1,750,000) Reverse ONE-TIME 2024 Anchorage Children's Trust grant carryover, (\$1,000) Reverse ONE-TIME retention

61 bonus for all NON Rep employees, (\$500,000) Reverse ONE-TIME 2024 Catholic Social Services Complex Care, (\$225,000) Reverse ONE-TIME - 2024 Brother Francis Shelter, (\$130,000) Reverse ONE-TIME - 2024 Covenant

62 House, and (\$100,000) Reverse ONE-TIME 2024 Volunteers of America; **Parks & Recreation** - (\$1,000) Reverse ONE-TIME - 2024 retention bonus for all NON Rep employees; and **Police** - (\$550,000) Reverse ONE-TIME -

63 2024 training modules for APD.

64

65 **2025 Proposed Changes:** **Assembly** - (\$50,000) reduce professional service contracts for housing initiatives, (\$50,000) reduce Alcohol Tax Program education and outreach, and (\$250,000) reduce Alcohol Tax strategic planning

66 on use in all categories; **Fire** - \$1,396,640 add for Mobile Crisis Team 24/7 Operations; **Health** - (\$2,282,127) reduce early education grants to providers, (\$1,000,000) reduce evidence-based grants to providers, (\$1,800,000)

67 reduce Pay for Success/Home for Good, \$317,000 increase for Catholic Social Services Complex Care, (\$55,000) reduce Christian Health Association, \$158,000 increase Brother Francis Shelter, (\$70,000) reduce Anchorage

68 Coalition to End Homelessness, \$57,000 increase Covenant House, (\$2,000,000) reduce Emergency Cold Weather Shelter (ECWS), (\$200,000) reduce ECWS non-emergency transportation, \$4,552,288 increase non-

69 congregate winter shelter, (\$330,000) increase behavioral health for mobile case management, (\$1,145,000) reduce Anchorage Safety Center / Community Patrol; **Library** - (\$117,263) reduce Early Literacy Program operations,

70 (\$250,000) reduce Best Beginnings, (\$384,040) reduce Community Navigation positions shifted to property tax funding; **Parks & Recreation** - \$41,905 increase Healthy Spaces homeless camp abatement; and **Police** - \$550,000

71 add training modules for APD.

72

73 **2025 S Version Changes:** **Health** - \$1,000,000 increase to evidence based grants to providers and \$100,000 increase to Eklutna Afterschool Program; **Library** - \$117,263 increase to Early Literacy Program operations and

74 \$125,000 increase to Best Beginnings; **Mayor** - \$25,000 increase for Alcohol Tax Program education and outreach; **Parks & Recreation** - \$23,926 increase for Healthy Spaces homeless camp abatement L71 collective bargaining

75 agreement adjustments; and **Police** - (\$550,000) reduction to training modules for APD.

76

77 **2025 Revised Changes:** includes calculated labor adjustments based on updated modifiers, calculated IGC adjustments based on updated factors, and updated revenues in line with projection.

78

## Marijuana Retail Sales Tax Program Reconciliation from 2024 Revised to 2025 Revised by Program

			Function Cost (Direct + IGCs)								
Line	Department/ Agency	Category and Description	2024 Revised	Contin- uation	Proposed Changes	2025 Proposed Budget	S Version Changes	Assembly Amends	2025 Approved Budget	Revised Changes	2025 Revised Budget
1	<b>Child Care</b>										
2	Health	<u>Early Educator Child Care Subsidies</u> - Subsidies to pay for early educators' children's child care or early education costs. These subsidies are meant to cover the gap between the average cost of care and State of Alaska child care assistance funding.	-	-	2,000,000	2,000,000	(2,000,000)	-	-	-	-
3	Health	<u>Early Educator Child Care Subsidies - Pilot</u> - Subsidies to support the cost of childcare for early educators. Pilot program with funding distributed beginning in summer of 2025.	-	-	-	-	1,250,000	-	1,250,000	-	1,250,000
4	Health	<u>Operational Grants</u> - for existing licensed child care and early education entities to support key operational costs.	-	-	2,400,000	2,400,000	(2,400,000)	-	-	-	-
5	Health	<u>Childcare Sector Stimulus Payments</u> - Direct financial assistance to existing childcare providers to support operational costs and stabilize the sector.	-	-	-	-	2,400,000	-	2,400,000	-	2,400,000
6	Health	<u>Pilot Projects</u> - Targeted funding that drives innovation and is intended to inspire confidence and further investment in the sector, ultimately increasing overall wages and supporting a more sustainable sector.	-	-	2,000,000	2,000,000	(2,000,000)	-	-	-	-
7	Health	<u>Pilot Projects</u> - Flexible financial assistance that drives innovation, increases access to quality, affordable childcare, and brings further investment in the sector. Includes eligibility for capital projects.	-	-	-	-	2,000,000	-	2,000,000	-	2,000,000
8	Health	<u>Capital Grants</u> - Capital funding to support existing facilities, except in rare cases. Funding should be for small scale, minor improvements.	-	-	500,000	500,000	(500,000)	-	-	-	-
9	Health	<u>In-Home Facility Start-Up Funds</u> - Funding for new, not yet existing in-home care facilities.	-	-	200,000	200,000	(200,000)	-	-	-	-
10	Health	Eklutna after school program	-	-	25,000	25,000	(25,000)	-	-	-	-
11	Health	Early Education Grants to Providers - Funding to support pre-K in Title 1 schools. One-time funding via Marijuana Tax.	-	-	-	-	2,000,000	-	2,000,000	-	2,000,000
12	Health	<u>Little Bears Playhouse Construction</u> - Funding to support construction of daycare in Girdwood.	-	-	-	-	-	-	-	200,000	200,000
13	Library	Early Literacy program operations	-	-	114,341	114,341	(114,341)	-	-	-	-
14	Library	Best Beginnings	-	-	250,000	250,000	(250,000)	-	-	-	-
15	Parks & Recreation	<u>Grant to Boys &amp; Girls Club of Southcentral Alaska</u> - restricted specifically to underwrite membership fees, to reduce or eliminate barriers to access clubhouse programs at the Mt. View Community Center Club, Northeast Community Center Club, Woodland Park Club, and Eagle River Club, as determined by the organization.	-	-	-	-	-	400,000	400,000	-	400,000
16	<b>Subtotal Child Care</b>		\$ -	\$ -	\$ 7,489,341	\$ 7,489,341	\$ 160,659	\$ 400,000	\$ 8,050,000	\$ 200,000	\$ 8,250,000
17											
18	<b>Administration &amp; Collection</b>										
19	Finance	Tax Collection - cost of Municipal tax collection.	-	-	580,000	580,000	-	-	580,000	251,066	831,066
20	Health	<u>Board Administration</u> - Funding set aside for Board administration, including but not limited to the cost of staff, contractors, data collection, studies, research, and/or any required audits.	-	-	535,000	535,000	-	-	535,000	-	535,000
21	<b>Subtotal Administration &amp; Collection</b>		\$ -	\$ -	\$ 1,115,000	\$ 1,115,000	\$ -	\$ -	\$ 1,115,000	\$ 251,066	\$ 1,366,066
22											
23	<b>Total Marijuana Retail Sales Tax Program Function Cost</b>		\$ -	\$ -	\$ 8,604,341	\$ 8,604,341	\$ 160,659	\$ 400,000	\$ 9,165,000	\$ 451,066	\$ 9,616,066
24											
25	<b>Revenues Projected</b>		-	-	5,900,000	5,900,000	-	-	5,900,000	-	5,900,000
26	<b>Fund Balance Use</b>		-	-	5,700,000	5,700,000	(500,000)	-	5,200,000	-	5,200,000
27	<b>Total Marijuana Retail Sales Tax Program Financing Sources</b>		\$ -	\$ -	\$ 11,600,000	\$ 11,600,000	\$ (500,000)	\$ -	\$ 11,100,000	\$ -	\$ 11,100,000
28											
29	<b>Financing Sources Balance</b>		\$ -	\$ -	\$ 2,995,659	\$ 2,995,659	\$ (660,659)	\$ (400,000)	\$ 1,935,000	\$ (451,066)	\$ 1,483,934
30											
31	<b>Notes:</b>										
32	<u>2024 Revised and Continuation:</u> The Marijuana Tax programs start in 2025 so there was no 2024 Revised nor Continuation.										
33											
34	<u>2025 Proposed Changes:</u> The proposed Marijuana Tax programs will be funded with marijuana taxes collected in the budget year and fund balance from marijuana taxes collected in prior years.										
35											
36											
37	<u>2025 S Version Changes:</u> The changes include program description changes, budget adjustments, and removal of some programs.										
38											
39	<u>2025 Assembly Amendments:</u> Amendment #5 - This amendment will make funding available for a grant to the Boys and Girls Club of Southcentral Alaska, restricted specifically to underwrite membership fees, to reduce or eliminate barriers to access clubhouse programs at the Mt. View Community Center Club, Northeast Community Center Club, Woodland Park Club, and Eagle River Club, as determined by the organization.										
40											
41											
42											
43	Retail marijuana sales tax proceeds are to be used to help create access to childcare and early education programs for the residents of Anchorage including foster children; provide funding for reading programs for childcare and early education programs; and to provide resources to increase funding, livable wages, training and staffing for childcare and early education programs.										
44											
45											
46	<u>2025 Revised:</u> Added funding for Little Bears Playhouse construction and additional funding for the cost of municipal tax collection.										

## Position Summary by Department / Agency

Department / Agency	2023 Revised Budget					2024 Revised Budget					2025 Revised Budget					25 v 24 Chg	
	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	#	%
Assembly	34	1	-	-	35	36	1	-	-	37	37	1	-	-	38	1	2.7%
Chief Administrative Officer	-	-	-	-	-	-	-	-	-	-	14	-	-	-	14	14	0.0%
Chief Fiscal Officer	2	-	-	-	2	2	-	-	-	2	-	-	-	-	-	(2)	-100.0%
Development Services	72	-	-	-	72	72	-	-	-	72	73	-	-	-	73	1	1.4%
Equal Rights Commission	6	-	-	-	6	6	-	-	-	6	6	-	-	-	6	-	0.0%
Equity & Inclusion	3	-	-	-	3	3	-	-	-	3	2	-	-	-	2	(1)	-33.3%
Finance	89	-	-	-	89	89	-	-	-	89	92	-	-	-	92	3	3.4%
Fire	403	-	-	-	403	408	-	-	-	408	408	-	-	-	408	-	0.0%
Health	60	2	-	-	62	60	2	-	-	62	59	2	-	-	61	(1)	-1.6%
Human Resources	41	-	-	-	41	41	-	-	-	41	41	-	-	-	41	-	0.0%
Information Technology	85	-	-	-	85	88	-	-	-	88	85	-	-	-	85	(3)	-3.4%
Internal Audit	5	1	-	-	6	5	1	-	-	6	5	1	-	-	6	-	0.0%
Library	62	27	-	-	89	62	26	-	-	88	66	26	-	-	92	4	4.5%
Maintenance & Operations	153	-	6	-	159	153	-	6	-	159	154	-	6	-	160	1	0.6%
Management & Budget	6	-	-	-	6	6	-	-	-	6	6	-	-	-	6	-	0.0%
Mayor	10	-	-	-	10	10	-	-	-	10	12	-	-	-	12	2	20.0%
Municipal Attorney	46	-	-	-	46	46	-	-	-	46	46	-	-	-	46	-	0.0%
Municipal Manager	20	2	-	-	22	20	2	-	-	22	12	1	-	-	13	(9)	-40.9%
Parks & Recreation	79	23	206	25	333	79	25	204	25	333	85	26	192	25	328	(5)	-1.5%
Planning	23	1	-	-	24	24	1	-	-	25	25	-	-	-	25	-	0.0%
Planning, Development & Public Works	18	-	-	-	18	17	-	-	-	17	17	-	-	-	17	-	0.0%
Police	610	-	-	-	610	614	-	-	-	614	616	-	-	-	616	2	0.3%
Project Management & Engineering	5	-	-	-	5	5	-	-	-	5	5	-	-	-	5	-	0.0%
Public Transportation	168	-	-	-	168	182	-	-	-	182	182	-	-	-	182	-	0.0%
Public Works	1	-	-	-	1	1	-	-	-	1	1	-	-	-	1	-	0.0%
Purchasing	13	-	-	-	13	13	-	-	-	13	13	-	-	-	13	-	0.0%
Real Estate	4	1	-	-	5	5	-	-	-	5	5	-	-	-	5	-	0.0%
Traffic Engineering	27	-	3	1	31	29	-	3	1	33	30	-	3	1	34	1	3.0%
<b>Position Total</b>	<b>2,045</b>	<b>58</b>	<b>215</b>	<b>26</b>	<b>2,344</b>	<b>2,076</b>	<b>58</b>	<b>213</b>	<b>26</b>	<b>2,373</b>	<b>2,097</b>	<b>57</b>	<b>201</b>	<b>26</b>	<b>2,381</b>	<b>8</b>	<b>0.3%</b>

This summary shows budgeted positions at end of the year. Reports included in department sections of budget books (Department Summary and Division Summary) show budgeted positions at beginning of the year. Notable position changes are listed below and included in department reconciliations (FT: Full-time position; PT: part-time position; Seas: seasonal position; and Temp: temporary position):

### 2025 Continuation Adjustments from 2024 Revised

Planning - Adjust one (1) .5 PT Senior Planner position to FT at .5 allocation with the other .5 as grant funded

### 2025 Proposed

Assembly - Add one (1) FT Assembly Aide position

Chief Administrative Officer (CAO) - Add one (1) FT Chief Administrative Officer position; add one (1) FT Grants Development Specialist position; transfer one (1) FT Executive position from Equity & Inclusion, Office of Equal Opportunity to be Federal Compliance Officer; transfer three (3) FT Special Administrative Assistant positions from Information Technology, i-Team; transfer one (1) FT Risk Manager position and five (5) Special Administrative Assistant positions from Municipal Manager, Risk Management; and transfer one (1) FT Principal Administrative Officer position from Municipal Manager, Culture, Entertainment & Arts Venues

Chief Fiscal Officer (CFO) - Transfer one (1) FT Chief Fiscal Officer position and one (1) FT Special Administrative Assistant position to Finance

Community Development - Rebranded to be Planning, Development & Public Works (no changes to positions)

Equity & Inclusion - Transfer one (1) FT Executive position from Office of Equal Opportunity to be Federal Compliance Officer in CAO

Equity & Justice - Rebranded to be Equity & Inclusion

Finance - Add one (1) FT Senior Finance Officer position; and transfer one (1) FT Chief Fiscal Officer position and one (1) FT Special Administrative Assistant position from CFO

Information Technology - Transfer three (3) FT Special Administrative Assistant positions from i-Team to CAO

Library - Transfer one (1) FT Community Health Supervisor and two (2) FT Family Service Specialists as Community Navigation from Alcohol Tax Fund

Mayor - Transfer one (1) FT Special Admin II position from Municipal Manager

Municipal Manager - Transfer one (1) FT Risk Manager position and five (5) FT Special Administrative Assistant positions from Risk Management to CAO; and transfer one (1) FT Principal Administrative Officer position from Culture, Entertainment & Arts Venues to CAO; transfer one (1) FT Special Administrative Assistant position to Mayor; and reduce one (1) PT position that was included in count but not budgeted dollar amount

Parks & Recreation - Add one (1) Seasonal Parks Caretaker I position in the Girdwood Service Area per Girdwood Board of Supervisors (GBOS) approved requested budget

Planning, Development & Public Works - previously named Community Development (no changes to positions)

### 2025 S Version

Planning, Development & Public Works - Add one (1) FT Community engagement position

### 2025 Revised Budget

Chief Administrative Officer - Add one (1) FT Special Administrative Assistant position to Risk Management division.

Development Services - Add one (1) FT Structure Inspector to Code Abatement

Health - Reduce one (1) FT Junior Administrative Officer position due to Community Service Patrol being moved to Fire

Library - Add one (1) FT Library Assistant II position funded with non-labor

Maintenance & Operations - Add one (1) FT Journeyman Wireman position

Mayor - Add one (1) FT Special Administrative Assistant I position

Parks & Recreation - Add three (3) FT, one (1) PT, and five (5) SEAS for operations alignment, including operating the Mountain View Community Center

Planning, Development & Public Works - Move one (1) FT Junior Accountant to the Fleet Fund (601)

Police - Add two (2) FT Community Service Officer positions funded with downgrades of higher level position and non-labor

Traffic Engineering - Add one (1) FT Paint & Sign Technician I position funded with non-labor for Greenways

## 2025 Salaries and Benefits Assumptions

Total benefit costs include benefit percentage of salary plus fixed medical rate.

Employee Group	Contract End	FTE Definition <sup>7</sup> Hours	Wage Increase	Monthly Premium		PERS/ Pension <sup>3</sup>	Leave Cashout <sup>6</sup>	SS/Medicare Unemp/et al. <sup>1, 4</sup>
				Premium <sup>1, 5</sup> Health	Other <sup>2</sup>			
AMEA	12/31/2025	2088	1.50%	\$2,260	\$5.38	22.00%	2.50%	8.01%
APDEA (Police) Sworn	12/31/2027	2088	3.30%	\$2,471	\$21.05	28.00%	1.50%	8.01%
APDEA (Police) Non-Sworn	12/31/2027	2088	3.30%	\$2,471	\$10.85	28.00%	1.50%	8.01%
Executives		2088	0.00%	\$2,351	\$5.38	22.00%	1.00%	8.01%
IAFF (Fire) F40	6/30/2025	2088	1.50%	\$2,790	\$21.05	22.00%	7.00%	8.01%
IAFF (Fire) F56	6/30/2025	3185	1.50%	\$2,790	\$21.05	22.00%	8.90%	8.01%
IAFF (Fire) Dispatch	6/30/2025	2408	1.50%	\$2,790	\$21.05	22.00%	6.00%	8.01%
IBEW/Electrical	6/30/2027	2088	4.00%	\$2,399 / \$2,399	\$48.73	\$1,430	1.60%	9.75%
IBEW/Technicians	12/31/2024	2088	5.00%	\$2,260	\$5.38	22.00%	2.20%	8.01%
Local 71 (Laborers)	6/30/2024	2088	5.00%	\$1,918 / \$1,968	\$1.98	22.00%	3.00%	8.01%
Mayor		2088	0.00%	\$2,351	\$5.38	22.00%	0.00%	8.01%
Non-represented		2088	1.50%	\$2,351	\$5.38	22.00%	3.70%	8.01%
Non-represented-F56		3159	1.50%	\$2,351	\$5.38	22.00%	3.70%	8.01%
Operating Engineers	6/30/2026	2088	5.70%	\$1,844 / \$1,844	\$53.98	\$1,131	1.80%	7.85%
Plumbers	6/30/2026	2088	3.30%	\$2,260	\$5.38	22.00%	2.30%	8.01%
Teamsters	12/31/2026	2088	3.30%	\$2,351	\$5.38	22.00%	1.60%	8.01%
Assembly Members		2088	0.00%	\$542	\$1.98	22.00%	0.00%	7.85%

1 Medical, Long Term Disability (LTD), Life and retirement benefits only apply to employees who work greater than 20 hours per week or FTE>0.49 and are not temporary or seasonal with the exception of IBEW workers. Medical premium for Laborers L71 and IBEW is a blended rate because contract ends mid year.

2 Other includes EAP, Life, Administrative Fees, Legal Trust, and Apprentice Fund monthly premiums.

EAP: \$1.98/month all unions except APDEA and IAFF \$2.45/month

Life: \$3.40/month= AMEA, Non-Rep, Exec, IBEW-Mechanics, Plumbers, Teamsters, IBEW-Electrical workers and APDEA-Non-sworn; \$13.60/month IAFF and APDEA-Sworn; Not applicable = Assembly, Local 71, and Operating Engineers

Administrative Fee: \$5/month APDEA & IAFF

Legal Trust: \$25.95/month IBEW Electrical

Apprentice Fund: \$17.40/month IBEW Electrical employees and \$54/month for Operating Engineer employees.

3 Police retirement includes 6% to represent the unions 401K matching program.

4 SS/Medicare/Unemp/et al. includes:

Money Purchase Plan 1.9% IBEW Electrical

LTD 0.156% all unions except Operating Engineers, IBEW/Electrical, and Assembly

Social Security 6.2% all unions, 2025 base wage assumption max of \$174,900. Some police and fire employees are exempt.

Medicare 1.45% all unions

Unemployment 0.2% all unions

5 AMEA (Article 6.1.4.) 2025 contribution 4.5% increase = \$2,260

APDEA (Article XVII, Section 2.C) 2025 contribution 4.5% increase = \$2,471 (90% of the \$500 premium)

EXE, Mayor, Non-Reps, and Teamsters (Article 6.1.5) increase MOA Renewal Plan Rate of 4.5% = \$2,351

IAFF (Article 15.2.B.) 2025 contribution = \$2,790 - Increase CPI-M or \$50 whichever is less and \$175 monthly MERP to PERS Tier IV

IBEW (Article 6.1.C) - Jan 1 - Mar 30, 2025 = \$2,399; Apr 1 - Dec 31, 2024 = \$2,519 (assumes 3.5% CPI-M)

IBEW/Technicians (Article 6.1.4) 2025 contribution 4.5% increase = \$2,260

L71 (Article 6.1.C.1, 6.1.C.3.) - Jan 1 - Jun 30, 2025 = \$1,868; Jul 1 - Dec 31, 2024 = \$1,868

Operating Engineers (Article 6.1.C) Jan 1 - Jun 30, 2025 = \$1,844; Jul 1 - Dec 31, 2024 = \$1,845

Plumbers (Article 6.1.C) 2024 contribution = \$2,260 - Increase CPI-M or max \$70 (assumes 3.5% CPI-M)

Assembly Members = \$271 per pay period, 26 pay periods in the year

6 For general government, compensated absences are based on modified accrual so that the leave cashout percentage represents the amount of leave expected to be cashed out during the budget year, as a percentage of salary. Utilities, enterprises, and internal service funds determine compensated absences by full accrual method so that the calculated leave cashout is performed external to the percentages used on this schedule. Except for the Mayor position, as approved on February 12, 2015 by the Commission on Salaries and Emoluments of Elected Officials, will not acquire and accumulate annual leave commencing on July 1, 2015.

7 AMEA, APDEA, EXE, F40, IBEW, IBEW/Technicians, L71, Mayor, Non-Rep, Operating Engineers, Plumbers, Teamsters, Assembly Members - 2088 payable hours in the year  
IAFF Dispatch - 2408 = 52 weeks \* 40 hrs = 2080 + 120 Holiday Pay (Article 13.3 - 15 holidays \* 8 hours - paid out first pay check of December) + 208 FLSA OT equivalent (4hrs \* 1.5 additional OT pay \* 26 PP) + (4hrs \* .5 additional OT pay \* 26 pay periods) the 4 regular is already included in the 2080 because the employees work weeks are staggered 36/48

F56 - 3185 = 52 weeks \* 56 hours = 2912 + 195 Holiday pay (Article 13.2 - 15 holidays \* 13 hours - paid out first pay check of December) + 78 FLSA OT equivalent (4 hrs \* 1.5 to convert to OT = 6 \* 13 pay cycles)

Non-F56 - 3159 = 52 weeks \* 56 hours = 2912 + 169 Holiday pay (Non-Rep Section 3.30.146 - 13 holidays \* 13 hours - paid out first pay check of December) + 78 FLSA OT equivalent (4 hrs \* 1.5 to convert to OT = 6 \* 13 pay cycles)

## 2025 Revised Debt Service Budget Requirements

Fund	Description	Principal	Interest	Total P&I	Fees	Total
<b>Debt Service on Voter-Approved GO Bonds Inside Tax Cap</b>						
101000	Emergency Ops Ctr	172,584	24,528	197,112	100	197,212
101000	Senior Center	3,288	552	3,840	100	3,940
101000	Cemetery	28,870	4,854	33,724	100	33,824
101000	Emergency Medical Service	502,604	271,045	773,649	100	773,749
101000	E911 Areawide	221,667	145,380	367,047	100	367,147
101000	Transit	485,857	296,391	782,248	100	782,348
101000	Facilities Areawide	599,879	391,944	991,823	100	991,923
101000	AWARN Areawide	548,237	487,271	1,035,508	100	1,035,608
101000	Traffic Areawide	161,025	200,697	361,722	100	361,822
131000	Fire Service Area	1,812,449	840,536	2,652,985	200	2,653,185
141000	Anchorage Roads	31,123,047	15,117,190	46,240,237	2,000	46,242,237
151000	Police Service Area	570,034	518,569	1,088,603	100	1,088,703
161000	Anchorage Parks/Rec	2,037,661	1,239,229	3,276,890	300	3,277,190
<b>GO Bonds Inside Tax Cap Total</b>		<b>38,267,202</b>	<b>19,538,186</b>	<b>57,805,388</b>	<b>3,500</b>	<b>57,808,888</b>
<b>Voter-Approved GO Bonds Outside Tax Limit Calculation</b>						
162000	Parks & Recreation - Eagle River	52,798	8,914	61,712	100	61,812
<b>GO Bonds Outside Tax Cap Total</b>		<b>52,798</b>	<b>8,914</b>	<b>61,712</b>	<b>100</b>	<b>61,812</b>
<b>GO Bonds Total</b>		<b>38,320,000</b>	<b>19,547,100</b>	<b>57,867,100</b>	<b>3,600</b>	<b>57,870,700</b>
<b>Revenue Bonds</b>						
202010	Civic Center Revenue Bonds <sup>1</sup>	-	-	-	1,000	1,000
301000	Alaska Center for the Performing Arts	180,000	115,000	295,000	-	295,000
<b>Revenue Bonds Total</b>		<b>180,000</b>	<b>115,000</b>	<b>295,000</b>	<b>1,000</b>	<b>296,000</b>
<b>Lease/Purchase Agreements</b>						
101000	716 Building-Police Headquarters	372,091	987,969	1,360,060	-	1,360,060
<b>Lease/Purchase Agreements Total</b>		<b>372,091</b>	<b>987,969</b>	<b>1,360,060</b>	<b>-</b>	<b>1,360,060</b>
<b>Lease/Purchase Agreements</b>						
101000	Computerized Assisted Mass Apprais	971,402	153,865	1,125,267	20,000	1,145,267
106000	Girdwood Fire Engine	104,540	-	104,540	-	104,540
101000	Automated Handling System (AMHS) (a portion of the AMHS debt service is grant funded)	33,245	2,649	35,894	-	35,894
607000	IT Capital Infrastructure	-	116,408	116,408	11,500	127,908
607000	IT SAP Capital Purchase (Principal on IT debt is paid from the balance sheet and is not included in the direct cost budget)	-	90,877	90,877	11,500	102,377
<b>Lease/Purchase Agreements Total</b>		<b>1,109,187</b>	<b>363,799</b>	<b>1,472,986</b>	<b>43,000</b>	<b>1,515,986</b>
<b>Tax Anticipation Notes (TANs), Offset wholly with TANs Revenues</b>						
101000	Areawide Service Area	-	-	-	-	-
131000	Fire Service Area	-	-	-	-	-
141000	Maintenance & Operations - ARDSA	-	-	-	-	-
151000	Police Service Area	-	-	-	-	-
161000	Anchorage Parks & Recreation SA	-	-	-	-	-
<b>TANS Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Cost of Issuance for Refunding Bonds, offset with Bond Premium Revenues (the cost of issuance for new bonds, offset with bond premium revenues, is posted in the respective capital funds)**

101000 Areawide Service Area	-	-	-	-	-
131000 Fire Service Area	-	-	-	-	-
141000 Maintenance & Operations - ARDSA	-	-	-	-	-
151000 Police Service Area	-	-	-	-	-
161000 Anchorage Parks & Recreation SA	-	-	-	-	-
162000 Eagle River Parks & Recreation SA	-	-	-	-	-
<b>Cost of Issuance for Refunding Bonds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Operating Leases (GASB 87)**

101000 Elections	192,997	1,730	194,727	-	194,727
103000 EMS Lease Tax Levy	727,125	101,904	829,029	-	829,029
141000 Street Maintenance Operations	35,516	16,910	52,426	-	52,426
119000 Chugiak/Birchwood/Eagle River RRS,	66,338	17,460	83,798	-	83,798
151000 APD Resource Management	257,591	13,448	271,039	-	271,039
106000 Girdwood Valley Police SA	5,886	114	6,000	-	6,000
101000 Facility Leases-City Hall	1,782,811	87,902	1,870,713	-	1,870,713
101000 Facility Leases-Libraries	177,792	1,225	179,017	-	179,017
101000 Facility Leases-Traffic	47,573	427	48,000	-	48,000
101000 Facility Leases-Recreation	375,287	17,231	392,518	-	392,518
101000 Facility Leases-Permit Center	2,240,123	37,475	2,277,598	-	2,277,598
101000 Facility Leases-Police	37,592	963	38,555	-	38,555
<b>TANS Total</b>	<b>5,946,631</b>	<b>296,789</b>	<b>6,243,420</b>	<b>-</b>	<b>6,243,420</b>

<b>Debt Service Total</b>	<b>45,927,909</b>	<b>21,310,657</b>	<b>67,238,566</b>	<b>47,600</b>	<b>67,286,166</b>
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<sup>1</sup> The Civic Center revenue bond debt service is paid by a trustee. The Municipality pays the trustee the debt service amount required for the following year, as a contractual service, from Room Tax revenues. The budgeted payment to the trustee is as follows:

<b>Fund Description</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P&amp;I</b>
202010 Payment to Trustee	3,750,000	3,073,450	6,823,450

The Certificates of Participation (COPs) debt service is funded with transfers from the Fire and Police departments to the COPs fund 330000. The debt service is then paid from the COPs fund. The transfers to the COPs fund from the Fire and Police departments are as follows:

<b>Fund Description</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P&amp;I</b>	<b>Fees</b>	<b>Total</b>
131000 Fire Transfer to COPs Fund	1,717,254	540,702	2,257,956	520	2,258,476
151000 Police Transfer to COPs Fund	2,412,746	759,688	3,172,434	730	3,173,164
<b>Total Transfer to COPs Fund</b>	<b>4,130,000</b>	<b>1,300,390</b>	<b>5,430,390</b>	<b>1,250</b>	<b>5,431,640</b>

**Interfund Loans**

Campbell Lake Sediment Project - from fund 602-General Liability & Worker's Compensation fund to 441-Anchorage Roads & Drainage Service Area Capital Improvement Projects fund. To be repaid by special assessment district 04-25. AR 2007-35(S) and AO 2011-17

Tire Shop on Fairbanks Street - from fund 221-Heritage Land Bank fund to 601-Fleet Fund. To be repaid in full over a term of not longer than twenty years. AO 2013-217

Canyon Road Areas Gas Line - from fund 603-Medical & Dental Self-Insurance fund to 101-Areawide General fund. To be repaid by special assessment district. AR 2018-279

<b>Fund Description</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P&amp;I</b>
101000 Interest Other	-	7,830	7,830

National Archive Property - from fund 602-General Liability & Workers Compensation fund to 101-Areawide General fund. To be repaid from proceeds from the sale of the property over a term of not longer than five years. AO 2017-140

<b>Fund</b>	<b>Description</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P&amp;I</b>
101000	Interest Other	-	332,535	332,535

Eagle River Town Center - from fund 101-Areawide General fund to 401-Areawide General Capital Improvement Projects fund. To be repaid by monthly lease payments assessed to tenants on or before December 31,2028. AO



## 2025 Revised Budget Direct Cost by Department and Category of Expenditure

Department	Salaries and Benefits	Supplies	Travel	Other Services	Debt Service	Depreciation Amortization	Capital Outlay	Total Direct Cost	Less Depreciation Amortization	Total Appropriation
Assembly	5,133,687	143,578	76,940	3,849,103	194,727	-	6,500	9,404,535	-	9,404,535
Chief Administrative Officer	2,403,562	8,630	5,655	25,085,841	295,000	-	1,500	27,800,188	-	27,800,188
Development Services	11,806,530	139,711	-	735,046	-	-	9,545	12,690,832	-	12,690,832
Equal Rights Commission	641,830	1,200	8,500	11,975	-	-	-	663,505	-	663,505
Equity & Inclusion	352,998	10,000	-	130,000	-	-	-	492,998	-	492,998
Finance	12,810,005	61,094	5,000	2,358,898	1,145,267	-	26,000	16,406,264	-	16,406,264
Fire	89,565,679	3,485,393	58,500	17,447,185	4,360,503	-	369,028	115,286,288	-	115,286,288
<i>Fire - Police/Fire Retirement</i>	-	-	-	8,016,712	-	-	-	8,016,712	-	8,016,712
Health	6,877,358	155,004	4,825	13,564,901	3,940	-	23,238	20,629,266	-	20,629,266
Human Resources	6,801,628	19,500	3,145	390,434	-	-	-	7,214,707	-	7,214,707
Information Technology	14,111,664	96,331	16,236	8,709,553	230,285	9,299,755	32,204	32,496,028	(9,299,755)	23,196,273
Internal Audit	914,745	1,331	1,500	7,293	-	-	-	924,869	-	924,869
Library	8,045,963	64,458	10,000	1,797,418	35,894	-	71,765	10,025,498	-	10,025,498
Maintenance & Operations	20,072,757	2,923,486	4,810	46,450,109	48,405,992	-	39,700	117,896,854	-	117,896,854
Management & Budget	1,086,455	3,190	15,000	284,824	-	-	-	1,389,469	-	1,389,469
Mayor	2,156,971	5,872	17,000	868,665	-	-	-	3,048,508	-	3,048,508
Municipal Attorney	7,504,433	27,034	10,000	2,249,301	-	-	-	9,790,768	-	9,790,768
Municipal Manager	1,754,950	69,576	15,937	1,485,816	197,212	-	11,000	3,534,491	-	3,534,491
Parks & Recreation	13,872,222	1,057,554	-	10,256,465	3,372,826	-	201,606	28,760,673	-	28,760,673
Planning	3,503,134	14,984	-	434,342	-	-	9,450	3,961,910	-	3,961,910
Planning, Development & Public Works	2,550,544	5,972	-	954,738	-	-	-	3,511,254	-	3,511,254
Police	114,021,225	3,225,261	18,500	16,575,780	1,732,889	-	59,000	135,632,655	-	135,632,655
<i>Police - Police/Fire Retirement</i>	-	-	-	10,364,522	-	-	-	10,364,522	-	10,364,522
Project Management & Engineering	736,139	8,784	-	207,487	-	-	-	952,410	-	952,410
Public Transportation	21,627,031	3,506,755	-	7,024,359	782,348	-	-	32,940,493	-	32,940,493
Public Works	264,646	-	-	-	-	-	-	264,646	-	264,646
Purchasing	1,929,754	2,964	-	194,825	-	-	-	2,127,543	-	2,127,543
Real Estate	810,874	5,708	1,000	4,617,971	6,166,461	-	8,300	11,610,314	-	11,610,314
Traffic Engineering	5,264,112	1,045,947	4,861	506,709	361,822	-	25,080	7,208,531	-	7,208,531
Areawide TANS Expense	-	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	22,264,756	1,000	-	-	22,265,756	-	22,265,756
<b>Direct Cost Total</b>	<b>356,620,896</b>	<b>16,089,317</b>	<b>277,409</b>	<b>206,845,028</b>	<b>67,286,166</b>	<b>9,299,755</b>	<b>893,916</b>	<b>657,312,487</b>	<b>(9,299,755)</b>	<b>648,012,732</b>
% of Total	54.25%	2.45%	0.04%	31.47%	10.24%	1.41%	0.14%	100.00%		

**2025 Revised Direct Cost Budget Use of Funds by Department / Agency**  
**(Direct Cost in \$ Thousands)**

Fund #	101000	131000	141000	151000	161000	104000	106000	119000	162000	SA/LRSA	163000	164000	2020X0	221000	301000	602000	607000			206000	208000
	& 170000																				
Department / Agency	Area-wide	Anch Fire	Anch Roads / Drainage	Anch Police	Anch Parks & Rec	Chugiak Fire	Gird-wood Valley	Chugiak/ Birchwd/ ER RR	Eagle River / Chugiak P&R	Multiple: Special Assmt, SAs, LRSAs	Bld Safety	Public Fin Invest	Cnvntn Ctr Ops Reserve	Heritage Land Bank	Rev Bond-PAC	GL WC	Info Tech	TOTAL	% of Total	Alc Bev Retail Tax	MJ Retail Tax
Assembly	9,405	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,405	1.4%	-	-
Chief Administrative Officer	14,706	-	-	-	80	-	-	-	-	-	-	-	-	-	295	12,720	-	27,800	4.2%	-	-
Development Services	5,787	-	-	-	-	-	-	-	-	-	6,904	-	-	-	-	-	-	12,691	1.9%	-	-
Equal Rights Commission	664	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	664	0.1%	-	-
Equity & Inclusion	493	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	493	0.1%	-	-
Finance	14,106	-	-	-	-	-	-	-	-	-	-	2,300	-	-	-	-	-	16,406	2.5%	293	580
Fire	42,100	77,758	-	-	-	1,116	1,500	-	-	829	-	-	-	-	-	-	-	123,303	18.8%	1,363	-
Health	20,629	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,629	3.1%	12,093	8,385
Human Resources	7,215	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,215	1.1%	-	-
Information Technology	1,305	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,191	32,496	4.9%	-	-
Internal Audit	925	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	925	0.1%	-	-
Library	10,025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,025	1.5%	237	-
Maintenance & Operations	20,038	-	82,243	-	-	-	1,518	9,649	-	4,449	-	-	-	-	-	-	-	117,897	17.9%	-	-
Management & Budget	1,389	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,389	0.2%	-	-
Mayor	3,049	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,049	0.5%	25	-
Municipal Attorney	9,791	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,791	1.5%	302	-
Municipal Manager	3,534	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,534	0.5%	-	-
Parks & Recreation	508	-	-	-	23,252	-	755	-	4,245	-	-	-	-	-	-	-	-	28,761	4.4%	757	400
Planning	3,962	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,962	0.6%	-	-
Planning, Development & Publi	3,394	-	-	-	-	-	118	-	-	-	-	-	-	-	-	-	-	3,511	0.5%	-	-
Police	418	-	-	142,902	-	-	817	-	-	1,861	-	-	-	-	-	-	-	145,997	22.2%	716	-
Project Management & Engineer	952	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	952	0.1%	-	-
Public Transportation	32,940	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,940	5.0%	-	-
Public Works	265	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	265	0.0%	-	-
Purchasing	2,128	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,128	0.3%	-	-
Real Estate	10,873	-	-	-	-	-	-	-	-	-	-	-	-	738	-	-	-	11,610	1.8%	-	-
Traffic Engineering	7,209	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,209	1.1%	-	-
TANs Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%	-	-
Convention Center & Reserves	3,817	-	-	-	-	-	-	-	-	-	-	-	18,449	-	-	-	-	22,266	3.4%	-	-
<b>Total General Government</b>	<b>231,625</b>	<b>77,758</b>	<b>82,243</b>	<b>142,902</b>	<b>23,332</b>	<b>1,116</b>	<b>4,708</b>	<b>9,649</b>	<b>4,245</b>	<b>7,139</b>	<b>6,904</b>	<b>2,300</b>	<b>18,449</b>	<b>738</b>	<b>295</b>	<b>12,720</b>	<b>31,191</b>	<b>657,312</b>	<b>100.0%</b>	<b>15,788</b>	<b>9,365</b>
Percent of Total	35.2%	11.8%	12.5%	21.7%	3.5%	0.2%	0.7%	1.5%	0.6%	1.1%	1.1%	0.3%	2.8%	0.1%	0.0%	1.9%	4.7%	<b>100.0%</b>			

Direct Cost includes debt service and depreciation / amortization.

## Function Cost by Fund

Fund	Title	2024 Revised Budget	2025 Revised Budget	Less Depreciation Amortization	2025 Revised Appropriation
101000	Areawide General Fund	180,345,591	194,779,960	-	194,779,960
103000	Areawide EMS Lease	829,029	829,029	-	829,029
104000	Chugiak Fire Service Area	1,602,957	1,614,746	-	1,614,746
105000	Glen Alps Service Area	447,046	508,041	-	508,041
106000	Girdwood Valley Service Area	4,724,720	5,379,552	-	5,379,552
107000	AW APD IT Systems Special Levy	1,840,000	1,840,000	-	1,840,000
110000	Chugach State Park Access Service Area	-	-	-	-
111000	Birchtree/Elmore LRSA	368,647	408,070	-	408,070
112000	Section 6/Campbell Airstrip LRSA	206,098	221,954	-	221,954
113000	Valli Vue Estates LRSA	149,438	158,984	-	158,984
114000	Skyranch Estates LRSA	46,802	48,225	-	48,225
115000	Upper Grover LRSA	23,572	26,174	-	26,174
116000	Raven Woods/Bubbling Brook LRSA	26,989	24,887	-	24,887
117000	Mt. Park Estates LRSA	39,490	45,459	-	45,459
118000	Mt. Park/Robin Hill LRSA	201,531	218,667	-	218,667
119000	Chugiak, Birchwood, ER Rural Road SA	9,356,853	9,853,390	-	9,853,390
121000	Eaglewood Contributing RSA	133,270	137,288	-	137,288
122000	Gateway Contributing RSA	2,579	2,525	-	2,525
123000	Lakehill LRSA	73,715	81,777	-	81,777
124000	Totem LRSA	40,670	44,420	-	44,420
125000	Paradise Valley South LRSA	21,190	23,178	-	23,178
126000	SRW Homeowners LRSA	77,139	86,854	-	86,854
129000	Eagle River Streetlight SA	422,543	338,544	-	338,544
131000	Anchorage Fire SA	85,604,895	87,683,684	-	87,683,684
141000	Anchorage Roads and Drainage SA	81,793,905	87,245,674	-	87,245,674
142000	Talus West LRSA	125,338	134,824	-	134,824
143000	Upper O'Malley LRSA	854,786	956,601	-	956,601
144000	Bear Valley LRSA	67,903	71,043	-	71,043
145000	Rabbit Creek View/Hts LRSA	150,529	153,135	-	153,135
146000	Villages Scenic Parkway LRSA	31,152	33,038	-	33,038
147000	Sequoia Estates LRSA	30,404	31,992	-	31,992
148000	Rockhill LRSA	78,246	85,010	-	85,010
149000	South Goldenview Area LRSA	904,857	971,351	-	971,351
150000	Homestead LRSA	33,282	37,184	-	37,184
151000	Anchorage Metropolitan Police SA	151,449,372	158,207,277	-	158,207,277
152000	Turnagain Arm Police SA	21,782	21,744	-	21,744
161000	Anchorage Parks & Recreation SA	25,758,885	29,864,311	-	29,864,311
162000	Eagle River-Chugiak Parks & Rec	5,492,397	5,161,579	-	5,161,579
163000	Anchorage Building Safety SA	8,299,261	8,646,489	-	8,646,489
164000	Public Finance and Investments	2,487,284	2,547,837	-	2,547,837
170000	ML&P Sale Proceeds	3,688,021	3,817,000	-	3,817,000
2020X0	Convention Center	18,363,256	18,448,756	-	18,448,756
221000	Heritage Land Bank	917,637	1,015,071	-	1,015,071
301000	PAC Surcharge Revenue Bond Fund	298,750	295,000	-	295,000
602000	Self Insurance ISF	1,382,826	606,000	-	606,000
607000	Information Technology ISF	1,978,167	1,877,163	(9,299,755)	(7,422,592)
<b>Function Cost Total</b>		<b>590,792,804</b>	<b>624,583,487</b>	<b>(9,299,755)</b>	<b>615,283,732</b>

Function Cost is the appropriation level for funds (or service areas) and is calculated as:

Function Cost = Direct Cost + Charges by Other Departments - Charges to Other Departments

## 2025 Revised Budget Function Cost by Fund and Category of Expenditure

Fund	Description	Salaries and Benefits	Supplies	Travel	Other Services	Debt Service	Depr / Amort	Capital Outlay	Direct Cost	IGCs by/to Others	Total Budget	Less Depr / Amort	Total Appropriation
101000	Areawide General Fund	130,374,681	6,975,170	198,503	77,798,204	12,089,922	-	371,626	227,808,106	(33,028,146)	194,779,960	-	194,779,960
103000	Areawide EMS Lease	-	-	-	-	829,029	-	-	829,029	-	829,029	-	829,029
104000	Chugiak Fire Service Area	-	-	-	1,115,754	-	-	-	1,115,754	498,992	1,614,746	-	1,614,746
105000	Glen Alps Service Area	-	-	-	474,141	-	-	-	474,141	33,900	508,041	-	508,041
106000	Girdwood Valley Service Area	346,145	165,843	5,000	4,080,492	110,540	-	-	4,708,020	671,532	5,379,552	-	5,379,552
107000	AW APD IT Systems Special Levy	-	-	-	1,840,000	-	-	-	1,840,000	-	1,840,000	-	1,840,000
110000	Chugach State Park Access Service Are	-	-	-	-	-	-	-	-	-	-	-	-
111000	Birchtree/Elmore LRSA	-	-	-	377,470	-	-	-	377,470	30,600	408,070	-	408,070
112000	Section 6/Campbell Airstrip LRSA	-	-	-	231,004	-	-	-	231,004	(9,050)	221,954	-	221,954
113000	Valli Vue Estates LRSA	-	-	-	146,584	-	-	-	146,584	12,400	158,984	-	158,984
114000	Skyranch Estates LRSA	-	-	-	44,725	-	-	-	44,725	3,500	48,225	-	48,225
115000	Upper Grover LRSA	-	-	-	24,174	-	-	-	24,174	2,000	26,174	-	26,174
116000	Raven Woods/Bubbling Brook LRSA	-	-	-	22,887	-	-	-	22,887	2,000	24,887	-	24,887
117000	Mt. Park Estates LRSA	-	-	-	42,159	-	-	-	42,159	3,300	45,459	-	45,459
118000	Mt. Park/Robin Hill LRSA	-	-	-	203,467	-	-	-	203,467	15,200	218,667	-	218,667
119000	Chugiak, Birchwood, ER Rural Road SA	661,612	167,287	-	8,729,967	83,798	-	6,000	9,648,664	204,726	9,853,390	-	9,853,390
121000	Eaglewood Contributing RSA	-	-	-	129,688	-	-	-	129,688	7,600	137,288	-	137,288
122000	Gateway Contributing RSA	-	-	-	2,325	-	-	-	2,325	200	2,525	-	2,525
123000	Lakehill LRSA	-	-	-	76,277	-	-	-	76,277	5,500	81,777	-	81,777
124000	Totem LRSA	-	-	-	41,420	-	-	-	41,420	3,000	44,420	-	44,420
125000	Paradise Valley South LRSA	-	-	-	21,378	-	-	-	21,378	1,800	23,178	-	23,178
126000	SRW Homeowners LRSA	-	-	-	81,254	-	-	-	81,254	5,600	86,854	-	86,854
129000	Eagle River Streetlight SA	-	4,899	-	243,966	-	-	-	248,865	89,679	338,544	-	338,544
131000	Anchorage Fire SA	63,327,513	2,290,000	38,170	9,231,064	2,653,185	-	218,184	77,758,116	9,925,568	87,683,684	-	87,683,684
141000	Anchorage Roads and Drainage SA	12,149,603	2,169,322	-	21,611,375	46,294,663	-	18,000	82,242,963	5,002,711	87,245,674	-	87,245,674
142000	Talus West LRSA	-	-	-	121,624	-	-	-	121,624	13,200	134,824	-	134,824
143000	Upper O'Malley LRSA	-	-	-	886,001	-	-	-	886,001	70,600	956,601	-	956,601
144000	Bear Valley LRSA	-	-	-	65,443	-	-	-	65,443	5,600	71,043	-	71,043
145000	Rabbit Creek View/Hts LRSA	-	-	-	140,635	-	-	-	140,635	12,500	153,135	-	153,135
146000	Villages Scenic Parkway LRSA	-	-	-	30,538	-	-	-	30,538	2,500	33,038	-	33,038
147000	Sequoia Estates LRSA	-	-	-	29,992	-	-	-	29,992	2,000	31,992	-	31,992
148000	Rockhill LRSA	-	-	-	79,810	-	-	-	79,810	5,200	85,010	-	85,010
149000	South Goldenview Area LRSA	-	-	-	896,251	-	-	-	896,251	75,100	971,351	-	971,351
150000	Homestead LRSA	-	-	-	30,784	-	-	-	30,784	6,400	37,184	-	37,184
151000	Anchorage Metropolitan Police SA	114,000,225	3,225,261	18,500	24,238,858	1,359,742	-	59,000	142,901,586	15,305,691	158,207,277	-	158,207,277
152000	Turnagain Arm Police SA	21,000	-	-	-	-	-	-	21,000	744	21,744	-	21,744
161000	Anchorage Parks & Recreation SA	11,329,703	857,456	-	7,676,264	3,277,190	-	191,766	23,332,379	6,531,932	29,864,311	-	29,864,311
162000	Eagle River-Chugiak Parks & Rec	2,327,854	126,300	-	1,718,992	61,812	-	9,840	4,244,798	916,781	5,161,579	-	5,161,579
163000	Anchorage Building Safety SA	6,553,913	65,406	-	279,800	-	-	5,000	6,904,119	1,742,370	8,646,489	-	8,646,489
164000	Public Finance and Investments	1,113,632	2,100	-	1,182,347	-	-	2,000	2,300,079	247,758	2,547,837	-	2,547,837
170000	ML&P Sale Proceeds	-	-	-	3,817,000	-	-	-	3,817,000	-	3,817,000	-	3,817,000
2020X0	Convention Center	-	-	-	18,447,756	1,000	-	-	18,448,756	-	18,448,756	-	18,448,756
221000	Heritage Land Bank	381,356	4,500	1,000	343,406	-	-	7,500	737,762	277,309	1,015,071	-	1,015,071
301000	PAC Surcharge Revenue Bond Fund	-	-	-	-	295,000	-	-	295,000	-	295,000	-	295,000
602000	Self Insurance ISF	708,000	4,500	-	12,007,131	-	-	-	12,719,631	(12,113,631)	606,000	-	606,000
607000	Information Technology ISF	13,325,659	31,273	16,236	8,282,621	230,285	9,299,755	5,000	31,190,829	(29,313,666)	1,877,163	(9,299,755)	(7,422,592)
<b>Function Cost Total</b>		<b>356,620,896</b>	<b>16,089,317</b>	<b>277,409</b>	<b>206,845,028</b>	<b>67,286,166</b>	<b>9,299,755</b>	<b>893,916</b>	<b>657,312,487</b>	<b>(32,729,000)</b>	<b>624,583,487</b>	<b>(9,299,755)</b>	<b>615,283,732</b>

## 2025 Revised Budget Revenues, Direct Costs by Department, and Other Financing Sources and Uses by Major Funds and Non-major Funds in the Aggregate

(\$ Thousands)

Fund #	101000 & 170000	131000	141000	151000	161000	163000	104000	106000	119000	162000	SA/LRSA Multiple: Special Assmt, SAs, LRSA	164000	2020X0	221000	301000	602000	607000	
Revenue Type	Area- wide	Anch Fire	Anch Roads / Drainage	Anch Police	Anch Parks & Rec	Bld Safety	Chugiak Fire	Gird- wood Valley	Chugiak/ Birchwd/ ER RR	Eagle River / Chugiak P&R		Public Fin Invest	Cnvntn Ctr Ops Reserve	Heritage Land Bank	Rev Bond- PAC	GL WC	Info Tech	Total Budget
Federal Revenues	17,359	-	87	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,446
Fees & Charges for Services	18,548	445	2	1,123	1,745	23	-	26	25	241	-	1,297	-	185	-	1	-	23,660
Fines & Forfeitures	514	-	-	5,334	-	30	-	-	-	-	-	-	-	-	-	-	-	5,878
Investment Income	3,265	(286)	232	456	231	(960)	60	(23)	(17)	(71)	245	36	393	393	32	605	(2,211)	2,380
Licenses, Permits, Certifications	2,913	676	115	-	-	5,929	-	-	-	-	-	-	-	-	-	-	-	9,633
Other Revenues	1,031	38	68	560	80	1	1	3	2	17	-	1,567	-	300	263	-	-	3,929
Special Assessments	8	-	220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	228
State Revenues	5,990	116	621	554	40	-	2	3	-	-	12	-	-	-	-	-	-	7,337
Taxes - Other/PILT - Not Subject to Tax Limit	22,354	396	854	620	413	0	26	46	166	16	18	-	26,265	-	-	-	-	51,172
Taxes - Other/PILT - Subject to Tax Limit	80,164	1,056	1,400	1,397	364	-	-	-	-	-	-	-	-	-	-	-	-	84,381
Taxes - Property	9,410	85,243	83,647	148,163	26,992	1,905	1,526	5,325	9,582	4,959	7,266	-	-	-	-	-	-	384,017
Transfers from Other Funds	31,446	-	-	-	-	-	-	-	97	-	-	-	975	-	-	2,600	-	35,118
Var. Other Financial Sources	9	1	-	-	-	-	-	-	-	-	-	-	-	89	-	-	-	99
Revenues Total	193,011	87,684	87,246	158,207	29,864	6,928	1,615	5,380	9,853	5,162	7,540	2,900	27,633	967	295	3,206	(2,211)	625,278
Department / Agency																		
Assembly	9,405	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,405
Chief Administrative Officer	14,706	-	-	-	80	-	-	-	-	-	-	-	-	-	295	12,720	-	27,800
Development Services	5,787	-	-	-	-	6,904	-	-	-	-	-	-	-	-	-	-	-	12,691
Equal Rights Commission	664	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	664
Equity & Inclusion	493	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	493
Finance	14,106	-	-	-	-	-	-	-	-	-	-	2,300	-	-	-	-	-	16,406
Fire	42,100	77,758	-	-	-	-	1,116	1,500	-	-	829	-	-	-	-	-	-	123,303
Health	20,629	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,629
Human Resources	7,215	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,215
Information Technology	1,305	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,191	32,496
Internal Audit	925	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	925
Library	10,025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,025
Maintenance & Operations	20,038	-	82,243	-	-	-	-	1,518	9,649	-	4,449	-	-	-	-	-	-	117,897
Management & Budget	1,389	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,389
Mayor	3,049	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,049
Municipal Attorney	9,791	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,791
Municipal Manager	3,534	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,534
Parks & Recreation	508	-	-	-	23,252	-	-	755	-	4,245	-	-	-	-	-	-	-	28,761
Planning	3,962	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,962
Planning, Development & Public Works	3,394	-	-	-	-	-	-	118	-	-	-	-	-	-	-	-	-	3,511
Police	418	-	-	142,902	-	-	-	817	-	-	1,861	-	-	-	-	-	-	145,997
Project Management & Engineering	952	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	952
Public Transportation	32,940	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,940
Public Works	265	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	265
Purchasing	2,128	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,128
Real Estate	10,873	-	-	-	-	-	-	-	-	-	-	-	-	738	-	-	-	11,610
Traffic Engineering	7,209	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,209
TANs Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Convention Center & Reserves	3,817	-	-	-	-	-	-	-	-	-	-	-	18,449	-	-	-	-	22,266
Direct Cost Total	231,625	77,758	82,243	142,902	23,332	6,904	1,116	4,708	9,649	4,245	7,139	2,300	18,449	738	295	12,720	31,191	657,312
Charges by/to Department / Agency	(33,028)	9,926	5,003	15,306	6,532	1,742	499	672	205	917	401	248	-	277	-	(12,114)	(29,314)	(32,729)
Charges by/to Total	(33,028)	9,926	5,003	15,306	6,532	1,742	499	672	205	917	401	248	-	277	-	(12,114)	(29,314)	(32,729)
Function Cost Total	198,597	87,684	87,246	158,207	29,864	8,646	1,615	5,380	9,853	5,162	7,540	2,548	18,449	1,015	295	606	1,877	624,583
Net Increase (Decrease / Use) in Fund Balance	(5,586)	-	-	-	-	(1,719)	-	-	-	-	-	352	9,184	(48)	-	2,600	(4,088)	695

## 2025 Revised Budget Revenues, Direct Costs by Category, and Other Financing Sources and Uses by Major Funds and Non-major Funds in the Aggregate

(\$ Thousands)

Fund #	101000 & 170000	131000	141000	151000	161000	163000	104000	106000	119000	162000	SA/LRSA Multiple: Special Assmt, SAs, LRSA's	164000	2020X0	221000	301000	602000	607000	
Revenue Type	Area- wide	Anch Fire	Anch Roads / Drainage	Anch Police	Anch Parks & Rec	Bld Safety	Chugiak Fire	Gird- wood Valley	Chugiak/ Birchwd/ ER RR	Eagle River / Chugiak P&R		Public Fin Invest	Cnvtn Ctr Ops Reserve	Heritage Land Bank	Rev Bond- PAC	GL WC	Info Tech	Total Budget
Federal Revenues	17,359	-	87	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,446
Fees & Charges for Services	18,548	445	2	1,123	1,745	23	-	26	25	241	-	1,297	-	185	-	1	-	23,660
Fines & Forfeitures	514	-	-	5,334	-	30	-	-	-	-	-	-	-	-	-	-	-	5,878
Investment Income	3,265	(286)	232	456	231	(960)	60	(23)	(17)	(71)	245	36	393	393	32	605	(2,211)	2,380
Licenses, Permits, Certifications	2,913	676	115	-	-	5,929	-	-	-	-	-	-	-	-	-	-	-	9,633
Other Revenues	1,031	38	68	560	80	1	1	3	2	17	-	1,567	-	300	263	-	-	3,929
Special Assessments	8	-	220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	228
State Revenues	5,990	116	621	554	40	-	2	3	-	-	12	-	-	-	-	-	-	7,337
Taxes - Other/PILT - Not Subject to Tax Limit	22,354	396	854	620	413	0	26	46	166	16	18	-	26,265	-	-	-	-	51,172
Taxes - Other/PILT - Subject to Tax Limit	80,164	1,056	1,400	1,397	364	-	-	-	-	-	-	-	-	-	-	-	-	84,381
Taxes - Property	9,410	85,243	83,647	148,163	26,992	1,905	1,526	5,325	9,582	4,959	7,266	-	-	-	-	-	-	384,017
Transfers from Other Funds	31,446	-	-	-	-	-	-	-	97	-	-	-	975	-	-	2,600	-	35,118
Var. Other Financial Sources	9	1	-	-	-	-	-	-	-	-	-	-	-	89	-	-	-	99
<b>Revenues Total</b>	<b>193,011</b>	<b>87,684</b>	<b>87,246</b>	<b>158,207</b>	<b>29,864</b>	<b>6,928</b>	<b>1,615</b>	<b>5,380</b>	<b>9,853</b>	<b>5,162</b>	<b>7,540</b>	<b>2,900</b>	<b>27,633</b>	<b>967</b>	<b>295</b>	<b>3,206</b>	<b>(2,211)</b>	<b>625,278</b>
<b>Category of Expense</b>																		
Salaries and Benefits	130,375	63,328	12,150	114,000	11,330	6,554	-	346	662	2,328	21	1,114	-	381	-	708	13,326	356,621
Supplies	6,975	2,290	2,169	3,225	857	65	-	166	167	126	5	2	-	5	-	5	31	16,089
Travel	199	38	-	19	-	-	-	5	-	-	-	-	-	1	-	-	16	277
Other Services	81,615	9,231	21,611	24,239	7,676	280	1,116	4,080	8,730	1,719	6,284	1,182	18,448	343	-	12,007	8,283	206,845
Debt Service	12,090	2,653	46,295	1,360	3,277	-	-	111	84	62	829	-	1	-	295	-	230	67,286
Depreciation Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,300	9,300
Capital Outlay	372	218	18	59	192	5	-	-	6	10	-	2	-	8	-	-	5	894
<b>Direct Cost Total</b>	<b>231,625</b>	<b>77,758</b>	<b>82,243</b>	<b>142,902</b>	<b>23,332</b>	<b>6,904</b>	<b>1,116</b>	<b>4,708</b>	<b>9,649</b>	<b>4,245</b>	<b>7,139</b>	<b>2,300</b>	<b>18,449</b>	<b>738</b>	<b>295</b>	<b>12,720</b>	<b>31,191</b>	<b>657,312</b>
Charges by/to Department / Agency	(33,028)	9,926	5,003	15,306	6,532	1,742	499	672	205	917	401	248	-	277	-	(12,114)	(29,314)	(32,729)
<b>Charges by/to Total</b>	<b>(33,028)</b>	<b>9,926</b>	<b>5,003</b>	<b>15,306</b>	<b>6,532</b>	<b>1,742</b>	<b>499</b>	<b>672</b>	<b>205</b>	<b>917</b>	<b>401</b>	<b>248</b>	<b>-</b>	<b>277</b>	<b>-</b>	<b>(12,114)</b>	<b>(29,314)</b>	<b>(32,729)</b>
<b>Function Cost Total</b>	<b>198,597</b>	<b>87,684</b>	<b>87,246</b>	<b>158,207</b>	<b>29,864</b>	<b>8,646</b>	<b>1,615</b>	<b>5,380</b>	<b>9,853</b>	<b>5,162</b>	<b>7,540</b>	<b>2,548</b>	<b>18,449</b>	<b>1,015</b>	<b>295</b>	<b>606</b>	<b>1,877</b>	<b>624,583</b>
Net Increase (Decrease / Use) in Fund Balance	(5,586)	-	-	-	-	(1,719)	-	-	-	-	-	352	9,184	(48)	-	2,600	(4,088)	695

**2023 Actuals\*, 2024 Revised Budget, and 2025 Revised Budget Financing Sources and Uses (\$ Thousands)**

	101000 Areawide Service Area (incl Fund 170000)			131000 Anchorage Fire Service Area			141000 Anchorage Roads & Drainage Service Area		
Revenue Type	2023 Actuals*	2024 Revised	2025 Revised	2023 Actuals*	2024 Revised	2025 Revised	2023 Actuals*	2024 Revised	2025 Revised
Federal Revenues	18,541	13,053	17,359	-	-	-	94	76	87
Fees & Charges for Services	17,598	19,155	18,548	602	420	445	4	2	2
Fines & Forfeitures	75	499	514	-	-	-	-	-	-
Investment Income	5,244	3,144	3,265	614	(110)	(286)	1,281	381	232
Licenses, Permits, Certifications	2,797	2,783	2,913	750	676	676	61	115	115
Other Revenues	1,821	921	1,031	82	38	38	4	68	68
Special Assessments	24	8	8	-	-	-	204	220	220
State Revenues	2,308	6,618	5,990	118	120	116	894	626	621
Taxes - Other/PILT - Not Subject to	21,854	22,279	22,354	507	391	396	952	817	854
Taxes - Other/PILT - Subject to	87,378	78,536	80,164	1,075	1,056	1,056	1,426	1,400	1,400
Taxes - Property	(108)	9,265	9,410	83,602	82,980	85,243	80,851	77,590	83,647
Transfers from Other Funds	19,947	24,042	31,446	-	-	-	-	-	-
Var. Other Financial Sources	20,067	49	9	153	35	1	76	498	-
<b>Revenues Total</b>	<b>197,546</b>	<b>180,354</b>	<b>193,011</b>	<b>87,501</b>	<b>85,605</b>	<b>87,684</b>	<b>85,848</b>	<b>81,794</b>	<b>87,246</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
Assembly	7,535	9,406	9,405	-	-	-	-	-	-
Chief Administrative Officer	-	-	14,706	-	-	-	-	-	-
Chief Fiscal Officer	538	603	-	-	-	-	-	-	-
Development Services	5,167	5,362	5,787	-	-	-	-	-	-
Equal Rights Commission	772	827	664	-	-	-	-	-	-
Equity & Inclusion	188	479	493	-	-	-	-	-	-
Finance	12,031	12,142	14,106	-	-	-	-	-	-
Fire	28,239	34,820	42,100	79,294	76,003	77,758	-	-	-
Health	13,835	18,568	20,629	-	-	-	-	-	-
Human Resources	6,295	6,971	7,215	-	-	-	-	-	-
Information Technology	1,132	1,291	1,305	-	-	-	-	-	-
Internal Audit	780	859	925	-	-	-	-	-	-
Library	8,830	9,445	10,025	-	-	-	-	-	-
Maintenance & Operations	18,512	18,682	20,038	-	-	-	81,784	78,398	82,243
Management & Budget	1,160	1,260	1,389	-	-	-	-	-	-
Mayor	2,402	2,587	3,049	-	-	-	-	-	-
Municipal Attorney	7,179	9,070	9,791	-	-	-	-	-	-
Municipal Manager	15,342	15,372	3,534	-	-	-	-	-	-
Parks & Recreation	637	497	508	-	-	-	-	-	-
Planning	3,632	3,833	3,962	-	-	-	-	-	-
Planning, Development & Public Works	2,914	3,270	3,394	-	-	-	-	-	-
Police	446	423	418	-	-	-	-	-	-
Project Management & Engineering	914	911	952	-	-	-	-	-	-
Public Transportation	29,328	32,191	32,940	-	-	-	-	-	-
Public Works	72	238	265	-	-	-	-	-	-
Purchasing	1,771	1,924	2,128	-	-	-	-	-	-
Real Estate	26,414	10,133	10,873	-	-	-	-	-	-
Traffic Engineering	6,102	6,730	7,209	-	-	-	-	-	-
TANs Expense	2,495	-	-	-	-	-	-	-	-
Convention Center & Reserves	-	3,688	3,817	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>204,662</b>	<b>211,582</b>	<b>231,625</b>	<b>79,294</b>	<b>76,003</b>	<b>77,758</b>	<b>81,784</b>	<b>78,398</b>	<b>82,243</b>
Charges by/to Dept / Agency	(20,937)	(27,548)	(33,028)	7,819	9,602	9,926	2,797	3,396	5,003
<b>Charges by/to Total</b>	<b>(20,937)</b>	<b>(27,548)</b>	<b>(33,028)</b>	<b>7,819</b>	<b>9,602</b>	<b>9,926</b>	<b>2,797</b>	<b>3,396</b>	<b>5,003</b>
<b>Function Cost Total</b>	<b>183,724</b>	<b>184,034</b>	<b>198,597</b>	<b>87,112</b>	<b>85,605</b>	<b>87,684</b>	<b>84,581</b>	<b>81,794</b>	<b>87,246</b>

Net Increase (Decrease / Use) in Fund Balance	13,822	(3,680)	(5,586)	389	-	-	1,267	-	-
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\* 2023 Actuals are unaudited

**2023 Actuals\*, 2024 Revised Budget, and 2025 Revised Budget Financing Sources and Uses (\$ Thousands)**

	151000 Anchorage Police Service Area			161000 Anchorage Parks & Recreation Service Area			163000 Building Safety Service Area		
Revenue Type	2023 Actuals*	2024 Revised	2025 Revised	2023 Actuals*	2024 Revised	2025 Revised	2023 Actuals*	2024 Revised	2025 Revised
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	1,188	1,174	1,123	1,581	1,781	1,745	27	21	23
Fines & Forfeitures	8,253	6,434	5,334	-	-	-	29	24	30
Investment Income	2,274	634	456	597	135	231	(316)	(830)	(960)
Licenses, Permits, Certifications	-	-	-	-	-	-	6,751	6,245	5,929
Other Revenues	785	560	560	7	91	80	2	1	1
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	521	559	554	40	41	40	-	-	-
Taxes - Other/PILT - Not Subject to	794	624	620	435	403	413	-	-	0
Taxes - Other/PILT - Subject to	1,423	1,397	1,397	370	364	364	-	-	-
Taxes - Property	132,024	140,061	148,163	23,264	22,909	26,992	-	1,528	1,905
Transfers from Other Funds	99	-	-	61	-	-	-	-	-
Var. Other Financial Sources	204	7	-	25	35	-	-	-	-
<b>Revenues Total</b>	<b>147,565</b>	<b>151,449</b>	<b>158,207</b>	<b>26,380</b>	<b>25,759</b>	<b>29,864</b>	<b>6,494</b>	<b>6,988</b>	<b>6,928</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
Assembly	-	-	-	-	-	-	-	-	-
Chief Administrative Officer	-	-	-	-	-	80	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	6,036	6,783	6,904
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Inclusion	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	36	80	-	-	-	-
Parks & Recreation	-	-	-	19,060	20,011	23,252	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Planning, Development & Public Works	-	-	-	-	-	-	-	-	-
Police	129,087	135,729	142,902	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center & Reserves	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>129,087</b>	<b>135,729</b>	<b>142,902</b>	<b>19,095</b>	<b>20,091</b>	<b>23,332</b>	<b>6,036</b>	<b>6,783</b>	<b>6,904</b>
Charges by/to Dept / Agency	11,612	15,720	15,306	5,032	5,668	6,532	1,313	1,517	1,742
<b>Charges by/to Total</b>	<b>11,612</b>	<b>15,720</b>	<b>15,306</b>	<b>5,032</b>	<b>5,668</b>	<b>6,532</b>	<b>1,313</b>	<b>1,517</b>	<b>1,742</b>
<b>Function Cost Total</b>	<b>140,700</b>	<b>151,449</b>	<b>158,207</b>	<b>24,127</b>	<b>25,759</b>	<b>29,864</b>	<b>7,349</b>	<b>8,299</b>	<b>8,646</b>

Net Increase (Decrease / Use) in Fund Balance	6,866	-	-	2,253	-	-	(856)	(1,311)	(1,719)
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\* 2023 Actuals are unaudited



**2023 Actuals\*, 2024 Revised Budget, and 2025 Revised Budget Financing Sources and Uses (\$ Thousands)**

Revenue Type	SUBTOTAL Five Major Funds (101, 131, 141, 151, 161) and Building Safety (163)			104000 Chugiak Fire Service Area			106000 Girdwood Valley Service Area		
	2023 Actuals*	2024 Revised	2025 Revised	2023 Actuals*	2024 Revised	2025 Revised	2023 Actuals*	2024 Revised	2025 Revised
Federal Revenues	18,635	13,129	17,446	-	-	-	-	-	-
Fees & Charges for Services	21,000	22,553	21,887	-	-	-	20	24	26
Fines & Forfeitures	8,358	6,957	5,878	-	-	-	-	-	-
Investment Income	9,693	3,354	2,938	179	126	60	75	52	(23)
Licenses, Permits, Certifications	10,358	9,819	9,633	-	-	-	-	-	-
Other Revenues	2,702	1,677	1,776	256	1	1	8	3	3
Special Assessments	228	228	228	-	-	-	-	-	-
State Revenues	3,882	7,965	7,320	2	2	2	3	3	3
Taxes - Other/PILT - Not Subject to	24,542	24,514	24,636	28	28	26	51	46	46
Taxes - Other/PILT - Subject to	91,671	82,753	84,381	-	-	-	-	-	-
Taxes - Property	319,634	334,333	355,360	1,307	1,445	1,526	4,102	4,596	5,325
Transfers from Other Funds	20,106	24,042	31,446	-	-	-	-	-	-
Var. Other Financial Sources	20,525	625	10	-	-	-	-	-	-
<b>Revenues Total</b>	<b>551,334</b>	<b>531,949</b>	<b>562,939</b>	<b>1,772</b>	<b>1,603</b>	<b>1,615</b>	<b>4,260</b>	<b>4,725</b>	<b>5,380</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
Assembly	7,535	9,406	9,405	-	-	-	-	-	-
Chief Administrative Officer	-	-	14,786	-	-	-	-	-	-
Chief Fiscal Officer	538	603	-	-	-	-	-	-	-
Development Services	11,203	12,145	12,691	-	-	-	-	-	-
Equal Rights Commission	772	827	664	-	-	-	-	-	-
Equity & Inclusion	188	479	493	-	-	-	-	-	-
Finance	12,031	12,142	14,106	-	-	-	-	-	-
Fire	107,532	110,823	119,858	1,817	1,133	1,116	1,901	1,387	1,500
Health	13,835	18,568	20,629	-	-	-	-	-	-
Human Resources	6,295	6,971	7,215	-	-	-	-	-	-
Information Technology	1,132	1,291	1,305	-	-	-	-	-	-
Internal Audit	780	859	925	-	-	-	-	-	-
Library	8,830	9,445	10,025	-	-	-	-	-	-
Maintenance & Operations	100,297	97,080	102,281	-	-	-	1,199	1,439	1,518
Management & Budget	1,160	1,260	1,389	-	-	-	-	-	-
Mayor	2,402	2,587	3,049	-	-	-	-	-	-
Municipal Attorney	7,179	9,070	9,791	-	-	-	-	-	-
Municipal Manager	15,378	15,452	3,534	-	-	-	-	-	-
Parks & Recreation	19,696	20,508	23,761	-	-	-	307	433	755
Planning	3,632	3,833	3,962	-	-	-	-	-	-
Planning, Development & Public Works	2,914	3,270	3,394	-	-	-	-	50	118
Police	129,533	136,152	143,319	-	-	-	807	811	817
Project Management & Engineering	914	911	952	-	-	-	-	-	-
Public Transportation	29,328	32,191	32,940	-	-	-	-	-	-
Public Works	72	238	265	-	-	-	-	-	-
Purchasing	1,771	1,924	2,128	-	-	-	-	-	-
Real Estate	26,414	10,133	10,873	-	-	-	-	-	-
Traffic Engineering	6,102	6,730	7,209	-	-	-	-	-	-
TANs Expense	2,495	-	-	-	-	-	-	-	-
Convention Center & Reserves	-	3,688	3,817	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>519,958</b>	<b>528,586</b>	<b>564,764</b>	<b>1,817</b>	<b>1,133</b>	<b>1,116</b>	<b>4,213</b>	<b>4,120</b>	<b>4,708</b>
Charges by/to Dept / Agency	7,635	8,354	5,480	428	470	499	521	604	672
<b>Charges by/to Total</b>	<b>7,635</b>	<b>8,354</b>	<b>5,480</b>	<b>428</b>	<b>470</b>	<b>499</b>	<b>521</b>	<b>604</b>	<b>672</b>
<b>Function Cost Total</b>	<b>527,593</b>	<b>536,940</b>	<b>570,244</b>	<b>2,245</b>	<b>1,603</b>	<b>1,615</b>	<b>4,734</b>	<b>4,725</b>	<b>5,380</b>

Net Increase (Decrease / Use) in Fund Balance	23,741	(4,991)	(7,305)	(473)	-	-	(475)	-	-
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\* 2023 Actuals are unaudited

## 2023 Actuals\*, 2024 Revised Budget, and 2025 Revised Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	119000 Chugiak, Birchwood, Eagle River Rural Road Service Area			162000 Eagle River / Chugiak Parks & Recreation Service Area			SA/LRSA Multiple: Special Assessment, Service Areas, and Limited Road Service Areas		
	2023	2024	2025	2023	2024	2025	2023	2024	2025
	Actuals*	Revised	Revised	Actuals*	Revised	Revised	Actuals*	Revised	Revised
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	38	25	25	259	462	241	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	45	3	(17)	369	312	(71)	413	256	245
Licenses, Permits, Certifications	-	-	-	-	-	-	-	-	-
Other Revenues	271	2	2	24	22	17	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	13	12	12
Taxes - Other/PILT - Not Subject to	178	175	166	21	18	16	21	21	18
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	-	-	-
Taxes - Property	7,812	9,056	9,582	4,419	4,678	4,959	6,426	6,859	7,266
Transfers from Other Funds	-	97	97	-	-	-	-	-	-
Var. Other Financial Sources	-	-	-	-	1	-	-	-	-
<b>Revenues Total</b>	<b>8,344</b>	<b>9,357</b>	<b>9,853</b>	<b>5,091</b>	<b>5,492</b>	<b>5,162</b>	<b>6,874</b>	<b>7,148</b>	<b>7,540</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
Assembly	-	-	-	-	-	-	-	-	-
Chief Administrative Officer	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Inclusion	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	829	829	829
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	8,356	9,234	9,649	-	-	-	2,981	4,179	4,449
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	7,493	4,647	4,245	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Planning, Development & Public Works	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	2,000	1,861	1,861
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center & Reserves	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>8,356</b>	<b>9,234</b>	<b>9,649</b>	<b>7,493</b>	<b>4,647</b>	<b>4,245</b>	<b>5,810</b>	<b>6,869</b>	<b>7,139</b>
Charges by/to Dept / Agency	118	123	205	718	845	917	366	379	401
<b>Charges by/to Total</b>	<b>118</b>	<b>123</b>	<b>205</b>	<b>718</b>	<b>845</b>	<b>917</b>	<b>366</b>	<b>379</b>	<b>401</b>
<b>Function Cost Total</b>	<b>8,474</b>	<b>9,357</b>	<b>9,853</b>	<b>8,210</b>	<b>5,492</b>	<b>5,162</b>	<b>6,176</b>	<b>7,248</b>	<b>7,540</b>

Net Increase (Decrease / Use) in Fund Balance	(129)	-	-	(3,119)	-	-	698	(100)	-
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\* 2023 Actuals are unaudited

## 2023 Actuals\*, 2024 Revised Budget, and 2025 Revised Budget Financing Sources and Uses (\$ Thousands)

Revenue Type	SUBTOTAL Service Areas Funded with Prop. Taxes			164000 Public Finance Investment Fund			2020X0 Convention Center Operations Reserve		
	2023	2024	2025	2023	2024	2025	2023	2024	2025
	Actuals*	Revised	Revised	Actuals*	Revised	Revised	Actuals*	Revised	Revised
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	317	511	291	1,329	1,297	1,297	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	1,081	749	194	106	69	36	749	166	393
Licenses, Permits, Certifications	-	-	-	-	-	-	-	-	-
Other Revenues	560	27	23	762	1,567	1,567	1,100	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	18	17	17	-	-	-	-	-	-
Taxes - Other/PILT - Not Subject to	300	288	271	-	-	-	25,356	26,274	26,265
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	-	-	-
Taxes - Property	24,066	26,635	28,657	-	-	-	-	-	-
Transfers from Other Funds	-	97	97	-	-	-	904	1,005	975
Var. Other Financial Sources	-	1	-	-	-	-	-	-	-
<b>Revenues Total</b>	<b>26,342</b>	<b>28,325</b>	<b>29,549</b>	<b>2,197</b>	<b>2,933</b>	<b>2,900</b>	<b>28,109</b>	<b>27,445</b>	<b>27,633</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
Assembly	-	-	-	-	-	-	-	-	-
Chief Administrative Officer	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Inclusion	-	-	-	-	-	-	-	-	-
Finance	-	-	-	2,225	2,257	2,300	-	-	-
Fire	4,546	3,349	3,445	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	12,535	14,852	15,615	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	7,800	5,080	5,000	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Planning, Development & Public Works	-	50	118	-	-	-	-	-	-
Police	2,807	2,672	2,678	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center & Reserves	-	-	-	-	-	-	18,003	18,363	18,449
<b>Direct Cost Total</b>	<b>27,688</b>	<b>26,004</b>	<b>26,856</b>	<b>2,225</b>	<b>2,257</b>	<b>2,300</b>	<b>18,003</b>	<b>18,363</b>	<b>18,449</b>
Charges by/to Dept / Agency	2,151	2,421	2,693	218	230	248	-	-	-
<b>Charges by/to Total</b>	<b>2,151</b>	<b>2,421</b>	<b>2,693</b>	<b>218</b>	<b>230</b>	<b>248</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Cost Total</b>	<b>29,840</b>	<b>28,425</b>	<b>29,549</b>	<b>2,443</b>	<b>2,487</b>	<b>2,548</b>	<b>18,003</b>	<b>18,363</b>	<b>18,449</b>

Net Increase (Decrease / Use) in Fund Balance	(3,498)	(100)	-	(246)	446	352	10,106	9,082	9,184
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\* 2023 Actuals are unaudited

**2023 Actuals\*, 2024 Revised Budget, and 2025 Revised Budget Financing Sources and Uses (\$ Thousands)**

Revenue Type	221000 Heritage Land Bank			301000 Revenue Bond Payment-Performing Arts Center			602000 General Liability / Workers' Compensation		
	2023	2024	2025	2023	2024	2025	2023	2024	2025
	Actuals*	Revised	Revised	Actuals*	Revised	Revised	Actuals*	Revised	Revised
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	518	290	185	-	-	-	-	1	1
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	566	244	393	36	26	32	913	893	605
Licenses, Permits, Certifications	-	-	-	-	-	-	-	-	-
Other Revenues	2,003	1,207	300	401	312	263	(11)	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-	-
Taxes - Other/PILT - Not Subject to	-	-	-	-	-	-	-	-	-
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	-	-	-
Taxes - Property	-	-	-	-	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-	-	-	2,600
Var. Other Financial Sources	-	89	89	-	-	-	-	-	-
<b>Revenues Total</b>	<b>3,087</b>	<b>1,830</b>	<b>967</b>	<b>437</b>	<b>338</b>	<b>295</b>	<b>902</b>	<b>894</b>	<b>3,206</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
Assembly	-	-	-	-	-	-	-	-	-
Chief Administrative Officer	-	-	-	-	-	295	-	-	12,720
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Inclusion	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	302	299	-	13,386	12,564	-
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Planning, Development & Public Works	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	272	659	738	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center & Reserves	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>272</b>	<b>659</b>	<b>738</b>	<b>302</b>	<b>299</b>	<b>295</b>	<b>13,386</b>	<b>12,564</b>	<b>12,720</b>
Charges by/to Dept / Agency	247	259	277	-	-	-	(11,181)	(11,181)	(12,114)
<b>Charges by/to Total</b>	<b>247</b>	<b>259</b>	<b>277</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11,181)</b>	<b>(11,181)</b>	<b>(12,114)</b>
<b>Function Cost Total</b>	<b>520</b>	<b>918</b>	<b>1,015</b>	<b>302</b>	<b>299</b>	<b>295</b>	<b>2,205</b>	<b>1,383</b>	<b>606</b>

Net Increase (Decrease / Use) in Fund Balance	2,567	913	(48)	135	39	-	(1,303)	(489)	2,600
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\* 2023 Actuals are unaudited

**2023 Actuals\*, 2024 Revised Budget, and 2025 Revised Budget Financing Sources and Uses (\$ Thousands)**

Revenue Type	607000 Information Technology			SUBTOTAL Other Funds, non Prop. Tax Supported			GRAND TOTAL All General Government Funds		
	2023	2024	2025	2023	2024	2025	2023	2024	2025
	Actuals*	Revised	Revised	Actuals*	Revised	Revised	Actuals*	Revised	Revised
Federal Revenues	-	-	-	-	-	-	18,635	13,129	17,446
Fees & Charges for Services	0	-	-	1,848	1,587	1,482	23,164	24,651	23,660
Fines & Forfeitures	-	-	-	-	-	-	8,358	6,957	5,878
Investment Income	(1,708)	(2,110)	(2,211)	662	(712)	(752)	11,436	3,391	2,380
Licenses, Permits, Certifications	-	-	-	-	-	-	10,358	9,819	9,633
Other Revenues	27	-	-	4,281	3,087	2,130	7,543	4,791	3,929
Special Assessments	-	-	-	-	-	-	228	228	228
State Revenues	-	-	-	-	-	-	3,900	7,982	7,337
Taxes - Other/PILT - Not Subject to	-	-	-	25,356	26,274	26,265	50,197	51,076	51,172
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	91,671	82,753	84,381
Taxes - Property	-	-	-	-	-	-	343,701	360,968	384,017
Transfers from Other Funds	-	-	-	904	1,005	3,575	21,011	25,144	35,118
Var. Other Financial Sources	-	-	-	-	89	89	20,525	715	99
<b>Revenues Total</b>	<b>(1,681)</b>	<b>(2,110)</b>	<b>(2,211)</b>	<b>33,051</b>	<b>31,330</b>	<b>32,790</b>	<b>610,727</b>	<b>591,605</b>	<b>625,278</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
Assembly	-	-	-	-	-	-	7,535	9,406	9,405
Chief Administrative Officer	-	-	-	-	-	13,015	-	-	27,800
Chief Fiscal Officer	-	-	-	-	-	-	538	603	-
Development Services	-	-	-	-	-	-	11,203	12,145	12,691
Equal Rights Commission	-	-	-	-	-	-	772	827	664
Equity & Inclusion	-	-	-	-	-	-	188	479	493
Finance	-	-	-	2,225	2,257	2,300	14,256	14,400	16,406
Fire	-	-	-	-	-	-	112,079	114,172	123,303
Health	-	-	-	-	-	-	13,835	18,568	20,629
Human Resources	-	-	-	-	-	-	6,295	6,971	7,215
Information Technology	27,578	31,531	31,191	27,578	31,531	31,191	28,710	32,822	32,496
Internal Audit	-	-	-	-	-	-	780	859	925
Library	-	-	-	-	-	-	8,830	9,445	10,025
Maintenance & Operations	-	-	-	-	-	-	112,832	111,932	117,897
Management & Budget	-	-	-	-	-	-	1,160	1,260	1,389
Mayor	-	-	-	-	-	-	2,402	2,587	3,049
Municipal Attorney	-	-	-	-	-	-	7,179	9,070	9,791
Municipal Manager	-	-	-	13,688	12,863	-	29,066	28,315	3,534
Parks & Recreation	-	-	-	-	-	-	27,496	25,588	28,761
Planning	-	-	-	-	-	-	3,632	3,833	3,962
Planning, Development & Public Works	-	-	-	-	-	-	2,914	3,320	3,511
Police	-	-	-	-	-	-	132,340	138,824	145,997
Project Management & Engineering	-	-	-	-	-	-	914	911	952
Public Transportation	-	-	-	-	-	-	29,328	32,191	32,940
Public Works	-	-	-	-	-	-	72	238	265
Purchasing	-	-	-	-	-	-	1,771	1,924	2,128
Real Estate	-	-	-	272	659	738	26,687	10,792	11,610
Traffic Engineering	-	-	-	-	-	-	6,102	6,730	7,209
TANs Expense	-	-	-	-	-	-	2,495	-	-
Convention Center & Reserves	-	-	-	18,003	18,363	18,449	18,003	22,051	22,266
<b>Direct Cost Total</b>	<b>27,578</b>	<b>31,531</b>	<b>31,191</b>	<b>61,768</b>	<b>65,673</b>	<b>65,692</b>	<b>609,414</b>	<b>620,263</b>	<b>657,312</b>
Charges by/to Dept / Agency	(25,172)	(29,553)	(29,314)	(35,888)	(40,245)	(40,902)	(26,102)	(29,470)	(32,729)
<b>Charges by/to Total</b>	<b>(25,172)</b>	<b>(29,553)</b>	<b>(29,314)</b>	<b>(35,888)</b>	<b>(40,245)</b>	<b>(40,902)</b>	<b>(26,102)</b>	<b>(29,470)</b>	<b>(32,729)</b>
<b>Function Cost Total</b>	<b>2,406</b>	<b>1,978</b>	<b>1,877</b>	<b>25,879</b>	<b>25,428</b>	<b>24,790</b>	<b>583,312</b>	<b>590,793</b>	<b>624,583</b>

Net Increase (Decrease / Use) in Fund Balance	(4,087)	(4,088)	(4,088)	7,171	5,902	8,000	27,414	812	695
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\* 2023 Actuals are unaudited

**2023 Actuals\*, 2024 Revised Budget, and 2025 Revised Budget Financing Sources and Uses (\$ Thousands)**

Revenue Type	206000 Alcoholic Beverages Retail Sales Tax			208000 Marijuana Retail Sales Tax		
	2023 Actuals*	2024 Revised	2025 Revised	2023 Actuals*	2024 Revised	2025 Revised
Federal Revenues	-	-	-	-	-	-
Fees & Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Income	715	-	(97)	-	-	-
Licenses, Permits, Certifications	-	-	-	-	-	-
Other Revenues	12	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-
Taxes - Other/PILT - Not Subject to Tax Limit	16,320	16,000	16,356	-	-	10
Taxes - Other/PILT - Subject to Tax Limit	-	-	-	-	-	6,000
Taxes - Property	-	-	-	-	-	-
Transfers from Other Funds	1,300	-	-	-	-	-
Var. Other Financial Sources	-	-	-	-	-	-
<b>Revenues Total</b>	<b>18,347</b>	<b>16,000</b>	<b>16,259</b>	<b>-</b>	<b>-</b>	<b>6,010</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>						
Assembly	83	300	-	-	-	-
Chief Administrative Officer	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-
Development Services	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-
Equity & Inclusion	-	-	-	-	-	-
Finance	266	272	293	-	-	580
Fire	898	2,380	1,363	-	-	-
Health	18,930	15,201	12,093	-	-	8,385
Human Resources	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-
Library	271	606	237	-	-	-
Maintenance & Operations	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-
Mayor	-	-	25	-	-	-
Municipal Attorney	164	267	302	-	-	-
Municipal Manager	-	-	-	-	-	-
Parks & Recreation	593	616	757	-	-	400
Planning	-	-	-	-	-	-
Planning, Development & Public Works	244	250	-	-	-	-
Police	805	821	716	-	-	-
Project Management & Engineering	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-
Convention Center & Reserves	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>22,255</b>	<b>20,713</b>	<b>15,788</b>	<b>-</b>	<b>-</b>	<b>9,365</b>
Charges by/to Dept / Agency	74	226	471	-	-	251
<b>Charges by/to Total</b>	<b>74</b>	<b>226</b>	<b>471</b>	<b>-</b>	<b>-</b>	<b>251</b>
<b>Function Cost Total</b>	<b>22,329</b>	<b>20,938</b>	<b>16,259</b>	<b>-</b>	<b>-</b>	<b>9,616</b>
Net Increase (Decrease / Use) in Fund Balance	(3,982)	(4,938)	-	-	-	(3,606)

\* 2023 Actuals are unaudited

## Revenue Distribution Summary

Revenue Account	Description	2023 Revised Budget	2023 Actuals Unaudited	2024 Revised Budget	2025 Revised Budget	25 v 24 \$ Chg	25 v 24 % Chg
<b>Federal Revenues</b>							
405100	Federal Grant Revenue-Direct	49,800	-	49,800	503,117	453,317	910.28%
405130	Fisheries Tax	12,046	100,248	12,046	100,000	87,954	730.15%
405140	National Forest Allocation	76,000	93,714	76,000	87,000	11,000	14.47%
405170	SEMT Program (Fed Pass-Thru State)	12,991,126	18,441,008	12,991,126	16,755,737	3,764,611	28.98%
<b>Federal Revenues Total</b>		<b>13,128,972</b>	<b>18,634,970</b>	<b>13,128,972</b>	<b>17,445,854</b>	<b>4,316,882</b>	<b>32.88%</b>
<b>Fees &amp; Charges for Services</b>							
406010	Land Use Permits-HLB	169,135	21,418	169,135	169,135	-	-
406020	Inspections	305,000	162,622	170,000	170,000	-	-
406021	Storm Water Inspections	-	-	-	30,000	30,000	100.00%
406022	Code Compliance Inspections	-	-	-	20,000	20,000	100.00%
406030	Landscape Plan Review Pmt	17,000	17,421	17,000	23,000	6,000	35.29%
406050	Platting Fees	375,765	241,450	375,765	287,000	(88,765)	(23.62%)
406060	Zoning Fees	449,970	312,888	449,970	371,000	(78,970)	(17.55%)
406080	Lease & Rental Revenue-HLB	8,648	346,546	15,581	15,581	-	-
406090	Pipe ROW Fee	-	150,001	-	-	-	-
406100	Wetlands Mitigation Credit	105,000	-	105,000	-	(105,000)	(100.00%)
406110	Sale of Publications	4,690	863	4,690	2,300	(2,390)	(50.96%)
406120	Rezoning Inspections	72,000	52,600	70,000	51,000	(19,000)	(27.14%)
406130	Appraisal Appeal Fee	5,000	864	5,000	5,000	-	-
406160	Clinic Fees	188,880	(3,969)	188,880	26,000	(162,880)	(86.23%)
406170	Sanitary Inspection Fees	1,616,095	936,792	1,616,095	983,530	(632,565)	(39.14%)
406180	Reproductive Health Fees	370,275	25,436	370,275	40,000	(330,275)	(89.20%)
406220	Transit Advertising Fees	396,000	390,316	396,000	396,000	-	-
406250	Transit Bus Pass Sales	1,240,000	1,372,143	1,240,000	1,240,000	-	-
406260	Transit Fare Box Receipts	1,670,000	1,747,891	1,670,000	1,670,000	-	-
406280	Programs Lessons & Camps	132,100	(2,023)	132,100	500	(131,600)	(99.62%)
406290	Rec Center Rentals & Activities	518,250	802,631	518,250	684,200	165,950	32.02%
406300	Aquatics	789,049	507,735	789,049	497,752	(291,297)	(36.92%)
406310	Camping Fees	96,500	67,451	96,500	72,488	(24,012)	(24.88%)
406320	Library Non-Resident Fees	1,500	400	1,500	1,000	(500)	(33.33%)
406330	Park Land & Operations	292,331	434,832	492,331	512,294	19,963	4.05%
406340	Golf Fees	25,000	26,680	25,000	27,000	2,000	8.00%
406350	Library Fees	500	-	500	-	(500)	(100.00%)
406370	Fire Service Fees	21,000	15,063	21,000	21,000	-	-
406380	Ambulance Service Fees	9,200,467	9,685,830	9,685,000	9,685,830	830	0.01%
406400	Fire Alarm Fees	75,000	118,316	75,000	100,000	25,000	33.33%
406410	Hazardous Mat Facility & Trans	200,000	170,442	200,000	200,000	-	-
406420	Fire Inspection Fees	143,200	313,275	143,200	143,200	-	-
406440	Cemetery Fees	322,634	377,983	362,634	596,204	233,570	64.41%
406450	Mapping Fees	2,000	55	1,500	1,200	(300)	(20.00%)
406461	Code Abatement Time	-	-	-	50,000	50,000	100.00%
406470	Development Services Admin Fees	-	-	-	10,000	10,000	100.00%
406471	Application Fees	-	-	-	2,000	2,000	100.00%
406490	DWI Impound/Admin Fees	610,000	551,722	610,000	610,000	-	-
406495	APD Range Usage Fee	5,000	2,810	5,000	5,000	-	-
406500	Police Services	192,174	158,400	192,174	192,174	-	-
406510	Animal Shelter Fees	246,750	178,068	246,750	274,850	28,100	11.39%
406520	Animal Drop-Off Fees	29,000	11,716	29,000	7,500	(21,500)	(74.14%)

## Revenue Distribution Summary

Revenue Account	Description	2023 Revised Budget	2023 Actuals Unaudited	2024 Revised Budget	2025 Revised Budget	25 v 24 \$ Chg	25 v 24 % Chg
406530	Incarceration Cost Recovery	170,000	299,394	190,000	200,000	10,000	5.26%
406540	Other Charges for Services	250,000	209,556	250,000	245,000	(5,000)	(2.00%)
406550	Address Fees	25,500	20,654	24,000	21,000	(3,000)	(12.50%)
406560	Service Fees - School District	841,500	204,098	841,500	841,000	(500)	(0.06%)
406570	Micro-Fiche Fees	100	-	100	100	-	-
406580	Copier Fees	31,950	35,984	31,950	29,950	(2,000)	(6.26%)
406590	COSA Fees	-	-	-	250,000	250,000	100.00%
406600	Late Fees	8,000	(32,133)	8,000	8,000	-	-
406620	Reimbursed Cost-Employee Relations	130,300	133,002	130,300	130,300	-	-
406621	Reimbursed Cost-Payroll Fee	4,000	2,950	4,000	4,000	-	-
406625	Reimbursed Cost-NonGrant Funded	2,691,937	3,060,599	2,645,937	2,700,182	54,245	2.05%
406640	Parking Garages & Lots	25,000	21,060	25,000	25,000	-	-
406660	Lost Book Reimbursement	10,000	12,376	10,000	11,750	1,750	17.50%
<b>Fees &amp; Charges for Services Total</b>		<b>24,084,200</b>	<b>23,164,206</b>	<b>24,650,666</b>	<b>23,660,020</b>	<b>(990,646)</b>	<b>(4.02%)</b>
<b>Fines &amp; Forfeitures</b>							
407010	SOA Traffic Court Fines	3,300,000	4,262,229	3,000,000	2,500,000	(500,000)	(16.67%)
407020	SOA Trial Court Fines	1,500,000	1,686,960	1,400,000	1,100,000	(300,000)	(21.43%)
407030	Library Fines	-	1,402	-	400	400	100.00%
407040	APD Counter Fines	2,000,000	1,984,445	2,000,000	1,700,000	(300,000)	(15.00%)
407050	Other Fines & Forfeitures	366,506	371,701	364,006	384,956	20,950	5.76%
407060	Pre-Trial Diversion Cost	50,000	48,531	50,000	50,000	-	-
407080	I&M Enforcement Fines	1,500	992	1,500	1,500	-	-
407090	Administrative Fines, Civil	300	-	300	300	-	-
407100	Curfew Fines	2,000	1,240	2,000	2,000	-	-
407110	Parking Enforcement Fines	138,000	-	138,000	138,000	-	-
407120	Minor Tobacco Fines	1,000	-	1,000	1,000	-	-
<b>Fines &amp; Forfeitures Total</b>		<b>7,359,306</b>	<b>8,357,500</b>	<b>6,956,806</b>	<b>5,878,156</b>	<b>(1,078,650)</b>	<b>(15.50%)</b>
<b>Investment Income</b>							
440010	GCP Short-Term Interest	2,465,020	4,453,172	3,000,020	1,989,030	(1,010,990)	(33.70%)
440020	Construction Cash Pools Short-Term Int	1,000	1,463,247	1,000	1,000	-	-
440030	TANs Interest Earnings	3,958,000	5,221,396	-	-	-	-
440040	Other Short Term Interest	390,000	297,802	390,000	390,000	-	-
<b>Investment Income Total</b>		<b>6,814,020</b>	<b>11,435,618</b>	<b>3,391,020</b>	<b>2,380,030</b>	<b>(1,010,990)</b>	<b>(29.81%)</b>
<b>Licenses, Permits, Certifications</b>							
404010	Plmbr/Gas/Sht Metal Cert	20,000	25,238	150,000	25,000	(125,000)	(83.33%)
404020	Taxi Cab Permits	400,298	459,831	400,298	502,298	102,000	25.48%
404030	Plmbr/Gas/Sht Metal Exam	9,400	8,110	9,400	8,000	(1,400)	(14.89%)
404040	Chauffeur Licenses-Biannual	21,000	19,275	21,000	18,000	(3,000)	(14.29%)
404050	Taxicab Permit Revision	10,000	18,075	10,000	12,000	2,000	20.00%
404060	Local Business Licenses	73,000	117,389	468,000	107,000	(361,000)	(77.14%)
404075	Marijuana Licensing Fee	22,000	-	22,000	22,000	-	-
404079	Small Cell Site License Annual Fees	115,000	60,876	115,000	115,000	-	-
404090	Building Permit Plan Review Fees	2,394,528	2,704,866	2,164,528	2,534,600	370,072	17.10%
404091	Flood Hazard Permit Reviews	-	-	-	30,000	30,000	100.00%
404092	Storm Water Plan Reviews	-	-	-	30,000	30,000	100.00%
404100	Bldg/Grade/Clearing Permit	3,300,000	3,995,114	3,300,000	3,300,000	-	-
404110	Electrical Permit	220,000	203,365	200,000	190,000	(10,000)	(5.00%)
404120	Mech/Gas/Plumbing Permits	520,000	589,225	520,000	515,000	(5,000)	(0.96%)



## Revenue Distribution Summary

Revenue Account	Description	2023 Revised Budget	2023 Actuals Unaudited	2024 Revised Budget	2025 Revised Budget	25 v 24 \$ Chg	25 v 24 % Chg
404130	Sign Permits	42,000	46,055	42,000	35,000	(7,000)	(16.67%)
404140	Construction & ROW Permits	1,100,000	1,119,810	1,100,000	-	(1,100,000)	(100.00%)
404141	ROW Rental Permits	-	-	-	200,000	200,000	100.00%
404142	ROW General Permits	-	-	-	200,000	200,000	100.00%
404143	ROW Utility Permits	-	-	-	600,000	600,000	100.00%
404150	Elevator Permits	595,000	435,532	595,000	485,000	(110,000)	(18.49%)
404160	Mobile Home/Park Permits	1,000	530	-	-	-	-
404170	Land Use Permits (Not HLB)	110,870	134,162	110,870	142,000	31,130	28.08%
404180	Parking & Access Agreement	7,650	5,640	7,650	8,000	350	4.58%
404210	Animal Licenses	256,500	156,810	256,500	128,000	(128,500)	(50.10%)
404220	Miscellaneous Permits	327,250	258,559	327,250	226,030	(101,220)	(30.93%)
404222	On-Site Permits	-	-	-	200,000	200,000	100.00%
<b>Licenses, Permits, Certifications Total</b>		<b>9,545,496</b>	<b>10,358,462</b>	<b>9,819,496</b>	<b>9,632,928</b>	<b>(186,568)</b>	<b>(1.90%)</b>
<b>Other Revenues</b>							
408060	Other Collection Revenues	-	2,991	-	-	-	-
408380	Prior Year Expense Recovery	1,100	1,786,020	1,100	1,100	-	-
408390	Insurance Recoveries	73,145	273,186	73,145	73,145	-	-
408400	Criminal Rule 8 Collect Costs	390,000	494,628	310,000	310,000	-	-
408405	Lease & Rental Revenue	279,379	385,944	285,523	270,298	(15,225)	(5.33%)
408420	Building Rental	35,000	77,509	35,000	100,000	65,000	185.71%
408440	ACPA Loan Surcharge	286,000	401,112	312,000	263,000	(49,000)	(15.71%)
408550	Cash Over & Short	-	(431)	-	-	-	-
408560	Appeal Receipts	1,500	-	1,500	1,500	-	-
408570	Sale of Contractor Specifications	500	-	500	500	-	-
408580	Miscellaneous Revenues	2,085,147	1,508,367	2,161,666	2,206,166	44,500	2.06%
408590	Lease Revenue GASB 87	443,593	-	443,580	443,580	-	-
430030	Restricted Contributions	139,331	99,955	139,331	139,331	-	-
460070	MOA Property Sales	104,000	226,367	104,000	104,000	-	-
460080	Land Sales-Cash	924,000	2,287,355	924,000	16,648	(907,352)	(98.20%)
<b>Other Revenues Total</b>		<b>4,762,695</b>	<b>7,543,002</b>	<b>4,791,345</b>	<b>3,929,268</b>	<b>(862,077)</b>	<b>(17.99%)</b>
<b>Special Assessments</b>							
403010	Assessment Collections	160,000	159,351	160,000	160,000	-	-
403020	P & I on Assessments(MOA/AWWU)	67,830	69,001	67,830	67,830	-	-
<b>Special Assessments Total</b>		<b>227,830</b>	<b>228,352</b>	<b>227,830</b>	<b>227,830</b>	<b>-</b>	<b>-</b>
<b>State Revenues</b>							
405030	SOA Traffic Signal Reimbursement	1,900,000	2,389,735	2,310,783	2,341,494	30,711	1.33%
405050	Municipal Assistance	406,068	-	4,101,821	3,466,130	(635,691)	(15.50%)
405060	Liquor Licenses	399,300	364,670	399,300	399,300	-	-
405070	Electric Co-op Allocation	1,170,000	1,145,559	1,170,000	1,130,000	(40,000)	(3.42%)
<b>State Revenues Total</b>		<b>3,875,368</b>	<b>3,899,964</b>	<b>7,981,904</b>	<b>7,336,924</b>	<b>(644,980)</b>	<b>(8.08%)</b>
<b>Taxes - Other/PILT - Not Subject to Tax Limit</b>							
401010*	Property Tax Exemption Recoveries	690,000	-	-	-	-	-
401030	P & I on Delinquent Tax	2,950,000	3,713,309	2,950,000	3,000,000	50,000	1.69%
401040	Tax Cost Recoveries	10,100	(9,429)	10,100	10,100	-	-
401041	Foreclosed Prop-RES	159,780	146,525	159,780	159,780	-	-
401060*	Auto Tax (non-5 Maj.)	190,090	191,697	188,298	188,298	-	-
401090	P & I on Tobacco Tax	38,000	14,403	15,000	15,000	-	-

## Revenue Distribution Summary

Revenue Account	Description	2023 Revised Budget	2023 Actuals Unaudited	2024 Revised Budget	2025 Revised Budget	25 v 24 \$ Chg	25 v 24 % Chg
401106	P & I on Marijuana Tax	11,000	2,769	-	-	-	-
401110	Room Tax	37,928,599	43,290,092	45,114,599	45,114,599	-	-
401120	P & I on Room Tax	90,000	479,342	90,000	90,000	-	-
401140	P & I on Motor Veh Rental Tax	34,000	20,897	25,000	15,000	(10,000)	(40.00%)
401151	P & I on Fuel Excise Tax	5,000	-	5,000	5,000	-	-
402020(a)	Payment in Lieu of Tax Private-Aurora	2,059,000	1,968,777	2,059,000	2,160,920	101,920	4.95%
402020(b)	Payment in Lieu of Tax Private-CIHA	456,000	375,964	456,000	410,115	(45,885)	(10.06%)
402020(c)	Payment in Lieu of Tax Private-Other	3,000	2,810	3,000	3,480	480	16.00%
<b>Taxes - Other/PILT - Not Subject to Tax Limit Total</b>		<b>44,624,569</b>	<b>50,197,156</b>	<b>51,075,777</b>	<b>51,172,292</b>	<b>96,515</b>	<b>0.19%</b>
<b>Taxes - Other/PILT - Subject to Tax Limit</b>							
401060	Auto Tax (5 Maj.)	10,409,910	10,497,970	10,311,702	10,311,702	-	-
401080	Tobacco Tax	21,500,000	20,695,515	19,050,000	21,000,000	1,950,000	10.24%
401105	Marijuana Sales Tax	5,700,000	5,835,085	-	-	-	-
401130	Motor Vehicle Rental Tax	10,000,000	10,745,279	10,000,000	9,500,000	(500,000)	(5.00%)
401150	Fuel Excise Tax	14,400,000	14,398,632	13,500,000	14,000,000	500,000	3.70%
402010	MESA - ACDA Net Plt & 1.25%	650,159	659,488	441,377	362,588	(78,789)	(17.85%)
402020*	Payment in Lieu of Tax Utility	10,006,990	9,074,628	9,077,633	8,053,676	(1,023,957)	(11.28%)
402030	Payment in Lieu of Tax SOA	205,000	190,549	205,000	213,800	8,800	4.29%
402040	Payment in Lieu of Tax Federal	788,000	827,259	788,000	899,655	111,655	14.17%
450060	MUSA/MESA	18,610,299	18,746,581	19,379,419	20,039,447	660,028	3.41%
<b>Taxes - Other/PILT - Subject to Tax Limit Total</b>		<b>92,270,358</b>	<b>91,670,987</b>	<b>82,753,131</b>	<b>84,380,868</b>	<b>1,627,737</b>	<b>1.97%</b>
<b>Taxes - Property</b>							
401010	Real Property Taxes (Excludes ASD)	313,105,856	310,714,054	329,995,885	352,727,026	22,731,141	6.89%
401020	Personal Property Tax (Excludes ASD)	28,813,937	32,986,635	30,972,291	31,290,070	317,779	1.03%
<b>Taxes - Property Total</b>		<b>341,919,793</b>	<b>343,700,689</b>	<b>360,968,176</b>	<b>384,017,096</b>	<b>23,048,920</b>	<b>6.39%</b>
<b>Transfers from Other Funds</b>							
450010	Transfer from Other Funds	1,616,030	1,124,436	5,389,892	11,549,185	6,159,293	114.27%
450040	Transfer from MOA Trust Fund	16,300,000	16,300,000	16,300,000	16,500,000	200,000	1.23%
450080	Utility Revenue Distribution	3,586,369	3,586,369	3,454,174	7,068,657	3,614,483	104.64%
<b>Transfers from Other Funds Total</b>		<b>21,502,399</b>	<b>21,010,805</b>	<b>25,144,066</b>	<b>35,117,842</b>	<b>9,973,776</b>	<b>39.67%</b>
<b>Var. Other Financial Sources</b>							
440045	Lease Interest Income GASB 87	111,110	-	99,046	99,046	-	-
460030	Premium on Bond Sales	519,423	-	616,350	-	(616,350)	(100.00%)
460035	Premium on TANs	602,500	1,272,500	-	-	-	-
460040	Loan Proceeds	-	19,252,291	-	-	-	-
<b>Var. Other Financial Sources Total</b>		<b>1,233,033</b>	<b>20,524,791</b>	<b>715,396</b>	<b>99,046</b>	<b>(616,350)</b>	<b>(86.16%)</b>
<b>Summary</b>							
	Federal Revenues	13,128,972	18,634,970	13,128,972	17,445,854	4,316,882	32.88%
	Fees & Charges for Services	24,084,200	23,164,206	24,650,666	23,660,020	(990,646)	(4.02%)
	Fines & Forfeitures	7,359,306	8,357,500	6,956,806	5,878,156	(1,078,650)	(15.50%)
	Investment Income	6,814,020	11,435,618	3,391,020	2,380,030	(1,010,990)	(29.81%)
	Licenses, Permits, Certifications	9,545,496	10,358,462	9,819,496	9,632,928	(186,568)	(1.90%)
	Other Revenues	4,762,695	7,543,002	4,791,345	3,929,268	(862,077)	(17.99%)
	Special Assessments	227,830	228,352	227,830	227,830	-	-
	State Revenues	3,875,368	3,899,964	7,981,904	7,336,924	(644,980)	(8.08%)
	Taxes - Other/PILT - Not Subject to Tax Limit	44,624,569	50,197,156	51,075,777	51,172,292	96,515	0.19%

## Revenue Distribution Summary

Revenue Account	Description	2023 Revised Budget	2023 Actuals Unaudited	2024 Revised Budget	2025 Revised Budget	25 v 24 \$ Chg	25 v 24 % Chg
	Taxes - Other/PILT - Subject to Tax Limit	92,270,358	91,670,987	82,753,131	84,380,868	1,627,737	1.97%
	Taxes - Property	341,919,793	343,700,689	360,968,176	384,017,096	23,048,920	6.39%
	Transfers from Other Funds	21,502,399	21,010,805	25,144,066	35,117,842	9,973,776	39.67%
	Var. Other Financial Sources	1,233,033	20,524,791	715,396	99,046	(616,350)	(86.16%)
<b>Local, State and Federal Revenues Total</b>		<b>571,348,039</b>	<b>610,726,502</b>	<b>591,604,585</b>	<b>625,278,154</b>	<b>33,673,569</b>	<b>5.69%</b>

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Total	2025 Revised Distr.	2023 Revised Budget	2024 Revised Budget	2025 Revised Budget	25 v 24 \$ Chg	25 v 24 % Chg
401010	Real Property Tax (Excludes ASD)							
	Ad valorem tax based on taxable assessed value of real property, to include land, all buildings, structures, improvements, and fixtures.	56.41%	100.00%	313,105,856	329,995,885	352,727,026	22,731,141	6.89%
401020	Personal Property Tax (Excludes ASD)							
	Ad valorem tax based on taxable assessed value of personal property that is anything other than real property.	5.00%	100.00%	28,813,937	30,972,291	31,290,070	317,779	1.03%
401010*	Property Tax Exemption Recoveries							
	Property tax recoveries from prior years (2015-2019) from non-qualified exemption recipients, related to program review of residential, senior, veteran, and non-profit exemptions to provide increased equity for all property owners in the Municipality.							
	101000-189110 Areawide Taxes/Reserves	-	-	690,000	-	-	-	-
401030	P & I on Delinquent Tax							
	Penalties and interest on property taxes paid after the due date.							
	101000-189110 Areawide Taxes/Reserves	0.22%	46.21%	1,367,339	1,367,339	1,386,151	18,812	1.38%
	104000-189121 Chugiak Taxes & Reserves	0.00%	0.22%	9,262	9,262	6,625	(2,637)	(28.47%)
	105000-189125 Glen Alps Taxes/Reserves	0.00%	0.06%	2,361	2,361	1,706	(655)	(27.74%)
	106000-189130 Girdwood Taxes/Reserves	0.00%	0.63%	18,686	18,686	18,760	74	0.40%
	111000-189140 Birchtree/Elmore LRSA	0.00%	0.03%	1,857	1,857	791	(1,066)	(57.40%)
	112000-189145 Campbell Airstrip LRSA	0.00%	0.02%	366	366	711	345	94.26%
	113000-189150 Valli Vue LRSA Taxes/Reserves	0.00%	0.00%	200	200	113	(87)	(43.50%)
	114000-189155 Skyranch LRSA	0.00%	0.00%	44	44	32	(12)	(27.27%)
	115000-189160 Upper Grover LRSA	0.00%	0.00%	18	18	21	3	16.67%
	116000-189165 Ravenwood LRSA	0.00%	0.00%	63	63	34	(29)	(46.03%)
	117000-189170 Mt Park LRSA Taxes/Reserves	0.00%	0.00%	4	4	116	112	2,800.00%
	118000-189175 Mt Park/Robin Hill LRSA	0.00%	0.02%	439	439	476	37	8.43%
	119000-189180 Eagle River RRSA Taxes/Res	0.00%	0.98%	38,535	38,535	29,492	(9,043)	(23.47%)
	121000-189185 Eaglewood Contrib SA	0.00%	0.00%	102	102	104	2	1.96%
	122000-189190 Gateway Contrib SA	0.00%	0.00%	16	16	13	(3)	(18.75%)
	123000-189195 Lakehill LRSA Taxes/Reserves	0.00%	0.02%	125	125	624	499	399.20%
	124000-189200 Totem LRSA Taxes Reserves	0.00%	0.00%	31	31	44	13	41.94%
	125000-189205 Paradise Valley	0.00%	0.00%	6	6	79	73	1,216.67%
	126000-189210 SRW Homeowners LRSA	0.00%	0.00%	82	82	57	(25)	(30.49%)
	129000-189215 Eagle River SA Taxes/Reserves	0.00%	0.01%	255	255	444	189	74.12%
	131000-189220 Fire SA Taxes/Reserves	0.06%	13.19%	391,014	391,014	395,716	4,702	1.20%
	141000-189225 Rds & Drainage SA	0.06%	13.43%	365,981	365,981	402,878	36,897	10.08%
	142000-189230 Talus West LRSA	0.00%	0.00%	276	276	114	(162)	(58.70%)
	143000-189235 Upper O'Malley LRSA	0.00%	0.10%	4,259	4,259	3,104	(1,155)	(27.12%)
	144000-189240 Bear Valley LRSA	0.00%	0.01%	197	197	360	163	82.74%
	145000-189245 Rabbit Creek LRSA	0.00%	0.03%	1,396	1,396	1,033	(363)	(26.00%)
	146000-189250 Villages Scenic LRSA	0.00%	0.00%	21	21	112	91	433.33%
	147000-189255 Sequoia Estates LRSA	0.00%	0.00%	10	10	43	33	330.00%
	148000-189260 Rockhill LRSA Taxes/Reserves	0.00%	0.00%	56	56	47	(9)	(16.07%)
	149000-189265 So Goldenview LRSA	0.00%	0.06%	3,599	3,599	1,669	(1,930)	(53.63%)
	150000-189290 Homestead LRSA	0.00%	0.00%	10	10	35	25	250.00%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Total	2025 Revised Distr.	2023 Revised Budget	2024 Revised Budget	2025 Revised Budget	25 v 24 \$ Chg	25 v 24 % Chg
	151000-189270 Police SA Taxes/Reserves	0.10%	20.66%	623,593	623,593	619,906	(3,687)	(0.59%)
	152000-189295 Turnagain Arm Police SA Tax &	0.00%	0.01%	68	68	206	138	202.94%
	161000-189275 Parks (APRSA) Taxes/Reserves	0.02%	3.74%	102,057	102,057	112,269	10,212	10.01%
	162000-189280 Parks (ERCRSA)	0.00%	0.54%	17,672	17,672	16,114	(1,558)	(8.82%)
	163000-189285 Bldg Safety SA Taxes/Reserves	0.00%	0.00%	-	-	1	1	100.00%
	Total	0.48%	100.00%	2,950,000	2,950,000	3,000,000	50,000	1.69%
401040	Tax Cost Recoveries							
	Administration and litigation costs recovered on tax foreclosed property.							
	101000-134600 Tax Billing	0.00%	0.99%	100	100	100	-	-
	101000-189110 Areawide Taxes/Reserves	0.00%	99.01%	10,000	10,000	10,000	-	-
	Total	0.00%	100.00%	10,100	10,100	10,100	-	-
401041	Foreclosed Prop-RES							
	Recovery of Property Taxes - Foreclosed Prop - Real Estate Services (RES)							
	101000-122200 Real Estate Services	0.03%	100.00%	159,780	159,780	159,780	-	-
401060	Auto Tax (5 Maj.)							
	AS 28.10.431 refund from the State of fees collected in lieu of personal property tax on motor vehicles. Taxes in the five major funds are subject to the Tax Limit (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	0.97%	59.11%	6,152,899	6,094,852	6,094,852	-	-
	131000-189220 Fire SA Taxes/Reserves	0.17%	10.24%	1,065,642	1,055,589	1,055,589	-	-
	141000-189225 Rds & Drainage SA	0.22%	13.58%	1,413,584	1,400,248	1,400,248	-	-
	151000-189270 Police SA Taxes/Reserves	0.22%	13.55%	1,410,714	1,397,405	1,397,405	-	-
	161000-189275 Parks (APRSA) Taxes/Reserves	0.06%	3.53%	367,071	363,608	363,608	-	-
	Total	1.65%	100.00%	10,409,910	10,311,702	10,311,702	-	-
401060*	Auto Tax (non-5 Maj.)							
	AS 28.10.431 refund from the State of fees collected in lieu of personal property tax on motor vehicles.							
	104000-189121 Chugiak Taxes & Reserves	0.00%	10.15%	19,303	19,121	19,121	-	-
	105000-189125 Glen Alps Taxes/Reserves	0.00%	2.92%	5,546	5,494	5,494	-	-
	106000-189130 Girdwood Taxes/Reserves	0.00%	14.58%	27,714	27,453	27,453	-	-
	119000-189180 Eagle River RRSA Taxes/Res	0.02%	72.35%	137,527	136,230	136,230	-	-
	Total	0.03%	100.00%	190,090	188,298	188,298	-	-
401080	Tobacco Tax							
	AMC 12.40 excise tax on tobacco and tobacco related products. Subject to the Tax Limit (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	3.36%	100.00%	21,500,000	19,050,000	21,000,000	1,950,000	10.24%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Total	2025 Revised Distr.	2023 Revised Budget	2024 Revised Budget	2025 Revised Budget	25 v 24 \$ Chg	25 v 24 % Chg
401090	P & I on Tobacco Tax							
	Penalties and interest on tobacco taxes paid after the due date.							
	101000-189110 Areawide Taxes/Reserves	0.00%	100.00%	38,000	15,000	15,000	-	-
401105	Marijuana Sales Tax							
	AMC 12.50 Sales tax on the retail sale of marijuana and marijuana products of 5%. Voter approved in 2016. The tax can be adjusted by the Assembly by ordinance no more than every two years and no more than 2%, not to exceed a total of 12%. Subject to the Tax Limit from 2019 through 2023 (offset property taxes \$ for \$). Starting in 2024, per 2023 Proposition 14, AO 2023-017(S-2), the Marijuana Sales Tax proceeds will be used only for Childcare / Education.							
	101000-189110 Areawide Taxes/Reserves	-	-	5,700,000	-	-	-	-
401106	P & I on Marijuana Tax							
	Penalties and interest on marijuana taxes paid after the due date.							
	101000-189110 Areawide Taxes/Reserves	-	-	11,000	-	-	-	-
401110	Room Tax							
	AMC 12.20 revenue generated from 12% tax on room rentals of less than 30 days. 8% of the tax revenues, less administrative and enforcement related expenses, are dedicated to promotion of the tourism industry and an amount based on an annual contract is provided for management of the Egan Civic and Convention Center. 4% of the tax revenues received, less administrative and enforcement related expenses, are dedicated to financing the construction, maintenance, and operation of the Dena'ina Civic and Convention Center; and renovation, operation, and maintenance of the Egan Civic and Convention Center.							
	101000-189110 Areawide Taxes/Reserves	2.90%	40.23%	15,159,356	18,138,941	18,148,026	9,085	0.05%
	141000-189225 Rds & Drainage SA	0.07%	1.00%	379,290	451,151	451,151	-	-
	161000-189275 Parks (APRSA) Taxes/Reserves	0.05%	0.67%	252,855	300,761	300,761	-	-
	202010-123010 Room Tax-Convention Center	2.34%	32.48%	12,161,200	14,660,940	14,651,855	(9,085)	(0.06%)
	202020-123011 Operating Reserve Conv-CTR	1.85%	25.63%	9,975,898	11,562,806	11,562,806	-	-
	Total	7.22%	100.00%	37,928,599	45,114,599	45,114,599	-	-
401120	P & I on Room Tax							
	Penalties and interest on room taxes paid after the due date.							
	101000-189110 Areawide Taxes/Reserves	0.01%	44.58%	40,122	40,122	40,122	-	-
	202010-123010 Room Tax-Convention Center	0.00%	14.77%	13,293	13,293	13,293	-	-
	202020-123011 Operating Reserve Conv-CTR	0.01%	40.65%	36,585	36,585	36,585	-	-
	Total	0.01%	100.00%	90,000	90,000	90,000	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Total	2025 Revised Distr.	2023 Revised Budget	2024 Revised Budget	2025 Revised Budget	25 v 24 \$ Chg	25 v 24 % Chg
401130	Motor Vehicle Rental Tax  AMC 12.45 8% of the total fees and costs charged for the rental of a motor vehicle levied on the retail rental of motor vehicles within the Municipality. Subject to the Tax Limit (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	1.52%	100.00%	10,000,000	10,000,000	9,500,000	(500,000)	(5.00%)
401140	P & I on Motor Veh Rental Tax  Penalties and interest on motor vehicle rental tax paid after due date							
	101000-189110 Areawide Taxes/Reserves	0.00%	100.00%	34,000	25,000	15,000	(10,000)	(40.00%)
401150	Fuel Excise Tax  AMC 12.55 Revenue generated from \$0.10/gallon fuel excise tax starting in 2018 and adjusted every five years based on the cumulative percent change in the Anchorage Consumer Price Index for All Urban Consumers (CPI-U) over the prior five years. Subject to the Tax Limit (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	2.24%	100.00%	14,400,000	13,500,000	14,000,000	500,000	3.70%
401151	P & I on Fuel Excise Tax  Penalties and interest on fuel excise tax paid after the due date.							
	101000-189110 Areawide Taxes/Reserves	0.00%	100.00%	5,000	5,000	5,000	-	-
402010	MESA - ACDA Net Plt & 1.25%  AMC 25.35.125 revenues from Anchorage Community Development Authority (ACDA) for Municipal enterprise service assessment (MESA). Subject to the Tax Limit (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	0.06%	100.00%	650,159	441,377	362,588	(78,789)	(17.85%)
402020(a)	Payment in Lieu of Tax Private-Aurora  Revenue collected in lieu of taxes from Aurora Military Housing, LLC. based on U.S. Department of Interior calculation.							
	101000-189110 Areawide Taxes/Reserves	0.35%	100.00%	2,059,000	2,059,000	2,160,920	101,920	4.95%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Total	2025 Revised Distr.	2023 Revised Budget	2024 Revised Budget	2025 Revised Budget	25 v 24 \$ Chg	25 v 24 % Chg
402020(b)	Payment in Lieu of Tax Private-CIHA							
	Revenue collected in lieu of taxes from Cook Inlet Housing Authority (CIHA) for four different classifications of property.							
	101000-189110 Areawide Taxes/Reserves	0.07%	100.00%	456,000	456,000	410,115	(45,885)	(10.06%)
402020(c)	Payment in Lieu of Tax Private-Other							
	Revenue collected in lieu of taxes from other private companies, including voluntary payments.							
	101000-189110 Areawide Taxes/Reserves	0.00%	100.00%	3,000	3,000	3,480	480	16.00%
402020*	Payment in Lieu of Tax Utility							
	Revenue collected in lieu of taxes from Chugach Electric Association for ML&P legacy assets. Subject to the Tax Limit (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	1.29%	100.00%	10,006,990	9,077,633	8,053,676	(1,023,957)	(11.28%)
402030	Payment in Lieu of Tax SOA							
	Revenue collected in lieu of taxes from the Alaska Housing Finance Corporation (AHFC), for each of the three Central, East, and South AHFC locations, based on U.S. Department of Housing and Urban Development Low-Rent Housing Program calculation. Subject to the Tax Limit (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	0.03%	100.00%	205,000	205,000	213,800	8,800	4.29%
402040	Payment in Lieu of Tax Federal							
	Revenue collected in lieu of taxes from the Federal Government on federal lands located within the Municipality. Subject to the Tax Limit (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	0.14%	100.00%	788,000	788,000	899,655	111,655	14.17%
403010	Assessment Collections							
	Revenue generated from costs assessed to property owners for road construction.							
	141000-767100 Assess/Non-Assess Debt	0.03%	100.00%	160,000	160,000	160,000	-	-
403020	P & I on Assessments(MOA/AWWU)							
	Penalties and interest on assessments paid after the due date. (MOA/AWWU).							
	101000-722279 IGC PW-Unalloc	0.00%	11.54%	7,830	7,830	7,830	-	-
	141000-767100 Assess/Non-Assess Debt	0.01%	88.46%	60,000	60,000	60,000	-	-
	Total	0.01%	100.00%	67,830	67,830	67,830	-	-



## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Total	2025 Revised Distr.	2023 Revised Budget	2024 Revised Budget	2025 Revised Budget	25 v 24 \$ Chg	25 v 24 % Chg
404010	Plmbr/Gas/Sht Metal Cert							
	Issuance of regulatory licenses to contractors subject to Building Code regulations. Most certifications are due to renew on even numbered year.							
	163000-192030 Building Inspection	0.00%	100.00%	20,000	150,000	25,000	(125,000)	(83.33%)
404020	Taxi Cab Permits							
	AMC 11.10.160 Revenue generated from fees for taxicab permits and reserved taxi parking spaces.							
	101000-124600 Transportation Inspection	0.08%	100.00%	400,298	400,298	502,298	102,000	25.48%
404030	Plmbr/Gas/Sht Metal Exam							
	Revenue generated for fees charged to private contractors for examinations and certification.							
	163000-192030 Building Inspection	0.00%	100.00%	9,400	9,400	8,000	(1,400)	(14.89%)
404040	Chauffeur Licenses-Biannual							
	Revenue generated from sale of new chauffeur licenses.							
	101000-124600 Transportation Inspection	0.00%	100.00%	21,000	21,000	18,000	(3,000)	(14.29%)
404050	Taxicab Permit Revision							
	Revenue generated from change of vehicle, sale or other disposition of vehicle for hire.							
	101000-124600 Transportation Inspection	0.00%	100.00%	10,000	10,000	12,000	2,000	20.00%
404060	Local Business Licenses							
	Revenue generated from fees associated with business license and land use permit applications. Most licenses are due to renew in even numbered year.							
	101000-102000 Clerk	0.00%	16.82%	18,000	18,000	18,000	-	-
	163000-192030 Building Inspection	0.01%	83.18%	55,000	450,000	89,000	(361,000)	(80.22%)
	Total	0.02%	100.00%	73,000	468,000	107,000	(361,000)	(77.14%)

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Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Total	2025 Revised Distr.	2023 Revised Budget	2024 Revised Budget	2025 Revised Budget	25 v 24 \$ Chg	25 v 24 % Chg
404075	Marijuana Licensing Fee  Section 3 AAC 306.100 of the State regulations sets a non-refundable application fee of \$1,000 for new license applications and application to transfer a license to another person. The non-refundable application fee for the required yearly renewal of the license is \$600, unless it is late, in which case the fee is \$1,000. Per AS 17.38.100, the state shall immediately forward half of the registration fee to the local regulatory authority of the local government (AO 2016-16(S) establishes the Clerk's Office as the "local regulatory authority" for the MOA - AMC 10.80.931).							
	101000-102008 Clerk-Marijuana License	0.00%	100.00%	22,000	22,000	22,000	-	-
404079	Small Cell Site License Annual Fees  Small Cell Site License Annual Fees							
	141000-747000 Street Lighting	0.02%	100.00%	115,000	115,000	115,000	-	-
404090	Building Permit Plan Review Fees  Revenue generated from fees associated with code conformance reviews prior to issuance of a building permit. Fees are equal to 50% (residential) and 65% (commercial) of the building permit fee.							
	101000-192060 Land Use Plan Review	0.09%	21.98%	488,928	488,928	557,000	68,072	13.92%
	101000-192080 Right-of-Way	0.00%	0.08%	-	-	2,000	2,000	100.00%
	131000-342000 Fire Marshal	0.11%	26.66%	675,600	675,600	675,600	-	-
	163000-192040 Plan Review	0.21%	51.29%	1,230,000	1,000,000	1,300,000	300,000	30.00%
	Total	0.41%	100.00%	2,394,528	2,164,528	2,534,600	370,072	17.10%
404091	Flood Hazard Permit Reviews							
	101000-191000 Private Development	0.00%	100.00%	-	-	30,000	30,000	100.00%
404092	Storm Water Plan Reviews							
	101000-191000 Private Development	0.00%	100.00%	-	-	30,000	30,000	100.00%
404100	Bldg/Grade/Clearing Permit  Home improvement building permit fees are based on the cost of the improvement. New construction building permit fees are based on structure type and square footage.							
	163000-192030 Building Inspection	0.53%	100.00%	3,300,000	3,300,000	3,300,000	-	-

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Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Total	2025 Revised Distr.	2023 Revised Budget	2024 Revised Budget	2025 Revised Budget	25 v 24 \$ Chg	25 v 24 % Chg
404110	Electrical Permit							
	Revenues from the issuance of Electrical Permits. Fees for electrical permits based on the type of structure and electrical work performed.							
	163000-192030 Building Inspection	0.03%	100.00%	220,000	200,000	190,000	(10,000)	(5.00%)
404120	Mech/Gas/Plumbing Permits							
	Revenues generated from issuance mechanical permit fees for gas and plumbing permits.							
	163000-192030 Building Inspection	0.08%	100.00%	520,000	520,000	515,000	(5,000)	(0.96%)
404130	Sign Permits							
	AMC 21.45.110 and 21.47 Fees associated with issuance of fence and sign placement permits.							
	101000-192020 Land Use Enforcement	0.00%	51.43%	21,000	21,000	18,000	(3,000)	(14.29%)
	163000-192030 Building Inspection	0.00%	48.57%	21,000	21,000	17,000	(4,000)	(19.05%)
	Total	0.01%	100.00%	42,000	42,000	35,000	(7,000)	(16.67%)
404140	Construction & ROW Permits							
	Fees associated with excavation and right-of-way and floodplain permits.							
	101000-192080 Right-of-Way	-	-	1,100,000	1,100,000	-	(1,100,000)	(100.00%)
404141	ROW Rental Permits							
	101000-192080 Right-of-Way	0.03%	100.00%	-	-	200,000	200,000	100.00%
404142	ROW General Permits							
	101000-192080 Right-of-Way	0.03%	100.00%	-	-	200,000	200,000	100.00%
404143	ROW Utility Permits							
	101000-192080 Right-of-Way	0.10%	100.00%	-	-	600,000	600,000	100.00%
404150	Elevator Permits							
	Fees associated with elevator permits and annual inspection certification.							
	163000-192030 Building Inspection	0.08%	100.00%	595,000	595,000	485,000	(110,000)	(18.49%)

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Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Total	2025 Revised Distr.	2023 Revised Budget	2024 Revised Budget	2025 Revised Budget	25 v 24 \$ Chg	25 v 24 % Chg
404160	Mobile Home/Park Permits							
	Fees associated with annual code compliance inspection of mobile homes.							
	163000-192030 Building Inspection	-	-	1,000	-	-	-	-
404170	Land Use Permits (Not HLB)							
	Fees associated with issuance of land use permits (excluding Heritage Land Bank).							
	101000-192060 Land Use Plan Review	0.02%	100.00%	110,870	110,870	142,000	31,130	28.08%
404180	Parking & Access Agreement							
	Fees to record parking and access agreements at the District Records office.							
	101000-190300 Zoning & Platting	0.00%	100.00%	7,650	7,650	8,000	350	4.58%
404210	Animal Licenses							
	Revenue generated from the sale of original and duplicate animal licenses.							
	101000-225000 Animal Care & Control	0.02%	100.00%	256,500	256,500	128,000	(128,500)	(50.10%)
404220	Miscellaneous Permits							
	Fees associated with applications for variances, requests for transcripts, etc. Municipality wide.							
	101000-134200 Revenue Management	0.01%	26.55%	60,000	60,000	60,000	-	-
	101000-190200 Physical Planning	0.00%	0.01%	30	30	30	-	-
	101000-190300 Zoning & Platting	0.00%	7.08%	44,220	44,220	16,000	(28,220)	(63.82%)
	101000-191000 Private Development	-	-	125,000	125,000	-	(125,000)	(100.00%)
	101000-192020 Land Use Enforcement	0.02%	43.36%	-	-	98,000	98,000	100.00%
	101000-192025 Code Abatement	0.00%	1.33%	74,000	74,000	3,000	(71,000)	(95.95%)
	101000-192050 On-site Water and Wastewater	0.00%	11.06%	-	-	25,000	25,000	100.00%
	101000-211000 AHD Director's Office	-	-	-	-	-	-	-
	101000-732400 Watershed Management	-	-	-	-	-	-	-
	101000-781000 Traffic Engineer	0.00%	0.09%	200	200	200	-	-
	101000-788000 Safety	0.00%	10.18%	23,000	23,000	23,000	-	-
	101000-789000 Signal Operations	0.00%	0.35%	800	800	800	-	-
	Total	0.04%	100.00%	327,250	327,250	226,030	(101,220)	(30.93%)
404222	On-Site Permits							
	101000-192050 On-site Water and Wastewater	0.03%	100.00%	-	-	200,000	200,000	100.00%
405030	SOA Traffic Signal Reimbursement							
	101000-785000 Paint and Signs	0.02%	5.79%	103,408	103,408	135,486	32,078	31.02%
	101000-787000 Signals	0.06%	15.59%	278,548	689,331	365,114	(324,217)	(47.03%)
	101000-789000 Signal Operations	0.22%	58.14%	1,038,484	1,038,484	1,361,334	322,850	31.09%

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	129000-747200 Eagle River Street Light SA	0.00%	0.47%	11,030	11,030	11,030	-	-
	141000-747000 Street Lighting	0.07%	20.01%	468,530	468,530	468,530	-	-
	Total	0.37%	100.00%	1,900,000	2,310,783	2,341,494	30,711	1.33%
405050	Municipal Assistance							
	Revenue received from the State of Alaska (SOA) for general assistance as part of the Community Assistance Program (CAP).							
	101000-189110 Areawide Taxes/Reserves	0.55%	100.00%	406,068	4,101,821	3,466,130	(635,691)	(15.50%)
405060	Liquor Licenses							
	AS 04.11.610 provides for refund to the Municipality from the State for fees paid by liquor establishments within municipal jurisdiction. By statute, fees are refunded in full to municipalities which provide police protection.							
	151000-189270 Police SA Taxes/Reserves	0.06%	100.00%	399,300	399,300	399,300	-	-
405070	Electric Co-op Allocation							
	AS 10.25.570 provides that proceeds (less allocation costs) of the telephone cooperative gross revenue tax and the electric cooperative tax collected by the State be returned to the Municipality in which the revenues were earned.							
	101000-189110 Areawide Taxes/Reserves	0.11%	58.54%	684,971	684,971	661,553	(23,418)	(3.42%)
	104000-189121 Chugiak Taxes & Reserves	0.00%	0.19%	2,178	2,178	2,104	(74)	(3.40%)
	105000-189125 Glen Alps Taxes/Reserves	0.00%	0.05%	611	611	591	(20)	(3.27%)
	106000-189130 Girdwood Taxes/Reserves	0.00%	0.26%	3,094	3,094	2,988	(106)	(3.43%)
	131000-189220 Fire SA Taxes/Reserves	0.02%	10.28%	120,241	120,241	116,131	(4,110)	(3.42%)
	141000-189225 Rds & Drainage SA	0.02%	13.49%	157,865	157,865	152,467	(5,398)	(3.42%)
	151000-189270 Police SA Taxes/Reserves	0.02%	13.67%	159,994	159,994	154,524	(5,470)	(3.42%)
	161000-189275 Parks (APRSA) Taxes/Reserves	0.01%	3.51%	41,046	41,046	39,642	(1,404)	(3.42%)
	Total	0.18%	100.00%	1,170,000	1,170,000	1,130,000	(40,000)	(3.42%)
405100	Federal Grant Revenue-Direct							
	Reimbursement from Federal Government for discrimination complaint processing resolution as required by contract for the Equal Rights Commission; grant funds to assist with trails maintenance.							
	101000-105000 Equal Rights Commission	0.01%	9.90%	49,800	49,800	49,800	-	-
	101000-244000 AHD Homelessness	-	-	-	-	-	-	-
	101000-353000 Emergency Medical Services	0.07%	90.10%	-	-	453,317	453,317	100.00%
	Total	0.08%	100.00%	49,800	49,800	503,117	453,317	910.28%

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405130	Fisheries Tax							
	AS 43.75.130 provides that 50% of the fisheries tax revenue collected in the Municipality and a share of other fisheries revenue be refunded by the State. Shared Fisheries Business Tax Program, Fisheries Management Area 14: Cook Inlet Area revenues are included here.							
	101000-189110 Areawide Taxes/Reserves	0.02%	100.00%	12,046	12,046	100,000	87,954	730.15%
405140	National Forest Allocation							
	Under 16 U.S.C. 500, income from National Forests within an organized borough will be allocated to that borough. 75% of the fund shall be allocated for public schools and 25% for public roads.							
	141000-743000 Street Maintenance Operations	0.01%	100.00%	76,000	76,000	87,000	11,000	14.47%
405170	SEMT Program (Fed Pass-Thru State)							
	Supplemental Federal dollars for Medicaid transports available through the Supplemental Emergency Medical Transportation (SEMT) Program implemented by the State of Alaska, AS 47.07.085.							
	101000-353000 Emergency Medical Services	2.68%	100.00%	12,991,126	12,991,126	16,755,737	3,764,611	28.98%
406010	Land Use Permits-HLB							
	Fees associated with the issuance of land use permits.							
	221000-122100 Heritage Land Bank	0.03%	100.00%	169,135	169,135	169,135	-	-
406020	Inspections							
	Fees for platting services and establishment of subdivisions.							
	101000-191000 Private Development	0.03%	100.00%	305,000	170,000	170,000	-	-
	101000-732400 Watershed Management	-	-	-	-	-	-	-
	Total	0.03%	100.00%	305,000	170,000	170,000	-	-
406021	Storm Water Inspections							
	101000-191000 Private Development	0.00%	100.00%	-	-	30,000	30,000	100.00%
406022	Code Compliance Inspections							
	101000-192025 Code Abatement	0.00%	100.00%	-	-	20,000	20,000	100.00%

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406030	Landscape Plan Review Pmt							
	Fees associated with a review of documents that shows how a site will be developed.							
	101000-192060 Land Use Plan Review	0.00%	47.83%	5,000	5,000	11,000	6,000	120.00%
	101000-788000 Safety	0.00%	52.17%	12,000	12,000	12,000	-	-
	Total	0.00%	100.00%	17,000	17,000	23,000	6,000	35.29%
406050	Platting Fees							
	Fees charged for administration of zoning ordinance and subdivision regulations (platting, inspection of improvements, etc.).							
	101000-190300 Zoning & Platting	0.04%	91.29%	350,765	350,765	262,000	(88,765)	(25.31%)
	101000-732200 Survey	0.00%	8.71%	25,000	25,000	25,000	-	-
	Total	0.05%	100.00%	375,765	375,765	287,000	(88,765)	(23.62%)
406060	Zoning Fees							
	Fees assessed for rezoning and conditional use applications.							
	101000-190300 Zoning & Platting	0.06%	100.00%	449,970	449,970	371,000	(78,970)	(17.55%)
406080	Lease & Rental Revenue-HLB							
	Lease and rental income from Heritage Land Bank properties.							
	221000-122100 Heritage Land Bank	0.00%	100.00%	8,648	15,581	15,581	-	-
406090	Pipe ROW Fee							
	Permit costs for pipelines crossing Municipal land.							
	221000-122100 Heritage Land Bank	-	-	-	-	-	-	-
406100	Wetlands Mitigation Credit							
	221000-122100 Heritage Land Bank	-	-	105,000	105,000	-	(105,000)	(100.00%)
406110	Sale of Publications							
	Fees charged for the sale of maps, publications and regulations to the public.							
	101000-190200 Physical Planning	0.00%	13.04%	500	500	300	(200)	(40.00%)
	101000-190300 Zoning & Platting	0.00%	65.22%	2,190	2,190	1,500	(690)	(31.51%)
	101000-613000 Customer Service	0.00%	21.74%	2,000	2,000	500	(1,500)	(75.00%)
	Total	0.00%	100.00%	4,690	4,690	2,300	(2,390)	(50.96%)

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406120	Rezoning Inspections							
	Fees charged for rezoning inspections.							
	101000-192020 Land Use Enforcement	0.01%	100.00%	72,000	70,000	51,000	(19,000)	(27.14%)
406130	Appraisal Appeal Fee							
	Fees charged for appeals on assessed properties.							
	101000-135100 Property Appraisal	0.00%	100.00%	5,000	5,000	5,000	-	-
406160	Clinic Fees							
	Revenue generated from Municipal owned clinic visits, treatment, and immunizations services.							
	101000-246000 Community Health Nursing	0.00%	100.00%	188,880	188,880	26,000	(162,880)	(86.23%)
406170	Sanitary Inspection Fees							
	Inspection and service fees associated with enforcement of health and environmental protection regulations to include: food service; wells and septic tanks; and noise.							
	101000-192050 On-site Water and Wastewater	-	-	595,000	595,000	-	(595,000)	(100.00%)
	101000-235000 Child Care Licensing	0.01%	3.77%	37,030	37,030	37,030	-	-
	101000-256000 Environmental Health Services	0.15%	96.23%	984,065	984,065	946,500	(37,565)	(3.82%)
	Total	0.16%	100.00%	1,616,095	1,616,095	983,530	(632,565)	(39.14%)
406180	Reproductive Health Fees							
	Revenue generated from clinic and other services related to reproductive health.							
	101000-246000 Community Health Nursing	0.01%	100.00%	370,275	370,275	40,000	(330,275)	(89.20%)
406220	Transit Advertising Fees							
	Fees for advertising posted on public transit coaches.							
	101000-613000 Customer Service	0.06%	100.00%	396,000	396,000	396,000	-	-
406250	Transit Bus Pass Sales							
	Fares collected from passengers of the fixed route system for the sales of daily, monthly or annual passes.							
	101000-622000 Transit Operations	0.20%	100.00%	1,240,000	1,240,000	1,240,000	-	-



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406260	Transit Fare Box Receipts							
	Fares collected from passengers of the fixed route system through fare box collections of cash.							
	101000-622000 Transit Operations	0.27%	100.00%	1,670,000	1,670,000	1,670,000	-	-
406280	Programs Lessons & Camps							
	Revenue generated from recreation center room rentals, activities and classes, and fees from therapeutic recreation and playground programs.							
	106000-558000 Girdwood Parks & Rec	0.00%	100.00%	1,500	1,500	500	(1,000)	(66.67%)
	161000-550100 Parks & Recreation	-	-	-	-	-	-	-
	161000-560200 Recreation Facilities	-	-	100	100	-	(100)	(100.00%)
	161000-560300 Recreation Programs	-	-	10,000	10,000	-	(10,000)	(100.00%)
	162000-555100 Eagle River/Chugiak Parks	-	-	120,500	120,500	-	(120,500)	(100.00%)
	Total	0.00%	100.00%	132,100	132,100	500	(131,600)	(99.62%)
406290	Rec Center Rentals & Activities							
	Revenues generated from park use permits; garden plots; outdoor recreation programs, lessons or activities; and rental of Kincaid or Russian Jack chalets.							
	101000-121034 O'Malley Golf Course	0.01%	12.42%	85,000	85,000	85,000	-	-
	106000-558000 Girdwood Parks & Rec	0.00%	0.31%	100	100	2,100	2,000	2,000.00%
	161000-560200 Recreation Facilities	0.07%	66.50%	344,750	344,750	455,000	110,250	31.98%
	161000-560300 Recreation Programs	0.00%	3.51%	23,400	23,400	24,000	600	2.56%
	162000-555000 Beach Lake Chalet	0.00%	0.82%	8,000	8,000	5,600	(2,400)	(30.00%)
	162000-555100 Eagle River/Chugiak Parks	0.02%	16.44%	57,000	57,000	112,500	55,500	97.37%
	Total	0.11%	100.00%	518,250	518,250	684,200	165,950	32.02%
406300	Aquatics							
	Fees and charges for use of various public swimming pools (excluding fees for school district programs) and outdoor lakes and revenues from aquatics programs.							
	161000-560400 Aquatics	0.06%	81.32%	539,049	539,049	404,752	(134,297)	(24.91%)
	162000-555200 Chugiak Pool	0.01%	18.68%	250,000	250,000	93,000	(157,000)	(62.80%)
	Total	0.08%	100.00%	789,049	789,049	497,752	(291,297)	(36.92%)
406310	Camping Fees							
	Revenue generated from operation of the Centennial Park and Lions camper areas.							
	106000-558000 Girdwood Parks & Rec	0.00%	2.62%	1,500	1,500	1,900	400	26.67%
	161000-560200 Recreation Facilities	0.01%	97.38%	95,000	95,000	70,588	(24,412)	(25.70%)
	Total	0.01%	100.00%	96,500	96,500	72,488	(24,012)	(24.88%)
406320	Library Non-Resident Fees							
	101000-537200 Library Circulation	0.00%	100.00%	1,500	1,500	1,000	(500)	(33.33%)

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406330	Park Land & Operations							
	Fees collected from permits for park land use - picnic shelters, fields, trails, right-a-way, and processing community work service and sale of flowers.							
	161000-550400 Park Property Management	0.01%	8.00%	44,000	44,000	41,000	(3,000)	(6.82%)
	161000-550600 Horticulture	0.01%	11.71%	67,320	67,320	60,000	(7,320)	(10.87%)
	161000-560200 Recreation Facilities	0.07%	80.28%	181,011	381,011	411,294	30,283	7.95%
	Total	0.08%	100.00%	292,331	492,331	512,294	19,963	4.05%
406340	Golf Fees							
	Fees from golf activities at Russian Jack Golf Course.							
	161000-560300 Recreation Programs	0.00%	100.00%	25,000	25,000	27,000	2,000	8.00%
406350	Library Fees							
	Revenues from on-line database search fees and fees for other miscellaneous library services.							
	101000-536400 Branch Libraries	-	-	500	500	-	(500)	(100.00%)
406370	Fire Service Fees							
	Fire Service Fees							
	106000-355000 Girdwood Fire & Rescue	0.00%	100.00%	21,000	21,000	21,000	-	-
406380	Ambulance Service Fees							
	Revenues received for Emergency Medical Service, including ambulance transports, by the Anchorage Fire Department, operating in accordance with AMC 16.95 and charged in accordance with AMC 16.95.070. The fees are charged by the level of transport service provided and for the miles transported. The revenue received is based on the number of transports and the collectability of the fees. The number of transports has remained relatively stable over the years, but the collectability of the fees varies based on the payor mix and volume. There are different payment rates based on payor - Medicare, Medicaid, insurance, and private pay.							
	101000-353000 Emergency Medical Services	1.55%	100.00%	9,200,467	9,685,000	9,685,830	830	0.01%
406400	Fire Alarm Fees							
	Fees for monthly inspection and maintenance of radio fire alarm systems located in non-municipal facilities.							
	131000-352000 Anchorage Fire & Rescue	0.02%	100.00%	75,000	75,000	100,000	25,000	33.33%

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Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Total	2025 Revised Distr.	2023 Revised Budget	2024 Revised Budget	2025 Revised Budget	25 v 24 \$ Chg	25 v 24 % Chg
406410	Hazardous Mat Facility & Trans							
	AMC 16.110 Fees paid by each facility and transshipment facility based on the total daily maximum amount of hazardous materials, hazardous chemicals or hazardous waste handled at a facility on any one calendar day.							
	131000-342000 Fire Marshal	0.03%	100.00%	200,000	200,000	200,000	-	-
406420	Fire Inspection Fees							
	Billings for fire inspections performed by the Anchorage Fire Department.							
	131000-342000 Fire Marshal	0.02%	100.00%	143,200	143,200	143,200	-	-
406440	Cemetery Fees							
	Fees for burial, disinterment, and grave use permits.							
	101000-271000 Anchorage Memorial Cemetery	0.10%	100.00%	322,634	362,634	596,204	233,570	64.41%
406450	Mapping Fees							
	Revenue generated from the sale of ozalid and blue line maps.							
	101000-192080 Right-of-Way	0.00%	100.00%	2,000	1,500	1,200	(300)	(20.00%)
406461	Code Abatement Time							
	101000-192025 Code Abatement	0.01%	100.00%	-	-	50,000	50,000	100.00%
406470	Development Services Admin Fees							
	101000-191000 Private Development	0.00%	20.00%	-	-	2,000	2,000	100.00%
	101000-192020 Land Use Enforcement	0.00%	20.00%	-	-	2,000	2,000	100.00%
	101000-192025 Code Abatement	0.00%	20.00%	-	-	2,000	2,000	100.00%
	101000-192080 Right-of-Way	0.00%	20.00%	-	-	2,000	2,000	100.00%
	163000-192030 Building Inspection	0.00%	20.00%	-	-	2,000	2,000	100.00%
	Total	0.00%	100.00%	-	-	10,000	10,000	100.00%
406471	Application Fees							
	101000-191000 Private Development	0.00%	100.00%	-	-	2,000	2,000	100.00%
406490	DWI Impound/Admin Fees							
	101000-115200 Criminal	0.06%	63.93%	390,000	390,000	390,000	-	-
	151000-462400 Patrol Staff	0.04%	36.07%	220,000	220,000	220,000	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Total	2025 Revised Distr.	2023 Revised Budget	2024 Revised Budget	2025 Revised Budget	25 v 24 \$ Chg	25 v 24 % Chg
	Total	0.10%	100.00%	610,000	610,000	610,000	-	-
406495	APD Range Usage Fee							
	151000-482400 Police Training	0.00%	100.00%	5,000	5,000	5,000	-	-
406500	Police Services							
	Revenues generated from police services provided to outside agencies.							
	151000-460500 Reimbursed Costs	0.03%	100.00%	192,174	192,174	192,174	-	-
406510	Animal Shelter Fees							
	Revenues generated from animal shelter and boarding, shots, adoption and impound fees.							
	101000-225000 Animal Care & Control	0.04%	100.00%	246,750	246,750	274,850	28,100	11.39%
406520	Animal Drop-Off Fees							
	101000-225000 Animal Care & Control	0.00%	100.00%	29,000	29,000	7,500	(21,500)	(74.14%)
406530	Incarceration Cost Recovery							
	Recovery of expenses for incarceration. Alaska Permanent Fund Dividend (PFD) payments can be garnished for recovery of these costs.							
	151000-462400 Patrol Staff	0.03%	100.00%	170,000	190,000	200,000	10,000	5.26%
406540	Other Charges for Services							
	101000-323000 AFD Communications	0.04%	100.00%	250,000	250,000	245,000	(5,000)	(2.00%)
406550	Address Fees							
	Fees received from the public for specific street addresses.							
	101000-190400 GIS Addressing	0.00%	100.00%	25,500	24,000	21,000	(3,000)	(12.50%)
406560	Service Fees - School District							
	Reimbursement from Anchorage School District for efforts including bonds management, Arts in Public Places Program, and land use and public facilities planning.							
	101000-722100 Public Art	0.01%	4.76%	40,000	40,000	40,000	-	-
	161000-560200 Recreation Facilities	-	-	500	500	-	(500)	(100.00%)
	161000-560400 Aquatics	0.04%	29.73%	250,000	250,000	250,000	-	-
	164000-131300 Public Finance and Investment	0.09%	65.52%	551,000	551,000	551,000	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Total	2025 Revised Distr.	2023 Revised Budget	2024 Revised Budget	2025 Revised Budget	25 v 24 \$ Chg	25 v 24 % Chg
	Total	0.13%	100.00%	841,500	841,500	841,000	(500)	(0.06%)
406570	Micro-Fiche Fees							
	101000-135100 Property Appraisal	0.00%	100.00%	100	100	100	-	-
406580	Copier Fees							
	Revenue generated from coin operated copiers Municipal wide.							
	101000-102000 Clerk	0.00%	0.33%	100	100	100	-	-
	101000-135100 Property Appraisal	0.00%	0.33%	100	100	100	-	-
	101000-187100 Benefits	0.00%	0.50%	150	150	150	-	-
	101000-190200 Physical Planning	-	-	-	-	-	-	-
	101000-190300 Zoning & Platting	0.00%	0.33%	100	100	100	-	-
	101000-535500 Library Administration	-	-	1,000	1,000	-	(1,000)	(100.00%)
	101000-536400 Branch Libraries	0.00%	11.69%	3,000	3,000	3,500	500	16.67%
	101000-537100 Library Adult Services	0.00%	16.69%	6,500	6,500	5,000	(1,500)	(23.08%)
	163000-192030 Building Inspection	0.00%	70.12%	21,000	21,000	21,000	-	-
	Total	0.00%	100.00%	31,950	31,950	29,950	(2,000)	(6.26%)
406590	COSA Fees							
	101000-192050 On-site Water and Wastewater	0.04%	100.00%	-	-	250,000	250,000	100.00%
406600	Late Fees							
	Late payment penalty on miscellaneous accounts receivable.							
	101000-134200 Revenue Management	0.00%	100.00%	8,000	8,000	8,000	-	-
406620	Reimbursed Cost-Employee Relations							
	Reimbursement for various products and services Municipal-wide, including legal transcripts and tapes, police accident reports, and tax billing information.							
	101000-187100 Benefits	0.02%	100.00%	130,300	130,300	130,300	-	-
406621	Reimbursed Cost-Payroll Fee							
	101000-132300 Payroll	0.00%	100.00%	4,000	4,000	4,000	-	-
406625	Reimbursed Cost-NonGrant Funded							
	101000-102000 Clerk	0.00%	0.00%	50	50	50	-	-
	101000-115100 Civil Law	0.00%	0.19%	5,000	5,000	5,000	-	-
	101000-115200 Criminal	0.00%	0.19%	5,000	5,000	5,000	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Total	2025 Revised Distr.	2023 Revised Budget	2024 Revised Budget	2025 Revised Budget	25 v 24 \$ Chg	25 v 24 % Chg
101000-115400	Muni Attorney Administration	0.01%	1.90%	51,320	51,320	51,320	-	-
101000-115450	Indigent Defense	0.03%	7.78%	210,000	210,000	210,000	-	-
101000-122200	Real Estate Services	0.00%	0.56%	15,000	15,000	15,000	-	-
101000-124700	Risk Management	0.01%	1.33%	36,000	36,000	36,000	-	-
101000-132200	Central Accounting	0.00%	0.26%	7,000	7,000	7,000	-	-
101000-134100	Treasury Administration	0.00%	1.14%	30,776	30,776	30,776	-	-
101000-134200	Revenue Management	0.07%	15.66%	433,900	422,900	422,900	-	-
101000-134600	Tax Billing	0.00%	0.07%	1,800	1,800	1,800	-	-
101000-135100	Property Appraisal	0.00%	0.04%	1,000	1,000	1,000	-	-
101000-138100	Purchasing Services	0.05%	11.48%	210,000	210,000	310,000	100,000	47.62%
101000-184500	Employment	0.00%	0.01%	400	400	400	-	-
101000-191000	Private Development	0.00%	0.26%	35,000	-	7,000	7,000	100.00%
101000-192020	Land Use Enforcement	0.00%	0.07%	-	-	2,000	2,000	100.00%
101000-192025	Code Abatement	0.00%	0.07%	-	-	2,000	2,000	100.00%
101000-192080	Right-of-Way	0.00%	0.07%	-	-	2,000	2,000	100.00%
101000-353000	Emergency Medical Services	0.00%	0.06%	1,500	1,500	1,500	-	-
101000-630000	Vehicle Maintenance	0.00%	0.11%	3,000	3,000	3,000	-	-
101000-640000	Non-Vehicle Maintenance	-	-	2,000	2,000	-	(2,000)	(100.00%)
101000-710500	Facility Maintenance	0.00%	0.00%	100	100	100	-	-
101000-722100	Public Art	0.00%	0.37%	10,000	10,000	10,000	-	-
101000-722200	Public Works Administration	0.00%	0.04%	1,000	1,000	1,000	-	-
101000-722279	IGC PW-Unalloc	0.00%	0.56%	15,000	15,000	15,000	-	-
101000-741100	IBEW Shop Steward	0.02%	3.69%	99,674	99,674	99,674	-	-
101000-774000	Communications	0.01%	2.85%	77,000	77,000	77,000	-	-
101000-785000	Paint and Signs	-	-	1,000	-	-	-	-
101000-787000	Signals	-	-	100	-	-	-	-
101000-789000	Signal Operations	0.01%	2.63%	70,000	71,100	71,100	-	-
119000-744900	Chugiak/Birchwood/Eagle River	0.00%	0.93%	25,000	25,000	25,000	-	-
131000-342000	Fire Marshal	0.00%	0.00%	100	100	100	-	-
131000-352000	Anchorage Fire & Rescue	0.00%	0.04%	1,000	1,000	1,000	-	-
131000-372000	AFD Shop	0.00%	0.04%	1,000	1,000	1,000	-	-
141000-747000	Street Lighting	0.00%	0.07%	2,000	2,000	2,000	-	-
151000-411100	Chief of Police	0.01%	2.96%	97,155	97,155	80,000	(17,155)	(17.66%)
151000-460500	Reimbursed Costs	0.05%	11.11%	300,000	300,000	300,000	-	-
151000-462200	Special Assignments	-	-	42,500	42,500	-	(42,500)	(100.00%)
151000-462300	School Resources	-	-	-	-	-	-	-
151000-462400	Patrol Staff	0.00%	0.09%	2,400	2,400	2,400	-	-
151000-473400	Vice	-	-	10,600	10,600	-	(10,600)	(100.00%)
151000-483100	Crime Lab	0.00%	0.26%	7,100	7,100	7,100	-	-
151000-483300	Police Property & Evidence	0.00%	0.07%	1,800	1,800	1,800	-	-
151000-484100	APD Fiscal Management	0.00%	0.37%	-	-	10,000	10,000	100.00%
151000-484200	Police Records	0.02%	3.89%	105,000	105,000	105,000	-	-
161000-550200	Park Maintenance	0.00%	0.04%	1,000	1,000	1,000	-	-
162000-555100	Eagle River/Chugiak Parks	0.00%	1.09%	26,002	26,002	29,502	3,500	13.46%
164000-131300	Public Finance and Investment	0.12%	27.62%	745,660	745,660	745,660	-	-
602000-124800	Self Insurance	0.00%	0.04%	1,000	1,000	1,000	-	-
Total		0.43%	100.00%	2,691,937	2,645,937	2,700,182	54,245	2.05%
406640	Parking Garages & Lots							
	City Hall parking lot.							
101000-122200	Real Estate Services	0.00%	100.00%	25,000	25,000	25,000	-	-
101000-189110	Areawide Taxes/Reserves	-	-	-	-	-	-	-
Total		0.00%	100.00%	25,000	25,000	25,000	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Total	2025 Revised Distr.	2023 Revised Budget	2024 Revised Budget	2025 Revised Budget	25 v 24 \$ Chg	25 v 24 % Chg
406660	Lost Book Reimbursement							
	Reimbursement for lost books and library materials.							
101000-536400	Branch Libraries	0.00%	14.89%	2,000	2,000	1,750	(250)	(12.50%)
101000-537200	Library Circulation	0.00%	85.11%	8,000	8,000	10,000	2,000	25.00%
	Total	0.00%	100.00%	10,000	10,000	11,750	1,750	17.50%
407010	SOA Traffic Court Fines							
	Revenue received from the court system for violations of municipal codes. Alaska Permanent Fund Dividend (PFD) payments can be garnished for recovery of these fines.							
101000-467100	Highway Patrol	0.04%	10.00%	250,000	250,000	250,000	-	-
151000-462400	Patrol Staff	0.36%	90.00%	3,050,000	2,750,000	2,250,000	(500,000)	(18.18%)
	Total	0.40%	100.00%	3,300,000	3,000,000	2,500,000	(500,000)	(16.67%)
407020	SOA Trial Court Fines							
	Alaska Permanent Fund Dividend (PFD) payments can be garnished for recovery of these fines.							
151000-462400	Patrol Staff	0.18%	100.00%	1,500,000	1,400,000	1,100,000	(300,000)	(21.43%)
407030	Library Fines							
	Revenue generated from fines on overdue books and materials.							
101000-536400	Branch Libraries	0.00%	100.00%	-	-	400	400	100.00%
407040	APD Counter Fines							
	Alaska Permanent Fund Dividend (PFD) payments can be garnished for recovery of these costs.							
151000-462400	Patrol Staff	0.27%	100.00%	2,000,000	2,000,000	1,700,000	(300,000)	(15.00%)
407050	Other Fines & Forfeitures							
	Includes fines for animal control offenses (2250), excess false alarms (4621), traffic (4630), and other violations.							
101000-115300	Administrative Hearing	0.00%	0.26%	1,000	1,000	1,000	-	-
101000-124600	Transportation Inspection	0.00%	0.52%	1,000	1,000	2,000	1,000	100.00%
101000-192020	Land Use Enforcement	0.01%	12.99%	15,000	13,000	50,000	37,000	284.62%
101000-192025	Code Abatement	0.00%	0.52%	-	-	2,000	2,000	100.00%
101000-192080	Right-of-Way	0.00%	0.31%	1,500	1,000	1,200	200	20.00%
101000-225000	Animal Care & Control	0.00%	4.68%	43,250	43,250	18,000	(25,250)	(58.38%)
151000-462400	Patrol Staff	0.04%	72.91%	280,656	280,656	280,656	-	-
151000-484200	Police Records	0.00%	0.03%	100	100	100	-	-
163000-192030	Building Inspection	0.00%	7.79%	24,000	24,000	30,000	6,000	25.00%
	Total	0.06%	100.00%	366,506	364,006	384,956	20,950	5.76%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Total	2025 Revised Distr.	2023 Revised Budget	2024 Revised Budget	2025 Revised Budget	25 v 24 \$ Chg	25 v 24 % Chg
407060	Pre-Trial Diversion Cost							
	Fees collected for Pretrial diversion, which is an alternative to prosecution that seeks to divert certain offenders from traditional criminal justice processing into a program of supervision and services.							
	101000-115200 Criminal	0.01%	100.00%	50,000	50,000	50,000	-	-
407080	I&M Enforcement Fines							
	101000-256000 Environmental Health Services	0.00%	100.00%	1,500	1,500	1,500	-	-
407090	Administrative Fines, Civil							
	101000-256000 Environmental Health Services	0.00%	100.00%	300	300	300	-	-
407100	Curfew Fines							
	Revenues received for violation of curfew.							
	151000-462400 Patrol Staff	0.00%	100.00%	2,000	2,000	2,000	-	-
407110	Parking Enforcement Fines							
	101000-467000 Parking	0.02%	100.00%	138,000	138,000	138,000	-	-
407120	Minor Tobacco Fines							
	151000-462400 Patrol Staff	0.00%	100.00%	1,000	1,000	1,000	-	-
408380	Prior Year Expense Recovery							
	101000-189110 Areawide Taxes/Reserves	-	-	-	-	-	-	-
	101000-785000 Paint and Signs	0.00%	9.09%	100	100	100	-	-
	104000-189121 Chugiak Taxes & Reserves	0.00%	90.91%	1,000	1,000	1,000	-	-
	Total	0.00%	100.00%	1,100	1,100	1,100	-	-
408390	Insurance Recoveries							
	101000-630000 Vehicle Maintenance	0.00%	1.37%	1,000	1,000	1,000	-	-
	101000-785000 Paint and Signs	0.00%	1.37%	1,000	1,000	1,000	-	-
	101000-789000 Signal Operations	0.00%	1.37%	1,000	1,000	1,000	-	-
	131000-372000 AFD Shop	0.00%	3.15%	2,305	2,305	2,305	-	-
	141000-743000 Street Maintenance Operations	0.00%	15.72%	11,500	11,500	11,500	-	-
	141000-747000 Street Lighting	0.01%	77.03%	56,340	56,340	56,340	-	-



## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Total	2025 Revised Distr.	2023 Revised Budget	2024 Revised Budget	2025 Revised Budget	25 v 24 \$ Chg	25 v 24 % Chg
	Total	0.01%	100.00%	73,145	73,145	73,145	-	-
408400	Criminal Rule 8 Collect Costs							
	A person who is charged with a petty offense or with a certain specified misdemeanor of the malum prohibitum variety, in lieu of appearance, may pay the amount indicated for the offense, thereby waiving appearance. Alaska Permanent Fund Dividend (PFD) payments can be garnished for recovery of these costs.							
	101000-256000 Environmental Health Services	0.00%	0.05%	150	150	150	-	-
	151000-462400 Patrol Staff	0.05%	99.95%	389,850	309,850	309,850	-	-
	Total	0.05%	100.00%	390,000	310,000	310,000	-	-
408405	Lease & Rental Revenue							
	Lease and rental income from meeting and training rooms and Municipal land leases.							
	101000-122200 Real Estate Services	0.04%	92.60%	245,947	250,298	250,298	-	-
	106000-746000 Street Maint Girdwood	0.00%	1.11%	3,000	3,000	3,000	-	-
	131000-352000 Anchorage Fire & Rescue	-	-	(1,793)	-	-	-	-
	131000-360000 AFD Training Center	-	-	-	-	-	-	-
	161000-550400 Park Property Management	-	-	10,625	10,625	-	(10,625)	(100.00%)
	162000-555100 Eagle River/Chugiak Parks	0.00%	6.29%	21,600	21,600	17,000	(4,600)	(21.30%)
	Total	0.04%	100.00%	279,379	285,523	270,298	(15,225)	(5.33%)
408420	Building Rental							
	Library auditorium and meeting room rental fees.							
	101000-535500 Library Administration	0.02%	100.00%	35,000	35,000	100,000	65,000	185.71%
408430	Amusement Surcharge							
	Revenue generated by collecting a surcharge on tickets sold for admission to the Sullivan Arena.							
	101000-121033 Sullivan Arena	-	-	-	-	-	-	-
408440	ACPA Loan Surcharge							
	\$1 surcharge on Anchorage Center for the Performing Arts (ACPA) event tickets.							
	301000-121035 PAC Revenue Bond	0.04%	100.00%	286,000	312,000	263,000	(49,000)	(15.71%)
408560	Appeal Receipts							
	Fees associated with platting, planning and zoning decisions appealed to the Board of Adjustments.							
	101000-102000 Clerk	0.00%	66.67%	1,000	1,000	1,000	-	-
	163000-192030 Building Inspection	0.00%	33.33%	500	500	500	-	-
	Total	0.00%	100.00%	1,500	1,500	1,500	-	-

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408570	Sale of Contractor Specifications							
	Revenue generated from the sale of contract specifications.							
	101000-138100 Purchasing Services	0.00%	100.00%	500	500	500	-	-
408580	Miscellaneous Revenues							
	101000-102000 Clerk	0.00%	0.02%	500	500	500	-	-
	101000-115100 Civil Law	0.00%	0.23%	5,000	5,000	5,000	-	-
	101000-122200 Real Estate Services	0.00%	0.68%	15,000	15,000	15,000	-	-
	101000-138100 Purchasing Services	0.05%	14.28%	315,000	315,000	315,000	-	-
	101000-191000 Private Development	0.00%	0.91%	3,000	500	20,000	19,500	3,900.00%
	101000-192050 On-site Water and Wastewater	0.00%	1.13%	-	-	25,000	25,000	100.00%
	101000-225000 Animal Care & Control	0.00%	0.00%	50	50	50	-	-
	101000-353000 Emergency Medical Services	0.00%	0.07%	1,500	1,500	1,500	-	-
	101000-613000 Customer Service	0.00%	0.36%	8,000	8,000	8,000	-	-
	119000-744900 Chugiak/Birchwood/Eagle River	0.00%	0.07%	1,600	1,600	1,600	-	-
	131000-342000 Fire Marshal	0.00%	0.02%	500	500	500	-	-
	131000-352000 Anchorage Fire & Rescue	-	-	1,000	-	-	-	-
	131000-360000 AFD Training Center	0.00%	0.90%	19,800	19,800	19,800	-	-
	151000-462400 Patrol Staff	0.01%	2.68%	59,200	59,200	59,200	-	-
	151000-474000 Narcotics Enforcement Unit	0.00%	0.63%	14,000	14,000	14,000	-	-
	151000-483400 Police Impounds	0.00%	1.13%	25,000	25,000	25,000	-	-
	151000-483500 APD Communications Center	0.01%	1.52%	33,500	33,500	33,500	-	-
	151000-484200 Police Records	0.00%	0.68%	15,000	15,000	15,000	-	-
	161000-550300 Contracted Facilities	0.01%	3.63%	-	80,019	80,019	-	-
	164000-131300 Public Finance and Investment	0.25%	71.05%	1,567,497	1,567,497	1,567,497	-	-
	Total	0.35%	100.00%	2,085,147	2,161,666	2,206,166	44,500	2.06%
408590	Lease Revenue GASB 87							
	101000-122200 Real Estate Services	0.02%	32.76%	145,334	145,333	145,333	-	-
	131000-352000 Anchorage Fire & Rescue	0.00%	3.39%	15,036	15,024	15,024	-	-
	221000-122100 Heritage Land Bank	0.05%	63.85%	283,223	283,223	283,223	-	-
	Total	0.07%	100.00%	443,593	443,580	443,580	-	-
430030	Restricted Contributions							
	101000-106000 Internal Audit	0.02%	100.00%	139,331	139,331	139,331	-	-
440010	GCP Short-Term Interest							
	Accrued interest earned on investments in the Municipal general cash pools (GCP).							
	101000-189110 Areawide Taxes/Reserves	0.52%	163.45%	799,000	3,130,000	3,251,000	121,000	3.87%
	101000-244000 AHD Homelessness	-	-	-	-	-	-	-
	104000-189121 Chugiak Taxes & Reserves	0.01%	3.02%	103,000	126,000	60,000	(66,000)	(52.38%)
	105000-189125 Glen Alps Taxes/Reserves	0.00%	0.90%	18,000	22,000	18,000	(4,000)	(18.18%)
	106000-189130 Girdwood Taxes/Reserves	0.00%	(1.16%)	47,000	52,000	(23,000)	(75,000)	(144.23%)
	111000-189140 Birchtree/Elmore LRSA	0.00%	1.06%	17,000	21,000	21,000	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Total	2025 Revised Distr.	2023 Revised Budget	2024 Revised Budget	2025 Revised Budget	25 v 24 \$ Chg	25 v 24 % Chg
112000-189145	Campbell Airstrip LRSA	0.00%	0.45%	12,000	15,000	9,000	(6,000)	(40.00%)
113000-189150	Valli Vue LRSA Taxes/Reserves	0.00%	0.20%	8,000	9,000	4,000	(5,000)	(55.56%)
114000-189155	Skyranch LRSA	0.00%	0.40%	6,000	8,000	8,000	-	-
115000-189160	Upper Grover LRSA	0.00%	0.10%	1,000	2,000	2,000	-	-
116000-189165	Ravenwood LRSA	0.00%	0.25%	4,000	5,000	5,000	-	-
117000-189170	Mt Park LRSA Taxes/Reserves	0.00%	0.10%	1,000	1,000	2,000	1,000	100.00%
118000-189175	Mt Park/Robin Hill LRSA	0.00%	0.45%	10,000	12,000	9,000	(3,000)	(25.00%)
119000-189180	Eagle River RRSA Taxes/Res	0.00%	(0.85%)	2,000	3,000	(17,000)	(20,000)	(666.67%)
121000-189185	Eaglewood Contrib SA	0.00%	0.00%	10	10	10	-	-
122000-189190	Gateway Contrib SA	0.00%	0.00%	10	10	10	-	-
123000-189195	Lakehill LRSA Taxes/Reserves	0.00%	0.70%	11,000	13,000	14,000	1,000	7.69%
124000-189200	Totem LRSA Taxes Reserves	0.00%	0.25%	4,000	5,000	5,000	-	-
125000-189205	Paradise Valley	0.00%	0.10%	2,000	2,000	2,000	-	-
126000-189210	SRW Homeowners LRSA	0.00%	0.50%	7,000	9,000	10,000	1,000	11.11%
129000-189215	Eagle River SA Taxes/Reserves	0.00%	0.45%	11,000	13,000	9,000	(4,000)	(30.77%)
131000-189220	Fire SA Taxes/Reserves	(0.05%)	(14.43%)	615,000	(111,000)	(287,000)	(176,000)	158.56%
141000-189225	Rds & Drainage SA	0.04%	11.66%	314,000	381,000	232,000	(149,000)	(39.11%)
142000-189230	Talus West LRSA	0.00%	0.96%	13,000	16,000	19,000	3,000	18.75%
143000-189235	Upper O'Malley LRSA	0.00%	1.51%	18,000	22,000	30,000	8,000	36.36%
144000-189240	Bear Valley LRSA	0.00%	0.20%	3,000	4,000	4,000	-	-
145000-189245	Rabbit Creek LRSA	0.00%	0.45%	7,000	9,000	9,000	-	-
146000-189250	Villages Scenic LRSA	0.00%	0.10%	1,000	2,000	2,000	-	-
147000-189255	Sequoia Estates LRSA	0.00%	0.35%	6,000	8,000	7,000	(1,000)	(12.50%)
148000-189260	Rockhill LRSA Taxes/Reserves	0.00%	1.16%	20,000	24,000	23,000	(1,000)	(4.17%)
149000-189265	So Goldenview LRSA	0.00%	1.41%	22,000	28,000	28,000	-	-
150000-189290	Homestead LRSA	0.00%	0.25%	4,000	5,000	5,000	-	-
151000-189270	Police SA Taxes/Reserves	0.07%	22.93%	1,571,000	634,000	456,000	(178,000)	(28.08%)
152000-189295	Turnagain Arm Police SA Tax &	0.00%	0.00%	1,000	1,000	10	(990)	(99.00%)
161000-189275	Parks (APRSA) Taxes/Reserves	0.04%	11.61%	111,000	135,000	231,000	96,000	71.11%
162000-189280	Parks (ERCRA)	(0.01%)	(3.57%)	255,000	312,000	(71,000)	(383,000)	(122.76%)
163000-189285	Bldg Safety SA Taxes/Reserves	(0.15%)	(48.26%)	(678,000)	(830,000)	(960,000)	(130,000)	15.66%
164000-131300	Public Finance and Investment	0.01%	1.81%	63,000	69,000	36,000	(33,000)	(47.83%)
202010-123010	Room Tax-Convention Center	0.05%	16.09%	(69,000)	(85,000)	320,000	405,000	(476.47%)
202020-123011	Operating Reserve Conv-CTR	0.01%	3.67%	205,000	251,000	73,000	(178,000)	(70.92%)
221000-122100	Heritage Land Bank	0.06%	18.20%	174,000	213,000	362,000	149,000	69.95%
301000-121035	PAC Revenue Bond	0.01%	1.61%	21,000	26,000	32,000	6,000	23.08%
602000-124800	Self Insurance	0.04%	13.07%	448,000	548,000	260,000	(288,000)	(52.55%)
607000-144000	Fixed Assets	(0.35%)	(111.16%)	(1,723,000)	(2,110,000)	(2,211,000)	(101,000)	4.79%
	Total	0.32%	100.00%	2,465,020	3,000,020	1,989,030	(1,010,990)	(33.70%)
440020	Construction Cash Pools Short-Term Int							
	Construction Cash Pools Short-Term Interest							
131000-189220	Fire SA Taxes/Reserves	0.00%	100.00%	1,000	1,000	1,000	-	-
440030	TANs Interest Earnings							
	Interest earnings on tax anticipation notices (TANs). Through 2017, budget and actuals were recorded in account 440040 - Other Short-Term Interest.							
101000-189110	Areawide Taxes/Reserves	-	-	2,749,000	-	-	-	-
131000-189220	Fire SA Taxes/Reserves	-	-	458,000	-	-	-	-
141000-189225	Rds & Drainage SA	-	-	32,000	-	-	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Total	2025 Revised Distr.	2023 Revised Budget	2024 Revised Budget	2025 Revised Budget	25 v 24 \$ Chg	25 v 24 % Chg
	151000-189270 Police SA Taxes/Reserves	-	-	687,000	-	-	-	-
	161000-189275 Parks (APRSA) Taxes/Reserves	-	-	32,000	-	-	-	-
	Total	-	-	3,958,000	-	-	-	-
440040	Other Short Term Interest							
	Interest earned on other revenues than cash-pool deposits.							
	101000-189110 Areawide Taxes/Reserves	0.00%	3.59%	14,000	14,000	14,000	-	-
	221000-122100 Heritage Land Bank	0.00%	7.95%	31,000	31,000	31,000	-	-
	602000-124800 Self Insurance	0.06%	88.46%	345,000	345,000	345,000	-	-
	Total	0.06%	100.00%	390,000	390,000	390,000	-	-
440045	Lease Interest Income GASB 87							
	101000-122200 Real Estate Services	0.00%	8.83%	13,100	8,750	8,750	-	-
	131000-352000 Anchorage Fire & Rescue	0.00%	1.01%	1,781	1,000	1,000	-	-
	221000-122100 Heritage Land Bank	0.01%	90.16%	96,229	89,296	89,296	-	-
	Total	0.02%	100.00%	111,110	99,046	99,046	-	-
450010	Transfer from Other Funds							
	Transfers received from other municipal funds.							
	101000-101000 Assembly	0.01%	0.41%	-	-	47,740	47,740	100.00%
	101000-181079 IGC-HR-UnAlloc	-	-	-	3,688,021	-	(3,688,021)	(100.00%)
	101000-189110 Areawide Taxes/Reserves	1.01%	54.83%	600,000	600,000	6,332,822	5,732,822	955.47%
	101000-244000 AHD Homelessness	0.24%	12.96%	-	-	1,496,725	1,496,725	100.00%
	119000-189180 Eagle River RRSA Taxes/Res	0.02%	0.84%	96,550	96,550	96,550	-	-
	202010-123010 Room Tax-Convention Center	0.16%	8.45%	919,480	1,005,321	975,348	(29,973)	(2.98%)
	602000-124800 Self Insurance	0.42%	22.51%	-	-	2,600,000	2,600,000	100.00%
	Total	1.85%	100.00%	1,616,030	5,389,892	11,549,185	6,159,293	114.27%
450040	Transfer from MOA Trust Fund							
	AMC 6.50.060 Annual dividend from the MOA Trust Fund.							
	101000-189110 Areawide Taxes/Reserves	2.64%	100.00%	16,300,000	16,300,000	16,500,000	200,000	1.23%
450060	MUSA/MESA							
	AMC 26.10.025 (Anchorage Hydropower, AWWU, and SWS) Revenue from Municipal Utility Service Assessment (MUSA); AMC 11.50.280 (Port) and AMC 11.60.205 (Merrill Field) Municipal Enterprise Service Assessment (MESA). Payments-in-lieu-of taxes to help cover the cost of tax-supported services they receive (other than those services received on a contract or interfund basis). Subject to the Tax Limit (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	3.20%	100.00%	18,610,299	19,379,419	20,039,447	660,028	3.41%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Total	2025 Revised Distr.	2023 Revised Budget	2024 Revised Budget	2025 Revised Budget	25 v 24 \$ Chg	25 v 24 % Chg
450080	Utility Revenue Distribution							
	AMC 26.10.065 Surplus revenues from the operation of municipal owned utilities may be reinvested in the utility and, where prudent fiscal management permits, may be distributed as utility revenue distribution.							
	101000-189110 Areawide Taxes/Reserves	1.13%	100.00%	3,586,369	3,454,174	7,068,657	3,614,483	104.64%
460030	Premium on Bond Sales							
	101000-124200 Office of Emergency	-	-	4,226	3,839	-	(3,839)	(100.00%)
	101000-215000 AHD Debt Service	-	-	123	76	-	(76)	(100.00%)
	101000-271000 Anchorage Memorial Cemetery	-	-	830	682	-	(682)	(100.00%)
	101000-353000 Emergency Medical Services	-	-	6,045	7,768	-	(7,768)	(100.00%)
	101000-487000 E911 Operations, Areawide	-	-	2,869	5,149	-	(5,149)	(100.00%)
	101000-611000 Transit Administration	-	-	6,337	6,924	-	(6,924)	(100.00%)
	101000-710800 Facility Capital Improvements	-	-	5,388	8,036	-	(8,036)	(100.00%)
	101000-722279 IGC PW-Unalloc	-	-	-	160	-	(160)	(100.00%)
	101000-774000 Communications	-	-	6,410	6,575	-	(6,575)	(100.00%)
	101000-788000 Safety	-	-	905	1,450	-	(1,450)	(100.00%)
	131000-352000 Anchorage Fire & Rescue	-	-	28,829	33,969	-	(33,969)	(100.00%)
	141000-767100 Assess/Non-Assess Debt	-	-	426,416	498,222	-	(498,222)	(100.00%)
	151000-485000 Police Debt Service	-	-	6,314	6,716	-	(6,716)	(100.00%)
	161000-551000 Debt Service - Fund 161	-	-	23,382	35,492	-	(35,492)	(100.00%)
	162000-555900 ER Parks Debt 162	-	-	1,349	1,292	-	(1,292)	(100.00%)
	Total	-	-	519,423	616,350	-	(616,350)	(100.00%)
460035	Premium on TANs							
	Premium on tax anticipation notices (TANs).							
	101000-189110 Areawide Taxes/Reserves	-	-	415,725	-	-	-	-
	131000-352000 Anchorage Fire & Rescue	-	-	72,300	-	-	-	-
	141000-767100 Assess/Non-Assess Debt	-	-	12,050	-	-	-	-
	151000-485000 Police Debt Service	-	-	96,400	-	-	-	-
	161000-551000 Debt Service - Fund 161	-	-	6,025	-	-	-	-
	Total	-	-	602,500	-	-	-	-
460070	MOA Property Sales							
	Revenue generated from the sale of unclaimed property and salvage equipment.							
	101000-622000 Transit Operations	0.00%	0.96%	1,000	1,000	1,000	-	-
	151000-462400 Patrol Staff	0.00%	12.50%	60,000	60,000	13,000	(47,000)	(78.33%)
	151000-483300 Police Property & Evidence	0.01%	38.46%	15,000	15,000	40,000	25,000	166.67%
	151000-483400 Police Impounds	0.01%	48.08%	28,000	28,000	50,000	22,000	78.57%
	Total	0.02%	100.00%	104,000	104,000	104,000	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Total	2025 Revised Distr.	2023 Revised Budget	2024 Revised Budget	2025 Revised Budget	25 v 24 \$ Chg	25 v 24 % Chg
460080	Land Sales-Cash							
	Revenue generated from sale of Municipal land.							
	221000-122100 Heritage Land Bank	0.00%	100.00%	924,000	924,000	16,648	(907,352)	(98.20%)
<b>Local, State and Federal Revenues Total</b>		<b>100.00%</b>		<b>571,348,039</b>	<b>591,604,585</b>	<b>625,278,154</b>	<b>33,673,569</b>	<b>5.69%</b>

## Assembly Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Division</b>				
ASM Assembly	3,124,236	4,379,542	4,093,975	(6.52%)
ASM Municipal Clerk	3,939,526	4,514,316	4,800,438	6.34%
ASM Ombudsman	475,832	511,883	510,122	(0.34%)
<b>Direct Cost Total</b>	<b>7,539,594</b>	<b>9,405,741</b>	<b>9,404,535</b>	<b>(0.01%)</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	596,806	719,793	266,653	(62.95%)
<b>Function Cost Total</b>	<b>8,136,400</b>	<b>10,125,534</b>	<b>9,671,188</b>	<b>(4.49%)</b>
Program Generated Revenue	(19,966)	(41,650)	(89,390)	114.62%
<b>Net Cost Total</b>	<b>8,116,434</b>	<b>10,083,884</b>	<b>9,581,798</b>	<b>(4.98%)</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	4,128,643	5,124,483	5,133,687	0.18%
Supplies	74,962	66,078	143,578	117.29%
Travel	45,384	58,940	76,940	30.54%
Contractual/OtherServices	3,281,774	3,961,513	3,849,103	(2.84%)
Debt Service	-	194,727	194,727	-
Equipment, Furnishings	8,831	-	6,500	100.00%
<b>Direct Cost Total</b>	<b>7,539,594</b>	<b>9,405,741</b>	<b>9,404,535</b>	<b>(0.01%)</b>
<b>Position Summary as Budgeted</b>				
Full-Time	39	41	42	2.44%
Part-Time	-	-	-	-
<b>Position Total</b>	<b>39</b>	<b>41</b>	<b>42</b>	<b>2.44%</b>

## Chief Administrative Officer Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Division</b>				
CAO Administration	-	-	457,798	100.00%
CAO Federal Compliance Office	421,723	274,137	195,759	(28.59%)
CAO Grant Development	-	-	164,495	100.00%
CAO i-Team	-	-	680,463	100.00%
CAO Risk Management	13,699,010	12,881,725	13,045,170	1.27%
CAO Venues	12,973,002	12,923,656	13,256,503	2.58%
<b>Direct Cost Total</b>	<b>27,093,734</b>	<b>26,079,518</b>	<b>27,800,188</b>	<b>6.60%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	(11,188,187)	(11,191,828)	(12,502,554)	11.71%
<b>Function Cost Total</b>	<b>15,905,547</b>	<b>14,887,690</b>	<b>15,297,634</b>	<b>2.75%</b>
Program Generated Revenue	(1,514,220)	(1,433,019)	(3,702,019)	158.34%
<b>Net Cost Total</b>	<b>14,391,327</b>	<b>13,454,671</b>	<b>11,595,615</b>	<b>(13.82%)</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	927,085	1,121,461	2,403,562	114.32%
Supplies	35,467	8,630	8,630	-
Travel	7,046	5,655	5,655	-
Contractual/OtherServices	25,811,652	24,643,522	25,085,841	1.79%
Debt Service	302,250	298,750	295,000	(1.26%)
Depreciation/Amortization	508	-	-	-
Equipment, Furnishings	9,726	1,500	1,500	-
<b>Direct Cost Total</b>	<b>27,093,734</b>	<b>26,079,518</b>	<b>27,800,188</b>	<b>6.60%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	8	8	14	75.00%
Part-Time	-	-	-	-
<b>Position Total</b>	<b>8</b>	<b>8</b>	<b>14</b>	<b>75.00%</b>



## Development Services Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Division</b>				
DS Development Services	11,202,794	12,144,553	12,690,832	4.50%
<b>Direct Cost Total</b>	<b>11,202,794</b>	<b>12,144,553</b>	<b>12,690,832</b>	<b>4.50%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	2,035,001	2,224,308	2,541,465	14.26%
<b>Function Cost Total</b>	<b>13,237,795</b>	<b>14,368,861</b>	<b>15,232,297</b>	<b>6.01%</b>
Program Generated Revenue	(8,871,358)	(8,485,900)	(8,102,900)	(4.51%)
<b>Net Cost Total</b>	<b>4,366,437</b>	<b>5,882,961</b>	<b>7,129,397</b>	<b>21.19%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	10,692,154	11,473,030	11,806,530	2.91%
Supplies	92,081	139,711	139,711	-
Travel	2,615	-	-	-
Contractual/OtherServices	389,465	522,267	735,046	40.74%
Debt Service	-	-	-	-
Equipment, Furnishings	26,479	9,545	9,545	-
<b>Direct Cost Total</b>	<b>11,202,794</b>	<b>12,144,553</b>	<b>12,690,832</b>	<b>4.50%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	72	72	73	1.39%
Part-Time	-	-	-	-
<b>Position Total</b>	<b>72</b>	<b>72</b>	<b>73</b>	<b>1.39%</b>

## Equal Rights Commission Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Division</b>				
Equal Rights Administration	772,469	827,012	663,505	(19.77%)
<b>Direct Cost Total</b>	<b>772,469</b>	<b>827,012</b>	<b>663,505</b>	<b>(19.77%)</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	202,049	218,912	224,775	2.68%
<b>Function Cost Total</b>	<b>974,518</b>	<b>1,045,924</b>	<b>888,280</b>	<b>(15.07%)</b>
Program Generated Revenue	(632)	(49,800)	(49,800)	-
<b>Net Cost Total</b>	<b>973,886</b>	<b>996,124</b>	<b>838,480</b>	<b>(15.83%)</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	612,192	805,337	641,830	(20.30%)
Supplies	54,749	1,200	1,200	-
Travel	9,303	8,500	8,500	-
Contractual/OtherServices	89,840	11,975	11,975	-
Debt Service	-	-	-	-
Equipment, Furnishings	6,386	-	-	-
<b>Direct Cost Total</b>	<b>772,469</b>	<b>827,012</b>	<b>663,505</b>	<b>(19.77%)</b>
<b>Position Summary as Budgeted</b>				
Full-Time	6	6	6	-
Part-Time	-	-	-	-
<b>Position Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>-</b>

## Equity & Inclusion Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Division</b>				
Equity & Inclusion	188,172	205,257	492,998	140.19%
<b>Direct Cost Total</b>	<b>188,172</b>	<b>205,257</b>	<b>492,998</b>	<b>140.19%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	(188,172)	(205,257)	(492,998)	140.19%
<b>Function Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	188,012	195,257	352,998	80.79%
Supplies	-	10,000	10,000	-
Travel	-	-	-	-
Contractual/OtherServices	159	-	130,000	100.00%
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>188,172</b>	<b>205,257</b>	<b>492,998</b>	<b>140.19%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	1	1	2	100.00%
Part-Time	-	-	-	-
<b>Position Total</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>100.00%</b>

## Finance Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Division</b>				
FIN Administration	537,728	602,788	666,443	10.56%
FIN Controller	2,368,425	2,509,977	2,721,716	8.44%
FIN Property Appraisal	6,543,653	6,280,813	7,038,183	12.06%
FIN Public Finance & Investments	2,225,109	2,257,493	2,300,079	1.89%
FIN Treasury	3,119,163	3,351,649	3,679,843	9.79%
<b>Direct Cost Total</b>	<b>14,794,078</b>	<b>15,002,720</b>	<b>16,406,264</b>	<b>9.36%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	(1,611,094)	(2,136,785)	(3,159,527)	47.86%
<b>Function Cost Total</b>	<b>13,182,984</b>	<b>12,865,935</b>	<b>13,246,737</b>	<b>2.96%</b>
Program Generated Revenue	(3,676,661)	(3,469,933)	(3,436,933)	(0.95%)
<b>Net Cost Total</b>	<b>9,506,324</b>	<b>9,396,002</b>	<b>9,809,804</b>	<b>4.40%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	10,858,787	12,192,482	12,810,005	5.06%
Supplies	48,984	61,094	61,094	-
Travel	11,223	18,680	5,000	(73.23%)
Contractual/OtherServices	2,953,584	1,862,357	2,358,898	26.66%
Debt Service	851,357	842,107	1,145,267	36.00%
Equipment, Furnishings	70,143	26,000	26,000	-
<b>Direct Cost Total</b>	<b>14,794,078</b>	<b>15,002,720</b>	<b>16,406,264</b>	<b>9.36%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	91	91	92	1.10%
Part-Time	-	-	-	-
<b>Position Total</b>	<b>91</b>	<b>91</b>	<b>92</b>	<b>1.10%</b>

## Fire Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Division</b>				
FD Administration	6,576,247	6,653,030	6,685,044	0.48%
FD Emergency Operations	97,823,471	99,796,362	108,284,008	8.50%
FD Office of the Fire Chief	310,785	316,976	317,236	0.08%
FD Police & Fire Retirement	7,400,121	7,406,080	8,016,712	8.25%
<b>Direct Cost Total</b>	<b>112,110,625</b>	<b>114,172,448</b>	<b>123,303,000</b>	<b>8.00%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	13,718,052	14,183,781	14,514,544	2.33%
<b>Function Cost Total</b>	<b>125,828,677</b>	<b>128,356,229</b>	<b>137,817,544</b>	<b>7.37%</b>
Program Generated Revenue	(29,968,403)	(24,126,392)	(28,323,413)	17.40%
<b>Net Cost Total</b>	<b>95,860,274</b>	<b>104,229,837</b>	<b>109,494,131</b>	<b>5.05%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	82,852,708	87,733,468	89,565,679	2.09%
Supplies	3,521,890	3,480,393	3,485,393	0.14%
Travel	30,758	53,500	58,500	9.35%
Contractual/OtherServices	20,245,767	18,185,321	25,463,897	40.02%
Debt Service	5,102,508	4,350,738	4,360,503	0.22%
Equipment, Furnishings	356,994	369,028	369,028	-
<b>Direct Cost Total</b>	<b>112,110,625</b>	<b>114,172,448</b>	<b>123,303,000</b>	<b>8.00%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	403	408	408	-
Part-Time	-	-	-	-
<b>Position Total</b>	<b>403</b>	<b>408</b>	<b>408</b>	<b>-</b>

## Health Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Division</b>				
HD Administration	4,496,653	4,624,243	4,862,113	5.14%
HD Director	440,447	437,427	590,045	34.89%
HD Human Services	6,552,980	9,832,553	11,348,420	15.42%
HD Public Health	2,345,024	3,673,773	3,828,688	4.22%
<b>Direct Cost Total</b>	<b>13,835,104</b>	<b>18,567,996</b>	<b>20,629,266</b>	<b>11.10%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	3,406,425	3,382,339	3,374,386	(0.24%)
<b>Function Cost Total</b>	<b>17,241,529</b>	<b>21,950,335</b>	<b>24,003,652</b>	<b>9.35%</b>
Program Generated Revenue	(890,213)	(2,157,826)	(2,976,605)	37.94%
<b>Net Cost Total</b>	<b>16,351,316</b>	<b>19,792,509</b>	<b>21,027,047</b>	<b>6.24%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	4,667,188	6,720,345	6,877,358	2.34%
Supplies	162,072	158,254	155,004	(2.05%)
Travel	3,775	4,825	4,825	-
Contractual/OtherServices	8,918,156	11,656,868	13,564,901	16.37%
Debt Service	18,555	4,016	3,940	(1.89%)
Equipment, Furnishings	65,357	23,688	23,238	(1.90%)
<b>Direct Cost Total</b>	<b>13,835,104</b>	<b>18,567,996</b>	<b>20,629,266</b>	<b>11.10%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	61	61	60	(1.64%)
Part-Time	2	2	2	-
<b>Position Total</b>	<b>63</b>	<b>63</b>	<b>62</b>	<b>(1.59%)</b>

## Human Resources Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Division</b>				
HR Administration	2,095,482	2,070,405	2,218,914	7.17%
HR Benefits	497,458	554,804	617,855	11.36%
HR Employment	1,545,475	1,993,941	1,995,740	0.09%
HR Labor Relations	1,108,545	1,266,473	1,307,938	3.27%
HR Payroll	1,056,686	1,085,517	1,074,260	(1.04%)
<b>Direct Cost Total</b>	<b>6,303,646</b>	<b>6,971,140</b>	<b>7,214,707</b>	<b>3.49%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	(4,824,634)	(5,500,545)	(5,634,296)	2.43%
<b>Function Cost Total</b>	<b>1,479,012</b>	<b>1,470,595</b>	<b>1,580,411</b>	<b>7.47%</b>
Program Generated Revenue	(143,053)	(3,822,871)	(134,850)	(96.47%)
<b>Net Cost Total</b>	<b>1,335,959</b>	<b>(2,352,276)</b>	<b>1,445,561</b>	<b>(161.45%)</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	5,879,656	6,603,440	6,801,628	3.00%
Supplies	37,998	26,500	19,500	(26.42%)
Travel	19,155	-	3,145	100.00%
Contractual/OtherServices	246,580	322,700	390,434	20.99%
Debt Service	-	-	-	-
Equipment, Furnishings	120,258	18,500	-	(100.00%)
<b>Direct Cost Total</b>	<b>6,303,646</b>	<b>6,971,140</b>	<b>7,214,707</b>	<b>3.49%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	41	41	41	-
Part-Time	-	-	-	-
<b>Position Total</b>	<b>41</b>	<b>41</b>	<b>41</b>	<b>-</b>

## Information Technology Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Division</b>				
IT Administrative Services	16,977,048	18,889,424	18,630,554	(1.37%)
IT Application Services	1,853,528	2,450,960	2,545,980	3.88%
IT Data Services	1,132,072	1,290,967	1,305,199	1.10%
IT Security	963,725	1,671,986	1,319,819	(21.06%)
IT Technology Services	7,785,241	8,518,507	8,694,476	2.07%
<b>Direct Cost Total</b>	<b>28,711,615</b>	<b>32,821,844</b>	<b>32,496,028</b>	<b>(0.99%)</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	(25,912,663)	(30,518,496)	(30,287,707)	(0.76%)
<b>Function Cost Total</b>	<b>2,798,952</b>	<b>2,303,348</b>	<b>2,208,321</b>	<b>(4.13%)</b>
Program Generated Revenue	1,680,111	2,110,000	2,211,000	4.79%
<b>Net Cost Total</b>	<b>4,479,062</b>	<b>4,413,348</b>	<b>4,419,321</b>	<b>0.14%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	11,493,351	14,053,808	14,111,664	0.41%
Supplies	87,761	86,618	96,331	11.21%
Travel	8,601	10,420	16,236	55.82%
Contractual/Other Services	7,245,379	9,123,424	8,709,553	(4.54%)
Debt Service	307,528	230,285	230,285	-
Depreciation/Amortization	9,523,998	9,299,755	9,299,755	-
Equipment, Furnishings	44,999	17,534	32,204	83.67%
<b>Direct Cost Total</b>	<b>28,711,615</b>	<b>32,821,844</b>	<b>32,496,028</b>	<b>(0.99%)</b>
<b>Position Summary as Budgeted</b>				
Full-Time	85	88	85	(3.41%)
Part-Time	-	-	-	-
<b>Position Total</b>	<b>85</b>	<b>88</b>	<b>85</b>	<b>(3.41%)</b>



## Internal Audit Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Division</b>				
Internal Audit	779,622	858,568	924,869	7.72%
<b>Direct Cost Total</b>	<b>779,622</b>	<b>858,568</b>	<b>924,869</b>	<b>7.72%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	(678,984)	(719,237)	(785,538)	9.22%
<b>Function Cost Total</b>	<b>100,639</b>	<b>139,331</b>	<b>139,331</b>	-
Program Generated Revenue	(100,639)	(139,331)	(139,331)	-
<b>Net Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	759,988	849,622	914,745	7.66%
Supplies	798	1,331	1,331	-
Travel	-	1,500	1,500	-
Contractual/Other Services	7,277	6,115	7,293	19.26%
Debt Service	-	-	-	-
Equipment, Furnishings	11,559	-	-	-
<b>Direct Cost Total</b>	<b>779,622</b>	<b>858,568</b>	<b>924,869</b>	<b>7.72%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	5	5	5	-
Part-Time	1	1	1	-
<b>Position Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>-</b>

## Library Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Division</b>				
Library	8,830,231	9,445,466	10,025,498	6.14%
<b>Direct Cost Total</b>	<b>8,830,231</b>	<b>9,445,466</b>	<b>10,025,498</b>	<b>6.14%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	5,604,534	5,690,575	5,616,436	(1.30%)
<b>Function Cost Total</b>	<b>14,434,765</b>	<b>15,136,041</b>	<b>15,641,934</b>	<b>3.34%</b>
Program Generated Revenue	(107,633)	(57,500)	(121,650)	111.57%
<b>Net Cost Total</b>	<b>14,327,132</b>	<b>15,078,541</b>	<b>15,520,284</b>	<b>2.93%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	6,602,789	7,336,959	8,045,963	9.66%
Supplies	48,924	61,669	64,458	4.52%
Travel	7,427	10,000	10,000	-
Contractual/OtherServices	2,030,905	1,928,220	1,797,418	(6.78%)
Debt Service	35,893	35,894	35,894	-
Equipment, Furnishings	104,294	72,724	71,765	(1.32%)
<b>Direct Cost Total</b>	<b>8,830,231</b>	<b>9,445,466</b>	<b>10,025,498</b>	<b>6.14%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	62	62	66	6.45%
Part-Time	27	26	26	-
<b>Position Total</b>	<b>89</b>	<b>88</b>	<b>92</b>	<b>4.55%</b>

## Maintenance & Operations Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Division</b>				
MO Maintenance & Operations	101,987,463	98,858,130	104,048,159	5.25%
MO Other Service Areas	11,103,744	13,073,859	13,848,695	5.93%
<b>Direct Cost Total</b>	<b>113,091,207</b>	<b>111,931,989</b>	<b>117,896,854</b>	<b>5.33%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	(13,909,610)	(12,835,902)	(12,746,882)	(0.69%)
<b>Function Cost Total</b>	<b>99,181,597</b>	<b>99,096,087</b>	<b>105,149,972</b>	<b>6.11%</b>
Program Generated Revenue	(1,774,215)	(1,679,607)	(1,177,774)	(29.88%)
<b>Net Cost Total</b>	<b>97,407,382</b>	<b>97,416,480</b>	<b>103,972,198</b>	<b>6.73%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	18,448,524	19,980,377	20,072,757	0.46%
Supplies	2,768,062	2,908,286	2,923,486	0.52%
Travel	-	4,810	4,810	-
Contractual/OtherServices	39,745,005	41,852,690	46,450,109	10.98%
Debt Service	52,091,160	47,146,126	48,405,992	2.67%
Equipment, Furnishings	38,456	39,700	39,700	-
<b>Direct Cost Total</b>	<b>113,091,207</b>	<b>111,931,989</b>	<b>117,896,854</b>	<b>5.33%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	153	153	154	0.65%
Part-Time	6	6	6	-
<b>Position Total</b>	<b>159</b>	<b>159</b>	<b>160</b>	<b>0.63%</b>

## Management & Budget Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Division</b>				
Management & Budget	1,160,134	1,260,398	1,389,469	10.24%
<b>Direct Cost Total</b>	<b>1,160,134</b>	<b>1,260,398</b>	<b>1,389,469</b>	<b>10.24%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	(1,160,134)	(1,260,398)	(1,339,469)	6.27%
<b>Function Cost Total</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>100.00%</b>
<b>Net Cost Total</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>100.00%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	626,172	1,007,384	1,086,455	7.85%
Supplies	5,983	3,190	3,190	-
Travel	3,036	-	15,000	100.00%
Contractual/OtherServices	498,434	249,824	284,824	14.01%
Debt Service	-	-	-	-
Equipment, Furnishings	26,509	-	-	-
<b>Direct Cost Total</b>	<b>1,160,134</b>	<b>1,260,398</b>	<b>1,389,469</b>	<b>10.24%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	6	6	6	-
Part-Time	-	-	-	-
<b>Position Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>-</b>

## Mayor Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Division</b>				
Mayor	2,409,450	2,586,644	3,048,508	17.86%
<b>Direct Cost Total</b>	<b>2,409,450</b>	<b>2,586,644</b>	<b>3,048,508</b>	<b>17.86%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	(1,738,112)	(1,835,881)	(2,284,446)	24.43%
<b>Function Cost Total</b>	<b>671,338</b>	<b>750,763</b>	<b>764,062</b>	<b>1.77%</b>
Program Generated Revenue	(2,300)	-	-	-
<b>Net Cost Total</b>	<b>669,038</b>	<b>750,763</b>	<b>764,062</b>	<b>1.77%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	1,541,262	1,721,188	2,156,971	25.32%
Supplies	9,080	5,872	5,872	-
Travel	11,462	17,000	17,000	-
Contractual/OtherServices	844,971	842,584	868,665	3.10%
Debt Service	-	-	-	-
Equipment, Furnishings	2,675	-	-	-
<b>Direct Cost Total</b>	<b>2,409,450</b>	<b>2,586,644</b>	<b>3,048,508</b>	<b>17.86%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	10	10	12	20.00%
Part-Time	-	-	-	-
<b>Position Total</b>	<b>10</b>	<b>10</b>	<b>12</b>	<b>20.00%</b>

## Municipal Attorney Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Division</b>				
ATY Administration	1,931,481	1,864,057	2,338,651	25.46%
ATY Administrative Hearing	287,812	308,457	314,347	1.91%
ATY Civil Law	2,111,067	2,954,246	2,925,527	(0.97%)
ATY Criminal	2,848,249	3,943,526	4,212,243	6.81%
<b>Direct Cost Total</b>	<b>7,178,609</b>	<b>9,070,286</b>	<b>9,790,768</b>	<b>7.94%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	(5,074,142)	(7,116,287)	(7,388,388)	3.82%
<b>Function Cost Total</b>	<b>2,104,466</b>	<b>1,953,999</b>	<b>2,402,380</b>	<b>22.95%</b>
Program Generated Revenue	(726,322)	(717,320)	(717,320)	-
<b>Net Cost Total</b>	<b>1,378,144</b>	<b>1,236,679</b>	<b>1,685,060</b>	<b>36.26%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	5,232,486	7,235,032	7,504,433	3.72%
Supplies	42,896	27,034	27,034	-
Travel	5,692	10,000	10,000	-
Contractual/OtherServices	1,879,793	1,798,220	2,249,301	25.08%
Debt Service	-	-	-	-
Equipment, Furnishings	17,742	-	-	-
<b>Direct Cost Total</b>	<b>7,178,609</b>	<b>9,070,286</b>	<b>9,790,768</b>	<b>7.94%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	46	46	46	-
Part-Time	-	-	-	-
<b>Position Total</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>-</b>

## Municipal Manager Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Division</b>				
MM Administration	745,994	922,914	721,700	(21.80%)
MM Emergency Management	1,135,933	649,672	1,840,692	183.33%
MM Safety	249,201	597,715	623,529	4.32%
MM Transportation Inspection	263,126	338,913	348,570	2.85%
<b>Direct Cost Total</b>	<b>2,394,254</b>	<b>2,509,214</b>	<b>3,534,491</b>	<b>40.86%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	(2,003,344)	(2,030,524)	(1,852,718)	(8.76%)
<b>Function Cost Total</b>	<b>390,910</b>	<b>478,690</b>	<b>1,681,773</b>	<b>251.33%</b>
Program Generated Revenue	(501,131)	(436,137)	(534,298)	22.51%
<b>Net Cost Total</b>	<b>(110,220)</b>	<b>42,553</b>	<b>1,147,475</b>	<b>2596.58%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	1,487,731	1,909,516	1,754,950	(8.09%)
Supplies	35,845	60,726	69,576	14.57%
Travel	8,037	12,607	15,937	26.41%
Contractual/OtherServices	310,627	302,605	1,485,816	391.01%
Debt Service	536,660	223,760	197,212	(11.86%)
Equipment, Furnishings	15,354	-	11,000	100.00%
<b>Direct Cost Total</b>	<b>2,394,254</b>	<b>2,509,214</b>	<b>3,534,491</b>	<b>40.86%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	14	14	12	(14.29%)
Part-Time	2	2	1	(50.00%)
<b>Position Total</b>	<b>16</b>	<b>16</b>	<b>13</b>	<b>(18.75%)</b>

## Parks & Recreation Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Division</b>				
P&R Anch Administration	1,488,854	1,505,033	4,128,839	174.34%
P&R Anch Bowl Parks Operation	9,090,984	9,596,225	9,647,057	0.53%
P&R Anch Bowl Recreation Services	4,900,009	5,641,734	6,255,161	10.87%
P&R Areawide Grants	671,425	681,425	452,529	(33.59%)
P&R Debt Service - Fund 161	3,544,986	3,083,454	3,277,190	6.28%
P&R Eagle River/Chugiak	7,492,730	4,647,461	4,244,798	(8.66%)
P&R Girdwood	306,959	432,777	755,099	74.48%
<b>Direct Cost Total</b>	<b>27,495,946</b>	<b>25,588,109</b>	<b>28,760,673</b>	<b>12.40%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	5,667,223	6,549,794	7,492,243	14.39%
<b>Function Cost Total</b>	<b>33,163,170</b>	<b>32,137,903</b>	<b>36,252,916</b>	<b>12.80%</b>
Program Generated Revenue	(2,339,073)	(2,678,057)	(2,602,940)	(2.80%)
<b>Net Cost Total</b>	<b>30,824,096</b>	<b>29,459,846</b>	<b>33,649,976</b>	<b>14.22%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	10,510,753	13,146,097	13,872,222	5.52%
Supplies	1,351,660	959,889	1,057,554	10.17%
Travel	40	-	-	-
Contractual/OtherServices	11,626,737	8,099,503	10,256,465	26.63%
Debt Service	3,861,163	3,181,014	3,372,826	6.03%
Equipment, Furnishings	145,593	201,606	201,606	-
<b>Direct Cost Total</b>	<b>27,495,946</b>	<b>25,588,109</b>	<b>28,760,673</b>	<b>12.40%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	80	80	85	6.25%
Part-Time	254	254	244	(3.94%)
<b>Position Total</b>	<b>334</b>	<b>334</b>	<b>329</b>	<b>(1.50%)</b>



## Planning Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Division</b>				
PL Planning	3,307,535	3,499,491	3,593,427	2.68%
PL Planning Administration	324,167	333,779	368,483	10.40%
<b>Direct Cost Total</b>	<b>3,631,702</b>	<b>3,833,270</b>	<b>3,961,910</b>	<b>3.36%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	1,693,030	1,857,475	1,919,800	3.36%
<b>Function Cost Total</b>	<b>5,324,732</b>	<b>5,690,745</b>	<b>5,881,710</b>	<b>3.36%</b>
Program Generated Revenue	(1,272,430)	(1,460,223)	(1,368,930)	(6.25%)
<b>Net Cost Total</b>	<b>4,052,302</b>	<b>4,230,522</b>	<b>4,512,780</b>	<b>6.67%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	3,033,352	3,346,083	3,503,134	4.69%
Supplies	30,386	14,984	14,984	-
Travel	677	-	-	-
Contractual/OtherServices	514,132	462,753	434,342	(6.14%)
Debt Service	-	-	-	-
Equipment, Furnishings	53,154	9,450	9,450	-
<b>Direct Cost Total</b>	<b>3,631,702</b>	<b>3,833,270</b>	<b>3,961,910</b>	<b>3.36%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	23	24	25	4.17%
Part-Time	1	1	-	(100.00%)
<b>Position Total</b>	<b>24</b>	<b>25</b>	<b>25</b>	<b>-</b>

## Planning, Development & Public Works Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Division</b>				
PDPW Administration	2,913,812	3,319,563	3,511,254	5.77%
<b>Direct Cost Total</b>	<b>2,913,812</b>	<b>3,319,563</b>	<b>3,511,254</b>	<b>5.77%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	(2,524,174)	(2,933,111)	(3,065,006)	4.50%
<b>Function Cost Total</b>	<b>389,638</b>	<b>386,452</b>	<b>446,248</b>	<b>15.47%</b>
Program Generated Revenue	(43,994)	(73,990)	(73,830)	(0.22%)
<b>Net Cost Total</b>	<b>345,644</b>	<b>312,462</b>	<b>372,418</b>	<b>19.19%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	2,282,419	2,435,144	2,550,544	4.74%
Supplies	7,523	5,972	5,972	-
Travel	8,693	-	-	-
Contractual/OtherServices	559,563	878,287	954,738	8.70%
Debt Service	31,566	160	-	(100.00%)
Equipment, Furnishings	24,048	-	-	-
<b>Direct Cost Total</b>	<b>2,913,812</b>	<b>3,319,563</b>	<b>3,511,254</b>	<b>5.77%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	18	17	17	-
Part-Time	-	-	-	-
<b>Position Total</b>	<b>18</b>	<b>17</b>	<b>17</b>	<b>-</b>

## Police Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Division</b>				
PD Admin & Resources	64,161,903	62,763,148	67,984,522	8.32%
PD Chief of Police	3,858,245	4,305,930	4,078,679	(5.28%)
PD Girdwood	807,372	811,044	817,044	0.74%
PD Operations	63,496,472	70,922,621	73,095,932	3.06%
PD Turnagain Arm Police SA	16,479	21,000	21,000	-
<b>Direct Cost Total</b>	<b>132,340,471</b>	<b>138,823,743</b>	<b>145,997,177</b>	<b>5.17%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	15,623,375	18,919,995	18,505,270	(2.19%)
<b>Function Cost Total</b>	<b>147,963,846</b>	<b>157,743,738</b>	<b>164,502,447</b>	<b>4.28%</b>
Program Generated Revenue	(10,528,703)	(8,566,900)	(7,404,780)	(13.57%)
<b>Net Cost Total</b>	<b>137,435,143</b>	<b>149,176,838</b>	<b>157,097,667</b>	<b>5.31%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	99,703,954	109,036,402	114,021,225	4.57%
Supplies	3,074,878	2,961,483	3,225,261	8.91%
Travel	190,792	19,500	18,500	(5.13%)
Contractual/OtherServices	27,085,132	25,056,348	26,940,302	7.52%
Debt Service	2,088,840	1,691,010	1,732,889	2.48%
Equipment, Furnishings	196,875	59,000	59,000	-
<b>Direct Cost Total</b>	<b>132,340,471</b>	<b>138,823,743</b>	<b>145,997,177</b>	<b>5.17%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	610	614	616	0.33%
Part-Time	-	-	-	-
<b>Position Total</b>	<b>610</b>	<b>614</b>	<b>616</b>	<b>0.33%</b>

## Project Management & Engineering Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Division</b>				
PME Project Management & Engineering	913,926	910,788	952,410	4.57%
<b>Direct Cost Total</b>	<b>913,926</b>	<b>910,788</b>	<b>952,410</b>	<b>4.57%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	(352,191)	(451,088)	(613,749)	36.06%
<b>Function Cost Total</b>	<b>561,735</b>	<b>459,700</b>	<b>338,661</b>	<b>(26.33%)</b>
Program Generated Revenue	(21,460)	(25,000)	(25,000)	-
<b>Net Cost Total</b>	<b>540,275</b>	<b>434,700</b>	<b>313,661</b>	<b>(27.84%)</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	757,471	695,598	736,139	5.83%
Supplies	3,186	8,784	8,784	-
Travel	-	-	-	-
Contractual/OtherServices	153,269	206,406	207,487	0.52%
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>913,926</b>	<b>910,788</b>	<b>952,410</b>	<b>4.57%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	5	5	5	-
Part-Time	-	-	-	-
<b>Position Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>-</b>

## Public Transportation Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Division</b>				
PTD Administration	3,526,781	3,169,910	3,241,518	2.26%
PTD Customer Service	429,171	458,060	461,544	0.76%
PTD Operations	20,581,616	22,604,263	23,261,088	2.91%
PTD Planning/Marketing/Rideshare	4,790,491	5,958,421	5,976,343	0.30%
<b>Direct Cost Total</b>	<b>29,328,060</b>	<b>32,190,654</b>	<b>32,940,493</b>	<b>2.33%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	2,808,667	3,475,433	3,556,927	2.34%
<b>Function Cost Total</b>	<b>32,136,727</b>	<b>35,666,087</b>	<b>36,497,420</b>	<b>2.33%</b>
Program Generated Revenue	(3,788,282)	(3,329,924)	(3,319,500)	(0.31%)
<b>Net Cost Total</b>	<b>28,348,445</b>	<b>32,336,163</b>	<b>33,177,920</b>	<b>2.60%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	18,287,767	21,024,291	21,627,031	2.87%
Supplies	3,516,184	3,457,155	3,506,755	1.43%
Travel	2,292	-	-	-
Contractual/OtherServices	6,663,426	7,009,528	7,024,359	0.21%
Debt Service	786,097	699,680	782,348	11.82%
Equipment, Furnishings	72,292	-	-	-
<b>Direct Cost Total</b>	<b>29,328,060</b>	<b>32,190,654</b>	<b>32,940,493</b>	<b>2.33%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	168	180	182	1.11%
Part-Time	-	-	-	-
<b>Position Total</b>	<b>168</b>	<b>180</b>	<b>182</b>	<b>1.11%</b>

## Public Works Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Division</b>				
PW Director	72,197	238,052	264,646	11.17%
<b>Direct Cost Total</b>	<b>72,197</b>	<b>238,052</b>	<b>264,646</b>	<b>11.17%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	(72,197)	(238,052)	(264,646)	11.17%
<b>Function Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	72,197	238,052	264,646	11.17%
Travel	-	-	-	-
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>72,197</b>	<b>238,052</b>	<b>264,646</b>	<b>11.17%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	1	1	1	-
Part-Time	-	-	-	-
<b>Position Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>

## Purchasing Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Division</b>				
Purchasing	1,771,316	1,924,427	2,127,543	10.55%
<b>Direct Cost Total</b>	<b>1,771,316</b>	<b>1,924,427</b>	<b>2,127,543</b>	<b>10.55%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	(1,280,059)	(1,398,927)	(1,502,043)	7.37%
<b>Function Cost Total</b>	<b>491,257</b>	<b>525,500</b>	<b>625,500</b>	<b>19.03%</b>
Program Generated Revenue	(478,605)	(525,500)	(625,500)	19.03%
<b>Net Cost Total</b>	<b>12,651</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	1,645,951	1,818,527	1,929,754	6.12%
Supplies	18,299	2,964	2,964	-
Travel	-	-	-	-
Contractual/OtherServices	87,180	77,936	194,825	149.98%
Debt Service	-	-	-	-
Equipment, Furnishings	19,886	25,000	-	(100.00%)
<b>Direct Cost Total</b>	<b>1,771,316</b>	<b>1,924,427</b>	<b>2,127,543</b>	<b>10.55%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	13	13	13	-
Part-Time	-	-	-	-
<b>Position Total</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>-</b>

## Real Estate Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Division</b>				
RED Heritage Land Bank	272,288	658,838	737,762	11.98%
RED Real Estate Services	26,414,393	10,133,303	10,872,552	7.30%
<b>Direct Cost Total</b>	<b>26,686,681</b>	<b>10,792,141</b>	<b>11,610,314</b>	<b>7.58%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	(6,808,674)	(8,058,490)	(8,761,008)	8.72%
<b>Function Cost Total</b>	<b>19,878,008</b>	<b>2,733,651</b>	<b>2,849,306</b>	<b>4.23%</b>
Program Generated Revenue	(22,243,655)	(2,449,396)	(1,586,044)	(35.25%)
<b>Net Cost Total</b>	<b>(2,365,647)</b>	<b>284,255</b>	<b>1,263,262</b>	<b>344.41%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	457,698	726,036	810,874	11.69%
Supplies	295	5,708	5,708	-
Travel	-	1,000	1,000	-
Contractual/OtherServices	25,926,600	3,988,426	4,617,971	15.78%
Debt Service	282,800	6,062,671	6,166,461	1.71%
Equipment, Furnishings	19,288	8,300	8,300	-
<b>Direct Cost Total</b>	<b>26,686,681</b>	<b>10,792,141</b>	<b>11,610,314</b>	<b>7.58%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	6	6	6	-
Part-Time	-	-	-	-
<b>Position Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>-</b>



## Traffic Engineering Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Division</b>				
TR Traffic Engineering	6,102,137	6,730,006	7,208,531	7.11%
<b>Direct Cost Total</b>	<b>6,102,137</b>	<b>6,730,006</b>	<b>7,208,531</b>	<b>7.11%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	1,869,365	1,738,383	1,939,476	11.57%
<b>Function Cost Total</b>	<b>7,971,502</b>	<b>8,468,389</b>	<b>9,148,007</b>	<b>8.03%</b>
Program Generated Revenue	(1,877,714)	(1,941,873)	(1,971,134)	1.51%
<b>Net Cost Total</b>	<b>6,093,787</b>	<b>6,526,516</b>	<b>7,176,873</b>	<b>9.96%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	4,622,956	5,057,172	5,264,112	4.09%
Supplies	813,010	1,046,850	1,045,947	(0.09%)
Travel	1,861	4,861	4,861	-
Contractual/OtherServices	449,786	385,565	506,709	31.42%
Debt Service	177,324	210,478	361,822	71.90%
Equipment, Furnishings	37,199	25,080	25,080	-
<b>Direct Cost Total</b>	<b>6,102,137</b>	<b>6,730,006</b>	<b>7,208,531</b>	<b>7.11%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	27	29	29	-
Part-Time	4	4	5	25.00%
<b>Position Total</b>	<b>31</b>	<b>33</b>	<b>34</b>	<b>3.03%</b>