



**Municipality of Anchorage**

# **2025 Revised Budgets**

# **2025 Established Tax Levies**

**Suzanne LaFrance, Mayor  
Anchorage, Alaska**

# Municipality of Anchorage

**Suzanne LaFrance, Mayor**

## **Assembly**

Christopher Constant, Chair  
District 1, North Anchorage

Anna Brawley  
District 3, West Anchorage

Karen Bronga  
District 5, East Anchorage

Zac Johnson  
District 6, South Anchorage

Mark Littlefield  
District 2, Chugiak Eagle River

George Martinez  
District 5, East Anchorage

Scott Meyers  
District 2, Chugiak Eagle River

Kameron Perez-Verdia  
District 3, West Anchorage

Felix Rivera  
District 4, Midtown

Randy Sulte  
District 6, South Anchorage

Daniel Volland  
District 1, North Anchorage

Meg Zaletel, Vice Chair  
District 4, Midtown

## **Budget Advisory Commission**

Alfred Tamagni, Vice Chair

Iuliia Chepurko

Mike Edgington

Robert Helzer

Marc Luiken

Carla McConnell

Ian Mills

Caroline Storm

## **Office of Management & Budget**

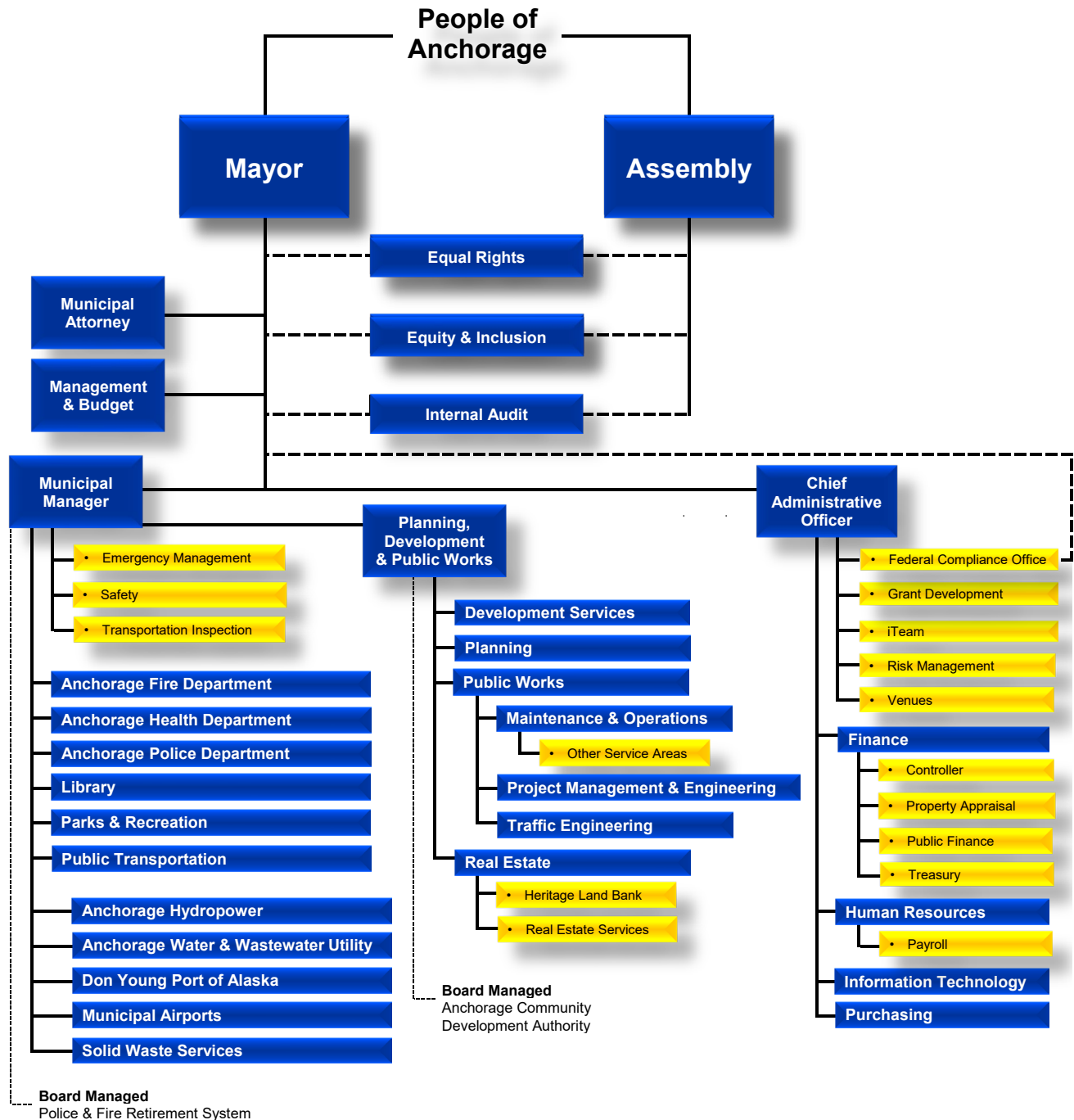
Ona Brause, Director

Marilyn Banzhaf, Deputy Director

Christine Chesnut

Amanda Moser

# Municipality of Anchorage



Key:

Department

Notable Division

# 2025 Revised Budgets and 2025 Property Taxes

## Table of Contents

<u>Title</u>	<u>Section / Page</u>
<b><u>General Government Assembly Documents</u></b>	<b><u>DOC</u></b>
General Government Revised Budget (AR 2025-91, AM 280-2025).....	1
General Government Revised Budget Detailed Support.....	13
General Government Revised Budget Detailed Support – Alcohol Sales Tax.....	16
General Government Revised Budget Detailed Support – Marijuana Sales Tax.....	17
General Government Mill Rates (AO 2025-45, AM 282-2025, SEE).....	18
<b><u>General Government Budget Documents</u></b>	<b><u>BUD</u></b>
Direct Cost Reconciliation to 2024 Revised.....	1
Function Cost Reconciliation to 2024 Revised – Alcohol Tax.....	2
Function Cost Reconciliation to 2024 Revised – Marijuana Tax.....	3
Position Summary by Department 2023 Revised, 2024 Revised, and 2025 Revised.....	4
Salaries and Benefits Assumptions.....	5
Debt Service.....	6
Direct Cost by Department and Category of Expenditure.....	9
Use of Funds by Department.....	10
Function Cost by Fund 2024 Revised and 2025 Revised.....	11
Function Cost by Fund and Category of Expenditure.....	12
Financing Sources/Uses by Fund and Department.....	13
Financing Sources/Uses by Fund and Category of Expenditure.....	14
Financing Sources/Uses by Fund and Dept-2023 Actuals, 2024 Revised, 2025 Revised.....	15
Financing Sources/Uses by Fund and Dept-2023 Actuals, 2024 Revised, 2025 Revised – Alc Tax.....	22
Financing Sources/Uses by Fund and Dept-2023 Actuals, 2024 Revised, 2025 Revised – MJ Tax.....	22
Revenue Summary.....	23
Revenue Detail.....	28
Department Summaries.....	55
<b><u>General Government Property Tax Details</u></b>	<b><u>TAX</u></b>
Tax Limit Calculation.....	1
Property Tax Calculation by Fund Inside/Outside Tax Cap – 2023 Revised to 2025 Revised.....	2
Property Tax Calculation by Fund.....	3
Property Tax Calculation by Fund and Type.....	4
Mill Levy by Tax District.....	5
Property Tax Per \$100,000 Assessed Value.....	6
Property Tax Rate Trends.....	7
Historical Budget and Tax Data 1995-2025.....	8
Tax District Map – Anchorage Bowl.....	9
Tax District Map – Chugiak/Eagle River.....	10
Tax District Map – Turnagain Arm.....	11
Tax District Map – Girdwood.....	12
<b><u>Service Area Budgets</u></b>	<b><u>SA</u></b>
Chugiak Fire.....	1
Girdwood Valley.....	4
Chugiak, Birchwood, Eagle River Rural Road (CBERRRSA).....	11
Eagle River-Chugiak Park & Recreation.....	15
<b><u>Anchorage School District (ASD)</u></b>	<b><u>ASD</u></b>
ASD Tax Calculation.....	1
ASD Schools and Facilities Map.....	2
ASD Mill Rate Ordinance (AO 2025-46, AM 283-2025, SEE).....	3
ASD Operating Budget Fiscal Year 2024-2025 (AO 2024-17, AM 152-2024).....	6
ASD Operating Budget Fiscal Year 2025-2026 (AO 2025-29, AM 163-2025).....	12



# 2025 Revised Budgets and 2025 Property Taxes

## Table of Contents

<u>Title</u>	<u>Section / Page</u>
<b><u>Utilities / Enterprise Activities</u></b>	<b><u>UE</u></b>
Utilities / Enterprise Revised Budgets (AR 2025-92, AM 281-2025).....	1
Utilities / Enterprise Dividend Informational Memorandum (AIM 2025-60).....	9
Utilities / Enterprise Reconciliation to 2024 Revised Appropriation.....	20
Anchorage Hydropower Statement of Revenues and Expenses.....	21
Anchorage Water Statement of Revenues and Expenses .....	22
Anchorage Wastewater Statement of Revenues and Expenses .....	23
Solid Waste Services – Administration Statement of Revenues and Expenses .....	24
Solid Waste Services – Refuse Collection Statement of Revenues and Expenses.....	25
Solid Waste Services – Disposal Statement of Revenues and Expenses.....	26
Don Young Port of Alaska Statement of Revenues and Expenses .....	27
Merrill Field Airport Statement of Revenues and Expenses .....	28

Municipal Clerk's Office

**Amended and Approved**

Date: April 22, 2025

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

Prepared By: Office of Management &amp; Budget

For Reading: April 22, 2025

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

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

4  
 5 **WHEREAS**, the 2025 operating budgets for the general government departments were adopted by AO  
 6 No. 2024 - 92 (S) as Amended and became effective January 1, 2025; and

7  
 8 **WHEREAS**, the Mayor has recommended revisions to the general government operating departments  
 9 and fund appropriations for 2025; now, therefore,

10  
 11 **THE ANCHORAGE ASSEMBLY RESOLVES:**

12  
 13 **Section 1.** The direct cost amounts set forth for the 2025 fiscal year for the following operating  
 14 departments and/or agencies are hereby revised and appropriated for the 2025 fiscal year:

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

## Resolution to Revise and Appropriate 2025 General Government Operating Budget

Page 2 of 8

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

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

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

## Resolution to Revise and Appropriate 2025 General Government Operating Budget

Page 3 of 8

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

47

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

## Resolution to Revise and Appropriate 2025 General Government Operating Budget

Page 4 of 8

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

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

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

	Revenues	Expenditures
401800-121033-PF09201	\$ 84,000	\$ 84,000
401800-121037-PF09202	48,000	48,000
401800-535500-PF09203	68,000	68,000
<b>TOTAL</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>

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

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

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

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

## Resolution to Revise and Appropriate 2025 General Government Operating Budget

Page 5 of 8

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

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

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

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

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

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

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

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

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

## Resolution to Revise and Appropriate 2025 General Government Operating Budget

Page 6 of 8

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

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

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

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

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

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

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

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

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

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

## Resolution to Revise and Appropriate 2025 General Government Operating Budget

Page 7 of 8

	Department	2025 Approved Budget	Revision	2025 Revised Budget
1				
2	Anchorage Police Department	716,277	-	716,277
3	Alcohol Bvgs Sales Tax - Direct Cost	\$ 15,782,168	\$ 5,689	\$ 15,787,857

4				
5	206000 Alcohol Bvgs Sales Tax - Function Cost	\$ 15,849,264	\$ 410,011	\$ 16,259,275
6				

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

	Department	2025 Approved Budget	Revision	2025 Revised Budget
10				
11	Finance	\$ 580,000	\$ -	\$ 580,000
12	Health	8,185,000	200,000	8,385,000
13	Parks & Recreation	400,000	-	400,000
14	Alcohol Bvgs Sales Tax - Direct Cost	\$ 9,165,000	\$ 200,000	\$ 9,365,000

15				
16	208000 Marijuana Rtl Sales Tax Fund - Function (	\$ 9,165,000	\$ 451,066	\$ 9,616,066
17				

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

23  
 24 **Section 26.** To appropriate an amount not to exceed three million five hundred thousand dollars  
 25 (\$3,500,000) to be transferred from the Anchorage Roads and Drainage Service Area Operating Fund  
 26 (141000) to the Equipment Maintenance Capital Improvements Fund (601800) all within the Maintenance  
 27 and Operations Department, to pay the costs of heavy fleet vehicles involved in front-line snow response.

28  
 29 **Section 27.** To appropriate a transfer in the amount of ONE HUNDRED THOUSAND DOLLARS  
 30 (\$100,000) from the Areawide General Fund (101000) to the Nuisance Property Abatement Fund  
 31 (205000) for Needs-Based Housing Support, all within the Development Services Department.

32  
 33 **Section 28.** To reappropriate an amount not to exceed ONE HUNDRED FORTY-SIX THOUSAND  
 34 NINE HUNDRED TWENTY-NINE DOLLARS (\$146,929) from professional services to a transfer and  
 35 appropriating said transfer from the Areawide General Fund (101000) to the Areawide General  
 36 Capital Improvement Projects Fund (401800) all within the Finance Department for completion of  
 37 Harris Govern Rental Tax Vehicle Module.

38  
 39 **Section 29.** The Office of Management and Budget, with agreement of the Municipal Clerk or  
 40 designee, is authorized to make conforming changes reasonably necessary to implement  
 41 approved amendments to this AR and any attached memoranda or exhibits.

42  
 43 **30**

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

46



## Resolution to Revise and Appropriate 2025 General Government Operating Budget

Page 8 of 8

31

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

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



---

Chair

ATTEST:



---

Municipal Clerk

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



# MUNICIPALITY OF ANCHORAGE

## Assembly Memorandum

AM No. 280 – 2025

Meeting Date: April 8, 2025

**FROM: MAYOR**

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

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

### Direct Costs Adjustments

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

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

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

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

### Revenue (Non-Property Tax) Adjustments

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

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

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

Tax Cap and Property Tax Requirement

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

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

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

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

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

Alcoholic Beverages Retail Sales Tax Program

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

Marijuana Retail Sales Tax Program

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

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

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

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

**THE ADMINISTRATION RECOMMENDS APPROVAL.**

Prepared by: Office of Management & Budget (OMB)

Approved by: Ona R. Brause, OMB Director

Concur: Philippe D. Brice, Chief Fiscal Officer

Concur: William D. Falsey, Chief Administrative Officer

Concur: Rebecca A. Windt Pearson, Municipal Manager

Respectfully Submitted: Suzanne LaFrance, Mayor



# MUNICIPALITY OF ANCHORAGE

## Assembly Memorandum

AM No. 280–2025 (A)

**Meeting Date:** April 22, 2025

**FROM: MAYOR**

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

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

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

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

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

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

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

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

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

### Tax Cap and Property Tax Requirement

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

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

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

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

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

10  
11 **THE ADMINISTRATION RECOMMENDS APPROVAL.**

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

13 Approved by: Ona R. Brause, OMB Director

14 Concur: Philippe D. Brice, Chief Fiscal Officer

15 Concur: William D. Falsey, Chief Administrative Officer

16 Concur: Rebecca A. Windt Pearson, Municipal Manager

17 Respectfully Submitted: Suzanne LaFrance, Mayor

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

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



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



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

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

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

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

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

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

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

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

**THE ANCHORAGE ASSEMBLY ORDAINS:**

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

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

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

Page 2 of 3

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

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

Page 3 of 3

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

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

**Section 40.** Eagle River-Chugiak Parks & Recreation Service Area, **1.01**  
Fund 162 a tax of ~~1.00~~ mills

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

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

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

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

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

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

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

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



Chair

ATTEST:



Municipal Clerk

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



# MUNICIPALITY OF ANCHORAGE

## Assembly Memorandum

**AM No. 282 – 2025**

**Meeting Date:** April 8, 2025

**FROM: MAYOR**

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

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

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

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

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

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

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

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

### **THE ADMINISTRATION RECOMMENDS APPROVAL.**

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



# MUNICIPALITY OF ANCHORAGE

## Assembly Memorandum

**AM No. 282 – 2025 (A)**

**Meeting Date:** April 22, 2025

**FROM: MAYOR**

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

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

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

The following changes are provided:

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

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

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

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

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

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

### **THE ADMINISTRATION RECOMMENDS APPROVAL.**

Prepared by: Office of Management & Budget (OMB)

Approved by: Ona R. Brause, OMB Director

Concur: Eva Gardner, Municipal Attorney

Concur: Philippe D. Brice, Chief Fiscal Officer

Concur: William D. Falsey, Chief Administrative Officer

Concur: Rebecca A. Windt Pearson, Municipal Manager

Respectfully Submitted: Suzanne LaFrance, Mayor

**MUNICIPALITY OF ANCHORAGE**  
**Summary of Economic Effects -- General Government**

AO Number: 2025-45 (S) as Amended

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

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

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

**PUBLIC SECTOR ECONOMIC EFFECTS:**

**\$384,017,096**

**\$383,912,096**

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

**PRIVATE SECTOR ECONOMIC EFFECTS:**

**\$384,017,096**

**\$383,912,096**

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

**9.13      \$913**

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

Prepared by: Office of Management & Budget

Phone: 907-343-4496



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											
32											
33											
34											
35											
36											
37											
38											
39											
40											
41											
42											
43											
44											
45											
46											
47											
48											
49											
50											
51											
52											
53											
54											
55											
56											
57											
58											
59											
60											
61											
62											
63											
64											
65											
66											
67											
68											
69											
70											
71											
72											
73											
74											
75											
76											
77											
78											
79											
80											
81											
82											
83											
84											
85											
86											
87											
88											
89											
90											
91											
92											
93											
94											
95											
96											
97											
98											
99											
100											

## 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)	33,245	2,649	35,894	-	35,894
	(a portion of the AMHS debt service is grant funded)					
607000	IT Capital Infrastructure	-	116,408	116,408	11,500	127,908
607000	IT SAP Capital Purchase	-	90,877	90,877	11,500	102,377
	(Principal on IT debt is paid from the balance sheet and is not included in the direct cost budget)					
<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>
---------------------------	-------------------	-------------------	-------------------	---------------	-------------------

<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	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>Department / Agency</b>																		
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
<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

## 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, LRSAs	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)**

Revenue Type	101000 Areawide Service Area (incl Fund 170000)			131000 Anchorage Fire Service Area			141000 Anchorage Roads & Drainage Service Area		
	2023	2024	2025	2023	2024	2025	2023	2024	2025
	Actuals*	Revised	Revised	Actuals*	Revised	Revised	Actuals*	Revised	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	-	-
---	--------	---------	---------	-----	---	---	-------	---	---

\* 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)
---	-------	---	---	-------	---	---	-------	---------	---------

\* 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	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	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)	-	-
---	--------	---------	---------	-------	---	---	-------	---	---

\* 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)	-
---	-------	---	---	---------	---	---	-----	-------	---

\* 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
---	---------	-------	---	-------	-----	-----	--------	-------	-------

\* 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
---	-------	-----	------	-----	----	---	---------	-------	-------

\* 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
---	---------	---------	---------	-------	-------	-------	--------	-----	-----

\* 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%)

## 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
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	-	-

## 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
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%)

## 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
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%

## 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
	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%

## 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
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%

## 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
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%)

## 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
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	-	-



## 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
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%)

## 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
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%

## 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
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	-	-

## 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
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/Other Services	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>

# Tax Limit Calculation

## Anchorage Municipal Charter 14.03 and Anchorage Municipal Code 12.25.040

Line		2024		2025		Line
		at Revised		at Revised		
1	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>					1
2	Real/Personal Property Taxes to be Collected		317,799,100		334,333,113	2
3	Auto Tax		10,409,910		10,311,702	3
4	Tobacco Tax		21,500,000		19,050,000	4
5	Marijuana Sales Tax		4,700,000		-	5
6	Motor Vehicle Rental Tax		10,000,000		10,000,000	6
7	Fuel Excise Tax		14,400,000		13,500,000	7
8	Payment in Lieu of Taxes (State & Federal)		10,999,990		10,070,633	8
9	MUSA/MESA		19,260,458		19,820,796	9
10	Step 1 Total		409,069,458		417,086,244	10
11						11
12	<u>Step 2: Back out Prior Year's Exclusions Not Subject to Tax Limit</u>					12
13	Judgments/Legal Settlements (One-Time)		(827,500)		(2,455,352)	13
14	Debt Service (One-Time)		(62,839,984)		(55,482,032)	14
15	Step 2 Total		(63,667,484)		(57,937,384)	15
16						16
17	Tax Limit Base (before Adjustment for Population and CPI)		345,401,974		359,148,860	17
18						18
19	<u>Step 3: Adjust for Population, Inflation</u>					19
20	Population 5 Year Average	-0.50%	(1,727,010)	-0.30%	(1,077,450)	20
21	Change in Consumer Price Index 5 Year Average	3.00%	10,362,060	3.10%	11,133,610	21
22	Step 3 Total	2.50%	8,635,050	2.80%	10,056,160	22
23						23
24	<b>The Base for Calculating Following Year's Tax Limit</b>		<b>354,037,024</b>		<b>369,205,020</b>	24
25						25
26	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>					26
27	New Construction		4,212,114		2,636,544	27
28	Taxes Authorized by Voter-Approved Ballot - O&M		338,000		344,000	28
29	Taxes Authorized by Voter-Approved Ballot - Levy		-		3,500,000	29
30	Judgments/Legal Settlements (One-Time)		2,455,352		3,400,000	30
31	Debt Service (One-Time)		55,482,032		57,808,888	31
32	Emergency Ordinances (One-Time)		-		1,163,496	32
33	Step 4 Total		62,487,498		68,852,928	33
34						34
35	<b>Limit on ALL Taxes that can be collected</b>		<b>416,524,522</b>		<b>438,057,948</b>	35
36						36
37	<u>Step 5: To determine limit on property taxes, back out other taxes</u>					37
38	Automobile Tax		(10,311,702)		(10,311,702)	38
39	Tobacco Tax		(19,050,000)		(21,000,000)	39
40	Motor Vehicle Rental Tax		(10,000,000)		(9,500,000)	40
41	Fuel Excise Tax		(13,500,000)		(14,000,000)	41
42	Payment in Lieu of Taxes (Utility, State, and Federal)		(10,070,633)		(9,167,131)	42
43	MUSA/MESA		(19,820,796)		(20,402,035)	43
44	Step 5 Total		(82,753,131)		(84,380,868)	44
45						45
46	<b>Limit on PROPERTY Taxes that can be collected</b>		<b>333,771,391</b>		<b>353,677,080</b>	46
47						47
48	Add General Government use of tax capacity within the Tax Cap		562,222		1,683,422	48
49						49
50	<b>Limit on PROPERTY Taxes that can be collected within the Tax Cap</b>		<b>334,333,613</b>		<b>355,360,502</b>	50
51						51
52	<u>Step 6: Determine property taxes to be collected if different than Limit on Property Taxes that can be collected</u>					52
53	Property taxes to be collected based on spending decisions minus other available revenue.					53
54						54
55	<b>Property taxes TO BE COLLECTED</b>		<b>334,333,113</b>		<b>355,360,203</b>	55
56						56
57	<b>Amount below limit on property taxes that can be collected ("under the cap")</b>		<b>500</b>		<b>299</b>	57

There also are service areas with boards that set their maximum mill levies. The property taxes in these service areas are not subject to the Tax Limit Calculation ("outside the cap"). The 2025 total property taxes "outside the cap" is **\$28,656,893**, making the total of all property taxes to be collected for General Government **\$384,017,096**.

2024 Revised to 2025 Revised General Government Budget and Property Tax by Fund - Inside/Outside Tax Cap

Fund	Description	Direct Costs			IGCs			2025 Function Cost	Revenues			Fund Balance			2025 Tax Cost	at 04/02/2025	2025 Mill Rate	Max Mill Rate
		2024 Revised	2025 Changes	2025 Revised	2024 Revised	2025 Changes	2025 Revised		2024 Revised	2025 Changes	2025 Revised	2024 Revised	2025 Changes	2025 Revised				
101000	Areawide	207,893,624	19,914,482	227,808,106	(27,548,033)	(5,480,113)	(33,028,146)	194,779,960	171,088,321	12,512,010	183,600,331	(8,172)	1,777,620	1,769,448	9,410,181	42,050,512,685	0.22	
131000	Anchorage Fire Service Area	76,002,563	1,755,553	77,758,116	9,602,332	323,236	9,925,568	87,683,684	2,625,342	(184,377)	2,440,965	-	-	-	85,242,719	39,050,662,024	2.18	
141000	Anchorage Roads/Drainage SA	78,398,258	3,844,705	82,242,963	3,395,647	1,607,064	5,002,711	87,245,674	4,203,837	(604,723)	3,599,114	-	-	-	83,646,560	32,131,297,429	2.60	
151000	Anchorage Police Service Area	135,728,987	7,172,599	142,901,586	15,720,385	(414,694)	15,305,691	158,207,277	11,388,043	(1,344,128)	10,043,915	-	-	-	148,163,362	40,987,938,193	3.61	
161000	Anchorage Parks & Rec	20,091,363	3,241,016	23,332,379	5,667,522	864,410	6,531,932	29,864,311	2,849,738	22,195	2,871,933	-	-	-	26,992,378	35,758,397,015	0.75	
163000	Building Safety Service Area	6,782,751	121,368	6,904,119	1,516,510	225,860	1,742,370	8,646,489	5,460,900	(438,399)	5,022,501	1,310,787	408,198	1,718,985	1,905,003	35,634,607,356	0.05	
Total Funds within Tax Cap		524,897,546	36,049,723	560,947,269	8,354,363	(2,874,237)	5,480,126	566,427,395	197,616,181	9,962,578	207,578,759	1,302,615	2,185,818	3,488,433	355,360,203			
MOA Tax Cap (Over)/Under Tax Cap															355,360,502			
															299			
164000	Public Finance Investment	2,257,493	42,586	2,300,079	229,791	17,967	247,758	2,547,837	2,933,157	(33,000)	2,900,157	(445,873)	93,553	(352,320)	-			
170000	ML&P Sale Proceeds	3,688,021	128,979	3,817,000	-	-	-	3,817,000	-	-	-	3,688,021	128,979	3,817,000	-			
202010	Convention Ctr Ops Res	6,800,450	85,500	6,885,950	-	-	-	6,885,950	15,594,554	365,942	15,960,496	(8,794,104)	(280,442)	(9,074,546)	-			
202020	Convention Ctr Ops Res	11,562,806	-	11,562,806	-	-	-	11,562,806	11,850,391	(178,000)	11,672,391	(287,585)	178,000	(109,585)	-			
221000	Heritage Land Bank	658,838	78,924	737,762	258,799	18,510	277,309	1,015,071	1,830,235	(863,352)	966,883	(912,598)	960,786	48,188	-			
301000	Revenue Bond Payment-PAC	298,750	(3,750)	295,000	-	-	-	295,000	338,000	(43,000)	295,000	(39,250)	39,250	-	-			
602000	Self-Insurance	12,564,151	155,480	12,719,631	(11,181,325)	(932,306)	(12,113,631)	606,000	894,000	2,312,000	3,206,000	488,826	(3,088,826)	(2,600,000)	-			
607000	Management Information System	31,530,877	(340,048)	31,190,829	(29,552,710)	239,044	(29,313,666)	1,877,163	(2,110,000)	(101,000)	(2,211,000)	4,088,167	(4)	4,088,163	-			
Total Funds Non-Tax Support		69,361,386	147,671	69,509,057	(40,245,445)	(656,785)	(40,902,230)	28,606,827	31,330,337	1,459,590	32,789,927	(2,214,396)	(1,968,704)	(4,183,100)	-			
103000	Areawide EMS Lease	829,029	-	829,029	-	-	-	829,029	-	-	-	-	-	-	829,029	42,050,512,685	0.02	-
104000	Chugiak Fire SA	1,133,314	(17,560)	1,115,754	469,643	29,349	498,992	1,614,746	157,561	(68,711)	88,850	-	-	-	1,525,896	1,525,895,862	1.00	1.00
105000	Glen Alps SA	413,546	60,595	474,141	33,500	400	33,900	508,041	30,466	(4,675)	25,791	-	-	-	482,250	175,363,577	2.75	2.75
106000	Girdwood Valley SA-Fire	1,387,122	113,263	1,500,385	445,149	30,383	475,532	1,975,917	55,081	(25,260)	29,821	-	-	-	1,946,096		2.05	
106000	Girdwood Valley SA-Police	811,044	6,000	817,044	367	7	374	817,418	19,927	(14,770)	5,157	-	-	-	812,261		0.86	
106000	Girdwood Valley SA-Parks	50,000	67,600	117,600	-	-	-	117,600	1,228	(910)	318	-	-	-	117,282		0.12	
106000	Girdwood Valley SA-Parks	432,777	322,322	755,099	85,869	11,917	97,786	852,885	13,733	(6,481)	7,252	-	-	-	845,633		0.02	
106000	Girdwood Valley SA - Roads	1,439,375	78,517	1,517,892	73,017	24,823	97,840	1,615,732	38,364	(26,211)	12,153	-	-	-	1,603,579		2.56	
106000	Girdwood Valley SA-Total	4,120,318	587,702	4,708,020	604,402	67,130	671,532	5,379,552	128,333	(73,632)	54,701	-	-	-	5,324,851	949,597,940	5.61	6.00
107000	AW APD IT Systems Special L	1,840,000	-	1,840,000	-	-	-	1,840,000	-	-	-	-	-	-	1,840,000	42,050,512,685	0.04	-
110000	Chugach State Park Access SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,067,771,909	-	-
111000	Birch Tree/Elmore LRSA	339,647	37,823	377,470	29,000	1,600	30,600	408,070	22,857	(1,066)	21,791	-	-	-	386,279	257,519,299	1.50	1.50
112000	Section 6/Campbell Airstrip LR	216,848	14,156	231,004	(10,750)	1,700	(9,050)	221,954	15,366	(5,655)	9,711	-	-	-	212,243	169,794,519	1.25	1.50
113000	Valli Vue Estates LRSA	137,938	8,646	146,584	11,500	900	12,400	158,984	9,200	(5,087)	4,113	-	-	-	154,871	110,622,103	1.40	1.40
114000	Skyranch Estates LRSA	43,502	1,223	44,725	3,300	200	3,500	48,225	8,044	(12)	8,032	-	-	-	40,193	30,917,626	1.30	1.30
115000	Upper Grover LRSA	21,772	2,402	24,174	1,800	200	2,000	26,174	2,018	3	2,021	-	-	-	24,153	24,152,842	1.00	1.00
116000	Ravenwood LRSA	25,189	(2,302)	22,887	1,800	200	2,000	24,887	5,063	(29)	5,034	-	-	-	19,853	13,235,275	1.50	1.50
117000	Mt. Park Estates LRSA	36,290	5,869	42,159	3,200	100	3,300	45,459	1,004	1,112	2,116	-	-	-	43,343	43,343,109	1.00	1.00
118000	MT Park/Robin Hill RRSA	186,631	16,836	203,467	14,900	300	15,200	218,667	12,439	(2,963)	9,476	-	-	-	209,191	160,915,789	1.30	1.30
119000	CBERRRSA-Operations	4,920,879	165,157	5,086,036	123,217	81,509	204,726	5,290,762	300,915	(29,043)	271,872	-	-	-	5,018,890		1.10	1.10
119000	CBERRRSA-Contributing	4,312,757	249,871	4,562,628	-	-	-	4,562,628	-	-	-	-	-	-	4,562,628		1.00	1.00
119000	CBERRRSA Total	9,233,636	415,028	9,648,664	123,217	81,509	204,726	9,853,390	313,807	(29,043)	271,872	-	-	-	9,581,518	4,562,627,668	2.10	2.10
121000	Eaglewood Contrib RSA	126,370	3,318	129,688	6,900	700	7,600	137,288	112	2	114	-	-	-	137,174	326,605,081	0.42	0.42
122000	Gateway Contrib RSA	2,379	(54)	2,325	200	-	200	2,525	26	(3)	23	-	-	-	2,502	7,818,235	0.32	0.32
123000	Lakehill LRSA	68,515	7,762	76,277	5,200	300	5,500	81,777	13,125	1,499	14,624	-	-	-	67,153	44,768,599	1.50	1.50
124000	Totem LRSA	37,870	3,550	41,420	2,800	200	3,000	44,420	5,031	13	5,044	-	-	-	39,376	39,375,776	1.00	1.50
125000	Paradise Valley South LRSA	19,590	1,788	21,378	1,600	200	1,800	23,178	2,006	73	2,079	-	-	-	21,099	21,099,186	1.00	1.00
126000	SRW Homeowners LRSA	71,239	10,015	81,254	5,900	(300)	5,600	86,854	9,082	975	10,057	-	-	-	76,797	51,197,757	1.50	1.50
129000	Eagle River Street Light SA	338,911	(90,046)	248,865	83,632	6,047	89,679	338,544	24,285	(3,811)	20,474	100,000	(100,000)	-	318,070	1,590,348,220	0.20	0.50
142000	Talus West LRSA	110,638	10,986	121,624	14,700	(1,500)	13,200	134,824	16,276	2,838	19,114	-	-	-	115,710	144,637,066	0.80	1.30
143000	Upper O'Malley LRSA	784,486	101,515	886,001	70,300	300	70,600	956,601	26,259	6,845	33,104	-	-	-	923,497	461,748,388	2.00	2.00
144000	Bear Valley LRSA	62,603	2,840	65,443	5,300	300	5,600	71,043	4,197	163	4,360	-	-	-	66,683	44,455,084	1.50	

## Property Tax Calculation by Fund

Fund	Description	Assessed Values at 04/02/2025	2025 Revised Budget Tax Cost	2025 Mill Rate
101000	Areawide General Fund	42,050,512,685	9,410,181	0.22
103000	Areawide EMS Lease	42,050,512,685	829,029	0.02
104000	Chugiak Fire Service Area	1,525,895,862	1,525,896	1.00
105000	Glen Alps Service Area	175,363,577	482,250	2.75
106000	Girdwood Valley Service Area	949,597,940	5,324,851	5.61
107000	AW APD IT Systems Special Levy	42,050,512,685	1,840,000	0.04
110000	Chugach State Park Access SA	36,067,771,909	-	-
111000	Birchtree/Elmore LRSA	257,519,299	386,279	1.50
112000	Section 6/Campbell Airstrip LRSA	169,794,519	212,243	1.25
113000	Valli Vue Estates LRSA	110,622,103	154,871	1.40
114000	Skyranch Estates LRSA	30,917,626	40,193	1.30
115000	Upper Grover LRSA	24,152,842	24,153	1.00
116000	Raven Woods/Bubbling Brook LRSA	13,235,275	19,853	1.50
117000	Mt. Park Estates LRSA	43,343,109	43,343	1.00
118000	Mt. Park/Robin Hill RRSA	160,915,789	209,191	1.30
119000	Chugiak, Birchwood, ER Rural Road SA	4,562,627,668	9,581,518	2.10
121000	Eaglewood Contributing RSA	326,605,081	137,174	0.42
122000	Gateway Contributing RSA	7,818,235	2,502	0.32
123000	Lakehill LRSA	44,768,599	67,153	1.50
124000	Totem LRSA	39,375,776	39,376	1.00
125000	Paradise Valley South LRSA	21,099,186	21,099	1.00
126000	SRW Homeowners LRSA	51,197,757	76,797	1.50
129000	Eagle River Streetlight SA	1,590,348,220	318,070	0.20
131000	Anchorage Fire SA	39,050,662,024	85,242,719	2.18
141000	Anchorage Roads and Drainage SA	32,131,297,429	83,646,560	2.60
142000	Talus West LRSA	144,637,066	115,710	0.80
143000	Upper O'Malley LRSA	461,748,388	923,497	2.00
144000	Bear Valley LRSA	44,455,084	66,683	1.50
145000	Rabbit Creek View/Hts LRSA	57,240,669	143,102	2.50
146000	Villages Scenic Parkway LRSA	30,925,503	30,926	1.00
147000	Sequoia Estates LRSA	16,632,345	24,949	1.50
148000	Rockhill LRSA	41,308,894	61,963	1.50
149000	South Goldenview Area RRSA	523,156,554	941,682	1.80
150000	Homestead LRSA	24,730,078	32,149	1.30
151000	Anchorage Metropolitan Police SA	40,987,938,193	148,163,362	3.61
152000	Turnagain Arm Police SA	112,976,552	21,528	0.19
161000	Anchorage Parks & Recreation SA	35,758,397,015	26,992,378	0.75
162000	Eagle River-Chugiak Parks & Rec	4,897,050,984	4,958,863	1.01
163000	Anchorage Building Safety SA	35,634,607,356	1,905,003	0.05
<b>Total General Government (GG) Tax Cost</b>			<b>384,017,096</b>	
GG Average Tax Rate			42,050,512,685	384,017,096 9.13 <sup>1</sup>
Anchorage School District (ASD) Tax Rate			42,050,512,685	265,643,498 6.32 <sup>1,2</sup>
<b>Total Average Tax Rate</b>			<b>649,660,594</b>	<b>15.45</b>
GG Voter Approved Debt Average Tax Rate (Debt Svc in Cap)			42,050,512,685	57,808,888 1.37 <sup>1</sup>
GG State Municipal Assistance Average Tax Rate (credit)			42,050,512,685	3,466,130 0.08 <sup>1</sup>

<sup>1</sup> GG Average and ASD Tax Rates are based on Areawide General Fund (101000) Assessed Value<sup>2</sup> ASD Tax Cost is based on AO 2025-46

## Property Tax Calculation by Fund and Type

## AssessedValues at 04/02/2025

## 2025 Revised Budget Tax Cost

Fund	Real Property	New Construction	Personal Property	Total	Fund	Real Property (Acct 401010)	Personal Property (Acct 401020)	Total
101000	38,543,313,283	160,517,200	3,346,682,202	42,050,512,685	101000	8,661,251	748,930	9,410,181
103000	38,543,313,283	160,517,200	3,346,682,202	42,050,512,685	103000	763,049	65,980	829,029
104000	1,481,388,487	5,554,600	38,952,775	1,525,895,862	104000	1,486,943	38,953	1,525,896
105000	166,602,907	5,949,400	2,811,270	175,363,577	105000	474,519	7,731	482,250
106000	911,517,820	13,035,700	25,044,420	949,597,940	106000	5,184,415	140,436	5,324,851
107000	38,543,313,283	160,517,200	3,346,682,202	42,050,512,685	107000	1,693,560	146,440	1,840,000
110000	32,770,169,480	109,533,400	3,188,069,029	36,067,771,909	110000	-	-	-
111000	255,060,176	1,557,000	902,123	257,519,299	111000	384,926	1,353	386,279
112000	166,689,172	2,254,000	851,347	169,794,519	112000	211,179	1,064	212,243
113000	110,429,039	-	193,065	110,622,103	113000	154,601	270	154,871
114000	30,752,796	-	164,830	30,917,626	114000	39,979	214	40,193
115000	24,111,172	-	41,670	24,152,842	115000	24,111	42	24,153
116000	13,156,071	-	79,204	13,235,275	116000	19,734	119	19,853
117000	43,077,635	199,600	65,875	43,343,109	117000	43,277	66	43,343
118000	159,718,993	281,200	915,596	160,915,789	118000	208,001	1,190	209,191
119000	4,425,307,925	37,525,400	99,794,344	4,562,627,668	119000	9,371,950	209,568	9,581,518
121000	319,499,883	-	7,105,198	326,605,081	121000	134,190	2,984	137,174
122000	7,636,712	143,400	38,124	7,818,235	122000	2,490	12	2,502
123000	44,247,050	-	521,550	44,768,599	123000	66,371	782	67,153
124000	39,125,179	-	250,596	39,375,776	124000	39,125	251	39,376
125000	21,091,789	-	7,397	21,099,186	125000	21,092	7	21,099
126000	51,143,418	-	54,339	51,197,757	126000	76,715	82	76,797
129000	1,566,182,985	3,285,800	20,879,434	1,590,348,220	129000	313,894	4,176	318,070
131000	35,669,424,801	130,419,800	3,250,817,423	39,050,662,024	131000	78,146,590	7,096,129	85,242,719
141000	28,895,287,879	83,155,800	3,152,853,750	32,131,297,429	141000	75,438,819	8,207,741	83,646,560
142000	144,372,343	25,200	239,523	144,637,066	142000	115,518	192	115,710
143000	458,960,842	1,222,000	1,565,546	461,748,388	143000	920,366	3,131	923,497
144000	43,317,907	875,800	261,377	44,455,084	144000	66,291	392	66,683
145000	55,090,990	1,037,700	1,111,979	57,240,669	145000	140,322	2,780	143,102
146000	30,758,941	-	166,562	30,925,503	146000	30,759	167	30,926
147000	16,594,315	-	38,029	16,632,345	147000	24,892	57	24,949
148000	41,286,133	-	22,760	41,308,894	148000	61,929	34	61,963
149000	514,835,988	5,432,600	2,887,966	523,156,554	149000	936,484	5,198	941,682
150000	24,729,904	-	174	24,730,078	150000	32,148	1	32,149
151000	37,544,028,000	147,290,100	3,296,620,093	40,987,938,193	151000	136,246,727	11,916,635	148,163,362
152000	87,767,463	191,400	25,017,689	112,976,552	152000	16,761	4,767	21,528
161000	32,472,324,400	101,772,700	3,184,299,915	35,758,397,015	161000	24,588,696	2,403,682	26,992,378
162000	4,752,444,519	37,668,800	106,937,665	4,897,050,984	162000	4,850,576	108,287	4,958,863
163000	32,348,599,350	101,772,700	3,184,235,306	35,634,607,356	163000	1,734,776	170,227	1,905,003
					GG	352,727,026	31,290,070	384,017,096
					ASD	244,501,678	21,141,820	265,643,498
					<b>Total Tax Cost</b>	<b>597,228,704</b>	<b>52,431,890</b>	<b>649,660,594</b>

# Mill Levy by Tax District - 2025 based on AO 2025-45 S with Conforming Amendments for GG and AO 2025-46 for ASD

		101 103 107	131 104	151 152	161 162	163	110	141 105	106	118, 119, 121, 122, 149	Levy w/o ASD, ERSL, & LRSA	129 Eagle River Street Lights Service Areas	Various Limited Road Service Areas	Levy w/o ASD	School District (ASD)	Total Levy	Tax District
	Tax District	Area wide	Fire	Police	Parks & Rec	Anch Bld Safety	CASA	Roads & Drainage	Girdwood Valley Levy	Various Rural Road Service Areas							
City/Anchorage	1	0.28	2.18	3.61	0.75	0.05	-	2.60	-	-	9.47	-	-	9.47	6.32	15.79	1
Hillside	2	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	-	6.87	6.32	13.19	2
Spenard	3	0.28	2.18	3.61	0.75	0.05	-	2.60	-	-	9.47	-	-	9.47	6.32	15.79	3
Girdwood Valley	4	0.28	-	-	-	-	-	-	5.61	-	5.89	-	-	5.89	6.32	12.21	4
Glen Alps SA w/o Fire	5	0.28	-	3.61	-	-	-	2.75	-	-	6.64	-	-	6.64	6.32	12.96	5
Spenard w/o Building Safety	8	0.28	2.18	3.61	0.75	-	-	2.60	-	-	9.42	-	-	9.42	6.32	15.74	8
Stuckagain Heights w/o Parks & Rec	9	0.28	2.18	3.61	-	-	-	-	-	-	6.07	-	1.25	7.32	6.32	13.64	9
Eagle River	10	0.28	2.18	3.61	1.01	-	-	-	-	2.10	9.18	-	-	9.18	6.32	15.50	10
Municipal Landfill w/o ERPSA	11	0.28	2.18	3.61	-	0.05	-	-	-	-	6.12	-	-	6.12	6.32	12.44	11
Canyon Road (Glen Alps SA)	12	0.28	2.18	3.61	0.75	0.05	-	2.75	-	-	9.62	-	-	9.62	6.32	15.94	12
Muni/Outside Bowl w/o APD (w Turnagain Arm Police)	15	0.28	-	0.19	-	-	-	-	-	-	0.47	-	-	0.47	6.32	6.79	15
Muni/Outside Bowl with Police	16	0.28	-	3.61	-	-	-	-	-	-	3.89	-	-	3.89	6.32	10.21	16
Upper OMalley LRSA	19	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	2.00	8.87	6.32	15.19	19
Talus West LRSA	20	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	0.80	7.67	6.32	13.99	20
Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA	21	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	2.50	9.37	6.32	15.69	21
Chugiak Fire Service Area	22	0.28	1.00	3.61	1.01	-	-	-	-	2.10	8.00	-	-	8.00	6.32	14.32	22
Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA	23	0.28	2.18	3.61	-	-	-	-	-	-	6.07	-	2.50	8.57	6.32	14.89	23
Birch Tree/Elmore LRSA	28	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.50	8.37	6.32	14.69	28
Eagle River Valley RRSA w/o Fire	30	0.28	-	3.61	1.01	-	-	-	-	2.10	7.00	-	-	7.00	6.32	13.32	30
South Goldenview Area RRSA	31	0.28	2.18	3.61	0.75	0.05	-	-	-	1.80	8.67	-	-	8.67	6.32	14.99	31
Section 6/Campbell Airstrip LRSA	32	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.25	8.12	6.32	14.44	32
Skyranch Estates LRSA	33	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.30	8.17	6.32	14.49	33
Valli-Vue Estates LRSA	34	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.40	8.27	6.32	14.59	34
Mountain Park Estates LRSA	35	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.00	7.87	6.32	14.19	35
SRW Homeowners LRSA	36	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.50	8.37	6.32	14.69	36
Mountain Park/Robin Hill LRSA	37	0.28	2.18	3.61	0.75	0.05	-	-	-	1.30	8.17	-	-	8.17	6.32	14.49	37
Raven Woods/Bubbling Brook LRSA	40	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.50	8.37	6.32	14.69	40
Upper Grover LRSA	41	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.00	7.87	6.32	14.19	41
View Point	42	0.28	-	3.61	-	-	-	2.60	-	-	6.49	-	-	6.49	6.32	12.81	42
Bear Valley LRSA	43	0.28	2.18	3.61	-	-	-	-	-	-	6.07	-	1.50	7.57	6.32	13.89	43
Villages Scenic Parkway LRSA	44	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.00	7.87	6.32	14.19	44
Sequoia Estates LRSA	45	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.50	8.37	6.32	14.69	45
Eaglewood Contributing RSA	46	0.28	2.18	3.61	1.01	-	-	-	-	0.42	7.50	-	-	7.50	6.32	13.82	46
Gateway Contributing RSA	47	0.28	-	3.61	1.01	-	-	-	-	0.32	5.22	-	-	5.22	6.32	11.54	47
Paradise Valley South LRSA	48	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.00	7.87	6.32	14.19	48
ER Street Lights SA w/ Anchorage Fire	50	0.28	2.18	3.61	1.01	-	-	-	-	2.10	9.18	0.20	-	9.38	6.32	15.70	50
ER Street Lights SA w/ Chugiak Fire	51	0.28	2.18	3.61	1.01	-	-	-	-	2.10	8.00	0.20	-	8.20	6.32	14.52	51
Rockhill LRSA	52	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.50	8.37	6.32	14.69	52
Totem LRSA	53	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.00	7.87	6.32	14.19	53
Lakehill LRSA	54	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.50	8.37	6.32	14.69	54
South Goldenview RRSA w/o Fire	55	0.28	-	3.61	-	-	-	-	-	1.80	5.69	-	-	5.69	6.32	12.01	55
Bear Valley LRSA w/o Fire	56	0.28	-	3.61	-	-	-	-	-	-	3.89	-	1.50	5.39	6.32	11.71	56
Homestead LRSA	57	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.30	8.17	6.32	14.49	57
Eagle River Valley RRSA w/ ERSL w/o Fire	58	0.28	-	3.61	1.01	-	-	-	-	2.10	7.00	0.20	-	7.20	6.32	13.52	58
Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA w/o Fire	59	0.28	-	3.61	-	-	-	-	-	-	3.89	-	2.50	6.39	6.32	12.71	59
Muni/Outside Bowl with Police and CASA	60	0.28	-	3.61	-	-	-	-	-	-	3.89	-	-	3.89	6.32	10.21	60

Note: District 6 was subsumed to District 18; Districts 14 & 18 were subsumed to District 3. District 7 was subsumed to District 2.

District 11 is the Anchorage Landfill. District 36 is new from 2005. April 6, 2010, Mt. Park/Robin Hill LRSA voted to become a RRSA (District 37).

District 57 was created in 2014 for new Homestead LRSA.

District 58 was created in 2016 for Eagle River Valley with Eagle River Street Light Service but without Fire Service.

District 59 was created in 2023 for Rabbit Ck View/Rabbit Ck Hts LRSA without Anchorage Parks and without Anchorage Fire

District 60 was created in 2024 for Chugach State Park Access Service Area

**2025 Property Tax**  
**per \$100,000 Assessed Valuation**

<b>Tax District</b>	<b>School District (ASD)</b>	<b>Areawide<sup>1</sup></b>	<b>Fire</b>	<b>Police</b>	<b>Parks &amp; Rec</b>	<b>Roads<sup>2</sup></b>	<b>Building Safety</b>	<b>GG Subtotal</b>	<b>ASD &amp; GG Total</b>
1, 3	632	28	218	361	75	260	5	947	1,579
2, 19-21, 28, 32-37, 40, 41, 44, 45, 48, 52-54, 57	632	28	218	361	75	-	5	687	1,319
4	632	28	-	-	-	561	-	589	1,221
5	632	28	-	361	-	275	-	664	1,296
8	632	28	218	361	75	260	-	942	1,574
9, 23, 43	632	28	218	361	-	-	-	607	1,239
10, 50	632	28	218	361	101	210	-	918	1,550
11	632	28	218	361	-	-	5	612	1,244
12	632	28	218	361	75	275	5	962	1,594
15	632	28	-	19	-	-	-	47	679
16, 56, 59	632	28	-	361	-	-	-	389	1,021
22, 51	632	28	100	361	101	210	-	800	1,432
30, 58	632	28	-	361	101	210	-	700	1,332
31	632	28	218	361	75	180	5	867	1,499
42	632	28	-	361	-	260	-	649	1,281
46	632	28	218	361	101	42	-	750	1,382
47	632	28	-	361	101	32	-	522	1,154
55	632	28	-	361	-	180	-	569	1,201

<sup>1</sup> Some services provided by the Municipality must be offered on an "areawide" basis under State law or as provided for in the Municipal Charter. These include services such as health and environmental protection, social services, animal control, library, museum, mass transit, emergency medical services, planning and zoning, property assessment, and tax collection.

<sup>2</sup> Tax rates for Old City Road Service, Limited Road Service Areas and Street Lighting Service Areas, where applicable, are not included. Other Road Service Areas are included.

## Property Tax Rate Trends

Tax District <sup>1</sup>	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
School District	6.73	6.92	7.23	7.16	7.75	8.47	7.63	7.17	6.670	6.32
1, 3	8.16	8.74	9.17	9.20	9.35	9.55	9.21	9.86	9.475 <sup>4</sup>	9.47
2, 19-21, 28, 32-37, 40, 41, 44, 45, 48, 52-54, 57	5.73	6.52	6.51	6.59	6.81	7.00	6.67	6.98	6.915 <sup>4</sup>	6.87
4	4.85	5.40	5.50	5.51	5.18	5.12 <sup>2</sup>	4.78	5.39	5.660	5.89
5	5.72	6.36	6.22	6.36	6.36	6.36 <sup>3</sup>	6.27	6.51	6.680	6.64
8	8.16	8.74	9.17	9.20	9.35	9.55	9.21	9.86	9.430	9.42
9, 23, 43	5.18	5.99	5.86	5.93	6.13	6.24	6.01	6.23	6.190	6.07
10, 50	7.99	8.90	8.84	8.90	9.09	9.22	8.96	9.28	9.300	9.18
11	5.18	5.99	5.86	5.93	6.13	6.24	6.01	6.23	6.235 <sup>4</sup>	6.12
12	8.48	9.27	9.26	9.34	9.56	9.75	9.42	9.73	9.665 <sup>4</sup>	9.62
15	0.15	0.40	0.10	0.18	0.05	0.31 <sup>2</sup>	0.08	0.24	0.490	0.47
16, 56, 59	2.97	3.61	3.47	3.61	3.61	3.61 <sup>3</sup>	3.52	3.76	3.930	3.89
22, 51	6.78	7.52	7.45	7.58	7.57	7.59 <sup>3</sup>	7.47	7.81	8.040	8.00
30	5.78	6.52	6.45	6.58	6.57	6.59 <sup>3</sup>	6.47	6.81	7.040	7.00
31	7.53	8.32	8.31	8.39	8.61	8.80	8.47	8.78	8.715 <sup>4</sup>	8.67
42	5.40	5.83	6.13	6.22	6.15	6.16 <sup>3</sup>	6.06	6.64	6.490	6.49
46	6.53	7.38	7.21	7.36	7.55	7.68	7.44	7.68	7.620	7.50
47	4.22	4.91	4.73	4.95	4.94	4.96 <sup>3</sup>	4.86	5.11	5.260	5.22
55	4.77	5.41	5.27	5.41	5.41	5.41 <sup>3</sup>	5.32	5.56	5.730	5.69
58	5.78	6.52	6.45	6.58	6.57	6.59 <sup>3</sup>	6.47	6.81	7.040	7.00

<sup>1</sup> Tax rates for Old City Road Service, Limited Road Service Areas and Street Lighting Service Areas, where applicable, are not included. Other Road Service areas are included.

<sup>2</sup> Downward adjustment of 2.62 mills for tax districts that are outside the Anchorage Fire and Anchorage Police Service Areas is shown in these rates.

<sup>3</sup> Downward adjustment of 1.14 mills for tax districts that are outside the Anchorage Fire Service Area is shown in these rates.

<sup>4</sup> Includes Anchorage Building Safety Service Area mill rate at 0.045.



## 2025 Revised Budgets and 2025 Property Taxes

## 1995 - 2025

GG Property Tax Levied															% of Total															
			% Δ	Debt Service	Maximum	Subject to	% Δ	SAs	Prop Tax	Tax on	Population	CPI per Tax	Fund	State	New	Areawide	% Δ	ASD	GG	ASD	TOTAL Tax	TOT	GG	GG						
Year	Approved Budget	Revised Budget	from Prior Year	per Tax Cap Worksheet	Property Tax Allowed	to Charter Limit	from Prior Year	with Maximum Mill Rate	% of Total Revised Budget	New Construction	5-year average per Tax Cap Worksheet	(5 year average starting in 2009)	Balance Applied (All GG Funds)	Funded Assistance Actuals thru 2024 (2025 Budget)	Construction Assessed Valuation	Assessed Valuation	from Prior Year	Property Tax Levied			Tax	Avg Mills	Avg Mills	\$100K Home	Year					
1995	217,840,580	221,027,290		21,290,880	124,254,550	120,761,070			55%	2,579,730	2.18%	2.10%	7,479,745	22,083,582	244,524,210	11,535,851,890		83,576,641	59%	41%	204,337,711	17.71	10.47	\$ -	1995					
1996	227,496,470	231,727,130	4.84%	23,509,020	131,007,140	128,636,100	6.52%		56%	1,801,070	2.30%	2.90%	8,900,240	20,421,173	172,022,154	12,056,420,080	4.51%	87,743,950	59%	41%	216,380,050	17.95	0.24	10.67	0.20 \$	20	1996			
1997	238,908,730	241,101,580	4.05%	24,315,130	138,807,610	136,381,780	6.02%		57%	2,716,110	1.35%	2.70%	7,084,920	19,317,575	254,555,312	12,530,839,276	3.93%	100,927,392	57%	43%	237,309,172	18.94	0.99	10.88	0.21 \$	21	1997			
1998	243,581,135	251,084,978	4.14%	24,422,780	146,654,450	141,668,855	3.90%		56%	3,202,270	1.20%	1.50%	12,442,773	19,560,021	294,326,082	13,619,403,181	8.69%	110,584,217	56%	44%	252,283,072	18.52	(0.42)	10.40	(0.48) \$	(48)	1998			
1999	257,014,620	258,783,850	3.07%	24,352,100	148,920,905	145,436,460	2.64%		56%	3,765,670	1.31%	1.50%	18,317,420	11,435,391	362,083,879	14,505,001,156	6.50%	117,633,373	55%	45%	263,069,833	18.14	(0.38)	10.03	(0.37) \$	(37)	1999			
2000	256,001,380	259,231,060	0.17%	26,823,600	154,430,920	139,692,620	-3.95%		54%	2,902,510	0.89%	1.00%	20,183,230	10,043,102	289,383,319	15,116,000,590	4.21%	122,116,453	53%	47%	261,809,073	17.32	(0.82)	9.24	(0.79) \$	(79)	2000			
2001	258,381,150	270,718,266	4.43%	33,892,910	148,820,066	148,272,260	6.14%	(1)	55%	3,056,560	0.29%	1.68%	14,301,356	10,489,295	330,082,024	15,977,582,221	5.70%	131,060,303	53%	47%	279,332,563	17.48	0.16	9.28	0.04 \$	4	2001			
2002	270,481,160	274,449,200	1.38%	35,286,390	160,077,454	(2) 160,705,454	8.39%	(3)	59%	4,023,445	0.47%	2.80%	1,750,070	10,403,815	434,497,274	17,821,600,651	11.54%	139,237,827	54%	46%	299,943,281	16.83	(0.65)	9.02	(0.26) \$	(26)	2002			
2003	283,497,130	289,228,335	5.39%	37,422,220	171,334,820	171,334,820	6.61%		59%	4,224,300	1.10%	1.90%	3,473,035	5,215,705	471,988,661	19,540,958,207	9.65%	143,969,120	54%	46%	315,303,940	16.14	(0.69)	8.77	(0.25) \$	(25)	2003			
2004	303,525,960	309,317,690	6.95%	39,770,600	182,697,160	173,974,620	1.54%	8,722,060	59%	4,478,810	1.16%	2.70%	3,711,840	-	486,078,481	21,281,342,021	8.91%	154,493,490	54%	46%	337,190,170	15.84	(0.30)	8.58	(0.19) \$	(19)	2004			
2005	329,807,480	332,772,920	7.58%	41,427,660	187,815,560	176,210,160	1.28%	11,605,340	56%	4,583,050	1.37%	2.60%	377,700	-	534,154,713	22,404,488,758	5.81%	170,080,162	52%	48%	357,895,662	15.97	0.13	8.38	(0.20) \$	(20)	2005			
2006	363,045,810	367,207,176	10.35%	47,994,920	209,016,630	189,843,970	7.74%	(4a)	55%	4,866,140	1.26%	3.10%	(1,348,850)	(5)	5,022,750	(4c)	580,685,402	25,850,938,793	15.38%	184,379,645	52%	48%	387,045,635	14.97	(1.00)	7.84	(0.54) \$	(54)	2006	
2007	393,454,860	(10) 399,396,750	8.77%	(6)	44,171,670	218,736,570	166,797,617	-12.14%	(7a)	45%	4,716,680	1.70%	3.20%	2,799,130	(5)	37,128,443	(8)	601,617,500	29,305,847,273	13.36%	198,981,074	48%	52%	380,587,011	12.99	(1.98)	6.20	(1.64) \$	(164)	2007
2008	427,815,224	431,377,965	8.01%	45,962,780	233,344,053	202,736,295	21.55%	(9a)	50%	3,961,490	1.20%	2.20%	666,907	15,636,117	(9c)	531,030,464	30,581,652,424	4.35%	212,165,785	51%	49%	429,873,721	14.06	1.07	7.12	0.92 \$	92	2008		
2009	432,892,617	(10) 422,421,301	-2.08%	47,823,086	250,347,960	216,643,123	6.86%	15,704,837	55%	3,510,290	0.90%	3.10%	(10,008,582)	18,000,000	460,064,618	31,385,624,715	2.63%	225,459,645	51%	49%	457,807,605	14.59	0.53	7.40	0.28 \$	28	2009			
2010	421,310,249	421,425,248	-0.24%	35,582,194	245,481,442	221,394,860	2.19%	15,900,271	56%	2,326,260	0.90%	2.90%	2,561,206	15,209,949	291,511,584	31,455,772,186	0.22%	233,853,777	50%	50%	471,148,908	14.98	0.39	7.54	0.14 \$	14	2010			
2011	435,741,329	443,211,855	5.17%	49,147,385	247,648,926	225,307,034	1.77%	15,528,727	54%	1,657,790	1.00%	2.60%	8,975,843	19,984,139	219,865,767	31,429,789,620	-0.08%	236,173,709	50%	50%	477,009,470	15.18	0.20	7.66	0.12 \$	12	2011			
2012	452,273,776	454,583,060	2.57%	55,513,494	248,003,515	225,224,575	-0.04%	16,422,114	53%	1,671,690	0.90%	2.60%	11,910,767	21,154,092	218,235,942	31,529,319,366	0.32%	238,775,383	50%	50%	480,422,072	15.23	0.05	7.66	- \$	-	2012			
2013	475,748,714	475,350,287	4.57%	50,264,138	253,218,733	237,750,950	5.56%	15,467,783	53%	2,146,169	1.00%	2.60%	12,374,182	14,697,818	280,178,757	32,187,332,510	2.09%	236,691,495	52%	48%	489,910,228	15.22	(0.01)	7.87	0.21 \$	21	2013			
2014	471,316,518	476,664,596	0.28%	53,015,313	255,619,272	239,317,214	0.66%	16,302,058	54%	2,250,267	1.10%	2.30%	15,691,245	14,831,485	285,929,745	33,498,866,075	4.07%	236,498,047	52%	48%	492,117,319	14.69	(0.53)	7.63	(0.24) \$	(24)	2014			
2015	474,016,337	483,565,651	1.45%	54,681,024	268,841,233	249,693,455	4.34%	17,528,223	55%	2,478,291	0.70%	2.40%	8,290,906	13,924,701	324,808,717	35,036,406,736	4.59%	239,493,695	53%	47%	506,715,373	14.47	(0.22)	7.63	- \$	-	2015			
2016	481,866,166	489,755,292	1.28%	55,015,146	284,581,493	266,494,607	6.73%	18,086,886	58%	3,161,970	0.50%	2.10%	4,348,042	9,280,122	319,294,456	36,063,931,160	2.93%	242,707,116	54%	46%	527,288,609	14.62	0.15	7.89	0.26 \$	26	2016			
2017	503,981,006	508,923,994	3.91%	55,685,511	303,906,395	285,275,759	7.05%	18,630,636	60%	4,964,228	0.20%	1.60%	30,957	7,783,616	233,530,322	35,716,140,504	-0.96%	247,307,425	55%	45%	551,213,820	15.43	0.81	8.51	0.62 \$	62	2017			
2018	520,481,490	515,738,214	1.34%	56,988,171	301,634,860	283,527,018	-0.61%	18,107,842	58%	2,082,196	-0.10%	1.20%	72,774	6,095,769	217,030,642	34,153,459,649	-4.38%	247,093,515	55%	45%	548,728,375	16.06	0.63	8.83	0.32 \$	32	2018			
2019	524,862,474	526,843,297	2.15%	56,473,813	306,575,650	287,778,391	1.50%	18,797,259	58%	3,647,965	-0.40%	1.20%	1,943,366	4,557,777	245,261,022	34,520,498,880	1.07%	247,221,383	55%	45%	553,797,033	16.04	(0.02)	8.88	0.05 \$	5	2019			
2020	540,246,879	542,200,553	2.91%	54,091,332	312,276,128	292,591,547	1.67%	19,684,581	58%	4,493,027	-0.60%	1.20%	(4,293,316)	375,000	206,128,256	34,710,973,722	0.55%	268,915,069	54%	46%	581,191,197	16.75	0.71	9.00	0.12 \$	12	2020			
2021	550,015,808	557,514,727	2.82%	54,545,777	319,228,023	297,714,363	1.75%	21,513,660	57%	2,058,526	-0.70%	0.80%	16,179,950	1,716,231	143,280,079	34,626,424,977	-0.24%	293,429,596	52%	48%	612,657,619	17.69	0.94	9.22	0.22 \$	22	2021			
2022	550,164,849	563,667,914	1.10%	54,847,881	321,842,588	297,648,243	-0.02%	22,968,568	57%	2,631,367	-0.60%	1.70%	6,419,585	7,233,142	193,607,074	36,237,162,319	4.65%	276,366,736	54%	46%	596,983,547	16.48	(1.21)	8.85	(0.37) \$	(37)	2022			
2023	587,237,691	600,336,774	6.51%	62,839,984	341,977,683	317,799,100	6.77%	24,120,693	57%	1,617,597	-0.50%	3.30%	79,963	-	136,234,401	36,289,765,053	0.15%	260,087,517	57%	43%	602,007,310	16.59	0.11	9.42	0.57 \$	57	2023			
2024	611,337,199	620,262,824	3.32%	55,482,032	360,968,676	334,333,113	5.20%	26,635,063	58%	4,212,114	-0.50%	3.00%	(811,781)	4,119,744	193,500,897	39,564,689,895	9.02%	263,714,389	58%	42%	624,682,565	15.79	(0.80)	9.12	(0.30) \$	(30)	2024			
2025	648,298,234	657,312,487	5.97%	57,808,888	384,017,395	355,360,203	6.29%	28,656,893	58%	2,636,544	-0.30%	3.10%	(694,667)	3,466,130	160,517,200	42,050,512,685	6.28%	265,643,498	59%	41%	649,660,594	15.45	(0.34)	9.13	0.01 \$	1	2025			

- (1) Per AO 2002-65(S), the \$148,272,260 was amended to \$150,473,179. This was to reflect the annualized Motor Vehicle Rental Tax adjustment. The 150,473,179 is the amount approved by the Assembly for the preceding year to be used in the determination of the 2002 tax limitation.

- (2) Property Tax Allowed \$160,705,454 less judgments vetoed \$628,000 is equal to \$160,077,454.

- (3) Per AO 2002-65(S), this is the Property Tax amount approved for 2002 (the amount approved by the Assembly for the preceding year to be used in the determination of the 2003 tax limitation). This was not revised to reflect the veto of \$628,000.

- |  |                |   |
|--|----------------|---|
| (4) 2006 Property Tax Levied (within Charter Limit)        | \$ 194,866,720 |   |
| 2006 Less: Property Tax Credit                             | 5,022,750      | c |
| 2006 Net Property Tax Collected (within Charter Limit)     | \$ 189,843,970 | a |
| 2006 Property Tax Levied (within Maximum Tax Rates)        | 12,822,020     | b |
| 2006 Total Property Tax Collected with Property Tax Credit | 202,665,990    |   |

- (5) Includes 2006 Fund Balance Policy Compliance adjustment of <\$2,125,850>.  
Includes 2007 Fund Balance Policy Compliance adjustment of \$1,461,140.  
Includes 2008 Fund Balance Policy Compliance adjustment of \$XXX  
Includes 2009 Fund Balance Policy Compliance (bond + emg) adjustment of <\$11,163,281>  
Includes 2010 Fund Balance Policy Compliance (bond + emg) adjustment of \$176,293  
Includes 2010 Fund Balance Policy Compliance (bond + emg) adjustment of \$176,294

- (6) Includes \$385,577,670 continuation level plus two required technical adjustments:
- (1) Convention Center Reserves for \$6,925,800
  - (2) Fuel Reclassifications for \$951,390

- |  |                       |     |
|--|-----------------------|-----|
| (7) 2007 Property Tax Levied (within Charter Limit)    | \$ 203,926,060        |     |
| 2007 Less: Areawide Property Tax Credit                | <u>37,128,443</u>     | (8) |
| 2007 Net Property Tax Collected (within Charter Limit) | \$ 166,797,617        | a   |
| 2007 Property Tax Levied (within Maximum Tax Rates)    | <u>14,808,320</u>     | b   |
| 2007 Total Property Tax Collected after Property Tax C | <u>\$ 181,605,937</u> |     |

- | (8) STATE OPERATIONAL ASSISTANCE |                   |                  |                   |
|----------------------------------|-------------------|------------------|-------------------|
| MOA FY                           | Revenue Share     | PERS             | TOTAL             |
| 2006                             | 16,353,980        | 5,681,060        | 22,035,040        |
| 2007                             | 13,536,127        | 1,557,276        | 15,093,403        |
| <b>TOTAL</b>                     | <b>29,890,107</b> | <b>7,238,336</b> | <b>37,128,443</b> |

- |  |                |   |
|--|----------------|---|
| (9) 2008 Property Tax Levied (within Charter Limit)    | \$ 218,372,412 |   |
| 2008 Less: Areawide Property Tax Credit                | 15,636,117     | c |
| 2008 Net Property Tax Collected (within Charter Limit) | \$ 202,736,295 | a |
| 2008 Property Tax Levied (within Maximum Tax Rates)    | 14,971,641     | b |
| 2008 Total Property Tax Collected after Property Tax C | \$ 217,707,936 |   |

- (10) 2007 "Approved" budget is  
2009 "Approved" budget is \$XXX as part of the 2008-2009 Biennial. \$432,892,617 is the 2009 Updated (Nov 2008)

# Municipality of Anchorage Tax District Map

## Anchorage Bowl

The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.

### Tax Districts

- |   |                                     |
|---|-------------------------------------|
| 1, City/Anchorage                               | 35, Mountain Park Estates LRSA      |
| 2, Hillside                                     | 36, SRW Homeowners LRSA             |
| 3, Spenard                                      | 37, Mountain Park/Robin Hill LRSA   |
| 5, Glen Alps SA w/o Fire                        | 40, Raven Woods/Bubbling Brook LRSA |
| 8, Spenard w/o Building Safety                  | 41, Upper Grover LRSA               |
| 9, Stuckagain Heights w/o Parks & Rec           | 42, View Point                      |
| 11, Municipal Landfill                          | 43, Bear Valley LRSA                |
| 12, Canyon Road (Glen Alps SA)                  | 44, Villages Scenic Parkway LRSA    |
| 15, Muni/Outside Bowl w/limited Police          | 45, Sequoia Estates LRSA            |
| 19, Upper OMalley LRSA                          | 48, Paradise Valley South LRSA      |
| 20, Talus West LRSA                             | 52, Rockhill LRSA                   |
| 21, Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA  | 53, Totem LRSA                      |
| 23, Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA | 54, Lakehill LRSA                   |
| 28, Birch Tree/Elmore LRSA                      | 55, South Goldenview LRSA w/o Fire  |
| 31, South Goldenview Area LRSA                  | 56, Bear Valley LRSA w/o Fire       |
| 32, Section 6/Campbell Airstrip LRSA            | 57, Homestead LRSA                  |
| 33, Sky ranch Estates LRSA                      | <all other values>                  |
| 34, Valli-View Estates LRSA                     |                                     |

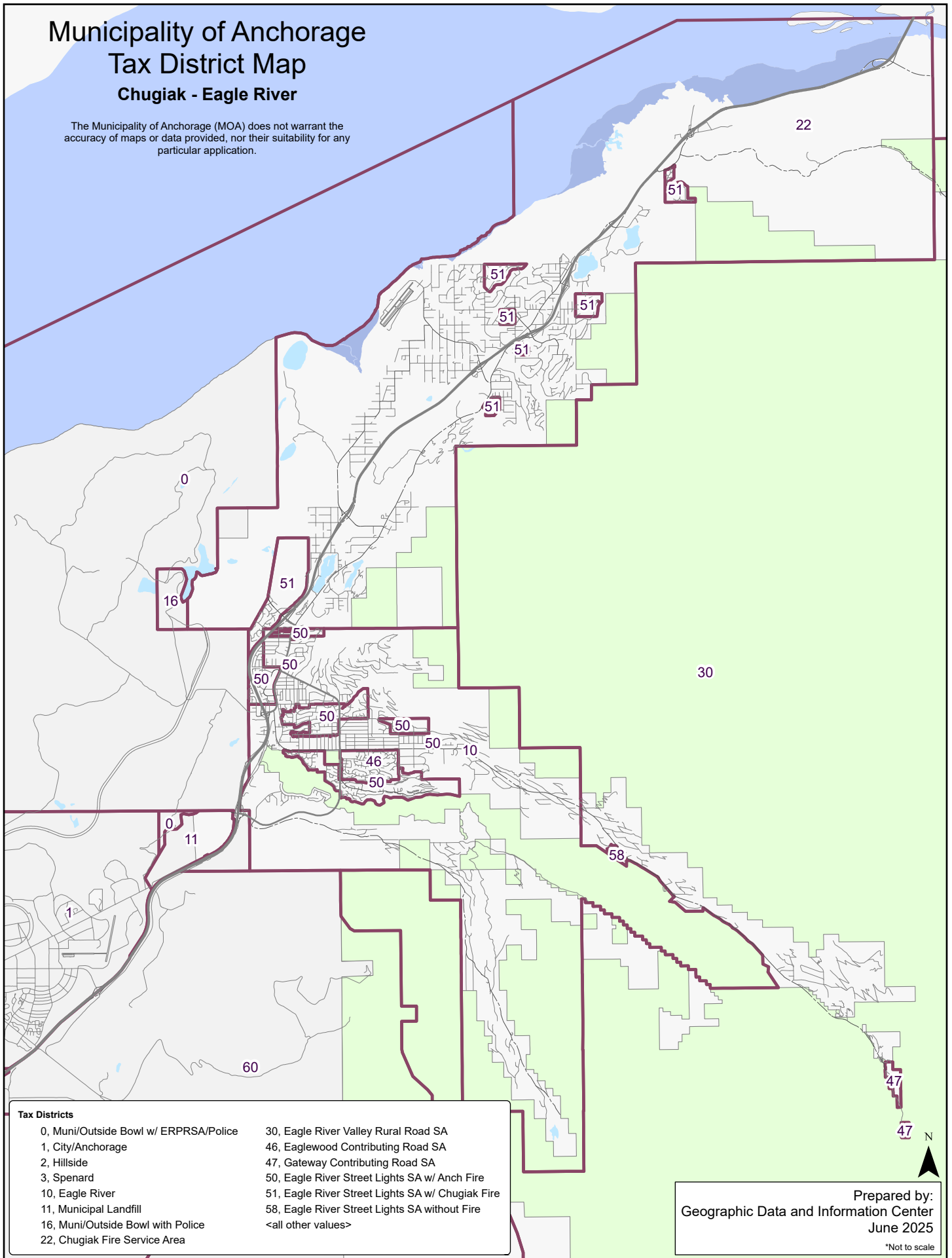
Prepared by:  
Geographic Data and Information Center  
June 2025

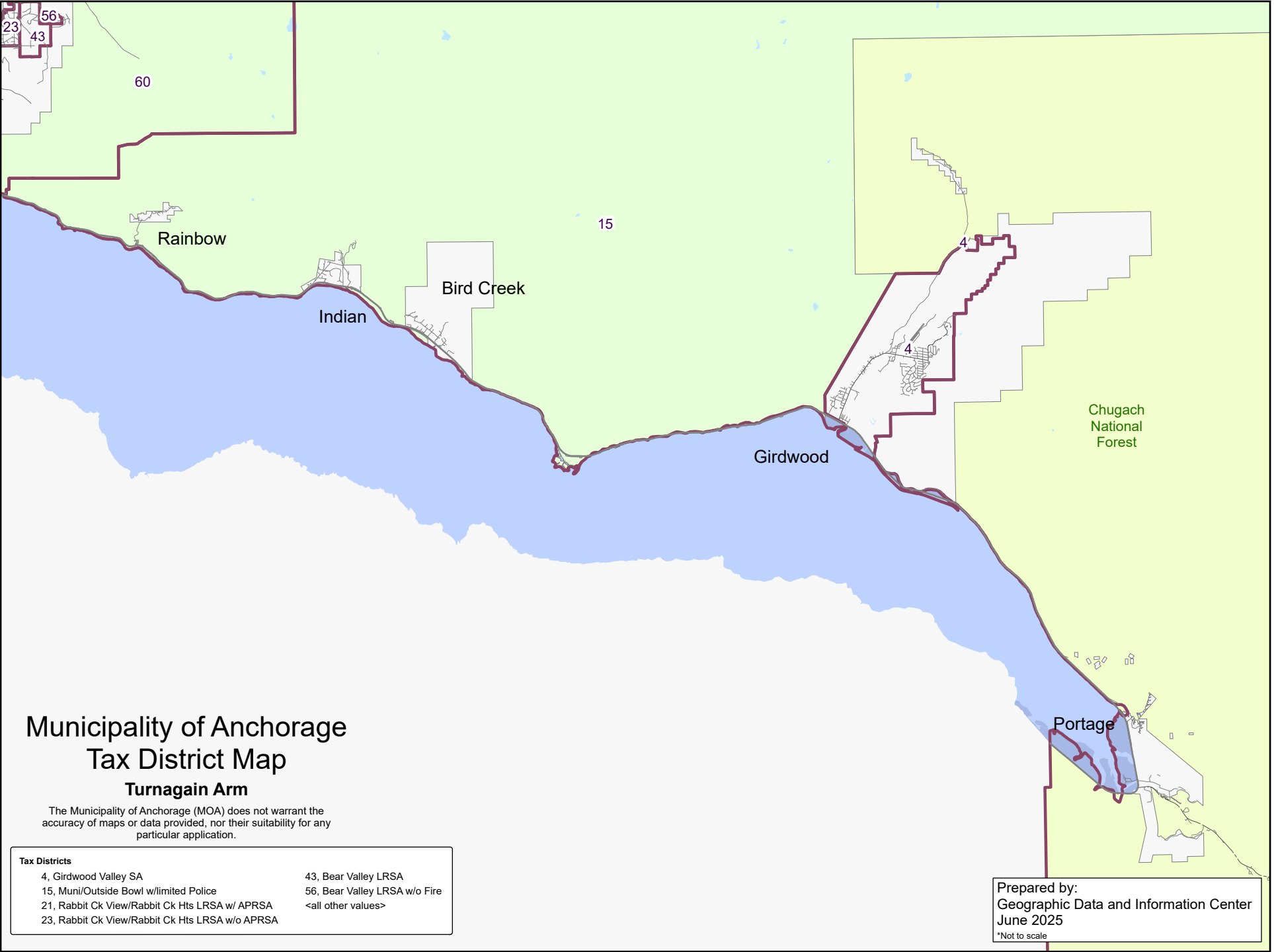
\*Not to scale

# Municipality of Anchorage Tax District Map

## Chugiak - Eagle River

The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.





# Municipality of Anchorage Tax District Map

## Girdwood

The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.

Chugach  
National  
Forest

15

4

4

Seward Highway

Chugach  
National  
Forest

N

Prepared by:  
Geographic Data and Information Center  
June 2025  
\*Not to scale

## Chugiak Fire Service Area

(Fund 104000)

---

The Municipality's Charter requires that our local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Chugiak Fire Service Area was established for fire protection within the service area. The maximum mill rate for the service area shall not exceed 1.00 mill in any calendar year (AMC 27.30.060). The service area is included in Municipal Tax Districts 22 and 51.

The net cost total on the Fund Summary presented on the following page represents the tax cost for the Chugiak Fire Service Area, based on the 2025 Revised Budget. It includes \$88,850 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (P&I) on Delinquent Taxes, Auto Tax, Electric Co-Op Allocation and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2025 mill rate, based on the 2025 Revised Budget taxes to be collected and service area assessed value at 04/02/2025, is calculated as follows:

$$\frac{\$ 1,525,896}{\$ 1,525,895,862} \times 1,000 = 1.00$$

**Fund 104000 Summary**  
**Chugiak Fire Service Area**  
(Fund Center # 354000, 189120)

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Fund Center</b>				
Chugiak Fire and Rescue (354000) - Department: Fire	1,816,549	2,057,718	1,115,754	-45.78%
<b>Direct Cost Total</b>	<b>1,816,549</b>	<b>2,057,718</b>	<b>1,115,754</b>	<b>-45.78%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	428,413	469,643	498,992	6.25%
<b>Function Cost Total</b>	<b>2,244,963</b>	<b>2,527,361</b>	<b>1,614,746</b>	<b>-36.11%</b>
Program Generated Revenue	-	(157,561)	(88,850)	-43.61%
<b>Net Cost Total</b>	<b>2,244,963</b>	<b>2,369,800</b>	<b>1,525,896</b>	<b>-35.61%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	6,114	-	-	-
Travel	-	-	-	-
Contractual/OtherServices	1,790,061	2,057,718	1,115,754	-45.78%
Debt Service	-	-	-	-
Equipment, Furnishings	20,374	-	-	-
<b>Direct Cost Total</b>	<b>1,816,549</b>	<b>2,057,718</b>	<b>1,115,754</b>	<b>-45.78%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	-	-	-	-
Part-Time	-	-	-	-
<b>Position Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Chugiak Fire and Rescue**  
**Department: Fire**  
**Division: Emergency Operations**  
(Fund Center # 354000)

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	6,114	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,790,061	2,057,718	1,115,754	-45.78%
Equipment, Furnishings	20,374	-	-	-
<b>Manageable Direct Cost Total</b>	<b>1,816,549</b>	<b>2,057,718</b>	<b>1,115,754</b>	<b>-45.78%</b>
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>1,816,549</b>	<b>2,057,718</b>	<b>1,115,754</b>	<b>-45.78%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	428,413	469,643	498,992	6.25%
<b>Function Cost Total</b>	<b>2,244,963</b>	<b>2,527,361</b>	<b>1,614,746</b>	<b>-36.11%</b>
<b>Net Cost</b>				
Direct Cost Total	1,816,549	2,057,718	1,115,754	-45.78%
Charges by/to Other Departments Total	428,413	469,643	498,992	6.25%
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>2,244,963</b>	<b>2,527,361</b>	<b>1,614,746</b>	<b>-36.11%</b>



## Girdwood Valley Service Area

(Fund 106000)

---

The Municipality's Charter requires that our local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Girdwood Valley Service Area was established for street construction and maintenance, solid waste collection, fire protection, parks and recreation, the operation and maintenance of a municipal cemetery, the provision of police protection services, and the provision of services in support of policies that promote local housing and economic stability at the sole expense of the Girdwood Valley Service Area. The maximum attainable mill rate for the service area shall not exceed 6.00 mills in any calendar year (AMC 27.30.020). The service area is included in Municipal Tax District 4.

The net cost total on the fund summary presented on the following page represents the tax cost for the Girdwood Valley Service Area, based on the 2025 Revised Budget. It includes \$26,201 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (P&I) on Delinquent Taxes, Auto Tax, Electric Co-Op Allocation and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2025 mill rate, based on the 2025 Revised Budget taxes to be collected and service area assessed value at 04/02/2025, is calculated as follows:

$$\frac{\$ 5,324,851}{\$ 949,597,940} \times 1,000 = 5.61$$

## Fund 106000 Summary Girdwood Valley Service Area

(Fund Center # 355000, 450000, 510900, 558000, 746000, 189130)

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Fund Center</b>				
Housing & Development (510900) - Department: Planning, Deve	-	50,000	117,600	135.20%
Fire and Rescue (355000) - Department: Fire	1,900,597	1,387,122	1,500,385	8.17%
Police (450000) - Department: Police	807,372	811,044	817,044	0.74%
Parks & Recreation (558000) - Department: Parks & Recreation	306,959	432,777	755,099	74.48%
Street Maintenance (746000) - Department: Maintenance & Ops	1,198,535	1,439,375	1,517,892	5.45%
<b>Direct Cost Total</b>	<b>4,213,463</b>	<b>4,120,318</b>	<b>4,708,020</b>	<b>14.26%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	520,998	604,402	671,532	11.11%
<b>Function Cost Total</b>	<b>4,734,462</b>	<b>4,724,720</b>	<b>5,379,552</b>	<b>13.86%</b>
Program Generated Revenue	(27,942)	(128,333)	(54,701)	-57.38%
<b>Net Cost Total</b>	<b>4,706,520</b>	<b>4,596,387</b>	<b>5,324,851</b>	<b>15.85%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	324,024	337,527	346,145	2.55%
Supplies	54,255	147,978	165,843	12.07%
Travel	-	-	5,000	100.00%
Contractual/Other Services	3,827,062	3,524,273	4,080,492	15.78%
Debt Service	-	110,540	110,540	-
Equipment, Furnishings	8,122	-	-	-
<b>Direct Cost Total</b>	<b>4,213,463</b>	<b>4,120,318</b>	<b>4,708,020</b>	<b>14.26%</b>

### Position Summary as Budgeted

Full-Time	2	2	2	-
Part-Time	1	1	2	100.00%
<b>Position Total</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>33.33%</b>

**Girdwood Service Area Housing & Development**  
**Department: Planning, Development & Public Works**  
**Division: PDPW Administration**  
(Fund Center # 510900)

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	50,000	117,600	135.20%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	-	<b>50,000</b>	<b>117,600</b>	<b>135.20%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	-	-	-	-
<b>Direct Cost Total</b>	-	<b>50,000</b>	<b>117,600</b>	<b>135.20%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	-	<b>50,000</b>	<b>117,600</b>	<b>135.20%</b>
<b>Net Cost</b>				
Direct Cost Total	-	50,000	117,600	135.20%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	-	<b>50,000</b>	<b>117,600</b>	<b>135.20%</b>

**Girdwood Valley Fire and Rescue**  
**Department: Fire**  
**Division: Emergency Operations**  
(Fund Center # 355000)

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	15,870	30,000	35,000	16.67%
Travel	-	-	5,000	100.00%
Contractual/Other Services	1,880,815	1,252,582	1,355,845	8.24%
Equipment, Furnishings	3,912	-	-	-
<b>Manageable Direct Cost Total</b>	<b>1,900,597</b>	<b>1,282,582</b>	<b>1,395,845</b>	<b>8.83%</b>
Debt Service	-	104,540	104,540	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>104,540</b>	<b>104,540</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>1,900,597</b>	<b>1,387,122</b>	<b>1,500,385</b>	<b>8.17%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	355,138	445,149	475,532	6.83%
<b>Function Cost Total</b>	<b>2,255,736</b>	<b>1,832,271</b>	<b>1,975,917</b>	<b>7.84%</b>
<b>Program Generated Revenue</b>				
406370 - Fire Service Fees	(15,063)	(21,000)	(21,000)	-
<b>Program Generated Revenue Total</b>	<b>(15,063)</b>	<b>(21,000)</b>	<b>(21,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	1,900,597	1,387,122	1,500,385	8.17%
Charges by/to Other Departments Total	355,138	445,149	475,532	6.83%
Program Generated Revenue Total	(15,063)	(21,000)	(21,000)	-
<b>Net Cost Total</b>	<b>2,240,673</b>	<b>1,811,271</b>	<b>1,954,917</b>	<b>7.93%</b>

**Girdwood Valley Police Services**  
**Department: Police**  
**Division: Operations**  
(Fund Center # 450000)

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	2,713	-	-	-
Travel	-	-	-	-
Contractual/Other Services	804,659	805,044	811,044	0.75%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>807,372</b>	<b>805,044</b>	<b>811,044</b>	<b>0.75%</b>
Debt Service	-	6,000	6,000	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>807,372</b>	<b>811,044</b>	<b>817,044</b>	<b>0.74%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	302	367	374	1.91%
<b>Function Cost Total</b>	<b>807,675</b>	<b>811,411</b>	<b>817,418</b>	<b>0.74%</b>
<b>Net Cost</b>				
Direct Cost Total	807,372	811,044	817,044	0.74%
Charges by/to Other Departments Total	302	367	374	1.91%
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>807,675</b>	<b>811,411</b>	<b>817,418</b>	<b>0.74%</b>

**Girdwood Valley Parks & Recreation**  
**Department: Parks & Recreation**  
**Division: Girdwood Parks & Recreation**  
(Fund Center # 558000)

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	36,491	43,599	48,756	11.83%
Supplies	21,479	47,178	44,843	-4.95%
Travel	-	-	-	-
Contractual/Other Services	245,775	342,000	661,500	93.42%
Equipment, Furnishings	3,213	-	-	-
<b>Manageable Direct Cost Total</b>	<b>306,959</b>	<b>432,777</b>	<b>755,099</b>	<b>74.48%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>306,959</b>	<b>432,777</b>	<b>755,099</b>	<b>74.48%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	91,334	85,869	97,786	13.88%
<b>Function Cost Total</b>	<b>398,293</b>	<b>518,646</b>	<b>852,885</b>	<b>64.44%</b>
<b>Program Generated Revenue</b>				
406280 - Programs Lessons & Camps	(264)	(1,500)	(500)	-66.67%
406290 - Rec Center Rentals & Activities	(3,371)	(100)	(2,100)	2000.00%
406310 - Camping Fees	(906)	(1,500)	(1,900)	26.67%
<b>Program Generated Revenue Total</b>	<b>(4,541)</b>	<b>(3,100)</b>	<b>(4,500)</b>	<b>45.16%</b>
<b>Net Cost</b>				
Direct Cost Total	306,959	432,777	755,099	74.48%
Charges by/to Other Departments Total	91,334	85,869	97,786	13.88%
Program Generated Revenue Total	(4,541)	(3,100)	(4,500)	45.16%
<b>Net Cost Total</b>	<b>393,752</b>	<b>515,546</b>	<b>848,385</b>	<b>64.56%</b>

**Girdwood Valley Street Maintenance**  
**Department: Maintenance & Operations**  
**Division: Street Maintenance**  
(Fund Center # 746000)

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	287,533	293,928	297,389	1.18%
Supplies	14,193	70,800	86,000	21.47%
Travel	-	-	-	-
Contractual/Other Services	895,813	1,074,647	1,134,503	5.57%
Equipment, Furnishings	997	-	-	-
<b>Manageable Direct Cost Total</b>	<b>1,198,535</b>	<b>1,439,375</b>	<b>1,517,892</b>	<b>5.45%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>1,198,535</b>	<b>1,439,375</b>	<b>1,517,892</b>	<b>5.45%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	74,223	73,017	97,840	34.00%
<b>Function Cost Total</b>	<b>1,272,758</b>	<b>1,512,392</b>	<b>1,615,732</b>	<b>6.83%</b>
<b>Program Generated Revenue</b>				
408405 - Lease & Rental Revenue	(7,920)	(3,000)	(3,000)	-
<b>Program Generated Revenue Total</b>	<b>(8,338)</b>	<b>(3,000)</b>	<b>(3,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	1,198,535	1,439,375	1,517,892	5.45%
Charges by/to Other Departments Total	74,223	73,017	97,840	34.00%
Program Generated Revenue Total	(8,338)	(3,000)	(3,000)	-
<b>Net Cost Total</b>	<b>1,264,421</b>	<b>1,509,392</b>	<b>1,612,732</b>	<b>6.85%</b>

## Chugiak, Birchwood, Eagle River Rural Road Service Area (Fund 119000)

---

The Municipality's Charter requires that local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Chugiak, Birchwood, Eagle River Rural Road Service Area (CBERRRSA) was established for capital improvements for roads and drainage and the maintenance thereof within and over road rights-of-way in the service area including street light capital improvements and street light operation and maintenance at special sites outside the Eagle River Street Light Service Area which enhance public safety, but excluding capital improvements for and maintenance and operation of: 1) traffic engineering; 2) park and recreational services; 3) water, sewer, telephone, electric, gas and other utility improvements and services; 4) off-road mass transit facilities and signs; and 5) fire hydrants and parking meters within the service area. The service area also shall be authorized to operate and maintain street lights at special sites outside of the Eagle River Street Light Service Area for purposes of enhancing public safety.

The maximum attainable mill rate for services provided in the service area shall not exceed 2.10 mills in any calendar year. No more than 1.1 mills shall be for road and drainage maintenance and no more than 1.0 mill shall be for capital improvements (AMC 27.30.215). The service area is included in Municipal Tax Districts 10, 22, 30, 50, 51, and 58.

The net cost total on the fund summary presented on the following page represents the tax cost for the CBERRRSA, based on the 2025 Revised Budget. It includes \$245,272 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (P&I) on Delinquent Taxes and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2025 mill rate, based on the 2025 Revised Budget taxes to be collected and service area assessed value at 04/02/2025, is calculated as follows:

$$\frac{\$ 9,581,518}{\$ 4,562,627,668} \times 1,000 = 2.10$$



**Fund 119000 Summary**  
**Chugiak, Birchwood, Eagle River Rural Road Service Area**  
(Fund Center # 744900, 747300, 189180)

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Fund Center</b>				
Operations of CBERRRSA (744900) - Department: Public Works	4,435,020	4,920,879	5,086,036	3.36%
ER Contribution to CIP (747300) - Department: Public Works	3,920,490	4,312,757	4,562,628	5.79%
<b>Direct Cost Total</b>	<b>8,355,510</b>	<b>9,233,636</b>	<b>9,648,664</b>	<b>4.49%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	118,304	123,217	204,726	66.15%
<b>Function Cost Total</b>	<b>8,473,814</b>	<b>9,356,853</b>	<b>9,853,390</b>	<b>5.31%</b>
Program Generated Revenue	(304,382)	(300,915)	(271,872)	-9.65%
<b>Net Cost Total</b>	<b>8,169,432</b>	<b>9,055,938</b>	<b>9,581,518</b>	<b>5.80%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	670,570	630,929	661,612	4.86%
Supplies	187,118	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	7,495,070	8,345,622	8,729,967	4.61%
Debt Service	-	83,798	83,798	-
Equipment, Furnishings	2,753	6,000	6,000	-
<b>Direct Cost Total</b>	<b>8,355,510</b>	<b>9,233,636</b>	<b>9,648,664</b>	<b>4.49%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	4	4	4	-
Part-Time	-	-	-	-
<b>Position Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>-</b>

**Operations of Chugiak, Birchwood, Eagle River RRSA**  
**Department: Public Works Administration**  
**Division: Other Service Areas**  
(Fund Center # 744900)

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	670,570	630,929	661,612	4.86%
Supplies	187,118	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	3,574,580	4,032,865	4,167,339	3.33%
Equipment, Furnishings	2,753	6,000	6,000	-
<b>Manageable Direct Cost Total</b>	<b>4,435,020</b>	<b>4,837,081</b>	<b>5,002,238</b>	<b>3.41%</b>
Debt Service	-	83,798	83,798	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>83,798</b>	<b>83,798</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>4,435,020</b>	<b>4,920,879</b>	<b>5,086,036</b>	<b>3.36%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	118,304	123,217	204,726	66.15%
<b>Function Cost Total</b>	<b>4,553,324</b>	<b>5,044,096</b>	<b>5,290,762</b>	<b>4.89%</b>
<b>Program Generated Revenue</b>				
406625 - Reimbursed Cost-NonGrant Funded	(38,422)	(25,000)	(25,000)	-
408380 - Prior Year Expense Recovery	(324)	-	-	-
408580 - Miscellaneous Revenues	(265,636)	(1,600)	(1,600)	-
<b>Program Generated Revenue Total</b>	<b>(304,382)</b>	<b>(26,600)</b>	<b>(26,600)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	4,435,020	4,920,879	5,086,036	3.36%
Charges by/to Other Departments Total	118,304	123,217	204,726	66.15%
Program Generated Revenue Total	(304,382)	(26,600)	(26,600)	-
<b>Net Cost Total</b>	<b>4,248,942</b>	<b>5,017,496</b>	<b>5,264,162</b>	<b>4.92%</b>

**Eagle River Contribution to CIP**  
**Department: Public Works Administration**  
**Division: Other Service Areas**  
(Fund Center # 747300)

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	3,920,490	4,312,757	4,562,628	5.79%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>3,920,490</b>	<b>4,312,757</b>	<b>4,562,628</b>	<b>5.79%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>3,920,490</b>	<b>4,312,757</b>	<b>4,562,628</b>	<b>5.79%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>3,920,490</b>	<b>4,312,757</b>	<b>4,562,628</b>	<b>5.79%</b>
<b>Program Generated Revenue</b>				
<b>Program Generated Revenue Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	3,920,490	4,312,757	4,562,628	5.79%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>3,920,490</b>	<b>4,312,757</b>	<b>4,562,628</b>	<b>5.79%</b>

## Eagle River-Chugiak Park and Recreational Service Area (Fund 162000)

---

The Municipality's Charter requires that local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Eagle River-Chugiak Park and Recreational Service Area (ERCPRSA) was established for parks and recreational services and capital improvements within the service area. The maximum attainable mill rate for the service area shall not exceed 1.00 mill in any calendar year (AMC 27.30.090). The service area is included Municipal Tax Districts 10, 22, 30, 46, 47, 50, 51, and 58.

The net cost total on the fund summary presented on the following page represents the tax cost for the ERCPRSA, based on the 2025 Revised Budget. It includes \$54,886 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (P&I) on Delinquent Taxes, Auto Tax, Contributions from Other Funds, and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2025 mill rate, based on the 2025 Revised Budget taxes to be collected and service area assessed value at 04/02/2025, is calculated as follows:

$$\frac{\$ 4,958,863}{\$ 4,897,050,984} \times 1,000 = 1.01$$

The 2025 mill rate is within the codified limit, with 0.75 mill for parks and recreation services and 0.25 mill for capital improvements to total 1.00 mill. There is an additional 0.01 mill for debt service for bonds that voters approved to be outside the codified limit.

**Fund 162 Summary**  
**Eagle River-Chugiak Park and Recreational Service Area**  
(Fund Center # 555300, 555000, 555100, 555900, 555200, 555950, 189280)

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Fund Center</b>				
Fire Lake Rec Ctr (555300) - Department: Parks & Rec	31,335	50,000	50,000	-
ER Park Facilities (555000) - Department: Parks & Rec	13,098	39,500	41,033	3.88%
ER Chugiak Parks (555100) - Department: Parks & Rec	5,948,498	2,655,274	2,191,227	-17.48%
ER Parks Debt (555900) - Department: Parks & Rec	194,169	63,060	61,812	-1.98%
Chugiak Pool (555200) - Department: Parks & Rec	461,318	695,572	676,463	-2.75%
Contrib for Cap Improvmnt (555950) - Department: Parks & Rec	844,312	1,144,055	1,224,263	7.01%
<b>Direct Cost Total</b>	<b>7,492,730</b>	<b>4,647,461</b>	<b>4,244,798</b>	<b>-8.66%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	717,724	844,936	916,781	8.50%
<b>Function Cost Total</b>	<b>8,210,453</b>	<b>5,492,397</b>	<b>5,161,579</b>	<b>-6.02%</b>
Program Generated Revenue	(282,461)	(814,066)	(202,716)	-75.10%
<b>Net Cost Total</b>	<b>7,927,992</b>	<b>4,678,331</b>	<b>4,958,863</b>	<b>6.00%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	1,591,713	2,281,184	2,327,854	2.05%
Supplies	251,612	126,300	126,300	-
Travel	-	-	-	-
Contractual/Other Services	5,425,932	2,167,077	1,718,992	-20.68%
Debt Service	194,169	63,060	61,812	-1.98%
Equipment, Furnishings	29,303	9,840	9,840	-
<b>Direct Cost Total</b>	<b>7,492,730</b>	<b>4,647,461</b>	<b>4,244,798</b>	<b>-8.66%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	16	16	16	-
Part-Time	27	27	26	-3.70%
<b>Position Total</b>	<b>43</b>	<b>43</b>	<b>42</b>	<b>-2.33%</b>

Position Summaries include:

1 FT Director position in 2023, 2024, and 2025  
that is split between Anchorage and Eagle River

**Fire Lake Recreation Center**  
**Department: Parks & Recreation**  
**Division: Eagle River/Chugiak Parks & Recreation**  
(Fund Center # 555300)

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	10,322	-	-	-
Travel	-	-	-	-
Contractual/Other Services	21,013	50,000	50,000	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>31,335</b>	<b>50,000</b>	<b>50,000</b>	-
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	-
<b>Direct Cost Total</b>	<b>31,335</b>	<b>50,000</b>	<b>50,000</b>	-
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	6,711	9,441	9,441	-
<b>Function Cost Total</b>	<b>38,045</b>	<b>59,441</b>	<b>59,441</b>	-
<b>Program Generated Revenue</b>				
408390 - Insurance Recoveries	(6,428)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(6,428)</b>	<b>-</b>	<b>-</b>	-
<b>Net Cost</b>				
Direct Cost Total	31,335	50,000	50,000	-
Charges by/to Other Departments Total	6,711	9,441	9,441	-
<b>Net Cost Total</b>	<b>31,617</b>	<b>59,441</b>	<b>59,441</b>	-

**Eagle River Park Facilities**  
**Department: Parks & Recreation**  
**Division: Eagle River/Chugiak Parks & Recreation**  
(Fund Center # 555000)

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	7,281	24,400	25,933	6.28%
Supplies	3,083	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	2,733	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
<b>Manageable Direct Cost Total</b>	<b>13,098</b>	<b>39,500</b>	<b>41,033</b>	<b>3.88%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>13,098</b>	<b>39,500</b>	<b>41,033</b>	<b>3.88%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	961	3,453	4,783	38.52%
<b>Function Cost Total</b>	<b>14,059</b>	<b>42,953</b>	<b>45,816</b>	<b>6.67%</b>
<b>Program Generated Revenue</b>				
406290 - Rec Center Rentals & Activities	(19,260)	(8,000)	(5,600)	-30.00%
<b>Program Generated Revenue Total</b>	<b>(19,260)</b>	<b>(8,000)</b>	<b>(5,600)</b>	<b>-30.00%</b>
<b>Net Cost</b>				
Direct Cost Total	13,098	39,500	41,033	3.88%
Charges by/to Other Departments Total	961	3,453	4,783	38.52%
Program Generated Revenue Total	(19,260)	(8,000)	(5,600)	-30.00%
<b>Net Cost Total</b>	<b>(5,201)</b>	<b>34,953</b>	<b>40,216</b>	<b>15.06%</b>

**Eagle River/Chugiak Parks**  
**Department: Parks & Recreation**  
**Division: Eagle River/Chugiak Parks & Recreation**  
(Fund Center # 555100)

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	1,238,344	1,690,537	1,754,783	3.80%
Supplies	208,297	69,925	69,925	-
Travel	-	-	-	-
Contractual/Other Services	4,472,555	885,972	357,679	-59.63%
Equipment, Furnishings	29,303	8,840	8,840	-
<b>Manageable Direct Cost Total</b>	<b>5,948,498</b>	<b>2,655,274</b>	<b>2,191,227</b>	<b>-17.48%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>5,948,498</b>	<b>2,655,274</b>	<b>2,191,227</b>	<b>-17.48%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	678,094	793,035	849,968	7.18%
<b>Function Cost Total</b>	<b>6,626,592</b>	<b>3,448,309</b>	<b>3,041,195</b>	<b>-11.81%</b>
<b>Program Generated Revenue</b>				
406280 - Programs Lessons & Camps	-	(120,500)	-	-100.00%
406290 - Rec Center Rentals & Activities	(120,758)	(57,000)	(112,500)	97.37%
406625 - Reimbursed Cost-NonGrant Funded	(29,000)	(26,002)	(29,502)	13.46%
408380 - Prior Year Expense Recovery	(982)	-	-	-
408405 - Lease & Rental Revenue	(14,244)	(21,600)	(17,000)	-21.30%
<b>Program Generated Revenue Total</b>	<b>(164,984)</b>	<b>(225,102)</b>	<b>(159,002)</b>	<b>-29.36%</b>
<b>Net Cost</b>				
Direct Cost Total	5,948,498	2,655,274	2,191,227	-17.48%
Charges by/to Other Departments Total	678,094	793,035	849,968	7.18%
Program Generated Revenue Total	(164,984)	(225,102)	(159,002)	-29.36%
<b>Net Cost Total</b>	<b>6,461,608</b>	<b>3,223,207</b>	<b>2,882,193</b>	<b>-10.58%</b>



**Eagle River Parks Debt (162000)**  
**Department: Parks & Recreation**  
**Division: Eagle River/Chugiak Parks & Recreation**  
(Fund Center # 555900)

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	-	-	-	-
Debt Service	194,169	63,060	61,812	-1.98%
<b>Non-Manageable Direct Cost Total</b>	<b>194,169</b>	<b>63,060</b>	<b>61,812</b>	<b>-1.98%</b>
<b>Direct Cost Total</b>	<b>194,169</b>	<b>63,060</b>	<b>61,812</b>	<b>-1.98%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>194,169</b>	<b>63,060</b>	<b>61,812</b>	<b>-1.98%</b>
<b>Program Generated Revenue</b>				
460030 - Premium On Bond Sales	-	(1,292)	-	-100.00%
<b>Program Generated Revenue Total</b>	<b>-</b>	<b>(1,292)</b>	<b>-</b>	<b>-100.00%</b>
<b>Net Cost</b>				
Direct Cost Total	194,169	63,060	61,812	-1.98%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	(1,292)	-	-100.00%
<b>Net Cost Total</b>	<b>194,169</b>	<b>61,768</b>	<b>61,812</b>	<b>0.07%</b>

## Anchorage School District Tax Calculation

The Anchorage School District (ASD) fiscal year (FY) starts July 1 and ends June 30 of the following calendar year. Since Municipal taxes are levied by calendar year, the taxes for ASD are totaled by adding half of the tax need from the ASD FY ending June 30 to half of the tax need from the ASD FY beginning July 1 in the calendar year. The ASD tax need is determined in the ASD annual budgets.

For 2025, the ASD tax need is calculated as follows:

<b>Fiscal Year</b>	<b>Approving Document</b>	<b>Fiscal Year Tax Need</b>		<b>2025 Tax Need</b>	<b>2025</b>
2024-2025	AO 2024-17	\$ 263,944,771	/2	\$ 131,972,386	Jan-Jun
2025-2026	AO 2025-29	\$ 267,342,224	/2	\$ 133,671,112	Jul-Dec
<b>ASD Tax need for Tax Year Total</b>				<b>\$ 265,643,498</b>	

The ASD mill rate is calculated based on the tax need (1/2 of FY ending in June plus 1/2 of FY starting July), divided by the assessed valuation of the service area, then multiplied by 1,000.

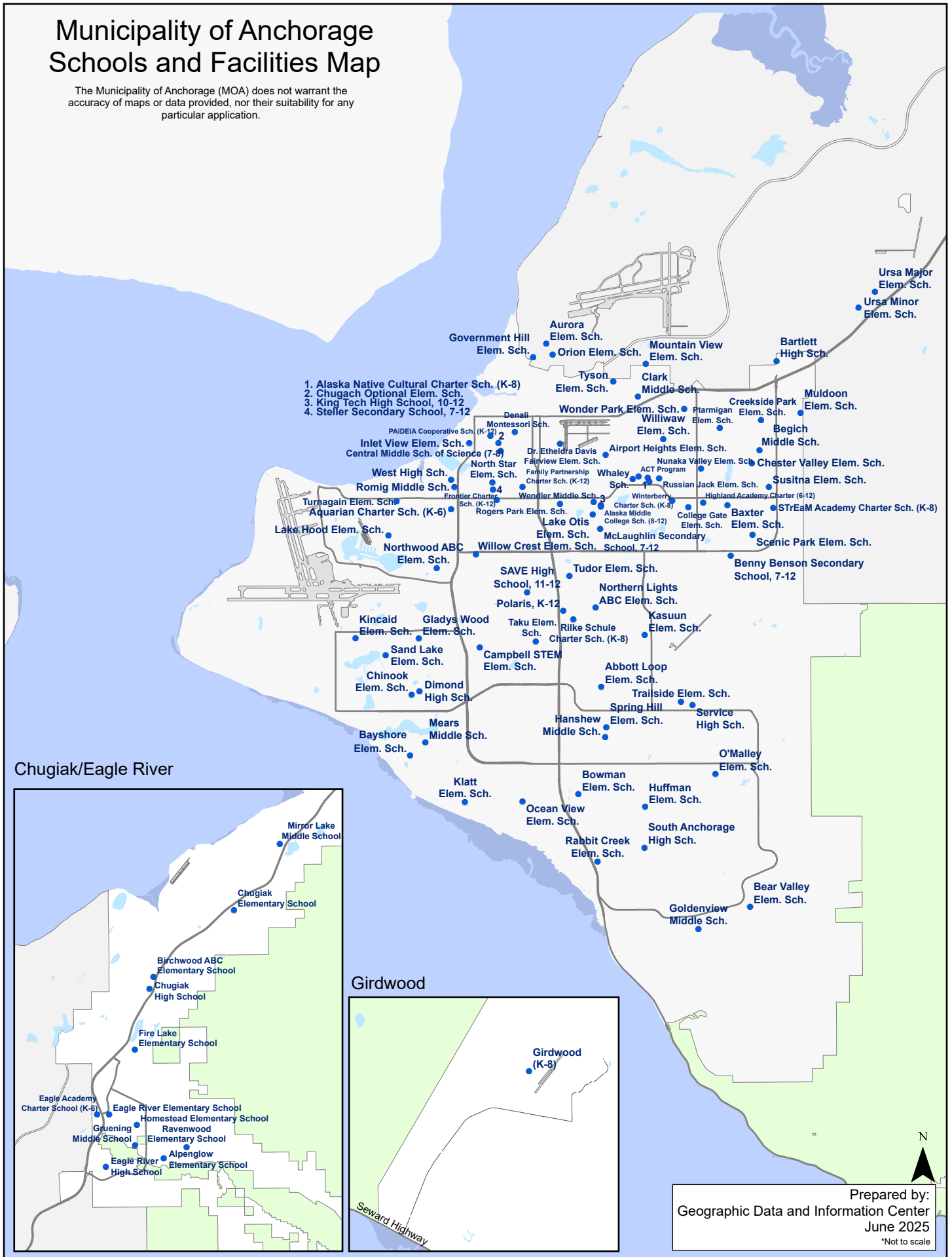
$$\frac{\text{ASD Tax Need for Tax Year}}{\text{Areawide Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2025 ASD mill rate, based on the 2025 ASD tax need and the Areawide service area assessed value at 03/17/2025, is calculated as follows:

$$\frac{\$ 265,643,498}{\$ 42,050,512,685} \times 1,000 = 6.32$$

# Municipality of Anchorage Schools and Facilities Map

The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.



Municipal Clerk's Office

**Approved**

Date: **April 22, 2025**

Submitted by:

Chair of the Assembly at the  
request of the Mayor

Prepared by:

Office of Management & Budget

For Reading:

April 8, 2025

## ANCHORAGE, ALASKA

### AO NO. 2025 – 46

**AN ORDINANCE OF THE MUNICIPALITY OF ANCHORAGE SETTING THE RATE OF TAX LEVY, APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR THE ANCHORAGE SCHOOL DISTRICT FOR THE TAX YEAR 2025.**

#### **THE ANCHORAGE ASSEMBLY ORDAINS:**

**Section 1.** The Assembly hereby fixes the rate of the tax levy for the Anchorage School District for tax year 2025. The Anchorage Assembly levies this tax upon the full value of all assessed taxable real and personal property:

Areawide School District, Areawide a tax of 6.32 mills

**Section 2.** The property tax amount approved for 2025 is:

Anchorage School District, Areawide \$ 265,643,498

**Section 3.** This ordinance shall become effective immediately upon passage and approval by the Anchorage Assembly.

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

*Christopher Constant*

ATTEST:

Chair

*Janie Tung*

Municipal Clerk



# MUNICIPALITY OF ANCHORAGE

## Assembly Memorandum

AM No. 283 – 2025

Meeting Date: April 8, 2025

**FROM: MAYOR**

**SUBJECT: AN ORDINANCE OF THE MUNICIPALITY OF ANCHORAGE  
SETTING THE RATE OF TAX LEVY, APPROVING THE AMOUNT  
OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR THE  
ANCHORAGE SCHOOL DISTRICT FOR THE TAX YEAR 2025.**

This memorandum transmits the ordinance to establish the 2025 tax rate and tax levy for the Anchorage School District (ASD).

The ASD tax rate and tax levy are based on the amount of property taxes approved to support the ASD operating budget in calendar year 2025 as follows:

- Half of the \$263,944,771 of property taxes approved for ASD's fiscal year 2024-2025 operating budget, per AO 2024-17
- Half of the \$267,342,224 of property taxes approved for ASD's fiscal year 2025-2026 operating budget, per AO 2025-29

To calculate mill rates, property taxes approved to support ASD's operating budget are divided by taxable assessed values:

$\frac{\text{ASD Approved Property Taxes for Tax Year}}{\text{Areawide Service Area Taxable Assessed Value}}$	x	1,000	=	Mill Rate
$\frac{265,643,498}{42,050,512,685}$	x	1,000	=	6.32

### THE ADMINISTRATION RECOMMENDS APPROVAL.

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

**MUNICIPALITY OF ANCHORAGE**  
**Summary of Economic Effects -- Anchorage School District**

AO Number: 2025-46

Title: **AN ORDINANCE OF THE MUNICIPALITY OF ANCHORAGE SETTING THE RATE OF TAX LEVY, APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR THE ANCHORAGE SCHOOL DISTRICT FOR THE TAX YEAR 2025.**

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

CHANGES IN EXPENDITURES AND REVENUES:			(In Thousands of Dollars)		
	FY25	FY26	FY27	FY28	FY29
Operating Expenditures					
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor	-	-	-	-	-
Transfers to Other Funds	265,643	-	-	-	-
Debt Service	-	-	-	-	-
TOTAL DIRECT COSTS:	\$ 265,643	\$ -	\$ -	\$ -	\$ -
Add: Charges from Others	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Charges to Others	-	-	-	-	-
FUNCTION COST:	\$ 265,643	\$ -	\$ -	\$ -	\$ -
REVENUES:	\$ 265,643	\$ -	\$ -	\$ -	\$ -
CAPITAL:	\$ -	\$ -	\$ -	\$ -	\$ -
POSITIONS: FT/PT and Temp	0	0	0	0	0

**PUBLIC SECTOR ECONOMIC EFFECTS:**

A total of \$265,643,498 in property tax collection revenue will be received for Anchorage School District operations and debt for the 2025 calendar year and will be contributed to the Anchorage School District.

**PRIVATE SECTOR ECONOMIC EFFECTS:**

A total of \$265,643,498 in property taxes for Anchorage School District operations and debt will be paid by Anchorage taxpayers as 6.32 mills or \$632 per \$100,000 of taxable assessed valuation for the 2025 calendar year.

Prepared by: Office of Management &amp; Budget

Phone: 907-343-4496

Municipal Clerk's Office

**Approved**

Date: **March 19, 2024**

Submitted by: Chairman of the Assembly  
at the request of the  
School Board

Prepared by: Anchorage School District  
For Reading: March 5, 2024

**ANCHORAGE, ALASKA  
AO NO. 2024-17**

AN ORDINANCE DETERMINING AND APPROVING THE TOTAL AMOUNT OF  
THE ANNUAL OPERATING BUDGET OF THE ANCHORAGE SCHOOL DISTRICT  
FOR ITS FISCAL YEAR 2024-2025 AND DETERMINING AND APPROPRIATING  
THE PORTION OF THE ASSEMBLY APPROVED BUDGET AMOUNT TO BE  
MADE AVAILABLE FROM LOCAL SOURCES.

THE ANCHORAGE ASSEMBLY ORDAINS:

Section 1. That the FY 2024-2025 Proposed Anchorage School  
District Financial Plan in the amount of \$894,240,584 has been approved by the  
Anchorage Assembly and that, the amount of \$263,944,771 is to be contributed from  
local property taxes or other local sources and is hereby appropriated for school  
purposes to fund the School District for its 2024-2025 fiscal year.

Section 2. That this ordinance is effective upon passage and approval.

PASSED AND APPROVED by the Anchorage Assembly, this 19th day of March,  
2024.

ATTEST:



Chair



Municipal Clerk



## MUNICIPALITY OF ANCHORAGE

## ASSEMBLY MEMORANDUM

AM No. 152-2024

Meeting Date: March 5, 2024

FROM: ANCHORAGE SCHOOL DISTRICT

SUBJECT: AO 2024-17 ANCHORAGE SCHOOL DISTRICT  
FY 2024-2025 FINANCIAL PLAN**PROPOSED FINANCIAL PLAN**

The Anchorage School Board has approved the Proposed Financial Plan and Budget for FY 2024-25 in the amount of \$894,240,584. The total proposed Anchorage School District budget by individual fund is projected as follows:

Municipal Upper Limit Summary

Governmental Funds Summary (in millions \$)	Actual [1] FY 2020-21	Actual [1] FY 2021-22	Actuals [1] FY 2022-23	Adopted Budget FY 2023-24	Proposed Budget FY 2024-25	FY24 Adopted vs. FY25 Proposed	
						\$	%
General Fund	\$ 556.930	\$ 550.262	\$ 517.874	\$ 610.994	\$ 629.863	\$ 18.869	3.1%
Project Carryover [2]	-	-	-	25.000	30.000	5.000	20.0%
Transportation Fund	22.621	22.278	25.194	27.834	28.824	0.990	3.6%
Grants Fund	63.968	98.443	135.958	92.450	67.670	(24.780)	-26.8%
Debt Service Fund	79.019	66.819	70.752	63.715	54.597	(9.118)	-14.3%
Capital Projects Fund [3]	3.434	2.141	11.854	52.412	50.000	(2.412)	-4.6%
Student Nutrition Fund	16.035	22.261	22.200	24.837	25.386	0.549	2.2%
Student Activities Fund	1.407	3.713	5.718	7.900	7.900	-	0.0%
ASD Managed Total	743.414	765.917	789.550	905.142	894.240	(10.902)	-1.2%
SOA PERS/TRS On-behalf	54.682	57.939	33.951	55.000	50.000	(5.000)	-9.1%
Total All Funds	\$ 798.096	\$ 823.856	\$ 823.501	\$ 960.142	\$ 944.240	\$ (15.902)	-1.7%

[1] GAAP basis expenditures with on-behalf pension payments removed from individual funds

[2] Accounting practice for transparency and efficiency only - not additional funding

[3] Capital Projects includes capital Legislative grants and General Fund contributions only; voter approved bond projects that are repaid through

The upper limit spending authorization of \$894,240,584 for FY 2024-25, is a decrease of \$10,901,929 from the prior year. The overall decrease in upper limit spending is primarily due to the expiration of remaining COVID Relief funding to schools provided under the American Rescue Plan Act through the Elementary and Secondary School Emergency Relief Fund.

It is requested that the Anchorage Assembly approve local property taxes in the amount of \$263,944,771, an increase of \$460,765 from the prior year, or about .17



percent. The tax increase is primarily due to increased costs in Student Transportation coupled with flat state transportation funding, which is partially offset by decreases in Debt repayment and a slight decrease in both the Required Local Contribution and Additional Local Contribution request due to enrollment declines. The change in taxes by type is shown in the table below:

	Approved Budget FY 2023-2024	Proposed Budget FY 2024-2025	Increase/ (Decrease)	Percent Change
Required Local Contribution	\$ 120,362,918	\$ 120,159,280	\$ (203,638)	-0.17%
Additional Local Contribution	100,675,904	100,612,712	(63,192)	-0.06%
Student Transportation	5,042,104	9,060,354	4,018,250	79.69%
Debt Service	37,403,080	34,112,425	(3,290,655)	-8.80%
Total Local Taxes Requested	\$ 263,484,006	\$ 263,944,771	\$ 460,765	0.17%

## PROPERTY TAXES AND ENROLLMENT

The chart below shows the amount of taxes the District is requesting by both fiscal year (FY), which is July 1 through June 30, and calendar year (CY). Fiscal year taxes are collected over the course of two calendar years, e.g. the second half of the FY 24 tax request (January 1, 2024 – June 30, 2024) and the first half of the FY 24 tax request (July 1, 2024 – December 31, 2024) makes up the total calendar year 2024 request.

### FY 2024-25 Proposed Budget Property Tax Request

	Approved Budget FY 2023-2024	Proposed Budget FY 2024-2025	Increase/ (Decrease)	Percent Change
Total Property Taxes (FY)	263,484,006	263,944,771	460,765	0.17%
Total Property Taxes (CY)	260,087,517	263,714,389	3,626,872	1.39%
Estimated Assessed Valuation (CY)	37,600,552,285	39,464,975,293	1,864,423,008	4.96%
Estimated Mill Rate (CY)	6.92	6.68	(0.24)	-3.47%

While taxes requested for ongoing operations are expected to increase by 1.39 percent for calendar year 2024, the overall tax burden and mill rates are set to decline by 3.47 percent for the year.

Enrollment is expected to stagnate, with a slight increase in average daily membership of .32 percent. The total projected District enrollment is shown below:

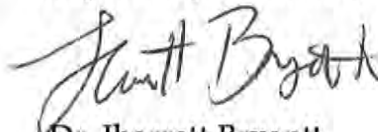
	Actual FY 2023-2024 October, 2023	Projected FY 2024-2025 October, 2023	Increase/ (Decrease)	Percent Change
Average Daily Membership	42,526	42,664	138	0.32%
Students with Intensive Needs	1,119	1,118	(1)	-0.09%

Additional information regarding changes in revenue and expenditures specific to each fund, as well as programmatic and staffing changes specific to academic programs and support services, can be found in the budget document.

The FY 2024-25 Proposed Financial Plan and Budget continues the Anchorage School Board's commitment to improving the education of all students.

**The Anchorage School District requests the full support of the Anchorage Assembly for this budget and in the ongoing efforts to continue a community dialogue that focuses on building on the momentum ASD has achieved.**

Respectfully submitted,



Dr. Jharrett Bryantt  
Superintendent

JB/ AR

Attachments include:

February 27, 2024 Preliminary Budget Memo

Comb Bound / PDF Proposed FY 2024-25 Budget under separate cover.

Anchorage School District  
Fiscal Year 2024-2025

## PROJECTED REVENUES AND EXPENDITURES SUMMARY

Fund	Revenues and Fund Balance				2024-2025	2024-2025
	Local		State	Federal	Revenue/Source	Expenditure
	Taxes	Other			Projections	Projections
General Fund	\$ 220,771,992	\$ 81,374,000	\$ 310,677,458	\$ 17,039,459	\$ 629,862,909	\$ 629,862,909
Project Carryover		30,000,000			30,000,000	30,000,000
Transportation Fund	9,060,354		19,763,434		28,823,788	28,823,788
Local, State and Federal Grants Fund		1,680,129	8,829,653	57,160,494	67,670,276	67,670,276
Debt Service Fund	34,112,425	353,492	20,131,353		54,597,270	54,597,270
Capital Projects Fund		50,000,000			50,000,000	50,000,000
Student Nutrition Fund		898,853	135,000	24,352,488	25,386,341	25,386,341
Student Activities Fund		7,900,000			7,900,000	7,900,000
ASD Managed Total	<u>263,944,771</u>	<u>172,206,474</u>	<u>359,536,898</u>	<u>98,552,441</u>	<u>894,240,584</u>	<u>894,240,584</u>
SOA PERS/TRS On-behalf			50,000,000		50,000,000	50,000,000
TOTAL	<u>\$ 263,944,771</u>	<u>\$ 172,206,474</u>	<u>\$ 409,536,898</u>	<u>\$ 98,552,441</u>	<u>\$ 944,240,584</u>	<u>\$ 944,240,584</u>
Percentage of Revenue Sources to Total Revenue Projections	27.95%	18.24%	43.37%	10.44%	100.00%	

Computation of Total Taxes  
for Calendar Year 2024

		General and Transportation Funds	Debt Service Fund
Amount required to fund second half of Adopted FY 2023-2024 Budget: January 1, 2024/June 30, 2024	\$ 131,742,003	\$ 113,040,463	\$ 18,701,540
Amount required to fund first half of Adopted FY 2024-2025 Budget: July 1, 2024/December 31, 2024	\$ 131,972,386	<u>114,916,173</u>	<u>17,056,213</u>
TOTAL Taxes for Calendar Year 2024		<u>\$ 227,956,636</u>	<u>\$ 35,757,753</u>
Total Taxes for Calendar Year 2024			
<u>Total Taxes 2024</u>	\$ 263,714,389	\$ 227,956,636	\$ 35,757,753
Assessed Valuation [1]	\$ 39,464,975,293	\$ 39,464,975,293	\$ 39,464,975,293
		<u>5.776 mills</u>	<u>0.906 mills</u>

[1] The assessed value for 2024 is an estimate and is subject to change

## Appendix E

Anchorage School District  
Fiscal Year 2024-2025

## COMPUTATION OF MUNICIPAL PROPERTY TAX LIMITATION

		<u><b>Charter Limit</b></u>
Taxes Projected – Anchorage School District FY 2023-2024		\$ 263,484,006
Less: Prior Year Taxes Required for Debt Service		<u>37,403,080</u>
Net Taxes Approved for General and Transportation Funds		226,080,926
<u>Allowable Growth Factors</u>		
Population – 5 year Average	-0.4%	
CPI – 5 average year Anchorage Urban	<u>2.8%</u>	
	2.4%	<u>5,425,942</u>
Basic Tax Limitation		231,506,868
<u>Plus Exclusions:</u>		
Judgments/Legal Settlements		-
Taxes for Operations and Maintenance on New Voter Approved Facilities		-
Taxes Requested on New Construction/Property Improvements		<u>1,692,321</u> [1]
Tax Limitation – General Fund		233,199,189
Taxes Requested for Debt Service		<u>34,112,425</u>
Tax Limitation FY 2024-2025		267,311,614
General and Transportation Funds	229,832,346	
Debt Service Fund	<u>34,112,425</u>	
Taxes Projected in Financial Plan – FY 2024-2025		<u>263,944,771</u>
Amount Over (Under) as allowed by the Property Tax Cap Limitation under the MOA Charter		<u><u>\$ (3,366,843)</u></u>

[1] New construction amount taken from the Municipality of Anchorage's 2024 Proposed General Government Operating Budget.

Municipal Clerk's Office

**Approved**Date: **April 2, 2025**Submitted by: Chairman of the Assembly  
at the request of the  
School BoardPrepared by: Anchorage School District  
For Reading: March 4, 2025[4](S) Submitted by: Assembly Chair Constant  
Vice Chair Zaletel

(S) Prepared by: Assembly Counsel's Office

(S) For reading: April 2, 2025

**ANCHORAGE, ALASKA  
AO NO. 2025-29(S)**

1 AN ORDINANCE DETERMINING AND APPROVING THE TOTAL AMOUNT OF THE  
2 ANNUAL OPERATING BUDGET OF THE ANCHORAGE SCHOOL DISTRICT FOR ITS  
3 FISCAL YEAR 2025-2026 AND DETERMINING AND APPROPRIATING THE PORTION  
4 OF THE ASSEMBLY APPROVED BUDGET AMOUNT TO BE MADE AVAILABLE FROM  
5 LOCAL SOURCES; **AND APPROVING EXPENDITURE OF FUNDS IN EXCESS OF THE**  
6 **TOTAL AMOUNT APPROVED HEREIN ONLY BY AN AMOUNT RESULTING FROM THE**  
7 **STATE OF ALASKA ENACTING AN INCREASE TO THE BASE STUDENT**  
8 **ALLOCATION STATUTE, IF ANY.**

9  
10 THE ANCHORAGE ASSEMBLY ORDAINS:

11  
12 Section 1. That the FY 2025-2026 Proposed Anchorage School District  
13 Financial Plan in the amount of \$866,250,188 has been approved by the Anchorage  
14 Assembly and that, the amount of \$267,342,224 is to be contributed from local property  
15 taxes or other local sources and is hereby appropriated for school purposes to fund the  
16 School District for its 2025-2026 fiscal year.

17  
18 **Section 2. Pursuant to Anchorage Municipal Charter § 6.05(b), the**  
19 **Assembly approves spending above the total budget amount approved in Section 1**  
20 **only if the State of Alaska enacts an increase to the Base Student Allocation (BSA)(AS**  
21 **§ 14.17.470) effective on or before July 1, 2025, and only by an amount not to exceed:**  
22 **(the dollar increase in the BSA above \$5,960)**  
23 **x 71,160 (the District's Adjusted Average Daily Membership).**

24  
25  
26 **This approval is limited to the above condition and state funding, and does not**  
27 **authorize or approve any additional contribution from local property taxes or other**  
28 **local sources.**

29  
30 Section **3[2]**. That this ordinance is effective upon passage and approval.

31  
32 PASSED AND APPROVED by the Anchorage Assembly, this 2nd day of April, 2025.

33  
34 *Christopher Constant*

35  
36 ATTEST:

Chair

37  
38 *Jamie Tully*

39  
40 Municipal Clerk

## MUNICIPALITY OF ANCHORAGE

## ASSEMBLY MEMORANDUM

AM No. 163-2025

Meeting Date: March 4, 2025

FROM: ANCHORAGE SCHOOL DISTRICT

SUBJECT: AO 2025-29 ANCHORAGE SCHOOL DISTRICT  
FY 2025-2026 FINANCIAL PLAN**PROPOSED FINANCIAL PLAN**

The Anchorage School Board has approved the Proposed Financial Plan and Budget for FY 2025-26 in the amount of \$866,250,188. The total proposed Anchorage School District budget by individual fund is projected as follows:

Municipal Upper Limit Summary

Governmental Funds Summary (in millions \$)	Actual [1] FY 2021-22	Actual [1] FY 2022-23	Actuals [1] FY 2023-24	Adopted Budget FY 2024-25	Proposed Budget FY 2025-26	FY25 Adopted vs. FY26 Proposed	
						\$	%
General Fund	\$ 550.262	\$ 517.874	\$ 622.972	\$ 637.820	\$ 594.619	\$ (43.201)	-6.8%
Project Carryover [2]	-	-	-	30.000	30.000	-	0.0%
Transportation Fund	22.278	25.389	30.509	30.837	32.260	1.423	4.6%
Grants Fund	98.443	135.958	89.298	67.670	91.677	24.007	35.5%
Debt Service Fund	66.819	70.752	62.135	54.597	47.314	(7.283)	-13.3%
Capital Projects Fund [3]	2.141	11.854	21.320	39.953	33.298	(6.655)	-16.7%
Student Nutrition Fund	22.261	22.200	23.789	25.463	29.181	3.718	14.6%
Student Activities Fund	3.713	5.718	5.817	7.900	7.900	-	0.0%
ASD Managed Total	765.917	789.745	855.840	894.240	866.250	(27.990)	-3.1%
SOA PERS/TRS On-behalf	57.939	33.951	36.302	50.000	50.000	-	0.0%
Total All Funds	\$ 823.856	\$ 823.696	\$ 892.142	\$ 944.240	\$ 916.250	\$ (27.990)	-3.0%

[1] GAAP basis expenditures with on-behalf pension payments removed from individual funds

[2] Accounting practice for transparency and efficiency only - not additional funding

[3] Capital Projects includes capital Legislative grants and General Fund contributions only; voter approved bond projects that are repaid through debt service have been excluded

The upper limit spending authorization of \$866,250,188 for FY 2025-26, is a decrease of \$27,990,396 from the prior year. The overall decrease in upper limit spending is primarily due to a loss in state revenue resulting in a decrease in General Fund revenue and expenditures.

It is requested that the Anchorage Assembly approve local property taxes in the amount of \$267,342,224, an increase of \$3,397,453 from the prior year, or about 1.29 percent. The tax increase is primarily due to the increase to the required local

contribution as a result of the increase to the 2024 Anchorage property full value determination and increased costs in Student Transportation coupled with flat state transportation funding. These increases are partially offset by decreases in Debt repayment from the utilization of Debt Service fund balance and a decrease in Additional Local Contribution request due to enrollment declines. The change in taxes by type is shown in the table below:

	FY25	FY26	\$ Change	% Change
Anchorage Property Values	\$ 45,343,124,634	\$ 48,188,712,215	\$ 2,845,587,581	6.28%
Required Local Contribution	120,159,280	127,700,087	7,540,807	6.28%
Additional Local Contribution	100,612,712	97,808,423	(2,804,289)	-2.79%
Transportation	9,060,354	12,925,975	3,865,621	42.67%
Debt Service	34,112,425	28,907,739	(5,204,686)	-15.26%
Total Local Support	\$ 263,944,771	\$ 267,342,224	\$ 3,397,453	1.29%

## PROPERTY TAXES AND ENROLLMENT

The chart below shows the amount of taxes the District is requesting by both fiscal year (FY), which is July 1 through June 30, and calendar year (CY). Fiscal year taxes are collected over the course of two calendar years, e.g. the second half of the FY 25 tax request (January 1, 2025 – June 30, 2025) and the first half of the FY 26 tax request (July 1, 2025 – December 31, 2025) makes up the total calendar year 2025 request.

### FY 2025-26 Proposed Budget Property Tax Request

	Approved Budget FY 2024-2025	Proposed Budget FY 2025-2026	Increase/ (Decrease)	Percent Change
Total Property Taxes (FY)	263,944,771	267,342,224	3,397,453	1.29%
Total Property Taxes (CY)	263,714,389	265,643,499	1,929,110	0.73%
Estimated Assessed Valuation (CY)	39,464,975,293	39,564,689,895	99,714,602	0.25%
Estimated Mill Rate (CY)	6.68	6.71	0.03	0.51%

While taxes requested for ongoing operations are expected to increase by .73 percent for calendar year 2025, the overall tax burden and mill rates are set to increase by .51 percent for the year.

Enrollment is expected to stagnate, with a slight decrease in average daily membership of .47 percent. The total projected District enrollment is shown below:


	Actual FY 2024-2025 October 2024	Projected FY 2025-2026 October 2024	Increase/ (Decrease)	Percent Change
Average Daily Membership	42,018	41,821	(198)	-0.47%
Students with Intensive Needs	1,120	1,120	-	0%

Additional information regarding changes in revenue and expenditures specific to each fund, as well as programmatic and staffing changes specific to academic programs and support services, can be found in the budget document.

The FY 2025-26 Proposed Financial Plan and Budget continues the Anchorage School Board's commitment to improving the education of all students.

**The Anchorage School District requests the full support of the Anchorage Assembly for this budget and in the ongoing efforts to continue a community dialogue that focuses on building on the momentum ASD has achieved.**

Respectfully submitted,

  
Dr. Jharrett Bryant  
Superintendent

JB/AR

Attachments include:

February 25, 2025 Preliminary Budget Memo

Comb Bound / PDF Proposed FY 2025-26 Budget under separate cover.





# MUNICIPALITY OF ANCHORAGE

## ASSEMBLY MEMORANDUM

No. AM 317-2025

Meeting Date: April 2, 2025

**From: Assembly Chair Constant and Vice Chair Zaletel**

**Subject:** AN ORDINANCE DETERMINING AND APPROVING THE TOTAL AMOUNT OF THE ANNUAL OPERATING BUDGET OF THE ANCHORAGE SCHOOL DISTRICT FOR ITS FISCAL YEAR 2025-2026 AND DETERMINING AND APPROPRIATING THE PORTION OF THE ASSEMBLY APPROVED BUDGET AMOUNT TO BE MADE AVAILABLE FROM LOCAL SOURCES; AND APPROVING EXPENDITURE OF FUNDS IN EXCESS OF THE TOTAL AMOUNT APPROVED HEREIN ONLY BY AN AMOUNT RESULTING FROM THE STATE OF ALASKA ENACTING AN INCREASE TO THE BASE STUDENT ALLOWANCE STATUTE, IF ANY.

This proposed (S) version of the ordinance provides approval to accommodate a much anticipated increase to the Base Student Allocation (BSA) the Alaska Legislature is now considering, contained in House bill 69 (HB 69) at Section 22. The current BSA in AS 14.17.470 is \$5,960, last increased in a meaningful amount in 2016, and in HB 69 will be increased by \$1,000. Anchorage School Board Vice President Carl Jacobs e-mailed the Mayor and Assembly Leadership on March 10 with a potential suggested amendment to AO 2025-29 requesting “to increase ASD's FY26 upper-limit spending authority by \$71,132,300.00, or roughly the amount of anticipated revenue the District would receive should the Alaska Legislature pass HB69 as drafted, to include a \$1,000 permanent increase to the Base Student Allocation.” Mr. Jacobs with School Board Member Kelly Lessens authored a “Jacobs/Lessens Amendment 1”, Attachment A, to modify the school district’s Memorandum #096 (2025-2026), Fiscal Year 2025-2026 Preliminary Budget, and populate lines of its budget with reversals to cuts from the prior year applying the anticipated \$71,132,300 of funding from an increase to the BSA.

The Anchorage Assembly’s authority and role with respect to the budget of the Anchorage School District is limited by state statute AS 14.14.060(c) and the Home Rule Charter § 6.05. In addition to a 30-day period for Assembly action in this budget approval process, Charter subsection 6.05(b) prohibits the Assembly from making line item amendments within the ASD budget itself, stating:

The assembly may increase or decrease the budget of the school district only as to total amount. The school district may not appropriate or otherwise incur the expenditure of any funds, regardless of the source, in excess of the total amount of the budget, as approved by the assembly, without prior approval by the assembly.

1 It is quite clear the Assembly cannot, as a matter of law, amend AO 2025-29 with  
 2 all the line item changes in Jacobs/Lessens Amendment 1. It is good information  
 3 for how the School District is likely to amend its budget subsequently, if the total  
 4 spending authority is increased as requested.

5  
 6 However, it is not prudent to plan for a budget increase based on a state bill that is  
 7 still in the legislative process and could be amended and changed before it is finally  
 8 passed. HB68 was recently passed by the House and transmitted to the Senate, or  
 9 more specifically version CSHB 69 (RLS), on March 12 and referred to the  
 10 Education and Finance committees. It has not exited the Senate Education  
 11 Committee at the time of submitting this memorandum. And, there is no way to  
 12 predict with certainty if the \$1,000 increase in the current version will stay the same,  
 13 increase, or decrease by the time it passes and is transmitted to the Governor, and  
 14 no certainty whether the Governor will line-item veto the amount.

15  
 16 The Assembly can, in accordance with Charter 6.05(b), approve spending “in  
 17 excess of the total amount of the budget” if it defines that approval in a manner it  
 18 can be determined with certainty. The (S) version exercises the authority the  
 19 Assembly has, to increase the total amount approved by the eventual increase of  
 20 the BSA when it is finalized and effective and multiplied by the Adjusted Average  
 21 Daily Membership of the district, in accordance with the foundation formula as  
 22 described in the ASD FY 2025-2026 Proposed Budget book at p. 19 and others.  
 23 The (S) version will not increase any other funding source; local taxes and  
 24 contributions from other sources are not affected. The (S) version will accommodate  
 25 whatever BSA change results from the state, and would not require the School  
 26 District to come back to request Assembly approval for additional spending. The  
 27 School Board would be able and authorized to amend the budget for spending  
 28 additional BSA dollars as shown in Jacobs/Lessens Amendment No. 1, or any other  
 29 legitimate manner.

30  
 31 **We request your support for the (S) version of the ordinance.**

32  
 33 Prepared by: Assembly Counsel's Office

34  
 35 Respectfully submitted: Christopher Constant, Assembly Chair  
 36 District 1 – North Anchorage

37  
 38 Meg Zaletel, Assembly Vice Chair  
 39 District 4 – Midtown Anchorage

40  
 41 Attachments: Jacobs/Lessens Amendment 1: AMENDMENT TO ASD  
 42 Memorandum #096 (2025-2026), Fiscal Year 2025-2026  
 43 Preliminary Budget.  
 44  
 45

**Attachment A to AO 2025-29(S)**

**Jacobs/Lessens Amendment 1: Attachment A**  
**AMENDMENT TO ASD MEMORANDUM #096 (2024-25):**  
**Fiscal Year 2025-2026 Preliminary Budget**

*Add the following language to ASD Memorandum #096, and include Attachment A as guidance from the Board to the Administration to amend the 2025-26 (FY26) Financial Plan and Budget once the Alaska Legislature successfully increases the Base Student Allocation as detailed below.*

The Anchorage School Board intends for the Anchorage School District's 2025-26 (FY 26) Budget to provide the best possible learning environments for all students and to support adopted Board goals for 3rd Grade Reading Proficiency, 8<sup>th</sup> Grade Math proficiency, and high school graduation rates.<sup>1</sup>

Earlier this winter, the Anchorage School Board and Anchorage Assembly asserted their joint support for a substantial State investment in public education which would, at minimum, adjust the Base Student Allocation to account for inflation since 2010-11 (FY11).<sup>2</sup> According to the State of Alaska's Legislative Finance division, that amount has been calculated to be \$1,808 for the 2024-25 school year (FY25).<sup>3</sup>

If the Legislature were to successfully amend AS 14.17.470 so as to increase the Base Student Allocation by an amount no less than \$1,000, this action would generate a minimum of \$71.1 million in new revenue for the Anchorage School District.<sup>4</sup>

What follows is a commitment to applying this revenue in alignment with adopted Board Goals, Board Policy,<sup>5</sup> and in support of class size reductions and the retention of effective and valued programs. These actions would align with desires articulated by members of the Anchorage

---

<sup>1</sup> For adopted ASD 2023-28 Board Goals and Guardrails, see <https://www.asdk12.org/Page/18195>

<sup>2</sup> See signed "A joint resolution of the Anchorage Municipal Assembly and the Anchorage School Board in support of the fair, inflation-adjusted State funding required to maintain a quality public school system and increase student performance," passed by the ASD Board 7-0 on Dec. 17, 2024 and by the Anchorage Assembly 11-0 on Jan. 7, 2025 and shared with the House Education committee in support of HB 69 on January 27, 2025. Accessed at [https://www.akleg.gov/basis/get\\_documents.asp?session=34&docid=96](https://www.akleg.gov/basis/get_documents.asp?session=34&docid=96)

<sup>3</sup> "Memorandum" from Conor Bell, Alaska State Legislature Legislative Budget and Audit Committee Legislative Finance Division, to Senator Löki Tobin, September 30, 2024, as discussed by Anchorage School Board Finance Committee on October 31, 2024. See [https://go.boarddocs.com/ak/asdk12/Board.nsf/files/D9WVNL8192AC/\\$file/2024.10.02%20Legislative%20Finance%20Memo%20on%20BSA%20and%20Inflation%20\(1\).pdf](https://go.boarddocs.com/ak/asdk12/Board.nsf/files/D9WVNL8192AC/$file/2024.10.02%20Legislative%20Finance%20Memo%20on%20BSA%20and%20Inflation%20(1).pdf)

<sup>4</sup> Based on projected 2025-26 enrollment and District Adjusted ADM, as detailed in the Anchorage School District *Preliminary 2025-26 Budget*, p 19. Accessed at <https://www.asdk12.org/cms/lib/AK02207157/Centricity/Domain/1225/FY26%20Preliminary%20Budget%20Book%20for%20POSTING.pdf>

<sup>5</sup> For ASD Board Policy 3000, see <https://www.boardpolicyonline.com/?b=anchorage&s=318404>

Legislative Delegation and discussed as a prerequisite for supporting a permanent increase to public education funding in this amount.<sup>6</sup>

Therefore, should the Legislature approve a permanent statutory increase to the Base Student Allocation of \$1,000 prior to the Anchorage School District Administration's May 15, 2025 deadline for issuing required layoff notices, the Anchorage School District Administration shall amend the 2025-26 (FY26) Financial Plan and Budget by making the investments detailed in Attachment A.

Should the Legislature approve a permanent statutory increase to the Base Student Allocation of greater than \$1,000 and thus the \$71.1 million noted here, the Board will strategically align additional revenue towards further reductions in class sizes.

---

<sup>6</sup> See Alaska Legislature House Floor Session 02/19/2024, Timestamp 02:08:23  
(<https://www.ktoo.org/video/gavel/house-floor-session-2025021174/?eventID=2025021174>)

**Attachment A to AO 2025-29(S)****Jacobs/Lessens Amendment #1: Attachment A**

*Revenue assumption: a \$1,000 increase per pupil through the formula (BSA) will produce \$71.1m in new revenue for ASD*

<b>Description</b>	<b>FTE</b>	<b>Cost</b>	<b>Category</b>
Reverse proposed K-12 PTR +4 for FY26	195.40	\$ 24,742,000	Instruction
Revert K-12 PTR to FY16 levels	142.00	18,400,000	Instruction
Charter school additional funding	0.00	4,000,000	Instruction
Invest in high dose reading / math tutoring for students assessed as below/well-below proficiency in grades 4-12	31.70	4,000,000	Instruction
Reverse cuts to Gifted program including IGNITE and testing teachers	23.90	3,049,000	Instruction
Reverse proposed cuts to holdback teachers	16.00	2,056,000	Instruction
Reverse cuts to Special Ed Elementary School (-1 technical, -7.01 paraprofessionals, -8 teachers)	16.01	1,759,000	Instruction
Reverse cuts to elementary immersion school teachers	12.00	1,514,000	Instruction
Correspondence allotment increase	0.00	650,000	Instruction
Reverse cuts to Special Ed Whaley School (-1 teachers, -3 paraprofessionals, +1 behavior)	3.50	300,000	Instruction
Reverse cuts to Elementary paraprofessional educators	6.13	294,000	Instruction
Reverse proposed cuts to Elementary summer school	0.00	200,000	Instruction
Reverse cuts to preschool teachers	1.50	195,000	Instruction
Reverse proposed cuts to Elementary Battle of the Books	0.00	123,211	Instruction
Reverse cuts to Secondary summer school	0.00	102,000	Instruction
<b>New Investments in Instruction</b>	<b>448.14</b>	<b>61,384,211</b>	
Reverse proposed cuts to librarians	12.50	1,708,620	Instructional Support
Reverse cuts to elementary nurses	13.00	1,585,133	Instructional Support
Reverse proposed cuts to Middle school sports	0.00	1,555,000	Instructional Support
Reverse cuts to Teaching and Learning (-10 reading interventionists)	10.00	1,222,000	Instructional Support
Reverse proposed cuts to High school sports (hockey, gymnastics, swim/dive, The Dome)	0.00	1,133,000	Instructional Support
Reverse proposed cuts to principals	5.00	840,625	Instructional Support
Reverse proposed cuts to library assistants	7.87	540,000	Instructional Support
Reverse cuts to counselors	3.50	451,111	Instructional Support
Reverse cuts Special Ed Deaf (-1.75 paraprofessionals, -3 interpreters)	4.75	390,000	Instructional Support
Invest in elementary counselors in alignment with board goals/guardrails	2.50	322,600	Instructional Support
<b>New Investments in Instructional Support</b>	<b>59.12</b>	<b>\$ 9,748,089</b>	
<b>Total additions if a \$1,000 BSA increase is provided</b>	<b>507.26</b>	<b>\$ 71,132,300</b>	

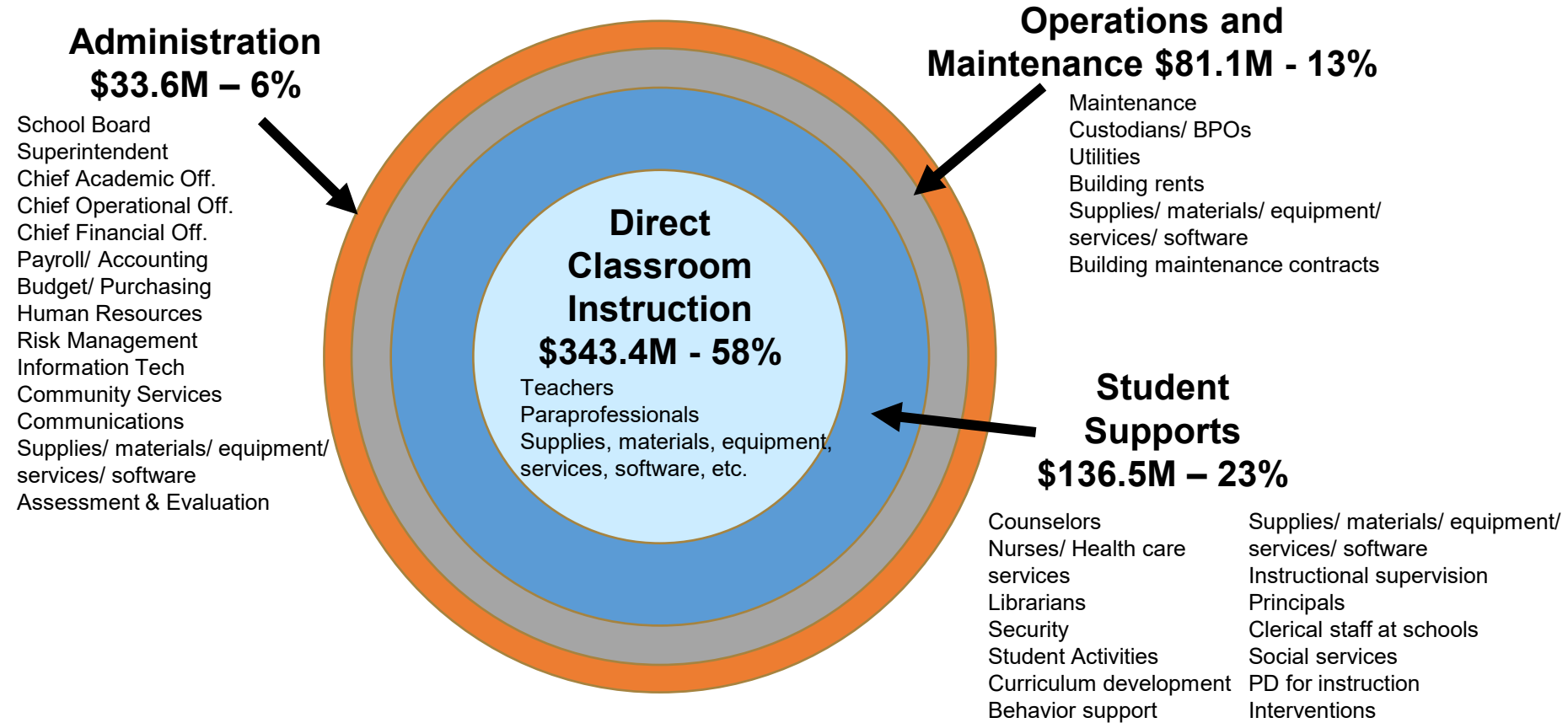
**Attachment A to AO 2025-29(S)**

School Type	FY 2025 General Fund PTR - Grade Level Groupings						
	K	1	2	3	4-5	6-8	9-12
Secondary Schools							31.25
Middle Schools							31.25
Elementary Schools	22	23	25	26	27		

School Type	FY 2026 General Fund PTR - Grade Level Groupings						
	K	1	2	3	4-5	6-8	9-12
Secondary Schools							35.25
Middle Schools							35.25
Elementary Schools	26	27	29	30	31		

School Type	FY 2026 General Fund PTR - Grade Level Groupings (if Restored to FY16 Metric)						
	K	1	2	3	4-5	6-8	9-12
Secondary Schools							29.41
Middle Schools							27.25
Elementary Schools	20	21	24	24	26		

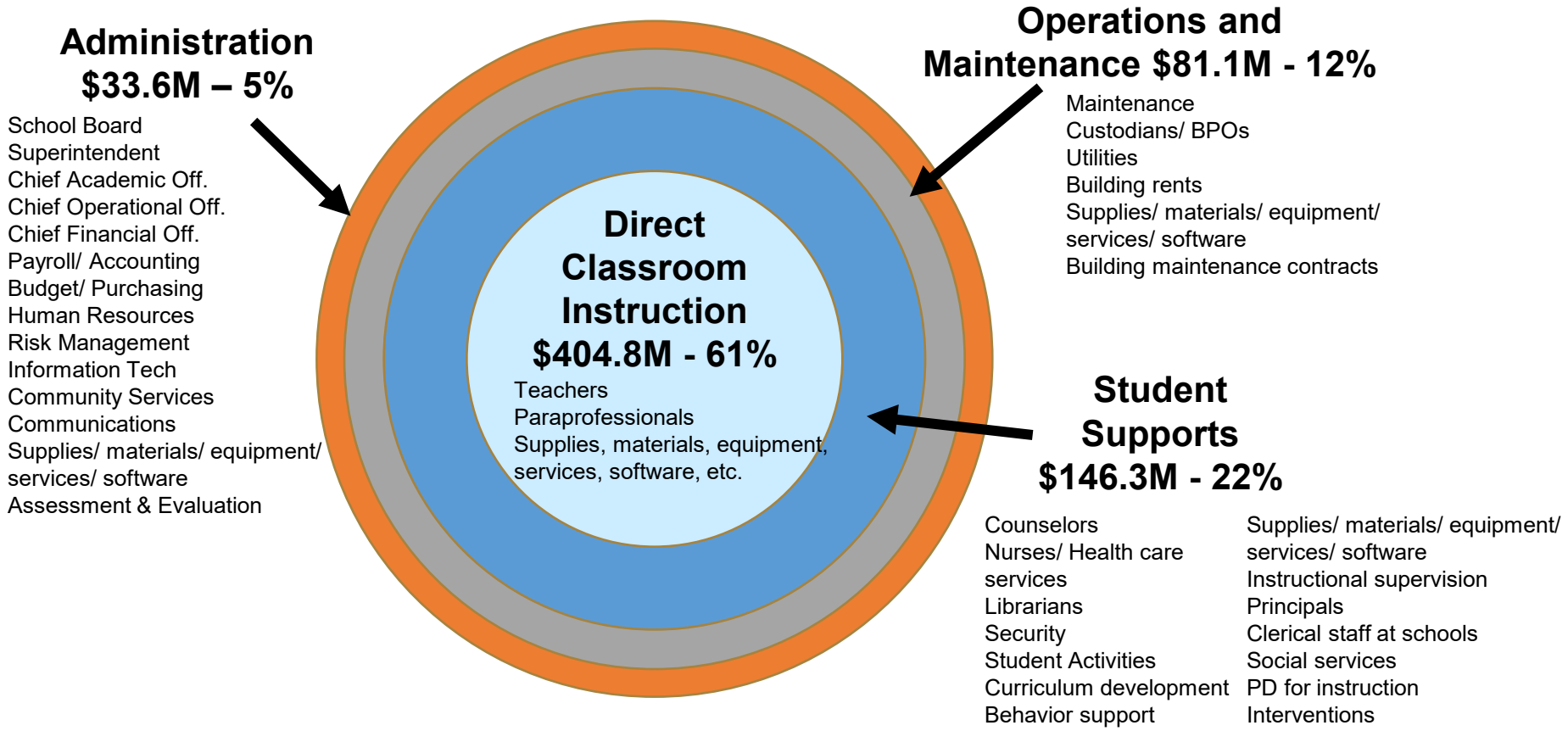
# Budget Development – FY26 Allocations



	FY25	FY26	FY25 % of Total	FY26 % of Total
Direct Instruction	\$ 377,608,631	\$ 343,413,250	59%	58%
Student Support	141,259,637	136,528,757	22%	23%
Ops and Maintenance	82,605,045	81,053,842	13%	13%
Districtwide Administration	36,346,507	33,622,980	6%	6%
Total	\$ 637,819,820	\$ 594,618,829	100%	100%

# Budget Development – FY26 Allocations with Jacobs/Lessens Amendment #1

2025 Revised Budgets and 2025 Property Taxes  
Attachment A to AO 2025-29(S)



	FY25	FY26	FY25 % of Total	FY26 % of Total
Direct Instruction	\$ 377,608,631	\$ 404,797,461	59%	61%
Student Support	141,259,637	146,276,846	22%	22%
Ops and Maintenance	82,605,045	81,053,842	13%	12%
Districtwide Administration	36,346,507	33,622,980	6%	5%
Total	\$ 637,819,820	\$ 665,751,129	100%	100%



Anchorage School District  
Fiscal Year 2025-2026

## PROJECTED REVENUES AND EXPENDITURES SUMMARY

Fund	Revenues and Fund Balance				2025-2026	2025-2026
	Local		State	Federal	Revenue/Source	Expenditure
	Taxes	Other			Projections	Projections
General Fund	\$ 225,508,510	\$ 60,447,497	\$ 291,587,410	\$ 17,075,412	\$ 594,618,829	\$ 594,618,829
Project Carryover		30,000,000			30,000,000	30,000,000
Transportation Fund	12,925,975		19,333,747		32,259,722	32,259,722
Local, State and Federal Grants Fund		1,402,864	6,988,422	83,287,034	91,678,320	91,678,320
Debt Service Fund	28,907,739	4,197,644	14,209,070		47,314,453	47,314,453
Capital Projects Fund		33,297,768			33,297,768	33,297,768
Student Nutrition Fund		3,890,998	-	25,289,866	29,180,864	29,180,864
Student Activities Fund		7,900,000			7,900,000	7,900,000
ASD Managed Total	<u>267,342,224</u>	<u>141,136,771</u>	<u>332,118,649</u>	<u>125,652,312</u>	<u>866,249,956</u>	<u>866,249,956</u>
SOA PERS/TRS On-behalf			50,000,000		50,000,000	50,000,000
TOTAL	<u>\$ 267,342,224</u>	<u>\$ 141,136,771</u>	<u>\$ 382,118,649</u>	<u>\$ 125,652,312</u>	<u>\$ 916,249,956</u>	<u>\$ 916,249,956</u>
Percentage of Revenue Sources to Total Revenue Projections	29.18%	15.40%	41.71%	13.71%	100.00%	

Computation of Total Taxes  
for Calendar Year 2025

		General and Transportation Funds	Debt Service Fund
Amount required to fund second half of Adopted FY 2024-2025 Budget: January 1, 2025-June 30, 2025	\$ 131,972,386	\$ 114,916,173	\$ 17,056,213
Amount required to fund first half of Adopted FY 2025-2026 Budget: July 1, 2025-December 31, 2025	\$ 133,671,113	<u>119,217,243</u>	<u>14,453,870</u>
TOTAL Taxes for Calendar Year 2025		<u>\$ 234,133,416</u>	<u>\$ 31,510,083</u>
Total Taxes for Calendar Year 2025			
<u>Total Taxes 2025</u>	\$ 265,643,499	\$ 234,133,416	\$ 31,510,083
Assessed Valuation	\$ 39,564,689,895	\$ 39,564,689,895	\$ 39,564,689,895
		<u>5.918 mills</u>	<u>0.796 mills</u>

## Appendix E

Anchorage School District  
Fiscal Year 2025-2026

## COMPUTATION OF MUNICIPAL PROPERTY TAX LIMITATION

			<u>Charter Limit</u>
Taxes Projected – Anchorage School District FY 2024-2025			\$ 263,944,771
Less: Prior Year Taxes Required for Debt Service			<u>34,112,425</u>
Net Taxes Approved for General and Transportation Funds			229,832,346
<u>Allowable Growth Factors</u>			
Population – 5 year Average	-0.4%		
CPI – 5 average year Anchorage Urban	<u>3.0%</u>		
	2.6%		<u>5,975,641</u>
Basic Tax Limitation			235,807,987
<u>Plus Exclusions:</u>			
Judgments/Legal Settlements			-
Taxes for Operations and Maintenance on New Voter Approved Facilities			-
Taxes Requested on New Construction/Property Improvements			<u>2,626,498</u> [1]
Tax Limitation – General Fund			238,434,485
Taxes Requested for Debt Service			<u>28,907,739</u>
Tax Limitation FY 2025-2026			267,342,224
General and Transportation Funds	238,434,485		
Debt Service Fund	<u>28,907,739</u>		
Taxes Projected in Financial Plan – FY 2025-2026			<u>267,342,224</u>
Amount Over (Under) as allowed by the Property Tax Cap Limitation under the MOA Charter			<u>\$ -</u>

[1] New construction amount taken from the Municipality of Anchorage's 2025 Proposed General Government Operating Budget.

**Chugiak Pool**  
**Department: Parks & Recreation**  
**Division: Eagle River/Chugiak Parks & Recreation**  
(Fund Center # 555200)

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	346,088	566,247	547,138	-3.37%
Supplies	29,910	53,375	53,375	-
Travel	-	-	-	-
Contractual/Other Services	85,319	75,950	75,950	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>461,318</b>	<b>695,572</b>	<b>676,463</b>	<b>-2.75%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>461,318</b>	<b>695,572</b>	<b>676,463</b>	<b>-2.75%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	31,958	39,007	52,589	34.82%
<b>Function Cost Total</b>	<b>493,276</b>	<b>734,579</b>	<b>729,052</b>	<b>-0.75%</b>
<b>Program Generated Revenue</b>				
406300 - Aquatics	(89,668)	(250,000)	(93,000)	-62.80%
408380 - Prior Year Expense Recovery	(2,121)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(91,789)</b>	<b>(250,000)</b>	<b>(93,000)</b>	<b>-62.80%</b>
<b>Net Cost</b>				
Direct Cost Total	461,318	695,572	676,463	-2.75%
Charges by/to Other Departments Total	31,958	39,007	52,589	34.82%
Program Generated Revenue Total	(91,789)	(250,000)	(93,000)	-62.80%
<b>Net Cost Total</b>	<b>401,487</b>	<b>484,579</b>	<b>636,052</b>	<b>31.26%</b>

**Contribution for Capital Improvements**  
**Department: Parks & Recreation**  
**Division: Eagle River/Chugiak Parks & Recreation**  
(Fund Center # 555950)

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	844,312	1,144,055	1,224,263	7.01%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>844,312</b>	<b>1,144,055</b>	<b>1,224,263</b>	<b>7.01%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>844,312</b>	<b>1,144,055</b>	<b>1,224,263</b>	<b>7.01%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>844,312</b>	<b>1,144,055</b>	<b>1,224,263</b>	<b>7.01%</b>
<b>Program Generated Revenue</b>				
<b>Program Generated Revenue Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	844,312	1,144,055	1,224,263	7.01%
<b>Net Cost Total</b>	<b>844,312</b>	<b>1,144,055</b>	<b>1,224,263</b>	<b>7.01%</b>

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

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

# ANCHORAGE, ALASKA

## AR 2025 - 92 (S), as Amended, *with Conforming Amendments*

### 1 A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND 2 APPROPRIATING FUNDS FOR THE 2025 MUNICIPAL UTILITIES / ENTERPRISE ACTIVITIES 3 OPERATING AND CAPITAL IMPROVEMENT BUDGETS.

4  
 5 **WHEREAS**, in accordance with Anchorage Municipal Code section 6.10.045, the Assembly may  
 6 alter the Municipal Utilities / Enterprise Funds capital budget/capital program by majority vote; and  
 7

8 **WHEREAS**, the 2025 operating and capital improvement budgets / programs for the Municipal  
 9 Utilities / Enterprise Funds were approved per AO 2024-94 (S) and became effective January 1,  
 10 2025; and  
 11

12 **WHEREAS**, the Mayor has recommended revisions to the Municipal Utility / Enterprise activity  
 13 departments and fund appropriations for 2025; and  
 14

15 ~~**WHEREAS**, the Assembly restricted the appropriation for the Anchorage Hydropower Utility,  
 16 1991 Fish and Wildlife Project in the 2025 capital appropriation, and now has released the  
 17 appropriation to be separately accounted for and restricted for only this purpose (SAP project  
 18 EE21283); now, therefore,~~

### 20 THE ANCHORAGE ASSEMBLY RESOLVES:

21 **Section 1.** The amounts set forth for the 2025 fiscal year budgets are hereby revised and  
 22 appropriated:

23 Fund	Utility / Enterprise	Approved	Revision	Revised
24 531000	Anchorage Hydropower Utility	\$ 5,685,154	\$ 693,880	\$ 6,379,034
25 540000	Anchorage Water Utility	54,669,759	(646,032)	54,023,727
26 550000	Anchorage Wastewater Utility	53,218,414	(550,813)	52,667,601
27 560000	Refuse Collection Utility	15,852,708	477,860	16,330,568
28 562000	Solid Waste Disposal	29,257,513	1,236,956	30,494,469
29 570000	Don Young Port of Alaska	16,574,049	5,544,388	22,118,437
30 580000	Airport	1,269,452	(92,837)	1,176,615

31  
 32 **Section 2.** The amounts set forth for the 2025 Municipal Utilities / Enterprise Activities Capital  
 33 Improvement Budgets for the municipal utilities / enterprise activities are hereby revised as  
 34 described in the attached Assembly Memorandum.  
 35

36 **Section 3.** The following capital activities' funding sources are available and are hereby  
 37 appropriated for the 2025 Municipal Utilities/Enterprise Activities in amounts not to exceed, as  
 38 follows:

39 Fund	Utility / Enterprise	Approved	Revision	Revised
40 531200	Anchorage Hydropower Utility	\$ 325,000	\$ 650,000	\$ 975,000
41	<b><u>Anchorage Hydropower Capital appropriation is subject to Assembly approval of the 1991</u></b>			
42	<b><u>Fish &amp; Wildlife Program Budget for 2025 and is now hereby approved:</u></b>			
43			<b>10,334,000</b>	<b>51,196,000</b>
44 540200	Anchorage Water Utility	40,862,000	—500,000	—41,362,000
45 550200	Anchorage Wastewater Utility	33,700,000	3,000,000	36,700,000

Fund	Utility / Enterprise	Approved	Revision	Revised
560200	Refuse Collection Utility	650,000	300,000	950,000
			<b>9,309,500</b>	<b>17,648,500</b>
562200	Solid Waste Disposal	8,339,000	<del>9,080,000</del>	<del>17,419,000</del>

**Section 4.** The appropriations made by this resolution are in addition to any other appropriation provided for by law for Fiscal Year 2025.

**Section 5.** The Office of Management and Budget, with agreement of the Municipal Clerk or designee, is authorized to make conforming changes reasonably necessary to implement approved amendments to this AR and any attached memoranda or exhibits.

**6.**

**Section 5.** This resolution shall take effect immediately upon passage and approval by the Assembly.

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



Chair

ATTEST:



Municipal Clerk

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



# MUNICIPALITY OF ANCHORAGE

## Assembly Memorandum

AM No. 281-2025

**Meeting Date:** April 8, 2025

**FROM: MAYOR**

**SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE  
REVISING AND APPROPRIATING FUNDS FOR THE 2025  
MUNICIPAL UTILITIES / ENTERPRISE ACTIVITIES OPERATING  
AND CAPITAL IMPROVEMENT BUDGETS.**

The accompanying Assembly Resolution revises and appropriates the Municipal Utilities / Enterprises Activities 2025 Operating Budgets for the following reasons:

- Adjust the Municipal Utility/Enterprise Service Assessments as appropriate; and
- Adjust IGCs (charges to/from others); and
- Adjust revenues for updated projections; and
- Adjust personnel and benefit costs in line with collective bargaining agreements or current wage costs.

The following Municipal Utilities / Enterprises Activities 2025 Operating Budgets are revised as follows:

Anchorage Hydropower Utility Fund (531000)

- New Administrative Officer (half year)
- Legal fees for Regulatory Commission of Alaska (RCA) hearings
- Professional services approved by the Eklutna Operations Committee

Don Young Port of Alaska Fund (570000)

- Interest Expense on Bonded Debt

Municipal Airport (Merrill Field) Fund (580000)

- Elimination of the dividend to General Government

Solid Waste Services (SWS) Disposal Utility Fund (562000)

- Emissions reduction services
- Engineering contract increases
- Financial study – to provide an analysis on current closure cost estimates based upon recent volumetric surveys performed at the Anchorage Regional Landfill
- Household Hazardous Waste Program
- Safety contract increases and safety supplies
- Strategic, Integrated Solid Waste Master, and MOA Energy Plans
- 2 New positions (half year): Special Administrative Assistant I and Landfill Serviceman Mechanic

SWS Refuse Collections Utility Fund (560000)

- Household Hazardous Waste Program
- Strategic, Integrated Solid Waste Master, and MOA Energy Plans
- Safety contract increases and safety supplies
- Tipping floor heat

The following Municipal Utilities / Enterprises Activities 2025 Capital Improvement Budgets/Programs (CIB/CIP) are revised as follows:

Anchorage Hydropower Utility Capital Projects Fund (531200)

- Generation Controls - \$134,000 – Equity Funding  
Preliminary engineering and design for a capital project to replace the antiquated/outdated control system on the hydroelectric generators in the plant.
- Fish & Wildlife Study - \$516,000 – Equity Funding
- ✓ \$45,000 is for MOA's 19.04% share of the payment for the 2025 trail upgrade payment to AK State Parks as a condition of the Governor's Final approved Fish & Wildlife Program.
- ✓ \$96,000 is for MOA's 19.04% share of the preliminary permitting and to solicit and develop a program management firm and team to represent the Hydro Owners in engineering design and bid documents for each future discrete project the Program requires, such as design and construction of bridge crossings.
- ✓ \$375,000 is for MOA's payment of the Pumped Storage Hydropower Study mandated in the Governor's Final Program.

AWU Capital Projects Fund (540200)

- North End Bulk Water Fill Station - \$500,000 Equity Funding - The Water Utility will initiate site selection and design of a bulk potable water fill station, located in the Northern Communities. This will provide bulk potable water service for commercial and residential use.

ASU Capital Projects Fund (550200)

- Biosolids Handling Facility - \$3,000,000 Equity Funding – The current sewage sludge incinerator at the Asplund Water Pollution Control facility is nearly four decades old and is nearing the end of its useful life. The Sewer Utility, in partnership with Solid Waste Services, is exploring Waste to Energy for municipal waste disposal and energy recovery. This project will address future biosolids handling for the Sewer Utility.

SWS Disposal Utility Capital Projects Fund (562200)

- Anchorage Regional Landfill (ARL) Gas Collection and Control System (GCCS) Maintenance & Operation - \$250,000 – Equity Funding  
This project will facilitate improved gas collection and control to maintain regulatory compliance requirements to collect and destroy landfill gas (LFG), SWS is standing up a new contract to more efficiently implement GCCS changes and ensure operation continuity through better maintenance support. SWS staff and resources have gallantly worked to their limits in handling the increasing work associated with an expanding and aging landfill, but change is needed to ensure staff cover their core responsibilities.
- ARL Temp Structure Foundation and Permitting - \$130,000 – Equity Funding  
In response to the 2018 earthquake, SWS procured and had constructed a fitted fabric structure, manufactured by Sprung Structures with aluminum components to



temporarily house equipment maintenance operations. The structure has been through record snow fall winters and windstorms strong enough to declare emergency government aid. The structure, originally planned for temporary use, has proven its fortitude and continues to provide valuable heated working space. SWS seeks to convert this structure from temporary use to permanent use, which will require re-permitting the structure and compliance with additional building code requirements. SWS proposed acquiring professional engineering and construction services to make changes to the building to qualify for permanent use. This work will include the removal of interior asphalt inside the building and installing an approved foundation system, such as piles.

• Gas Collection and Control System (GCCS) - \$2,900,000 – Equity Funding

The repair and upgrade to the GCCS system at the closed landfill beneath Merrill Field Airport. Timely approval and funding of this project are essential to mitigating environmental and safety risks while ensuring compliance with state and federal regulations.

• Leachate Treatment and Design Pilot Study - \$500,000 – Equity Funding

SWS has run to near completion the two options required by the Alaska Department of Environmental Conservation (ADEC) in a Compliance Order By Consent (COBC) Supplemental Environmental Project (SEP) to implement better leachate management to remove and/or reduce trucks hauling leachate to Anchorage Water and Wastewater Utility (AWWU). In continuing efforts to satisfy ADEC, SWS will undertake efforts to investigate and narrow possible leachate treatment options through a leachate treatment pilot study to look at treatment options that can be implemented at the ARL to reduce trucking and discharges to AWWU facilities.

• Photovoltaic (PV) Power Supplementation - \$300,000 – Equity Funding (60/40 split Disposal/Refuse)

In an effort to support the goals and needs of Anchorage to reduce reliance on the strained supplies of natural gas the produce electricity and reduce reliance upon expensive energy charges, plan to install Photovoltaic (PV) panels on building surfaces at the Central Transfer Station (CTS) and the Anchorage Regional Landfill (ARL) to consume and/or export on-site generated power. SWS has implemented similar projects that have seen savings and some payments for on-site generation of power with PV panels.

• Waste-to-Energy (WTE) Project - \$5,000,000 – Equity Funding

SWS, in collaboration with AWWU, is initiating a WTE project to explore sustainable solutions for waste management while generating renewable energy. The allocated SWS budget of \$5 million and \$3 million from AWWU will support the initial phases of this important and strategic project. This initial phase is critical to laying the foundation for a successful WTE facility, ensuring regulatory compliance, technical viability, and financial feasibility. AWWU is a strategic partner, who is looking to replace outdated equipment associated with the incineration of sludge generated from wastewater treatment.

SWS Refuse Collections Utility Capital Projects Fund (560200)

• Photovoltaic (PV) Power Supplementation - \$200,000 – Equity Funding (60/40 split Disposal/Refuse)

In an effort to support the goals and needs of Anchorage to reduce reliance on the strained supplies of natural gas the produce electricity and reduce reliance upon

expensive energy charges, plan to install Photovoltaic (PV) panels on building surfaces at the Central Transfer Station (CTS) and the Anchorage Regional Landfill (ARL) to consume and/or export on-site generated power. SWS has implemented similar projects that have seen savings and some payments for on-site generation of power with PV panels.

- Wheel Wash Station Decommission - \$100,000 – Equity Funding  
Cost associated with decommissioning and repurposing the current wheel wash station at the Central Transfer Station.

Previously approved budget documents are available at the following site:

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

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

**THE ADMINISTRATION RECOMMENDS APPROVAL.**

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



# MUNICIPALITY OF ANCHORAGE

## Assembly Memorandum

AM No. 281-2025 (A)

**Meeting Date:** April 22, 2025

**FROM: MAYOR**

**SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE  
REVISING AND APPROPRIATING FUNDS FOR THE 2025  
MUNICIPAL UTILITIES / ENTERPRISE ACTIVITIES OPERATING  
AND CAPITAL IMPROVEMENT BUDGETS.**

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

Anchorage Hydropower Utility Capital Projects Fund (531200)

- The Assembly restricted the appropriation for the Anchorage Hydropower Utility, 1991 Fish and Wildlife Project in the 2025 capital appropriation, and now has released the appropriation to be separately accounted for and restricted for only this purpose (SAP project EE21283). The Anchorage Hydropower Capital appropriation is subject to Assembly approval of the 1991 Fish & Wildlife Program Budget for 2025 and is now hereby approved.

AWU Capital Projects Fund (540200)

- Project description change from North End Bulk Water Fill Station to Northern Communities Bulk Water Fill Station for the same revised amount of \$500,000 equity funding.
- The following two projects are added to address emerging contaminants in drinking water and are eligible for the State of Alaska Department of Environmental Conservation State Revolving Fund (SRF) Forgivable Loans. There are limited SRF Forgivable Loan funds for emerging contaminants, and funds are claimed by applicants on a “first-come, first-serve” basis.  
Add Project: Girdwood New Townsite Well – Debt funded \$6,500,000  
Add Project: Tanaina Hills Subdivision Water – Debt funded \$3,334,000

SWS Disposal Capital Projects Fund (562200)

- Revise amount: Gas Collection and Control System (GCCS) increased \$229,500 from \$2,900,000 to \$3,129,500 – Equity Funding  
The repair and upgrade to the GCCS system at the closed landfill beneath Merrill Field Airport. Timely approval and funding of this project are essential to mitigating environmental and safety risks while ensuring compliance with state and federal regulations.

Section 5 – Added conforming language to allow OMB to make final changes to this resolution in line with Assembly amendments and actions.

1 Previously approved budget documents are available at the following site:

2  
3 <http://www.muni.org/Departments/budget/Pages/default.aspx>

4  
5 Budget revisions included in the attached resolution will be made available at the above-  
6 mentioned site after Assembly approval.

7  
8 **THE ADMINISTRATION RECOMMENDS APPROVAL.**

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

10 Approved by: Ona R. Brause, OMB Director

11 Concur: Eva Gardner, Municipal Attorney

12 Concur: Philippe D. Brice, Chief Fiscal Officer

13 Concur: William D. Falsey, Chief Administrative Officer

14 Concur: Rebecca A. Windt Pearson, Municipal Manager

15 Respectfully Submitted: Suzanne LaFrance, Mayor



# MUNICIPALITY OF ANCHORAGE

## ASSEMBLY INFORMATION MEMORANDUM

Municipal Clerk's Office

AIM No. 2025-60

**Accepted**

Date: **April 8, 2025**

Meeting Date: April 8, 2025

**FROM: MAYOR**

**SUBJECT: REPORT RECOMMENDING UTILITY REVENUE DISTRIBUTION TO THE  
GENERAL GOVERNMENT – ANCHORAGE WATER UTILITY, DON YOUNG  
PORT OF ALASKA, AND SOLID WASTE SERVICES.**

Anchorage Municipal Code (AMC) 26.10.065 provides that if a municipal utility has net income accrue in any year, a portion may be pledged by inclusion in the utility and general government budgets. It also requires those municipal utilities that pledge a portion of their net income to submit a signed report to the Assembly by not later than the first quarter budget process. This report is required to provide a best estimate of achieved return on equity and any shortfalls of returns; effect of the proposed distribution on the utility's current and future capital structure; and how the proposed distribution is consistent with prudent business-like operations.

In compliance, this memorandum submits to the Assembly the proposed utility revenue distribution calculations from Anchorage Water Utility, Don Young Port of Alaska, and Solid Waste Services for its approval. These calculations are reflected in 2025 1st Quarter budget revisions for General Government and the Utility/Enterprise Activities.

The administration and the utility and enterprise departments recommend the Assembly's approval.

Prepared by:	Office of Management & Budget (OMB)
Concur:	Ona R. Brause, OMB Director
Concur:	William D. Falsey, Chief Administrative Officer
Concur:	Rebecca A. Windt Pearson, Municipal Manager
Respectfully submitted:	Suzanne LaFrance, Mayor

# MEMORANDUM

**DATE:** March 18, 2025

**TO:** Anchorage Assembly

**THRU:** Rebecca A. Windt Pearson, Municipal Manager, Municipality of Anchorage (MOA) *fwf*

**THRU:** David Persinger, P.E., General Manager, Anchorage Water & Wastewater Utility (AWWU)

**FROM:** Jack Broyles Jr., CFO, Director, Finance Division, AWWU

**SUBJECT:** Report of Utility Revenue Distribution from AWWU

This memorandum has been prepared to present the results of the utility revenue distribution determination for AWWU to the MOA in compliance with Assembly Ordinance (AO) 2017-97. AWWU consists of two utilities: Anchorage Water Utility (AWU) and Anchorage Wastewater Utility (ASU).

AWWU proposes a revenue distribution of \$2,500,000 from AWU to the general government in 2025. AWWU currently faces several uncertainties that may negatively impact the financial health of AWU in the future including continued employee vacancies and material supply chain issues as well as ongoing repairs associated with earthquake damage on November 30, 2018, and ongoing recovery timeline from FEMA. We believe this recommendation to be consistent with the business-like operations of the utility.

In accordance with AMC 26.10.065.A.3.d, ASU shall not pay a dividend because ASU remains under a dividend restriction proscribed by the Regulatory Commission of Alaska (RCA) under AS 42.05.521. Therefore, no distributions from ASU to general government were included in the 2025 Approved Enterprise and Utility Budget for the MOA in AO 2024-94(S) adopted on November 19, 2024.

## Legal Background

In 2017 the Assembly approved AO 2017-97, amending Anchorage Municipal Code (AMC) Sections 26.10.025 and 26.10.065 to update the method with which municipal utilities calculate revenue distribution (dividend transfers) to the MOA. This ordinance was established to ensure that such distributions do not cause MOA Utilities to become capital impaired, and to revise the calculation of Municipal Utility Service Assessments (MUSA). AO 2017-97 also established a formal process a utility must take to propose a revenue distribution to the MOA.

## AWWU's Financial Background

AWWU's long-range financial plan for AWU and ASU balances operational needs against the utilities abilities to fund needed capital projects and maintain reasonable rates to customers. Financial metrics are derived from the long-range financial plan to identify trends in financial stability over time.

The utility dividends proposed in the long-range financial plan for 2025 are as follows:

2025 Target-Level Utility Distributions	
Utility	Amount
AWU	\$2,500,000
ASU	\$0



**AWWU Recommendation for AWU in accordance with AO2017-97***Debt/Equity Capital Structure*

[AMC 26.10.065A.1.b]

AWU		
Capital Structure	Current (2024 Draft)	Proposed (2025 Budget LRFP)
Debt	Not yet available	43%
Equity	Not yet available	57%

*Targeted and Achieved Equity Returns*

[AMC 26.10.065A.1.a]

The Targeted ROE for 2024 is from AWU's last RCA accepted Return on Equity (ROE) through a general rate case for tariff rates effective February 12, 2024. The Targeted ROE for 2025 is from AWU's last RCA approved Return on Equity (ROE) as filed for tariff rates effective February 13, 2025.

AWU		
Year	Targeted ROE	Achieved ROE
2024	10.70%	Not yet available
2025	10.50%	TBD

*Change in Net Position*

[AMC 26.10.065A.2; A.3.a]

AWU	
2024 (Draft)	Not yet available

*Prudent, Business-like operation of the Utilities*

[AMC 26.10.065A.1.c]

AWWU uses its long-range financial plan for AWU and ASU to balance operational needs against the utilities abilities to fund needed capital projects and maintain reasonable rates to customers.

AWWU proposes a revenue distribution of \$2,500,000 from AWU to the general government in 2025.

AWWU believes this recommendation to be consistent with the business-like operations of the utility.





**Appendix****Table 1 – Summary of Economic Effects: Anchorage Water Utility**

	2024 Actual (Draft)	2025 1 <sup>st</sup> QTR Budget Revision
Change in Net Position	Not yet available	Not yet available
Data required by AO 2017-97:		
Achieved Return on Equity	Not yet available	N/A
Targeted Return on Equity	10.70%	10.50%
Budgeted Return on Equity	10.70%	10.50%
Debt	Not yet available	43%
Equity	Not yet available	57%
Total Capitalization	100%	100%
Dividend to be paid	\$1,500,000	\$2,500,000
Dividend as a percent of 2024 Change in Net Position	Not yet available	Not yet available
Dividend as a percent of 2025 Change in Net Position	N/A	Not yet available
Effect of Proposed Dividend on <b>Current and Future</b> Capital Structure	\$0	\$0
Orders from Regulatory Agencies		
<ul style="list-style-type: none"> <li>- 1980, September 18, APUC Letter Order Imposing a Dividend Restriction on AWU</li> <li>- RCA Order U-17-095(8) Removing Dividend Restriction for AWU</li> </ul>		

Note at the time this memorandum is issued, information shown for 2024 is preliminary and unaudited and 2025 financial data represents the forecast used to set AWU budgets and the AWU's 2025 rates.







2000 Anchorage Port Road  
Anchorage, Alaska 99501  
907-343-6200  
PortOfAlaska@Muni.org  
PortOfAlaska.com

---

## Memorandum

Date: March 18, 2025

To: Anchorage Assembly

Thru: Rebecca A. Windt Pearson, Municipal Manager, Municipality of Anchorage (MOA) *per*

From: Steve Ribuffo, Director, Port of Alaska *SR 3/18*

Re: Utility Revenue Distribution from the Port of Alaska (POA)

---

The Port of Alaska proposes a dividend distribution in 2025 to general government in the amount of \$604,174.

The Port believes the amount calculated and to be transferred to the general government is consistent with business like operations of the utility. Upon finalization of the annual audit, public hearings and the approval of the Administration and Assembly, Don Young Port of Alaska will transfer the dividend to general government.

In 2023, the utility achieved a return on equity consistent with the targeted amount necessary to meet the debt service coverage ratio (DSCR) of a 1.35 rate outlined by the 2020 Series Revenue Bonds covenants for the Port of Alaska. This return is based on the Assembly approved operating budget for The Don Young Port of Alaska.

The proposed utility revenue distribution effect on the current and future capital structure shows a manageable debt to equity percentage relative to the total capitalization of the utility as reflected in the attached Draft financial statements.

Preliminary projections for the 2023 financial statements show consistent performance in tonnage and earnings further supporting the issuance of the dividend.

Please note: Attachments used for this memo are considered **"DRAFT"** and unaudited.

MUNICIPALITY OF ANCHORAGE, ALASKA  
Port Fund  
Comparative Statements of Revenues, Expenses and Changes in Net Position  
For The Years Ended December 31, 2023 and 2022

	2023	2022
<b>OPERATING REVENUES</b>		
Charges for Sales and Services:		
Dockage	\$ 1,614,197	\$ 1,257,729
Wharfage, Dry Bulk	506,814	341,728
Wharfage, Liquid Bulk	5,357,616	4,505,188
Wharfage, General Cargo	4,126,430	3,945,833
Storage Revenue	235,571	273,419
Office Rental	46,043	28,923
Utilities	23,006	36,838
Miscellaneous	201,056	240,459
Total Charges for Sales and Services	<u>12,110,733</u>	<u>10,630,117</u>
Other:		
Crane Rentals	135,107	130,822
Other Lease Revenue	1,929,154	1,709,174
Industrial Park Lease Rentals	1,751,328	1,683,165
POL Value Yard Fees	413,260	464,803
Total Other	<u>4,228,849</u>	<u>3,987,964</u>
Total Operating Revenues	<u>16,339,582</u>	<u>14,618,081</u>
<b>OPERATING EXPENSES</b>		
Operations:		
Personnel Services	2,755,602	2,721,640
Pension and OPEB On-behalf and Pension and OPEB Expenses	(172,896)	(679,126)
Supplies	290,978	202,353
Other Services and Charges	6,708,340	4,791,463
Charges from Other Departments	1,217,693	1,215,444
Total Operations	<u>10,799,717</u>	<u>8,251,774</u>
Depreciation and Amortization	<u>13,023,730</u>	<u>7,083,726</u>
Total Operating Expenses	<u>23,823,447</u>	<u>15,335,500</u>
Operating Loss	(7,483,865)	(717,419)
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Intergovernmental Revenue- Pension and OPEB On-behalf	14,174	(27,621)
Legal Settlements		-
Investment Income (Loss) - Short Term Investments	13,998	(279,805)
Interest Income on Leases	1,882,468	2,606,814
Interest Expense on Leases	(17,021)	(9,601)
Security Fees	1,552,076	1,544,552
Right of Way Fees	192,165	212,290
Interest on Long-term Obligations	(3,787,861)	(2,958,989)
Long-term Debt Issuance Expense	(42,500)	(7,500)
Security Contract	(1,730,616)	(1,710,822)
Gain on Sale of Capital Assets	21,775	19,431
Total Nonoperating Revenues (Expenses)	<u>(1,901,342)</u>	<u>(611,251)</u>
Loss before Contributions and Transfers	(9,385,207)	(1,328,670)
<b>CONTRIBUTIONS AND TRANSFERS</b>		
Capital Contributions	36,033,372	6,520,399
Transfers to Other Funds:		
Municipal Service Assessment	(1,239,640)	(1,390,551)
Dividend	(736,369)	(736,369)
Total Contributions and Transfers	<u>34,057,363</u>	<u>4,393,479</u>
Change in Net Position	24,672,156	3,064,809
Net Position, January 1	282,563,343	279,498,534
Net Position, December 31	<u>\$ 307,235,499</u>	<u>\$ 282,563,343</u>

MUNICIPALITY OF ANCHORAGE, ALASKA  
Port Fund  
Comparative Statements of Net Position  
December 31, 2023 and 2022

	2023	2022
<b>CURRENT ASSETS</b>		
Cash	\$ 500	\$ 500
Cash and Investments in Central Treasury	(1,950,000)	10,730,244
Equity in Bond and Grant Capital Acquisition and Construction Pool	-	-
Accrued Interest on Investments	(151,782)	82,239
Accrued Interest on Leases	179,039	216,472
Accounts Receivable, Net	1,389,522	1,045,610
Lease Receivable	1,021,568	718,645
Prepaid Items and Deposits	81,223	109,233
Parts Inventory	329,025	329,025
Total Unrestricted Current Assets	<u>899,095</u>	<u>13,231,968</u>
<b>NONCURRENT ASSETS</b>		
Assets Held for Resale	242,093	242,093
Net OPEB Asset	587,816	581,959
Long-term Lease Receivable	58,994,286	52,803,922
Capital Assets:		
Capital Assets, at Cost	510,418,446	508,569,979
Leased Right to Use Assets, less Amortization \$90,954	445,895	505,497
SBITA right to Use Assets, less Amortization \$4,799	9,599	-
Less: Accumulated Depreciation	(172,776,767)	(159,802,057)
Net Capital Assets	<u>338,097,173</u>	<u>349,273,419</u>
Construction Work in Progress	99,876,087	22,547,514
Total Capital Assets, Net	<u>437,973,260</u>	<u>371,820,933</u>
Total Unrestricted Noncurrent Assets	<u>497,797,455</u>	<u>425,448,907</u>
Restricted Assets:		
Cash Legal Settlement Set Aside	1,950,000	1,950,000
Investments Held for Debt Service	5,215,400	4,986,136
Intergovernmental Receivables	383,101	6,319,647
Total Restricted Noncurrent Assets	<u>7,548,501</u>	<u>13,255,783</u>
Total Noncurrent Assets	<u>505,345,956</u>	<u>438,704,690</u>
Total Assets	<u>506,245,051</u>	<u>451,936,658</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Related to Pension	100,030	114,033
Related to OPEB	40,131	54,906
Total Deferred Outflows of Resources	<u>140,161</u>	<u>168,939</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 506,385,212</u>	<u>\$ 452,105,597</u>
<b>CURRENT LIABILITIES</b>		
Accounts Payable and Retainages	\$ 613,060	\$ 417,174
Capital Acquisition and Construction Accounts and Retainages Payable	7,025,199	3,319,437
Compensated Absences	175,124	172,420
Accrued Payroll Liabilities	132,018	84,697
Accrued Interest Payable	339,068	318,229
Bonds Payable	525,000	715,000
Lease Payable, Current Portion	41,520	41,953
SBITA payable, current Portion	4,375	-
Interest Payable on Leases	842	777
Notes Payable	40,000,000	-
Due to other funds	20,961,414	-
Total Current Liabilities	<u>69,817,620</u>	<u>5,069,687</u>
<b>NONCURRENT LIABILITIES</b>		
Other Noncurrent Liabilities	1,720,582	1,734,106
Compensated Absences	115,689	103,916

MUNICIPALITY OF ANCHORAGE, ALASKA  
Port Fund  
Comparative Statements of Net Position  
December 31, 2023 and 2022

	2023	2022
Revenue Bonds Payable (net of Unamortized Premium)	67,511,429	68,183,340
Net Pension Liability	1,254,975	1,442,563
Notes Payable	-	40,000,000
Lease Payable	415,313	466,204
SBITA payable	4,607	-
Total Noncurrent Liabilities	71,022,595	111,930,129
Total Liabilities	140,840,215	116,999,816
DEFERRED INFLOWS OF RESOURCES		
Related to OPEB	27,625	50,028
Related to Leases	58,281,873	52,492,410
Total Deferred Inflows of Resources	58,309,498	52,542,438
NET POSITION		
Net Investment in Capital Assets	322,445,817	259,094,999
Restricted for Acquisition and Construction	2,333,101	8,269,647
Restricted for Debt Service	5,215,400	4,986,136
Unrestricted	(22,758,819)	10,212,561
Total Net Position	307,235,499	282,563,343
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 506,385,212	\$ 452,105,597






# MUNICIPALITY OF ANCHORAGE


## Department of Solid Waste Services


### MEMORANDUM

**DATE:** March 24, 2025

**TO:** Anchorage Assembly

**THRU:** Mark Spafford, Deputy Municipal Manager, Municipality of Anchorage (MOA) 

**THRU:** Kelli Toth, Director, Department of Solid Waste Services (SWS) 

**FROM:** Orin Carpenter, Chief Financial Officer, SWS 

**SUBJECT:** Report of Utility Revenue Distribution from SWS

This memorandum has been prepared to present the results of the utility revenue distribution determination for SWS to the Municipality of Anchorage (MOA) in compliance with Municipal Code Section 26.10.065.

Formally, SWS consists of two utilities: SWS-Collection (which provides curbside pickup) and SWS-Disposal (which includes the Anchorage Regional Landfill, Central Transfer Station, Girdwood Transfer station, and Material Recovery Facility).

The 2025 Approved Enterprise and Utility Budget for the Municipality of Anchorage, adopted on November 19, 2024 on AO 2024-94(S), as amended, included distributions from the SWS utilities to general government in the following amounts:

SWS-Disposal	\$750,000
SWS-Collections	\$300,000

SWS proposes dividend distributions in 2025 to general government consistent with the approved 2025 budget amounts. We believe the amounts calculated and to be transferred to general government are consistent with business-like operations of the utility. Upon finalization of the annual audit, public hearings, and the approval of the Administration and Assembly, SWS will transfer the dividends to general government.

As of the memo date, though both Utilities are showing profits, there are many significant expenses that have not been recorded, which will bring final balances of both Utilities closer to historical levels.

Exhibit 1 Disposal Utility DRAFT financial.  
Exhibit 2 Collections Utility DRAFT financial.



**EXHIBIT 1 - 2024 Periods 1-16 DRAFT SWS Disposal Fund 562000**

\* NOTE - only periods 1-2 closed in FY2024, FY2023 Financials Currently Unaudited

Description	Current Budget	Actuals	Difference	% Util
* FULL Labor	7,418,088.00	6,965,986.21	452,101.79	93.91
* Non Labor	8,400,653.00	7,866,791.80	533,861.20	93.65
* Travel	14,000.00	9,623.51	4,376.49	68.74
* Debt Service	4,562,540.00	4,160,248.31	402,291.69	91.18
580510 Muni Util Svc Assessment	2,171,103.00	2,170,365.70	737.30	99.97
580520 Dividend to MOA	750,000.00	750,000.00	-	100.00
* Transfer to Other Funds	2,921,103.00	2,920,365.70	737.30	99.97
** Direct Cost Full Accrual	23,316,384.00	21,923,015.53	1,393,368.47	94.02
** Intra Governmental Charges	4,538,050.00	1,052,809.61	3,485,240.39	23.20
*** Function Cost Full Accrual	27,854,434.00	22,975,825.14	4,878,608.86	82.49
*** Depreciation Amortization	5,550,000.00	1,815,526.58	3,734,473.42	32.71
*** Non Cash Accounts	1,510,686.00	-	1,510,686.00	-
406625 Reimbursed Cost-NonGrant Funded	(100,000.00)	(429,460.42)	329,460.42	429.46
408040 Commercial Collection	-	-	-	-
408070 Disposal Revenues	-	-	-	-
408080 Landfill Fees	(26,000,010.00)	(26,372,402.21)	372,392.21	101.43
408085 Material Recovery Facility Fees	-	(49,834.37)	49,834.37	-
408090 Recycle Rebate	(3,000.00)	(3,733.98)	733.98	124.47
408100 Hazardous Waste Fees	(161,010.00)	(207,884.66)	46,874.66	129.11
408110 Used Oil	(1,510.00)	(140.00)	(1,370.00)	9.27
408120 Refrigerant Handling Fees	(370,010.00)	(172,229.71)	(197,780.29)	46.55
408130 E Waste	(8,520.00)	(10,267.00)	1,747.00	120.50
408145 Misc Operating Income (SWS)	(30.00)	(1,210.47)	1,180.47	4,034.90
408150 Unsecured Loads	(50,020.00)	(45,784.43)	(4,235.57)	91.53
408160 Late Fees	(45,020.00)	5,145.62	(50,165.62)	(11.43)
408170 Community Recycle Residential	(397,113.00)	(362,544.00)	(34,569.00)	91.29
408180 Community Recycle Commercial	(150,000.00)	(386,870.29)	236,870.29	257.91
408185 Landfill Gas Fee	(2,500,000.00)	(2,179,563.00)	(320,437.00)	87.18
408188 Lease Revenue GASB 87 SWS	(120,000.00)	-	(120,000.00)	-
408189 Disposal Lease & Rental Revenue	-	(182,384.60)	182,384.60	-
408380 Prior Yr Expense Recovery	-	(297.51)	297.51	-
408550 Cash Over & Short	(30.00)	(202.53)	172.53	675.10
440010 GCP Cash Pools Short-Term Int	(1,282,000.00)	(451,133.04)	(830,866.96)	35.19
440040 Other Short Term Interest	-	(552.68)	554.97	-
440045 Lease Interest Income GASB 87	(1,273.00)	-	(1,273.00)	-
440050 Other Interest Income	(25,000.00)	1,784.02	(26,784.02)	(7.14)
440070 Dividend Income	(300,000.00)	(674,884.50)	374,884.50	224.96
440080 Unrealized Gains & Losses on Investments	(152,144.00)	(1,079,990.87)	927,846.87	709.85
440090 Realized Gains & Losses on Sale of Investments	(100,000.00)	(204,427.74)	104,427.74	204.43
460070 MOA Property Sales	(100,020.00)	-	(100,020.00)	-
*** Revenue Accounts	(31,866,710.00)	(32,808,868.37)	942,160.66	102.96
**** BALANCE	3,048,410.00	(8,017,516.65)	11,065,928.94	(263.01)

**Remove Investment Activity from Budgeted Activity**

440010 GCP Cash Pools Short-Term Int	(1,282,000.00)	(451,133.04)	(830,866.96)	35.19
440040 Other Short Term Interest	-	(552.68)	554.97	-
440045 Lease Interest Income GASB 87	(1,273.00)	-	(1,273.00)	-
440050 Other Interest Income	(25,000.00)	1,784.02	(26,784.02)	(7.14)
440070 Dividend Income	(300,000.00)	(674,884.50)	374,884.50	224.96
440080 Unrealized Gains & Losses on Investments	(152,144.00)	(1,079,990.87)	927,846.87	709.85
440090 Realized Gains & Losses on Sale of Investments	(100,000.00)	(204,427.74)	104,427.74	204.43
	(1,860,417.00)	(2,409,204.81)	548,790.10	

**Actual Disposal Activity Minus Investments**

Actual Budgeted and Expected Activity Level	4,908,827.00	(5,608,311.84)	10,517,138.84	
---	--------------	----------------	---------------	--



## EXHIBIT 2 - 2024 Periods 1-16 DRAFT SWS Collections Fund 56000

\* NOTE - only periods 1-2 closed in FY2024, FY2023 Financials Currently Unaudited

Description	Current Budget	Actuals	Difference	% Util
* FULL Labor	3,539,727.00	3,534,787.13	4,939.87	99.86
* Non Labor	4,576,179.98	4,323,953.38	252,226.60	94.49
* Travel	6,000.00	168.00	5,832.00	2.80
* Debt Service	2,503,960.00	2,108,217.33	395,742.67	84.20
580510 Muni Util Svc Assessment	817,404.00	877,914.02	(60,510.02)	107.40
580520 Dividend to MOA	360,510.02	300,000.00	60,510.02	83.22
* Transfer to Other Funds	1,177,914.02	1,177,914.02	-	100.00
** Direct Cost Full Accrual	11,803,781.00	11,145,039.86	658,741.14	94.42
** Intra Governmental Charges	3,017,654.00	639,979.06	2,377,674.94	21.21
*** Function Cost Full Accrual	14,821,435.00	11,785,018.92	3,036,416.08	79.51
*** Depreciation Amortization	1,257,000.00	726,218.19	530,781.81	57.77
408040 Commercial Collection	(8,963,066.00)	(9,360,233.90)	397,167.90	104.43
408050 Residential Collection	(4,986,725.00)	(5,105,848.32)	119,123.32	102.39
408060 Other Collection Revenues	-	-	-	-
408140 Container Rental Fees	(531,948.00)	(636,615.73)	104,667.73	119.68
408145 Misc Operating Income (SWS)	(65,076.00)	-	(65,076.00)	-
408160 Late Fees	(78,500.00)	(84,109.17)	5,609.17	107.15
408380 Prior Yr Expense Recovery	(4,000.00)	(2,241.29)	(1,758.71)	56.03
408550 Cash Over & Short	(20.00)	(1.05)	(18.95)	5.25
440010 GCP Cash Pools Short-Term Int	(917,000.00)	(146,874.24)	(770,125.76)	16.02
440040 Other Short Term Interest	-	(310.88)	312.16	-
*** Revenue Accounts	(15,546,335.00)	(15,336,234.58)	(210,099.14)	98.65
**** BALANCE	532,100.00	(2,824,997.47)	3,357,098.75	(530.92)

## Remove Investment Activity from Budgeted Activity

440010 GCP Cash Pools Short-Term Int	(917,000.00)	(146,874.24)	(770,125.76)	16.02
440040 Other Short Term Interest	-	(310.88)	312.16	-
	(917,000.00)	(147,185.12)	(769,813.60)	

## Actual Collections Activity Minus Investments

Actual Budgeted and Expected Activity Level	1,449,100.00	(2,677,812.35)	4,126,912.35	
---	--------------	----------------	--------------	--

## 2024 Revised to 2025 Revised Function Cost Budget Reconciliation by Department

Department / Agency	2024 Revised Appropriation	2025 Approved Appropriation	2025 Revised Budget Operational Realignment								Changes Subtotal	2025 Revised Appropriation
			Labor Adjs <sub>1</sub>	Interest on Bonded Debt <sub>2</sub>	Supplies & Other	Professional Services	Travel	MUSA <sub>3</sub>	Dividend	IGC		
Anchorage Hydropower Utility	3,443,917	5,685,154	162,695	-	-	537,716	-	-	-	(6,531)	693,880	6,379,034
Anchorage Water Utility	54,272,781	54,669,759	51,332	-	154,005	(178,368)	-	(574,456)	-	(98,545)	(646,032)	54,023,727
Anchorage Wastewater Utility	49,873,444	53,218,414	8,929	-	81,500	(105,864)	-	(475,453)	-	(59,925)	(550,813)	52,667,601
Solid Waste Services Administration	-	-	(20,990)	-	-	310,000	-	-	-	(289,010)	-	-
Solid Waste Services Refuse Collections Utility	14,821,435	15,852,708	(14,250)	-	109,205	244,795	-	-	-	138,110	477,860	16,330,568
Solid Waste Services Disposal Utility	27,854,434	29,257,513	42,248	-	(407,601)	1,410,601	-	-	-	191,708	1,236,956	30,494,469
Don Young Port of Alaska	16,225,495	16,574,049	-	5,705,296	-	-	-	-	-	(160,908)	5,544,388	22,118,437
Municipal Airport	1,124,823	1,269,452	(17,287)	-	-	-	-	-	(100,000)	24,450	(92,837)	1,176,615
<b>Direct Cost Total</b>	<b>167,616,329</b>	<b>176,527,049</b>	<b>212,677</b>	<b>5,705,296</b>	<b>(62,891)</b>	<b>2,218,880</b>	<b>-</b>	<b>(1,049,909)</b>	<b>(100,000)</b>	<b>(260,651)</b>	<b>6,663,402</b>	<b>183,190,451</b>
<b>% Change from 2024 Revised</b>			<b>5.32%</b>	-	-	-	-	-	-	<b>% Change from 2024 Revised</b>	<b>9.29%</b>	

### Notes:

<sup>1</sup> **Labor Adjustments:** Anchorage Hydropower - Add position Grade 14 Admin Officer Full Time (FT) partial year \$89,060, Increase Director pay \$73,635; Municipal Airports -Long-term employee receiving Performance Incentive Pay (PIP) vacated position (\$11,037); Solid Waste Services Disposal Utility - Add position Executive Special Administrative Officer II, Full Time (FT), partial year \$87,735, Add position ARL Serviceman Mechanic, FT, partial year \$64,024; Multiple - for other labor adjustments in line with current position to include contractual obligations, and employee costing

<sup>2</sup> **Interest on Bonded Debt:** Don Young Port of Alaska - \$5,705,296 interest expense for new bond debt issued in 2024

<sup>3</sup> **Municipal Utility Service Assessment (MUSA):** Anchorage Wastewater (\$475,453) & Water Utilities (\$574,456) - the net plant as of January 1, 2025 is calculated against the current year mills, since the current year mills were less than 2024, it resulted in a decrease.



### Anchorage Hydropower Utility Statement of Revenues and Expenses

	2024 Actuals Unaudited	2024 Revised	\$ Change	2025 Approved	\$ Change	2025 Revised	25 v 25 Revised % Change
<b>Operating Revenue</b>							
Wholesale Power Sales	1,603,431	1,615,991	16,160	1,632,151	-	1,632,151	0.00%
Water Diversion Income	306,088	250,000	-	250,000	-	250,000	0.00%
<b>Total Operating Revenue</b>	<b>1,909,519</b>	<b>1,865,991</b>	<b>16,160</b>	<b>1,882,151</b>	<b>-</b>	<b>1,882,151</b>	<b>0.00%</b>
<b>Non Operating Revenue</b>							
Chugach Revenues	2,590,754	2,588,597	25,886	2,614,483	-	2,614,483	0.00%
Investment Income	107,882	369,000	48,000	417,000	-	417,000	0.00%
<b>Total Non Operating Revenue</b>	<b>2,698,661</b>	<b>2,957,597</b>	<b>73,886</b>	<b>3,031,483</b>	<b>-</b>	<b>3,031,483</b>	<b>0.00%</b>
<b>Total Revenue</b>	<b>4,608,179</b>	<b>4,823,588</b>	<b>90,046</b>	<b>4,913,634</b>	<b>-</b>	<b>4,913,634</b>	<b>0.00%</b>
<b>Operating Expense</b>							
Salaries and Benefits	74,919	188,609	595	189,204	162,695	351,899	85.99%
Total Labor	74,919	188,609	595	189,204	162,695	351,899	85.99%
Supplies	-	3,000	(3,000)	-	-	-	0.00%
Travel	3,433	24,000	(24,000)	-	-	-	0.00%
Contractual/Other Services	137,752	274,000	(60,000)	214,000	537,716	751,716	251.27%
Equipment/Furnishings	-	30,000	(30,000)	-	-	-	0.00%
Transfers to Other Funds	2,588,597	2,588,597	1,658,037	4,246,634	-	4,246,634	0.00%
Dividend to General Government	300,000	300,000	700,000	1,000,000	-	1,000,000	0.00%
Manageable Direct Cost Total	3,029,782	3,219,597	2,241,037	5,460,634	537,716	5,998,350	9.85%
Municipal Enterprise/Utility Service Assessment	-	-	-	-	-	-	0.00%
Depreciation/Amortization	75,599	301,362	-	301,362	-	301,362	0.00%
Non-Manageable Direct Cost Total	75,599	301,362	-	301,362	-	301,362	0.00%
Charges by/to Other Departments	10,593	35,711	-	35,316	(6,531)	28,785	-18.49%
<b>Total Operating Expense</b>	<b>3,190,893</b>	<b>3,745,279</b>	<b>2,241,632</b>	<b>5,986,516</b>	<b>693,880</b>	<b>6,680,396</b>	<b>11.59%</b>
<b>Total Expense</b>	<b>3,190,893</b>	<b>3,745,279</b>	<b>2,241,632</b>	<b>5,986,516</b>	<b>693,880</b>	<b>6,680,396</b>	<b>11.59%</b>
<b>Net Income (Loss)</b>	<b>1,417,286</b>	<b>1,078,309</b>	<b>(2,151,586)</b>	<b>(1,072,882)</b>	<b>(693,880)</b>	<b>(1,766,762)</b>	<b>64.67%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>		<b>3,745,279</b>	<b>2,241,237</b>	<b>5,986,516</b>	<b>693,880</b>	<b>6,680,396</b>	<b>11.59%</b>
Less: Non Cash Items							
Depreciation/Amortization		301,362	-	301,362	-	301,362	0.00%
Total Non-Cash		301,362	-	301,362	-	301,362	0.00%
<b>Amount to be Appropriated (Function Cost/Cash Expense)</b>		<b>3,443,917</b>	<b>2,241,237</b>	<b>5,685,154</b>	<b>693,880</b>	<b>6,379,034</b>	<b>12.21%</b>

### Anchorage Water Utility Statement of Revenues and Expenses

	2024 Actuals *Unaudited	2024 Revised	\$ Change	2025 Approved	\$ Change	2025 Revised	25 v 25 Revised % Change
<b>Operating Revenue</b>							
Residential Sales	48,940,748	50,000,000	1,500,000	51,500,000	98,000	51,598,000	0.19%
Commercial Sales	16,364,805	16,100,000	1,000,000	17,100,000	(463,000)	16,637,000	-2.71%
Public Authority Sales	4,487,337	4,500,000	200,000	4,700,000	22,000	4,722,000	0.47%
Miscellaneous	1,670,497	1,500,000	384,700	1,884,700	(469,700)	1,415,000	-24.92%
<b>Total Operating Revenue</b>	<b>71,463,388</b>	<b>72,100,000</b>	<b>3,084,700</b>	<b>75,184,700</b>	<b>(812,700)</b>	<b>74,372,000</b>	<b>-1.08%</b>
<b>Non Operating Revenue</b>							
Investment Income	894,160	2,646,050	(149,000)	2,497,050	-	2,497,050	0.00%
Other Income	19,793	5,000	-	5,000	-	5,000	0.00%
<b>Total Non Operating Revenue</b>	<b>913,954</b>	<b>2,651,050</b>	<b>(149,000)</b>	<b>2,502,050</b>	<b>-</b>	<b>2,502,050</b>	<b>0.00%</b>
<b>Total Revenue</b>	<b>72,377,342</b>	<b>74,751,050</b>	<b>2,935,700</b>	<b>77,686,750</b>	<b>(812,700)</b>	<b>76,874,050</b>	<b>-1.05%</b>
<b>Operating Expense</b>							
Salaries and Benefits	18,695,961	20,018,870	1,992,322	22,011,192	51,332	22,062,524	0.23%
Overtime	1,342,174	453,000	-	453,000	-	453,000	0.00%
<b>Total Labor</b>	<b>20,038,135</b>	<b>20,471,870</b>	<b>1,992,322</b>	<b>22,464,192</b>	<b>51,332</b>	<b>22,515,524</b>	<b>0.23%</b>
Supplies	2,767,092	2,203,570	598,005	2,801,575	154,005	2,955,580	5.50%
Travel	67,891	96,700	30,800	127,500	-	127,500	0.00%
Contractual/Other Services	7,527,828	8,418,088	954,162	9,372,250	(178,368)	9,193,882	-1.90%
Dividend to General Government	1,500,000	5,600,000	(3,100,000)	2,500,000	-	2,500,000	0.00%
<b>Manageable Direct Cost Total</b>	<b>11,862,810</b>	<b>16,318,358</b>	<b>(1,517,033)</b>	<b>14,801,325</b>	<b>(24,363)</b>	<b>14,776,962</b>	<b>-0.16%</b>
Municipal Enterprise/Utility Service Assessment	8,634,246	8,523,319	790,897	9,314,216	(574,456)	8,739,760	-6.17%
Depreciation/Amortization	2,950,966	12,159,715	520,711	12,680,426	-	12,680,426	0.00%
<b>Non-Manageable Direct Cost Total</b>	<b>11,585,212</b>	<b>20,683,034</b>	<b>1,311,608</b>	<b>21,994,642</b>	<b>(574,456)</b>	<b>21,420,186</b>	<b>-2.61%</b>
Charges by/to Other Departments	907,535	2,512,943	141,865	2,654,808	(98,545)	2,556,263	-3.71%
Intradepartmental Overheads	(1,387,813)	(456,609)	(306,073)	(762,682)	-	(762,682)	0.00%
<b>Total Operating Expense</b>	<b>43,005,880</b>	<b>59,529,596</b>	<b>1,622,689</b>	<b>61,152,285</b>	<b>(646,032)</b>	<b>60,506,253</b>	<b>-1.06%</b>
<b>Non Operating Expense</b>							
Amortization of Debt Expense	(918,033)	(915,096)	29,196	(885,900)	-	(885,900)	0.00%
Debt Issuance Costs	-	100,000	-	100,000	-	100,000	0.00%
Interest on Bonded Debt	4,727,215	4,950,000	(475,000)	4,475,000	-	4,475,000	0.00%
Interest on Loans	1,300,326	1,850,000	(230,000)	1,620,000	-	1,620,000	0.00%
Interest During Construction (AFUDC)	(763,786)	(700,000)	200,000	(500,000)	-	(500,000)	0.00%
Lease Principle/Interest Expense	-	2,900	-	2,900	-	2,900	0.00%
<b>Total Non Operating Expense</b>	<b>4,345,723</b>	<b>5,287,804</b>	<b>(475,804)</b>	<b>4,812,000</b>	<b>-</b>	<b>4,812,000</b>	<b>0.00%</b>
<b>Total Expense</b>	<b>47,351,602</b>	<b>64,817,400</b>	<b>1,146,885</b>	<b>65,964,285</b>	<b>(646,032)</b>	<b>65,318,253</b>	<b>-0.98%</b>
<b>Net Income (Loss)</b>	<b>25,025,740</b>	<b>9,933,650</b>	<b>1,788,815</b>	<b>11,722,465</b>	<b>(166,668)</b>	<b>11,555,797</b>	<b>-1.42%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>		<b>59,039,057</b>	<b>65,964,285</b>	<b>65,964,285</b>	<b>6,279,196</b>	<b>65,318,253</b>	<b>-0.98%</b>
Less: Non Cash Items							
Depreciation/Amortization		12,159,715	520,711	12,680,426	-	12,680,426	0.00%
Amortization of Debt Expense		(915,096)	29,196	(885,900)	-	(885,900)	0.00%
Interest During Construction (AFUDC)		(700,000)	200,000	(500,000)	-	(500,000)	0.00%
<b>Total Non-Cash</b>		<b>10,544,619</b>	<b>749,907</b>	<b>11,294,526</b>	<b>-</b>	<b>11,294,526</b>	<b>0.00%</b>
<b>Amount to be Appropriated (Function Cost/Cash Expense)</b>		<b>48,494,438</b>	<b>6,175,321</b>	<b>54,669,759</b>	<b>(646,032)</b>	<b>54,023,727</b>	<b>-1.18%</b>

### Anchorage Wastewater Utility Statement of Revenues and Expenses

	2024 Actuals *Unaudited	2024 Revised	\$ Change	2025 Approved	\$ Change	2025 Revised	25 v 25 Revised % Change
<b>Operating Revenue</b>							
Residential Sales	50,039,771	50,500,000	2,100,000	52,600,000	26,000	52,626,000	0.05%
Commercial Sales	14,478,479	14,800,000	100,000	14,900,000	128,000	15,028,000	0.86%
Public Authority Sales	3,038,159	3,100,000	100,000	3,200,000	-	3,200,000	0.00%
Miscellaneous	1,133,090	1,000,000	141,000	1,141,000	(134,000)	1,007,000	-11.74%
<b>Total Operating Revenue</b>	<b>68,689,499</b>	<b>69,400,000</b>	<b>2,441,000</b>	<b>71,841,000</b>	<b>20,000</b>	<b>71,861,000</b>	<b>0.03%</b>
<b>Non Operating Revenue</b>							
Investment Income	713,600	1,978,050	(58,000)	1,920,050	-	1,920,050	0.00%
Other Income	19,637	5,000	-	5,000	-	5,000	0.00%
<b>Total Non Operating Revenue</b>	<b>733,237</b>	<b>1,983,050</b>	<b>(58,000)</b>	<b>1,925,050</b>	<b>-</b>	<b>1,925,050</b>	<b>0.00%</b>
<b>Total Revenue</b>	<b>69,422,736</b>	<b>71,383,050</b>	<b>2,383,000</b>	<b>73,766,050</b>	<b>20,000</b>	<b>73,786,050</b>	<b>0.03%</b>
<b>Operating Expense</b>							
Salaries and Benefits	18,683,744	19,192,985	1,809,635	21,002,620	8,929	21,011,549	0.04%
Overtime	751,247	419,500	-	419,500	-	419,500	0.00%
<b>Total Labor</b>	<b>19,434,991</b>	<b>19,612,485</b>	<b>1,809,635</b>	<b>21,422,120</b>	<b>8,929</b>	<b>21,431,049</b>	<b>0.04%</b>
Supplies	4,120,211	3,843,415	511,245	4,354,660	81,500	4,436,160	1.87%
Travel	86,583	102,100	25,400	127,500	-	127,500	0.00%
Contractual/Other Services	10,956,808	12,062,588	1,329,481	13,392,069	(105,864)	13,286,205	-0.79%
Dividend to General Government	-	-	-	-	-	-	0.00%
<b>Manageable Direct Cost Total</b>	<b>15,163,602</b>	<b>16,008,103</b>	<b>1,866,126</b>	<b>17,874,229</b>	<b>(24,364)</b>	<b>17,849,865</b>	<b>-0.14%</b>
Municipal Enterprise/Utility Service Assessment	6,394,895	6,336,338	590,609	6,926,947	(475,453)	6,451,494	-6.86%
Depreciation/Amortization	3,003,414	11,570,834	423,203	11,994,037	-	11,994,037	0.00%
<b>Non-Manageable Direct Cost Total</b>	<b>9,398,309</b>	<b>17,907,172</b>	<b>1,013,812</b>	<b>18,920,984</b>	<b>(475,453)</b>	<b>18,445,531</b>	<b>-2.51%</b>
Charges by/to Other Departments	876,916	2,431,748	143,577	2,575,325	(59,925)	2,515,400	-2.33%
Intradepartmental Overheads	(809,908)	(216,830)	(364,977)	(581,807)	-	(581,807)	0.00%
<b>Total Operating Expense</b>	<b>44,063,909</b>	<b>55,742,678</b>	<b>4,468,173</b>	<b>60,210,851</b>	<b>(550,813)</b>	<b>59,660,038</b>	<b>-0.91%</b>
<b>Non Operating Expense</b>							
Amortization of Debt Expense	(666,917)	(668,626)	23,226	(645,400)	-	(645,400)	0.00%
Debt Issuance Costs	-	100,000	-	100,000	-	100,000	0.00%
Interest on Bonded Debt	3,587,916	3,950,000	(575,000)	3,375,000	-	3,375,000	0.00%
Interest on Loans	1,262,443	1,650,000	(125,000)	1,525,000	-	1,525,000	0.00%
Interest During Construction (AFUDC)	(1,021,155)	(900,000)	-	(900,000)	-	(900,000)	0.00%
Lease Principle/Interest Expense	-	1,600	-	1,600	-	1,600	0.00%
<b>Total Non Operating Expense</b>	<b>3,162,288</b>	<b>4,132,974</b>	<b>(676,774)</b>	<b>3,456,200</b>	<b>-</b>	<b>3,456,200</b>	<b>0.00%</b>
<b>Total Expense</b>	<b>47,226,197</b>	<b>59,875,652</b>	<b>3,791,399</b>	<b>63,667,051</b>	<b>(550,813)</b>	<b>63,116,238</b>	<b>-0.87%</b>
<b>Net Income (Loss)</b>	<b>22,196,539</b>	<b>11,507,398</b>	<b>(1,408,399)</b>	<b>10,098,999</b>	<b>570,813</b>	<b>10,669,812</b>	<b>5.65%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>		<b>59,875,652</b>	<b>3,791,399</b>	<b>63,667,051</b>	<b>(550,813)</b>	<b>63,116,238</b>	<b>-0.87%</b>
Less: Non Cash Items							
Depreciation/Amortization		11,570,834	423,203	11,994,037	-	11,994,037	0.00%
Amortization of Debt Expense		(668,626)	23,226	(645,400)	-	(645,400)	0.00%
Interest During Construction (AFUDC)		(900,000)	-	(900,000)	-	(900,000)	0.00%
<b>Total Non-Cash</b>		<b>10,002,208</b>	<b>446,429</b>	<b>10,448,637</b>	<b>-</b>	<b>10,448,637</b>	<b>0.00%</b>
<b>Amount to be Appropriated (Function Cost/Cash Expense)</b>		<b>49,873,444</b>	<b>3,344,970</b>	<b>53,218,414</b>	<b>(550,813)</b>	<b>52,667,601</b>	<b>-1.04%</b>

### Solid Waste Services - Administration Statement of Revenues and Expenses

	2024 Actuals Unaudited	2024 Revised	\$ Change	2025 Approved	\$ Change	2025 Revised	25 v 25 Revised % Change
<b>Operating Revenue</b>							
<b>Non Operating Revenue</b>							
Investment Income	5,569	(37,000)	(55,000)	(92,000)	-	(92,000)	0.00%
Other Income	(2,639)	-	-	-	-	-	0.00%
<b>Total Non Operating Revenue</b>	<b>2,930</b>	<b>(37,000)</b>	<b>(55,000)</b>	<b>(92,000)</b>	<b>-</b>	<b>(92,000)</b>	<b>0.00%</b>
<b>Total Revenue</b>	<b>2,930</b>	<b>(37,000)</b>	<b>(55,000)</b>	<b>(92,000)</b>	<b>-</b>	<b>(92,000)</b>	<b>0.00%</b>
<b>Operating Expense</b>							
Salaries and Benefits	2,580,192	3,874,506	526,152	4,400,658	(20,990)	4,379,668	-0.48%
Overtime	94,960	38,341	-	38,341	-	38,341	0.00%
<b>Total Labor</b>	<b>2,675,151</b>	<b>3,912,847</b>	<b>526,152</b>	<b>4,438,999</b>	<b>(20,990)</b>	<b>4,418,009</b>	<b>-0.47%</b>
Supplies	26,557	24,300	-	24,300	-	24,300	0.00%
Travel	10,965	11,120	-	11,120	-	11,120	0.00%
Contractual/Other Services	386,675	141,600	-	141,600	310,000	451,600	218.93%
Equipment/Furnishings	10,993	2,000	-	2,000	-	2,000	0.00%
Contributions to Other Funds	-	-	-	-	-	-	0.00%
Dividend to General Government	-	-	-	-	-	-	0.00%
<b>Manageable Direct Cost Total</b>	<b>435,189</b>	<b>179,020</b>	<b>-</b>	<b>179,020</b>	<b>310,000</b>	<b>489,020</b>	<b>173.17%</b>
Municipal Enterprise/Utility Service Assessment	-	-	-	-	-	-	0.00%
Depreciation/Amortization	-	-	-	-	-	-	0.00%
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Charges by/to Other Departments	(653,166)	(4,128,867)	(581,152)	(4,710,019)	(289,010)	(4,999,029)	6.14%
Intradepartmental Overheads	-	-	-	-	-	-	0.00%
<b>Total Operating Expense</b>	<b>2,457,175</b>	<b>(37,000)</b>	<b>(55,000)</b>	<b>(92,000)</b>	<b>-</b>	<b>(92,000)</b>	<b>0.00%</b>
<b>Non Operating Expense</b>							
Amortization of Debt Expense	-	-	-	-	-	-	0.00%
Debt Issuance Costs	-	-	-	-	-	-	0.00%
Interest on Bonded Debt	-	-	-	-	-	-	0.00%
Interest on Loans	-	-	-	-	-	-	0.00%
Interest During Construction (AFUDC)	-	-	-	-	-	-	0.00%
Lease Principle/Interest Expense	-	-	-	-	-	-	0.00%
<b>Total Non Operating Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Total Expense</b>	<b>2,457,175</b>	<b>(37,000)</b>	<b>(55,000)</b>	<b>(92,000)</b>	<b>-</b>	<b>(92,000)</b>	<b>0.00%</b>
<b>Net Income (Loss)</b>	<b>2,460,105</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>		-	-	-	-	-	<b>0.00%</b>
Less: Non Cash Items							
Depreciation/Amortization		-	-	-	-	-	0.00%
Amortization of Debt Expense		-	-	-	-	-	0.00%
Interest During Construction (AFUDC)		-	-	-	-	-	0.00%
<b>Total Non-Cash</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Amount to be Appropriated (Function Cost/Cash Expense)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

### Solid Waste Services - Refuse Collection Statement of Revenues and Expenses

	2024 Actuals Unaudited	2024 Revised	\$ Change	2025 Approved	\$ Change	2025 Revised	25 v 25 Revised % Change
<b>Operating Revenue</b>							
Commercial Collections	9,360,234	8,980,501	678,541	9,659,042	-	9,659,042	0.00%
Residential Collections	5,105,848	4,986,726	372,813	5,359,539	(570,542)	4,788,997	-10.65%
Dumpster Container Rental	636,616	531,948	-	531,948	410,342	942,290	77.14%
Reimbursed Costs	84,109	78,500	-	78,500	160,000	238,500	203.82%
Miscellaneous	-	51,660	-	51,660	-	51,660	0.00%
<b>Total Operating Revenue</b>	<b>15,186,807</b>	<b>14,629,335</b>	<b>1,051,354</b>	<b>15,680,689</b>	<b>(200)</b>	<b>15,680,489</b>	<b>0.00%</b>
<b>Non Operating Revenue</b>							
Investment Income	147,185	917,000	(936,000)	(19,000)	200	(18,800)	-1.05%
Other Income	2,242	-	-	-	-	-	0.00%
<b>Total Non Operating Revenue</b>	<b>149,427</b>	<b>917,000</b>	<b>(936,000)</b>	<b>(19,000)</b>	<b>200</b>	<b>(18,800)</b>	<b>-1.05%</b>
<b>Total Revenue</b>	<b>15,336,235</b>	<b>15,546,335</b>	<b>115,354</b>	<b>15,661,689</b>	<b>-</b>	<b>15,661,689</b>	<b>0.00%</b>
<b>Operating Expense</b>							
Salaries and Benefits	3,413,381	3,651,790	74,529	3,726,319	(14,250)	3,712,069	-0.38%
Overtime	121,407	87,937	-	87,937	-	87,937	0.00%
<b>Total Labor</b>	<b>3,534,787</b>	<b>3,739,727</b>	<b>74,529</b>	<b>3,814,256</b>	<b>(14,250)</b>	<b>3,800,006</b>	<b>-0.37%</b>
Supplies	580,156	630,450	-	630,450	99,205	729,655	15.74%
Travel	168	6,000	-	6,000	-	6,000	0.00%
Contractual/Other Services	3,733,798	3,806,240	400,000	4,206,240	244,795	4,451,035	5.82%
Equipment/Furnishings	9,999	-	-	-	10,000	10,000	0.00%
Dividend to General Government	300,000	300,000	-	300,000	-	300,000	0.00%
<b>Manageable Direct Cost Total</b>	<b>4,624,121</b>	<b>4,742,690</b>	<b>400,000</b>	<b>5,142,690</b>	<b>354,000</b>	<b>5,496,690</b>	<b>6.88%</b>
Municipal Enterprise/Utility Service Assessment	877,914	817,404	14,887	832,291	-	832,291	0.00%
Depreciation/Amortization	726,218	1,257,000	-	1,257,000	-	1,257,000	0.00%
<b>Non-Manageable Direct Cost Total</b>	<b>1,604,132</b>	<b>2,074,404</b>	<b>14,887</b>	<b>2,089,291</b>	<b>-</b>	<b>2,089,291</b>	<b>0.00%</b>
Charges by/to Other Departments	639,979	3,017,654	424,534	3,442,188	138,110	3,580,298	4.01%
<b>Total Operating Expense</b>	<b>10,403,020</b>	<b>13,574,475</b>	<b>913,950</b>	<b>14,488,425</b>	<b>477,860</b>	<b>14,966,285</b>	<b>3.30%</b>
<b>Non Operating Expense</b>							
Amortization of Debt Expense	-	-	-	-	-	-	0.00%
Debt Issuance Costs	12,646	20,000	19,054	39,054	-	39,054	0.00%
Interest on Bonded Debt	1,606,253	2,033,164	(81,731)	1,951,433	-	1,951,433	0.00%
Interest on Loans	489,319	450,000	180,000	630,000	-	630,000	0.00%
Lease Principle/Interest Expense	-	796	-	796	-	796	0.00%
<b>Total Non Operating Expense</b>	<b>2,108,217</b>	<b>2,503,960</b>	<b>117,323</b>	<b>2,621,283</b>	<b>-</b>	<b>2,621,283</b>	<b>0.00%</b>
<b>Total Expense</b>	<b>12,511,237</b>	<b>16,078,435</b>	<b>1,031,273</b>	<b>17,109,708</b>	<b>477,860</b>	<b>17,587,568</b>	<b>2.79%</b>
<b>Net Income (Loss)</b>	<b>2,824,997</b>	<b>(532,100)</b>	<b>(915,919)</b>	<b>(1,448,019)</b>	<b>(477,860)</b>	<b>(1,925,879)</b>	<b>33.00%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>		<b>16,078,435</b>	<b>1,031,273</b>	<b>17,109,708</b>	<b>477,860</b>	<b>17,587,568</b>	<b>2.79%</b>
Less: Non Cash Items							
Depreciation/Amortization		1,257,000	-	1,257,000	-	1,257,000	0.00%
Total Non-Cash		1,257,000	-	1,257,000	-	1,257,000	0.00%
<b>Amount to be Appropriated (Function Cost/Cash Expense)</b>		<b>14,821,435</b>	<b>1,031,273</b>	<b>15,852,708</b>	<b>477,860</b>	<b>16,330,568</b>	<b>3.01%</b>

### Solid Waste Services - Disposal Statement of Revenues and Expenses

	2024 Actuals Unaudited	2024 Revised	\$ Change	2025 Approved	\$ Change	2025 Revised	25 v 25 Revised % Change
<b>Operating Revenue</b>							
Landfill Disposal Fees	26,425,971	25,054,182	1,591,345	26,645,527	(1,054,000)	25,591,527	-3.96%
Hazardous Waste Fees	390,521	493,504	-	493,504	1,030,000	1,523,504	208.71%
Commercial Collections	-	745,309	-	745,309	(295,309)	450,000	-39.62%
Community Recycling Residential	362,544	397,113	-	397,113	-	397,113	0.00%
Community Recycling Commercial	386,870	513,782	-	513,782	-	513,782	0.00%
Landfill Methane Gas Sales	2,179,563	2,500,000	-	2,500,000	5,000	2,505,000	0.20%
Reimbursed Costs	424,315	243,360	-	243,360	5,000	248,360	2.05%
Unsecured Loads	45,784	20,985	-	20,985	10,000	30,985	47.65%
Miscellaneous	183,595	66,475	-	66,475	2,000	68,475	3.01%
<b>Total Operating Revenue</b>	<b>30,399,164</b>	<b>30,034,710</b>	<b>1,591,345</b>	<b>31,626,055</b>	<b>(297,309)</b>	<b>31,328,746</b>	<b>-0.94%</b>
<b>Non Operating Revenue</b>							
Investment Income	1,124,786	1,732,000	223,000	1,955,000	295,309	2,250,309	15.11%
Other Income	500	100,000	-	100,000	2,000	102,000	2.00%
<b>Total Non Operating Revenue</b>	<b>1,125,286</b>	<b>1,832,000</b>	<b>223,000</b>	<b>2,055,000</b>	<b>297,309</b>	<b>2,352,309</b>	<b>14.47%</b>
<b>Total Revenue</b>	<b>31,524,450</b>	<b>31,866,710</b>	<b>1,814,345</b>	<b>33,681,055</b>	<b>-</b>	<b>33,681,055</b>	<b>0.00%</b>
<b>Operating Expense</b>							
Salaries and Benefits	6,207,427	7,321,808	240,271	7,562,079	42,248	7,604,327	0.56%
Overtime	758,560	396,280	-	396,280	-	396,280	0.00%
<b>Total Labor</b>	<b>6,965,986</b>	<b>7,718,088</b>	<b>240,271</b>	<b>7,958,359</b>	<b>42,248</b>	<b>8,000,607</b>	<b>0.53%</b>
Supplies	1,387,005	1,898,600	-	1,898,600	(416,601)	1,481,999	-21.94%
Travel	9,624	14,000	-	14,000	-	14,000	0.00%
Contractual/Other Services	6,470,905	6,292,053	49,000	6,341,053	1,410,601	7,751,654	22.25%
Equipment/Furnishings	8,882	-	-	-	9,000	9,000	0.00%
Future Landfill Closure Costs	-	1,510,686	(780,686)	730,000	-	730,000	0.00%
Dividend to General Government	750,000	750,000	-	750,000	-	750,000	0.00%
<b>Manageable Direct Cost Total</b>	<b>8,626,415</b>	<b>10,465,339</b>	<b>(731,686)</b>	<b>9,733,653</b>	<b>1,003,000</b>	<b>10,736,653</b>	<b>10.30%</b>
Municipal Enterprise/Utility Service Assessment	2,170,366	2,081,103	48,685	2,129,788	-	2,129,788	0.00%
Depreciation/Amortization	1,815,527	5,550,000	-	5,550,000	-	5,550,000	0.00%
<b>Non-Manageable Direct Cost Total</b>	<b>3,985,892</b>	<b>7,631,103</b>	<b>48,685</b>	<b>7,679,788</b>	<b>-</b>	<b>7,679,788</b>	<b>0.00%</b>
Charges by/to Other Departments	1,052,810	4,538,050	281,331	4,819,381	191,708	5,011,089	3.98%
<b>Total Operating Expense</b>	<b>20,631,103</b>	<b>30,352,580</b>	<b>(161,399)</b>	<b>30,191,181</b>	<b>1,236,956</b>	<b>31,428,137</b>	<b>4.10%</b>
<b>Non Operating Expense</b>							
Debt Issuance Costs	33,348	30,000	(30,000)	-	-	-	0.00%
Interest on Bonded Debt	2,855,560	3,481,255	201,508	3,682,763	-	3,682,763	0.00%
Interest on Loans	1,271,340	1,026,084	612,284	1,638,368	-	1,638,368	0.00%
Lease Principle/Interest Expense	-	25,201	-	25,201	-	25,201	0.00%
<b>Total Non Operating Expense</b>	<b>4,160,248</b>	<b>4,562,540</b>	<b>783,792</b>	<b>5,346,332</b>	<b>-</b>	<b>5,346,332</b>	<b>0.00%</b>
<b>Total Expense</b>	<b>24,791,352</b>	<b>34,915,120</b>	<b>622,393</b>	<b>35,537,513</b>	<b>1,236,956</b>	<b>36,774,469</b>	<b>3.48%</b>
<b>Net Income (Loss)</b>	<b>6,733,098</b>	<b>(3,048,410)</b>	<b>1,191,952</b>	<b>(1,856,458)</b>	<b>(1,236,956)</b>	<b>(3,093,414)</b>	<b>66.63%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>		<b>34,915,120</b>	<b>622,393</b>	<b>35,537,513</b>	<b>1,236,956</b>	<b>36,774,469</b>	<b>3.48%</b>
Less: Non Cash Items							
Depreciation/Amortization		5,550,000	-	5,550,000	-	5,550,000	0.00%
Future Landfill Closure Costs		1,510,686	(780,686)	730,000	-	730,000	0.00%
Total Non-Cash		7,060,686	(780,686)	6,280,000	-	6,280,000	0.00%
<b>Amount to be Appropriated (Function Cost/Cash Expense)</b>		<b>27,854,434</b>	<b>1,403,079</b>	<b>29,257,513</b>	<b>1,236,956</b>	<b>30,494,469</b>	<b>4.23%</b>

# Don Young Port of Alaska

## Statement of Revenues and Expenses

	2024 Actuals *Unaudited	2024 Revised	\$ Change	2025 Approved	\$ Change	2025 Revised	25 v 25 Revised % Change
<b>Operating Revenue</b>							
Dock Revenue	5,657,597	3,113,266	(1,997,147)	5,110,413	-	5,110,413	0.00%
Dock Revenue - Debt Service	395,560	344,501	-	344,501	1,775,000	2,119,501	515.24%
Wharf General Cargo	4,290,183	5,531,278	1,281,278	4,250,000	-	4,250,000	0.00%
Wharfage General Cargo - Surcharge	904,154	509,742	(340,258)	850,000	7,226,000	8,076,000	850.12%
Industrial Park Revenue	4,916,361	1,536,506	458,059	1,078,447	-	1,078,447	0.00%
Security Fees	1,637,604	1,477,975	(253,650)	1,731,625	-	1,731,625	0.00%
Reimbursed Costs	61,469	20,000	-	20,000	-	20,000	0.00%
Miscellaneous	974,098	4,100,335	(127,100)	4,227,435	-	4,227,435	0.00%
<b>Total Operating Revenue</b>	<b>18,837,026</b>	<b>16,633,603</b>	<b>(978,818)</b>	<b>17,612,421</b>	<b>9,001,000</b>	<b>26,613,421</b>	<b>51.11%</b>
<b>Non Operating Revenue</b>							
Pipeline Right-of-Way Fee	196,256	173,000	(17,000)	190,000	-	190,000	0.00%
Investment Income	268,125	727,000	1,172,000	(445,000)	-	(445,000)	0.00%
Other Income	336,632	-	-	-	-	-	0.00%
<b>Total Non Operating Revenue</b>	<b>801,012</b>	<b>900,000</b>	<b>1,155,000</b>	<b>(255,000)</b>	<b>-</b>	<b>(255,000)</b>	<b>0.00%</b>
<b>Total Revenue</b>	<b>19,638,039</b>	<b>17,533,603</b>	<b>176,182</b>	<b>17,357,421</b>	<b>9,001,000</b>	<b>26,358,421</b>	<b>51.86%</b>
<b>Operating Expense</b>							
Salaries and Benefits	2,663,484	2,942,879	(143,929)	3,086,808	-	3,086,808	0.00%
Overtime	98,232	73,421	-	73,421	-	73,421	0.00%
Total Labor	2,761,717	3,016,300	(143,929)	3,160,229	-	3,160,229	0.00%
Supplies	246,828	241,500	-	241,500	-	241,500	0.00%
Travel	24,839	20,730	-	20,730	-	20,730	0.00%
Contractual/Other Services	4,280,267	4,639,197	(300,800)	4,939,997	-	4,939,997	0.00%
Equipment/Furnishings	15,542	14,450	-	14,450	-	14,450	0.00%
Dividend to General Government	604,174	604,174	-	604,174	-	604,174	0.00%
Manageable Direct Cost Total	5,171,650	5,520,051	(300,800)	5,820,851	-	5,820,851	0.00%
Municipal Enterprise/Utility Service Assessment	1,551,181	1,551,181	142,181	1,409,000	-	1,409,000	0.00%
Depreciation/Amortization	3,237,181	13,837,791	-	13,837,791	-	13,837,791	0.00%
Non-Manageable Direct Cost Total	4,788,362	15,388,972	142,181	15,246,791	-	15,246,791	0.00%
Charges by/to Other Departments	443,782	1,456,951	46,006	1,502,957	(160,908)	1,342,049	-10.71%
<b>Total Operating Expense</b>	<b>13,165,510</b>	<b>25,382,274</b>	<b>(348,554)</b>	<b>25,730,828</b>	<b>(160,908)</b>	<b>25,569,920</b>	<b>-0.63%</b>
<b>Non Operating Expense</b>							
Debt Issuance Costs	141,680	598,047	155,000	443,047	-	443,047	0.00%
Interest on Bonded Debt	3,876,375	4,072,953	(155,000)	4,227,953	5,705,296	9,933,249	134.94%
<b>Total Non Operating Expense</b>	<b>4,018,055</b>	<b>4,681,012</b>	<b>-</b>	<b>4,681,012</b>	<b>5,705,296</b>	<b>10,386,308</b>	<b>121.88%</b>
<b>Total Expense</b>	<b>17,183,565</b>	<b>30,063,286</b>	<b>(348,554)</b>	<b>30,411,840</b>	<b>5,544,388</b>	<b>35,956,228</b>	<b>18.23%</b>
<b>Net Income (Loss)</b>	<b>2,454,474</b>	<b>(12,529,683)</b>	<b>524,736</b>	<b>(13,054,419)</b>	<b>3,456,612</b>	<b>(9,597,807)</b>	<b>-26.48%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>		<b>30,063,286</b>	<b>(348,554)</b>	<b>30,411,840</b>	<b>5,544,388</b>	<b>35,956,228</b>	<b>18.23%</b>
Less: Non Cash Items							
Depreciation/Amortization		13,837,791	-	13,837,791	-	13,837,791	0.00%
Total Non-Cash		13,837,791	-	13,837,791	-	13,837,791	0.00%
<b>Amount to be Appropriated (Function Cost/Cash Expense)</b>		<b>16,225,495</b>	<b>(348,554)</b>	<b>16,574,049</b>	<b>5,544,388</b>	<b>22,118,437</b>	<b>33.45%</b>

**Merrill Field Airport**  
**Statement of Revenues and Expenses**

	2024 Actuals *Unaudited	2024 Revised	\$ Change	2025 Approved	\$ Change	2025 Revised	25 v 25 Revised % Change
<b>Operating Revenue</b>							
Airport Lease Fees	1,159,582	642,050	129,000	771,050	-	771,050	0.00%
Permanent Parking Fees	432,282	350,000	50,000	400,000	-	400,000	0.00%
Transient Parking Fees	7,167	8,500	(500)	8,000	-	8,000	0.00%
Vehicle Parking Fees	71,742	76,000	(6,000)	70,000	-	70,000	0.00%
MOA Aviation Fuel Fees	134,932	120,000	-	120,000	-	120,000	0.00%
SOA Aviation Fuel Fees	29,403	28,000	2,000	30,000	-	30,000	0.00%
Medevac Taxiway Fees	131,136	62,000	2,000	64,000	-	64,000	0.00%
Miscellaneous	13,049	11,000	(2,000)	9,000	-	9,000	0.00%
<b>Total Operating Revenue</b>	<b>1,979,294</b>	<b>1,297,550</b>	<b>174,500</b>	<b>1,472,050</b>	<b>-</b>	<b>1,472,050</b>	<b>0.00%</b>
<b>Non Operating Revenue</b>							
Operating Grant Revenue	166,220	158,942	10,058	169,000	-	169,000	0.00%
Investment Income	(91)	519,950	(100,000)	419,950	-	419,950	0.00%
Other Income	560	-	-	-	-	-	0.00%
<b>Total Non Operating Revenue</b>	<b>166,689</b>	<b>678,892</b>	<b>(89,942)</b>	<b>588,950</b>	<b>-</b>	<b>588,950</b>	<b>0.00%</b>
<b>Total Revenue</b>	<b>2,145,983</b>	<b>1,976,442</b>	<b>84,558</b>	<b>2,061,000</b>	<b>-</b>	<b>2,061,000</b>	<b>0.00%</b>
<b>Operating Expense</b>							
Salaries and Benefits	1,031,920	1,399,766	62,660	1,462,426	(17,287)	1,445,139	-1.18%
Overtime	17,120	8,442	-	8,442	-	8,442	0.00%
<b>Total Labor</b>	<b>1,049,040</b>	<b>1,408,208</b>	<b>62,660</b>	<b>1,470,868</b>	<b>(17,287)</b>	<b>1,453,581</b>	<b>-1.18%</b>
Supplies	156,890	116,000	41,000	157,000	-	157,000	0.00%
Travel	-	-	-	-	-	-	0.00%
Contractual/Other Services	600,591	507,850	57,000	564,850	-	564,850	0.00%
Equipment/Furnishings	51,828	2,000	-	2,000	-	2,000	0.00%
Dividend to General Government	-	100,000	-	100,000	(100,000)	-	-100.00%
<b>Manageable Direct Cost Total</b>	<b>809,309</b>	<b>725,850</b>	<b>98,000</b>	<b>823,850</b>	<b>(100,000)</b>	<b>723,850</b>	<b>-12.14%</b>
Municipal Enterprise/Utility Service Assessment	70,074	70,074	(7,105)	62,969	-	62,969	0.00%
Depreciation/Amortization	929,363	3,040,323	-	3,040,323	-	3,040,323	0.00%
<b>Non-Manageable Direct Cost Total</b>	<b>999,437</b>	<b>3,110,397</b>	<b>(7,105)</b>	<b>3,103,292</b>	<b>-</b>	<b>3,103,292</b>	<b>0.00%</b>
Charges by/to Other Departments	(1,491,057)	(1,079,309)	(8,926)	(1,088,235)	24,450	(1,063,785)	-2.25%
<b>Total Operating Expense</b>	<b>1,366,729</b>	<b>4,165,146</b>	<b>144,629</b>	<b>4,309,775</b>	<b>(92,837)</b>	<b>4,216,938</b>	<b>-2.15%</b>
<b>Non Operating Expense</b>							
<b>Total Non Operating Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Total Expense</b>	<b>1,366,729</b>	<b>4,165,146</b>	<b>144,629</b>	<b>4,309,775</b>	<b>(92,837)</b>	<b>4,216,938</b>	<b>-2.15%</b>
<b>Net Income (Loss)</b>	<b>779,254</b>	<b>(2,188,704)</b>	<b>(60,071)</b>	<b>(2,248,775)</b>	<b>92,837</b>	<b>(2,155,938)</b>	<b>-4.13%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>		<b>4,165,146</b>	<b>144,629</b>	<b>4,309,775</b>	<b>(92,837)</b>	<b>4,216,938</b>	<b>-2.15%</b>
Less: Non Cash Items							
Depreciation/Amortization		3,040,323	-	3,040,323	-	3,040,323	0.00%
Total Non-Cash		3,040,323	-	3,040,323	-	3,040,323	0.00%
<b>Amount to be Appropriated (Function Cost/Cash Expense)</b>		<b>1,124,823</b>	<b>144,629</b>	<b>1,269,452</b>	<b>(92,837)</b>	<b>1,176,615</b>	<b>-7.31%</b>