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

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

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

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

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

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

THE ANCHORAGE ASSEMBLY RESOLVES:

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

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

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

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

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

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

<u>Section 3.</u> The Function Cost amounts may be adjusted to reflect the IGC impact of any amendments.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Department		2025 Approved Budget		Revision		2025 Revised Budget
	Finance	$	580,000	$	-	$	580,000
	Health		8,185,000		200,000		8,385,000
	Parks & Recreation		400,000		-		400,000
	Alcohol Bvgs Sales Tax - Direct Cost	$	9,165,000	$	200,000	$	9,365,000
208000	Marijuana Rtl Sales Tax Fund - Function (	$	9,165,000	$	451,066	$	9,616,066

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

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

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

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

<u>Section</u> <u>29.</u> 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.

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<u>Section</u> **~~27.~~** The appropriations made by this resolution are in addition to any other appropriation provided for by law for Fiscal Year 2025.

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

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

Chair

ATTEST:

Municipal Clerk

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

MUNICIPALITY OF ANCHORAGE

Assembly Memorandum

AM No. 280 – 2025

Meeting Date: April 8, 2025

FROM: **MAYOR**

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

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

Direct Costs Adjustments

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

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

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

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

Revenue (Non-Property Tax) Adjustments

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

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

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

Tax Cap and Property Tax Requirement

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

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

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

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

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

Alcoholic Beverages Retail Sales Tax Program

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

Marijuana Retail Sales Tax Program

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

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

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

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

THE ADMINISTRATION RECOMMENDS APPROVAL.

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

MUNICIPALITY OF ANCHORAGE

Assembly Memorandum

AM No. 280–2025 (A)

Meeting Date: April 22, 2025

FROM: **MAYOR**

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

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

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

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

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

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

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

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

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

<u>Tax Cap and Property Tax Requirement</u>

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.

A detailed listing of changes from the 2025 Approved General Government Operating 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

2025 Revised General Government Operating Budget

Line #	Department / Agency	Category and Description	(1)-Time / (R)ecurring	Fund	Filled * Positions	Vacant * Positions	Direct Costs	Financing Source Use/Increase (Non-Use/Decrease): 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	**Department Revenues** - in line with revised projections	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		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	-

* Filled / Vacant data is at a point in time and is subject to change

2025 Revised General Government Operating Budget

Line #	Department / Agency	Category and Description	(1)-Time / (R)ecurring	Fund	Filled * Positions	Vacant * Positions	Direct Costs	Financing Source Use/Increase (Non-Use/Decrease): Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax - Special Levy and SAs with Max Tax Rates
55	Planning	Planning Projects - Funded with unused 2024 project appropriation (see Sections 8 and 9 in the Assembly Resolution)	R	101000	-	-	176,120	-	-	251,120	(75,000)	-
56	Real Estate	City Hall operations and reserves and security cameras	R	101000	-	-	237,728	-	-	-	237,728	-
57	Real Estate	Permit Center rent increase	R	101000	-	-	355,568	-	-	-	355,568	-
58	Real Estate	Utility cost increases	R	101000	-	-	129,100	-	-	44,946	84,154	-
59	Real Estate	Tract B Cook (Archives property) estimated interest increase	R	101000	-	-	157,399	-	-	-	157,399	-
60	Real Estate	Municipal Facility Maintenance & Operations Needs Assessment	1	101000	-	-	200,000	-	-	-	200,000	-
61	Traffic Engineering	Increase for supervisory enhancement	R	101000	-	-	13,298	-	-	-	13,298	-
62	Multiple	**Mountain View Community Center** - previously managed by Boys & Girls Club (B&GC), June 1 start, partially funded with reduction of grant to B&GC		Multiple	-	10	189,147	-	-	-	189,147	-
63	Multiple	Software for: Development Services, Chief Administrative Officer, Finance, Human Resources, Library, and Purchasing	R	Multiple	-	-	292,800	-	-	-	292,800	-
64	Multiple	Fleet rate adjustments including moving position to Fleet fund	R	Multiple	-	(1)	205,877	-	-	30,868	201,513	(26,504)
65	Multiple	Labor Adjustments - Update of budgeted positions and employees in them	R	Multiple	-	-	(673,474)	-	-	(6,131)	(665,077)	(2,266)
66	Multiple	Intragovernmental Charges (IGCs) in line with updated factors	R	Multiple	-	-	-	-	2,262,014	(900,338)	(1,566,898)	205,222
67		**Total Contractual and Operational Adjustments**			**-**	**13**	**$ 5,683,848**	**$ 47,740**	**$ 2,262,014**	**$ (545,261)**	**$ 3,742,903**	**$ 176,452**
68												
69		**Running Subtotal of 2025 Revised General Government Operating Budget**					**$ 656,265,728**	**$ 241,261,058**	**$ 32,747,200**	**$ (694,667)**	**$ 354,880,203**	**$ 28,071,934**
70	**Board Requests from Service Areas (SA) with Maximum Tax Rates**											
71	Fire	Chugiak Fire SA - Adjust budget to the maximum mill rate of 1.0	R	104000	-	-	(17,560)	-	-	-	-	(17,560)
72	Maintenance & Operations	Glen Alps - Adjust budget to the maximum mill rate of 2.75	R	105000	-	-	60,595	-	(400)	-	-	60,995
73	Multiple	Girdwood Valley Service Area - Calculate mill rate to budget amount (maximum mill rate is 6.0)	R	106000	-	-	-	-	-	-	-	-
74	Maintenance & Operations	Girdwood Valley Service Area - GBOS approved $50k increase to Capital for Alyeska Creek Fish Culvert	1	106000	-	-	50,000	-	-	-	-	50,000
75	Parks & Recreation	Girdwood Valley Service Area - GBOS approved $300k increase to Capital for Suspension Bridge	1	106000	-	-	300,000	-	-	-	-	300,000
76	Project Management & Engine	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												

* Filled / Vacant data is at a point in time and is subject to change

2025 Revised General Government Operating Budget

Line #	Department / Agency	Category and Description	(1)-Time / (R)ecurring	Fund	Filled * Positions	Vacant * Positions	Direct Costs	Financing Source Use/Increase (Non-Use/Decrease): Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax - Special Levy and SAs with Max Tax Rates
107		**2025 Approved General Government Operating Budget**					$ 648,298,234	$ 242,465,522	$ 30,485,186	$ 1,418,126	$ 346,255,352	$ 27,674,048
108												
109		**Total Adjustments**			-	13	$ 8,534,253	$ (1,204,464)	$ 2,243,814	$ (2,112,793)	$ 8,624,851	$ 982,845
110												
111		**2025 Revised General Government Operating Budget**					$ 656,832,487	$ 241,261,058	$ 32,729,000	$ (694,667)	$ 354,880,203	$ 28,656,893
112											**Total Property Taxes**	$ 383,537,096
113		**Less Depreciation / Amortization - Information Technology**					$ (9,299,755)					
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	50th Anniversary of the Municipality of Anchorage	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	50th Anniversary of the Municipality of Anchorage	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	$ 28,656,893
128												
129		**2025 Approved General Government Operating Budget**					$ 648,298,234	$ 242,465,522	$ 30,485,186	$ 1,418,126	$ 346,255,352	$ 27,674,048
130												
131		**Total Adjustments and S Version Changes**			-	13	$ 8,909,253	$ (1,204,464)	$ 2,243,814	$ (2,112,793)	$ 8,999,851	$ 982,845
132												
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	$ 28,656,893
134											**Total Property Taxes**	$ 383,912,096
135		**Less Depreciation / Amortization - Information Technology**					$ (9,299,755)					
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. Conforming 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	$ 28,656,893
145												
146		**2025 Approved General Government Operating Budget**					$ 648,298,234	$ 242,465,522	$ 30,485,186	$ 1,418,126	$ 346,255,352	$ 27,674,048
147												
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	$ 982,845
149												
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	$ 28,656,893
151											**Total Property Taxes**	$ 384,017,096
152		**Less Depreciation / Amortization - Information Technology**					$ (9,299,755)					
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	

* Filled / Vacant data is at a point in time and is subject to change

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	**Child Abuse, Sexual Assault, and Domestic Violence**											
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	**First Responders**											
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	**Homelessness**											
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	**Administration, Collection, and Audits to the Municipality**											
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												

* Filled / Vacant data is as at a point in time and is subject to change

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: Direct Costs	Spending: IGCs	Spending: Function Cost	Financing Sources: Non-Property Tax Revenues	Financing Sources: Fund Balance	Financing Sources: Total Financing Sources
1												
2		**2025 Approved Marijuana Retail Sales Tax Program**					**$ 9,165,000**	**$ -**	**$ 9,165,000**	**$ 5,900,000**	**$ 5,200,000**	**$11,100,000**
3												
4	**Child Care**											
5	Health	Little Bears Playhouse Construction	1	208000	-	-	200,000	-	200,000	-	-	-
6		**Total Child Care**			**-**	**-**	**$ 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**	**$11,100,000**
9												
10	**Administration & Collection**											
11	Finance	Tax Collection - cost of Municipal tax collection.	R	208000	-	-	-	251,066	251,066	-	-	-
12		**Total Administration & Collection**			**-**	**-**	**$ -**	**$ 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												

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