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## 2025 Proposed 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	5,000,735	143,578	76,940	3,594,463	194,727	-	6,500	9,016,943	-	9,016,943
Chief Administrative Officer	2,178,400	8,630	5,655	24,666,055	295,000	-	1,500	27,155,240	-	27,155,240
Development Services	11,741,869	139,711	-	512,654	-	-	9,545	12,403,779	-	12,403,779
Equal Rights Commission	850,580	1,200	8,500	11,975	-	-	-	872,255	-	872,255
Equity & Justice	352,998	10,000	-	-	-	-	-	362,998	-	362,998
Finance	12,888,889	61,094	5,000	2,320,282	1,145,267	-	26,000	16,446,532	-	16,446,532
Fire	89,636,393	3,485,393	58,500	14,882,504	5,142,240	-	369,028	113,574,058	-	113,574,058
<i>Fire - Police/Fire Retirement</i>	-	-	-	8,016,712	-	-	-	8,016,712	-	8,016,712
Health	6,948,998	158,254	4,825	11,253,746	4,016	-	23,688	18,393,527	-	18,393,527
Human Resources	6,936,211	19,500	-	237,392	-	-	-	7,193,103	-	7,193,103
Information Technology	14,053,379	87,618	13,736	8,735,080	230,285	9,299,755	21,534	32,441,387	(9,299,755)	23,141,632
Internal Audit	860,046	1,331	1,500	6,115	-	-	-	868,992	-	868,992
Library	7,949,800	109,979	10,000	1,846,813	35,894	-	79,800	10,032,286	-	10,032,286
Maintenance & Operations	20,097,297	2,923,486	4,810	42,531,388	49,164,825	-	39,700	114,761,506	-	114,761,506
Management & Budget	1,086,455	3,190	-	249,824	-	-	-	1,339,469	-	1,339,469
Mayor	2,048,151	5,872	17,000	842,584	-	-	-	2,913,607	-	2,913,607
Municipal Attorney	7,287,501	27,034	10,000	2,248,220	-	-	-	9,572,755	-	9,572,755
Municipal Manager	1,732,266	60,726	12,607	302,605	201,051	-	-	2,309,255	-	2,309,255
Parks & Recreation	13,523,604	957,554	-	8,240,350	3,410,292	-	201,606	26,333,406	-	26,333,406
Planning	3,514,853	14,984	-	256,060	-	-	9,450	3,795,347	-	3,795,347
Planning, Development & Public Works	2,482,539	5,972	-	952,514	160	-	-	3,441,185	-	3,441,185
Police	114,059,198	3,249,493	18,500	15,530,935	2,237,754	-	59,000	135,154,880	-	135,154,880
<i>Police - Police/Fire Retirement</i>	-	-	-	10,364,522	-	-	-	10,364,522	-	10,364,522
Project Management & Engineering	736,139	8,784	-	206,406	-	-	-	951,329	-	951,329
Public Transportation	21,764,686	3,506,755	-	6,959,928	789,272	-	-	33,020,641	-	33,020,641
Public Works	263,786	-	-	-	-	-	-	263,786	-	263,786
Purchasing	1,911,644	2,964	-	69,825	-	-	-	1,984,433	-	1,984,433
Real Estate	794,500	5,708	1,000	3,547,808	6,156,829	-	8,300	10,514,145	-	10,514,145
Traffic Engineering	5,162,530	1,045,947	4,861	502,468	363,272	-	25,080	7,104,158	-	7,104,158
TANS Expense	-	-	-	-	2,963,000	-	-	2,963,000	-	2,963,000
Convention Center Reserve	-	-	-	22,264,756	1,000	-	-	22,265,756	-	22,265,756
<b>Direct Cost Total</b>	<b>355,863,447</b>	<b>16,044,757</b>	<b>253,434</b>	<b>191,153,984</b>	<b>72,334,884</b>	<b>9,299,755</b>	<b>880,731</b>	<b>645,830,992</b>	<b>(9,299,755)</b>	<b>636,531,237</b>
% of Total	55.10%	2.48%	0.04%	29.60%	11.20%	1.44%	0.14%	100.00%		

### Appendix A

## Appendix B - 1

### Function Cost by Fund

Fund	Title	2024 Revised Budget	2025 Proposed Budget	Less Depreciation Amortization	2025 Proposed Appropriation
101000	Areawide General Fund	180,345,591	191,276,946	-	191,276,946
103000	Areawide EMS Lease	829,029	829,029	-	829,029
104000	Chugiak Fire Service Area	1,602,957	1,615,661	-	1,615,661
105000	Glen Alps Service Area	447,046	447,046	-	447,046
106000	Girdwood Valley Service Area	4,724,720	4,988,955	-	4,988,955
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	368,647	-	368,647
112000	Section 6/Campbell Airstrip LRSA	206,098	206,098	-	206,098
113000	Valli Vue Estates LRSA	149,438	149,438	-	149,438
114000	Skyranch Estates LRSA	46,802	46,802	-	46,802
115000	Upper Grover LRSA	23,572	23,572	-	23,572
116000	Raven Woods/Bubbling Brook LRSA	26,989	26,989	-	26,989
117000	Mt. Park Estates LRSA	39,490	39,490	-	39,490
118000	Mt. Park/Robin Hill LRSA	201,531	201,531	-	201,531
119000	Chugiak, Birchwood, ER Rural Road SA	9,356,853	9,380,568	-	9,380,568
121000	Eaglewood Contributing RSA	133,270	133,270	-	133,270
122000	Gateway Contributing RSA	2,579	2,579	-	2,579
123000	Lakehill LRSA	73,715	73,715	-	73,715
124000	Totem LRSA	40,670	40,670	-	40,670
125000	Paradise Valley South LRSA	21,190	21,190	-	21,190
126000	SRW Homeowners LRSA	77,139	77,139	-	77,139
129000	Eagle River Streetlight SA	422,543	424,364	-	424,364
131000	Anchorage Fire SA	85,604,895	88,688,864	-	88,688,864
141000	Anchorage Roads and Drainage SA	81,793,905	83,707,549	-	83,707,549
142000	Talus West LRSA	125,338	125,338	-	125,338
143000	Upper O'Malley LRSA	854,786	854,786	-	854,786
144000	Bear Valley LRSA	67,903	67,903	-	67,903
145000	Rabbit Creek View/Hts LRSA	150,529	150,529	-	150,529
146000	Villages Scenic Parkway LRSA	31,152	31,152	-	31,152
147000	Sequoia Estates LRSA	30,404	30,404	-	30,404
148000	Rockhill LRSA	78,246	78,246	-	78,246
149000	South Goldenview Area LRSA	904,857	904,857	-	904,857
150000	Homestead LRSA	33,282	33,282	-	33,282
151000	Anchorage Metropolitan Police SA	151,449,372	158,668,993	-	158,668,993
152000	Turnagain Arm Police SA	21,782	21,782	-	21,782
161000	Anchorage Parks & Recreation SA	25,758,885	26,549,328	-	26,549,328
162000	Eagle River-Chugiak Parks & Rec	5,492,397	5,511,843	-	5,511,843
163000	Anchorage Building Safety SA	8,299,261	8,468,183	-	8,468,183
164000	Public Finance and Investments	2,487,284	2,542,289	-	2,542,289
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	951,908	-	951,908
301000	PAC Surcharge Revenue Bond Fund	298,750	295,000	-	295,000
602000	Self Insurance ISF	1,382,826	1,306,948	-	1,306,948
607000	Information Technology ISF	1,978,167	1,877,167	(9,299,755)	(7,422,588)
<b>Function Cost Total</b>		<b>590,792,804</b>	<b>615,345,806</b>	<b>(9,299,755)</b>	<b>606,046,051</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 Proposed 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	129,849,711	7,015,091	177,028	68,862,502	15,083,949	-	358,441	221,346,722	(30,069,776)	191,276,946	-	191,276,946
103000	Areawide EMS Lease	-	-	-	-	829,029	-	-	829,029	-	829,029	-	829,029
104000	Chugiak Fire Service Area	-	-	-	1,133,314	-	-	-	1,133,314	482,347	1,615,661	-	1,615,661
105000	Glen Alps Service Area	-	-	-	413,546	-	-	-	413,546	33,500	447,046	-	447,046
106000	Girdwood Valley Service Area	343,823	165,843	5,000	3,739,836	110,540	-	-	4,365,042	623,913	4,988,955	-	4,988,955
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 Area	-	-	-	-	-	-	-	-	-	-	-	-
111000	Birchtree/Elmore LRSA	-	-	-	339,647	-	-	-	339,647	29,000	368,647	-	368,647
112000	Section 6/Campbell Airstrip LRSA	-	-	-	216,848	-	-	-	216,848	(10,750)	206,098	-	206,098
113000	Valli Vue Estates LRSA	-	-	-	137,938	-	-	-	137,938	11,500	149,438	-	149,438
114000	Skyranch Estates LRSA	-	-	-	43,502	-	-	-	43,502	3,300	46,802	-	46,802
115000	Upper Grover LRSA	-	-	-	21,772	-	-	-	21,772	1,800	23,572	-	23,572
116000	Raven Woods/Bubbling Brook LRSA	-	-	-	25,189	-	-	-	25,189	1,800	26,989	-	26,989
117000	Mt. Park Estates LRSA	-	-	-	36,290	-	-	-	36,290	3,200	39,490	-	39,490
118000	Mt. Park/Robin Hill LRSA	-	-	-	186,631	-	-	-	186,631	14,900	201,531	-	201,531
119000	Chugiak, Birchwood, ER Rural Road SA	658,629	167,287	-	8,339,060	83,798	-	6,000	9,254,774	125,794	9,380,568	-	9,380,568
121000	Eaglewood Contributing RSA	-	-	-	126,370	-	-	-	126,370	6,900	133,270	-	133,270
122000	Gateway Contributing RSA	-	-	-	2,379	-	-	-	2,379	200	2,579	-	2,579
123000	Lakehill LRSA	-	-	-	68,515	-	-	-	68,515	5,200	73,715	-	73,715
124000	Totem LRSA	-	-	-	37,870	-	-	-	37,870	2,800	40,670	-	40,670
125000	Paradise Valley South LRSA	-	-	-	19,590	-	-	-	19,590	1,600	21,190	-	21,190
126000	SRW Homeowners LRSA	-	-	-	71,239	-	-	-	71,239	5,900	77,139	-	77,139
129000	Eagle River Streetlight SA	-	4,899	-	334,012	-	-	-	338,911	85,453	424,364	-	424,364
131000	Anchorage Fire SA	63,426,260	2,290,000	38,170	9,231,064	3,427,154	-	218,184	78,630,832	10,058,032	88,688,864	-	88,688,864
141000	Anchorage Roads and Drainage SA	12,294,119	2,169,322	-	18,660,057	47,038,885	-	18,000	80,180,383	3,527,166	83,707,549	-	83,707,549
142000	Talus West LRSA	-	-	-	110,638	-	-	-	110,638	14,700	125,338	-	125,338
143000	Upper O'Malley LRSA	-	-	-	784,486	-	-	-	784,486	70,300	854,786	-	854,786
144000	Bear Valley LRSA	-	-	-	62,603	-	-	-	62,603	5,300	67,903	-	67,903
145000	Rabbit Creek View/Hts LRSA	-	-	-	138,929	-	-	-	138,929	11,600	150,529	-	150,529
146000	Villages Scenic Parkway LRSA	-	-	-	28,852	-	-	-	28,852	2,300	31,152	-	31,152
147000	Sequoia Estates LRSA	-	-	-	28,604	-	-	-	28,604	1,800	30,404	-	30,404
148000	Rockhill LRSA	-	-	-	73,346	-	-	-	73,346	4,900	78,246	-	78,246
149000	South Goldenview Area LRSA	-	-	-	834,557	-	-	-	834,557	70,300	904,857	-	904,857
150000	Homestead LRSA	-	-	-	30,882	-	-	-	30,882	2,400	33,282	-	33,282
151000	Anchorage Metropolitan Police SA	114,038,198	3,249,493	18,500	23,194,013	1,859,458	-	59,000	142,418,662	16,250,331	158,668,993	-	158,668,993
152000	Turnagain Arm Police SA	21,000	-	-	-	-	-	-	21,000	782	21,782	-	21,782
161000	Anchorage Parks & Recreation SA	11,029,794	757,456	-	5,512,074	3,312,682	-	191,766	20,803,772	5,745,556	26,549,328	-	26,549,328
162000	Eagle River-Chugiak Parks & Rec	2,293,154	126,300	-	2,162,502	63,104	-	9,840	4,654,900	856,943	5,511,843	-	5,511,843
163000	Anchorage Building Safety SA	6,608,397	65,406	-	253,665	-	-	5,000	6,932,468	1,535,715	8,468,183	-	8,468,183
164000	Public Finance and Investments	1,113,632	2,100	-	1,182,347	-	-	2,000	2,300,079	242,210	2,542,289	-	2,542,289
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	364,982	4,500	1,000	298,460	-	-	7,500	676,442	275,466	951,908	-	951,908
301000	PAC Surcharge Revenue Bond Fund	-	-	-	-	295,000	-	-	295,000	-	295,000	-	295,000
602000	Self Insurance ISF	554,374	4,500	-	12,007,131	-	-	-	12,566,005	(11,259,057)	1,306,948	-	1,306,948
607000	Information Technology ISF	13,267,374	22,560	13,736	8,298,968	230,285	9,299,755	5,000	31,137,678	(29,260,511)	1,877,167	(9,299,755)	(7,422,588)
<b>Function Cost Total</b>		<b>355,863,447</b>	<b>16,044,757</b>	<b>253,434</b>	<b>191,153,984</b>	<b>72,334,884</b>	<b>9,299,755</b>	<b>880,731</b>	<b>645,830,992</b>	<b>(30,485,186)</b>	<b>615,345,806</b>	<b>(9,299,755)</b>	<b>606,046,051</b>

B - 2

Appendix B - 2

2025 Proposed General Government Operating Budget

## Appendix C

### 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>	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	0.00%	\$2,260	\$5.38	22.00%	2.20%	8.01%
Local 71 (Laborers)	6/30/2024	2088	0.00%	\$1,868 / \$1,868	\$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)

## Appendix D

### Overtime by Department

Department	2024		2025
	Revised Budget	Expended as of 10/1/24*	Proposed Budget
Assembly	8,794	19,328	8,794
Building Services	-	-	-
Chief Fiscal Officer	-	-	-
Community Development	-	8,287	-
Development Services	160,078	167,055	160,078
Equal Rights Commission	703	3,089	703
Finance	62,663	180,484	62,663
Fire	4,271,313	3,934,448	4,271,313
Health	7,434	57,109	7,434
Human Resources	89,153	23,879	89,153
Information Technology	110,146	68,714	110,146
Internal Audit	-	81	-
Library	10,890	11,658	10,890
Maintenance & Operations	1,556,562	1,353,991	1,556,562
Management & Budget	7,035	9,922	7,035
Mayor	-	-	-
Municipal Attorney	-	135,858	-
Municipal Manager	-	8,101	-
Parks & Recreation	203,082	453,700	203,082
Planning	37,278	15,155	57,569
Police	4,910,603	7,367,017	4,910,603
Project Management & Engineering	-	-	-
Public Transportation	336,337	1,266,049	336,337
Public Works	-	-	-
Purchasing	-	20,356	-
Real Estate	-	-	-
Traffic Engineering	176,733	178,095	176,733
<b>General Government Total</b>	<b>11,948,804</b>	<b>15,282,376</b>	<b>11,969,095</b>

\* Provided per AMC 6.10.036.11

## Appendix E

### Guideline for Budgeting for Vacancies

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“Vacancy factor” is how the Municipality budgets for vacancy savings in department budgets. This is a savings that is taken up-front in the budget process and is based on the expectation that not all positions will be filled 100% of the time throughout the course of a fiscal year.

To budget for savings due to vacancies and turnover, the Municipality is using the following guidelines:

<b># FT Positions</b>	<b>Minimum Vacancy Factor</b>	<b>Maximum Vacancy Factor</b>
10 or less	0%	3%
11 to 20	1%	4%
21 to 30	2%	5%
31 to 50	3%	6%
51 plus	4%	7%

For departments with many seasonal or part-time positions, it may be appropriate to budget a vacancy factor above the maximum since the above percentages are based on full-time position counts only.

Conversely, if a department has experienced very low turnover, it may be appropriate to budget using a percentage less than the minimum.

The vacancy factor percentage should reflect a department’s past level of turnover as well as other issues that are likely to influence the turnover rate for the budget year.

## Appendix F

### Debt Service

Debt service is the cost of repayment of debt, including principal, interest, agent fees, and cost of issuance.

The debt service included in the General Government Operating Budget typically represents debt incurred in the following ways:

***Voter Approval Required:***

- General Obligation (GO) Bonds

***Assembly Approval Required:***

- Revenue Bonds
- Short Term Borrowing Programs (STBP)
- Intermediate Term Borrowing Programs (ITBP)
- Lease/Purchase Agreements
- Tax Anticipation Notes (TANs)

#### **GO Bonds**

A GO Bond is a municipal bond backed by the full faith, credit, and taxing power of the Municipality. GO bonds appear as a proposition on a general election ballot for covering the cost of capital expenditures. They require authorization by the Assembly and approval by a majority of Anchorage voters as well as a majority of voters in the respective service area. The debt is repaid by property tax payers in the respective service areas.

The Municipality generally issues 20 year bonds. However, the debt is structured to make sure that there is sufficient principal being paid off to cover the shorter useful life assets in the bond package.

The amount of GO bond debt that the Municipality can incur is limited only by GO bond amounts approved by voters. GO bond debt service is included in the Tax Cap Calculation for the 5 Major Funds - the mill rate for these funds is increased to accommodate the GO bond debt service. The mill rates for GO bond debt service in other service areas does not increase unless the mill rate increase is approved by voters (language for such mill rate increases are typically included in bond propositions).

The Municipality's GO Bond Ratings and Outlook are as follows:

Standard & Poor's	AA-	Outlook: Stable
Fitch Ratings	AA	Outlook: Stable

#### **Revenue Bonds**

A Revenue Bond is a bond supported solely by the revenues generated from a specific project or enterprise. Revenue Bonds are not supported by the full taxing power of the Municipality. A good example of a revenue bond is the Alaska Center for the Performing Arts (ACPA); ticket surcharges pay for ACPA's debt service on the bonds issued to finance replacement of the roof in 2004.

#### **Short Term Borrowing Programs (STBP)**

Short Term Borrowing Programs are similar to a bank loan or credit line, used to offer interim financing under flexible terms until they are paid off, or refunded, generally with Revenue Bonds. These programs usually have a variable rate of interest.

#### **Intermediate Term Borrowing Programs (ITBP)**

Intermediate Term Borrowing Programs are similar to revenue bonds. They are used when we want to amortize principal faster, since they usually have a maturity in the five to ten year range. These programs may have an interest rate that is a fixed rate or a variable rate.



## **Appendix F**

### **Debt Service**

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#### **Lease/Purchase Agreements**

Agreement between the Municipality and Key Government Finance, Inc. that provides market rate loans to the Municipality for the purchase and eventual ownership of specific assets. The Agreements are entered into on an as-needed basis and the loans are typically repaid over the useful life of the asset.

#### **Tax Anticipation Notes (TANs)**

Tax Anticipation Notes are short term notes issued by the Municipality for the purpose of raising funds to pay ongoing operating expenses. They are issued in anticipation of receiving property taxes and other revenues scheduled to be collected during the year. TANs are retired prior to the current year end. The debt service related to TANs is not limited.

#### **Interfund Loans**

Borrowing from one municipal fund to another with terms approved by the Assembly.

#### **Operating Leases**

Certain operating leases of nonfinancial assets. Examples include buildings, land, vehicles, and equipment. Categorized in non-labor prior to 2022, and changed to debt category per Governmental Accounting Standards Board (GASB) Statement Number 87.

## 2025 Proposed 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
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
<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	-	2,963,000	2,963,000	-	2,963,000
131000	Fire Service Area	-	740,000	740,000	-	740,000
141000	Maintenance & Operations - ARDSA	-	246,000	246,000	-	246,000
151000	Police Service Area	-	493,000	493,000	-	493,000
161000	Anchorage Parks & Recreation SA	-	-	-	-	-
<b>TANS Total</b>		<b>-</b>	<b>4,442,000</b>	<b>4,442,000</b>	<b>-</b>	<b>4,442,000</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	-	-	-	40,659	40,659
131000 Fire Service Area	-	-	-	33,969	33,969
141000 Maintenance & Operations - ARDSA	-	-	-	498,222	498,222
151000 Police Service Area	-	-	-	6,716	6,716
161000 Anchorage Parks & Recreation SA	-	-	-	35,492	35,492
162000 Eagle River Parks & Recreation SA	-	-	-	1,292	1,292
<b>Cost of Issuance for Refunding Bonds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>616,350</b>	<b>616,350</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	365,655	17,231	382,886	-	382,886
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>5,936,999</b>	<b>296,789</b>	<b>6,233,788</b>	<b>-</b>	<b>6,233,788</b>

<b>Debt Service Total</b>	<b>45,918,277</b>	<b>25,752,657</b>	<b>71,670,934</b>	<b>663,950</b>	<b>72,334,884</b>
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<sup>1</sup> The Civic Center revenue bond debt service is paid by a trustee. The Municipality pays the trustee the debt service amount required for the following year, as a contractual service, from Room Tax revenues. The budgeted payment to the trustee is as follows:

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

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

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

**Interfund Loans**

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

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

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

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

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

**Municipality of Anchorage**  
**Summary of Bonds Authorized but Unissued**  
**at August 31, 2024**

<b>Voter Approved Year</b>	<b>Proposition Number</b>	<b>Project Description</b>	<b>Remaining Authorized But Unissued 8/31/2024</b>
<b>General Purpose - General Obligation</b>			
2023	3	Anchorage Roads & Drainage Service Area	15,000,000
2024	3	Anchorage Roads & Drainage Service Area	47,110,000
2023	4	Anchorage Fire	2,000,000
2022	5	Anchorage Parks & Recreation Service Area	1,300,000
2023	A	Anchorage Parks & Recreation Service Area	3,950,000
2024	4	Anchorage Parks & Recreation Service Area	4,350,000
2023	2	Public Safety-Areawide	1,710,000
2024	6	Public Safety-Areawide	2,700,000
2021	2	Public Facilities-Areawide	330,000
2021	3	Public Transportation-Areawide	1,230,000
2022	3	Public Transportation-Areawide	1,200,000
2023	2	Public Transportation-Areawide	1,110,000
2024	6	Public Transportation-Areawide	1,860,000
2024	9	Chugach State Park Access	4,000,000
2023	5	Chugiak Fire Service Area	450,000
<b>Total General Purpose - General Obligation</b>			<b>88,300,000</b>

**Municipality of Anchorage**  
**General Obligation, General Purpose Bonds**  
 Combined Annual Net Debt Service Requirements  
 as of December 31, 2024

<b>Fiscal Year</b>	<b>Principal Outstanding *</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Net Debt Service</b>
2025	464,470,000	38,320,000	19,547,100	57,867,100
2026	426,150,000	33,275,000	17,373,697	50,648,697
2027	392,875,000	34,770,000	15,884,908	50,654,908
2028	358,105,000	31,815,000	14,318,791	46,133,791
2029	326,290,000	28,340,000	13,199,599	41,539,599
2030	297,950,000	29,505,000	12,040,240	41,545,240
2031	268,445,000	27,100,000	10,909,220	38,009,220
2032	241,345,000	26,400,000	9,849,289	36,249,289
2033	214,945,000	25,485,000	8,838,359	34,323,359
2034	189,460,000	26,600,000	7,885,501	34,485,501
2035	162,860,000	24,910,000	6,821,313	31,731,313
2036	137,950,000	22,165,000	5,788,819	27,953,819
2037	115,785,000	21,175,000	4,804,275	25,979,275
2038	94,610,000	22,125,000	3,857,725	25,982,725
2039	72,485,000	18,330,000	2,890,775	21,220,775
2040	54,155,000	16,640,000	2,195,525	18,835,525
2041	37,515,000	14,190,000	1,554,600	15,744,600
2042	23,325,000	11,290,000	933,000	12,223,000
2043	12,035,000	5,900,000	481,400	6,381,400
2044	6,135,000	6,135,000	245,400	6,380,400
<b>Totals</b>		<b>464,470,000</b>	<b>159,419,536</b>	<b>623,889,536</b>

**Notes:**

\* Principal Outstanding is as at the beginning of the calendar year. Debt service does not change during the year unless new debt is issued or existing debt is refinanced. The most recent refinancing of existing debt was on December 16, 2021.

## Appendix G

### General Government 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	TBD in Spring
1, 3	8.16	8.74	9.17	9.20	9.35	9.55	9.21	9.86	9.475 <sup>4</sup>	9.52
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>	6.98
4	4.85	5.40	5.50	5.51	5.18	5.12 <sup>2</sup>	4.78	5.39	5.660	5.81
5	5.72	6.36	6.22	6.36	6.36	6.36 <sup>3</sup>	6.27	6.51	6.680	6.63
8	8.16	8.74	9.17	9.20	9.35	9.55	9.21	9.86	9.430	9.47
9, 23, 43	5.18	5.99	5.86	5.93	6.13	6.24	6.01	6.23	6.190	6.27
10, 50	7.99	8.90	8.84	8.90	9.09	9.22	8.96	9.28	9.300	9.38
11	5.18	5.99	5.86	5.93	6.13	6.24	6.01	6.23	6.235 <sup>4</sup>	6.32
12	8.48	9.27	9.26	9.34	9.56	9.75	9.42	9.73	9.665 <sup>4</sup>	9.60
15	0.15	0.40	0.10	0.18	0.05	0.31 <sup>2</sup>	0.08	0.24	0.490	0.50
16, 56, 59	2.97	3.61	3.47	3.61	3.61	3.61 <sup>3</sup>	3.52	3.76	3.930	4.01
22, 51	6.78	7.52	7.45	7.58	7.57	7.59 <sup>3</sup>	7.47	7.81	8.040	8.14
30	5.78	6.52	6.45	6.58	6.57	6.59 <sup>3</sup>	6.47	6.81	7.040	7.12
31	7.53	8.32	8.31	8.39	8.61	8.80	8.47	8.78	8.715 <sup>4</sup>	8.72
42	5.40	5.83	6.13	6.22	6.15	6.16 <sup>3</sup>	6.06	6.64	6.490	6.55
46	6.53	7.38	7.21	7.36	7.55	7.68	7.44	7.68	7.620	7.74
47	4.22	4.91	4.73	4.95	4.94	4.96 <sup>3</sup>	4.86	5.11	5.260	5.33
55	4.77	5.41	5.27	5.41	5.41	5.41 <sup>3</sup>	5.32	5.56	5.730	5.75
58	5.78	6.52	6.45	6.58	6.57	6.59 <sup>3</sup>	6.47	6.81	7.040	7.12

<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.

<sup>5</sup> The 2025 mill rates in this appendix are based on preliminary data. The 2025 assessed valuations and tax revenues will be updated as part of the 2025 Revised Budget process and the actual 2024 mill rates, inclusive of the Anchorage School District (ASD), will be presented to the Assembly for approval in April 2025.

## Appendix H

### Preliminary General Government Property Tax per \$100,000 Assessed Valuation

The tax rates in this appendix are based on preliminary data and exclude 2025 taxes related to the Anchorage School District (ASD). The 2025 assessed valuations and taxes will be updated as part of the 2025 Revised Budget process and the actual 2025 mill rates will be presented to the Assembly for approval in April 2025.

<b>Tax District</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>Total</b>
1, 3	31	226	370	66	254	5	952
2, 19-21, 28, 32-37, 40, 41, 44, 45, 48, 52-54, 57	31	226	370	66	-	5	698
4	31	-	-	-	550	-	581
5	31	-	370	-	262	-	663
8	31	226	370	66	254	-	947
9, 23, 43	31	226	370	-	-	-	627
10, 50	31	226	370	106	205	-	938
11	31	226	370	-	-	5	632
12	31	226	370	66	262	5	960
15	31	-	19	-	-	-	50
16, 56, 59	31	-	370	-	-	-	401
22, 51	31	102	370	106	205	-	814
30, 58	31	-	370	106	205	-	712
31	31	226	370	66	174	5	872
42	31	-	370	-	254	-	655
46	31	226	370	106	41	-	774
47	31	-	370	106	26	-	533
55	31	-	370	-	174	-	575

<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.

# 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.

## Appendix I

### Tax Districts

- |   |                                     |
|---|-------------------------------------|
| 1, City/Anchorage                               | 34, Valli-Vue Estates LRSA          |
| 2, Hillside                                     | 35, Mountain Park Estates LRSA      |
| 3, Spenard                                      | 36, SRW Homeowners LRSA             |
| 5, Glen Alps SA w/o Fire                        | 37, Mountain Park/Robin Hill LRSA   |
| 8, Spenard w/o Building Safety                  | 40, Raven Woods/Bubbling Brook LRSA |
| 9, Stuckagain Heights w/o Parks & Rec           | 41, Upper Grover LRSA               |
| 11, Municipal Landfill                          | 42, View Point                      |
| 12, Canyon Road (Glen Alps SA)                  | 43, Bear Valley LRSA                |
| 15, Muni/Outside Bowl w/limited Police          | 44, Villages Scenic Parkway LRSA    |
| 16, Muni/Outside Bowl with 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>                  |

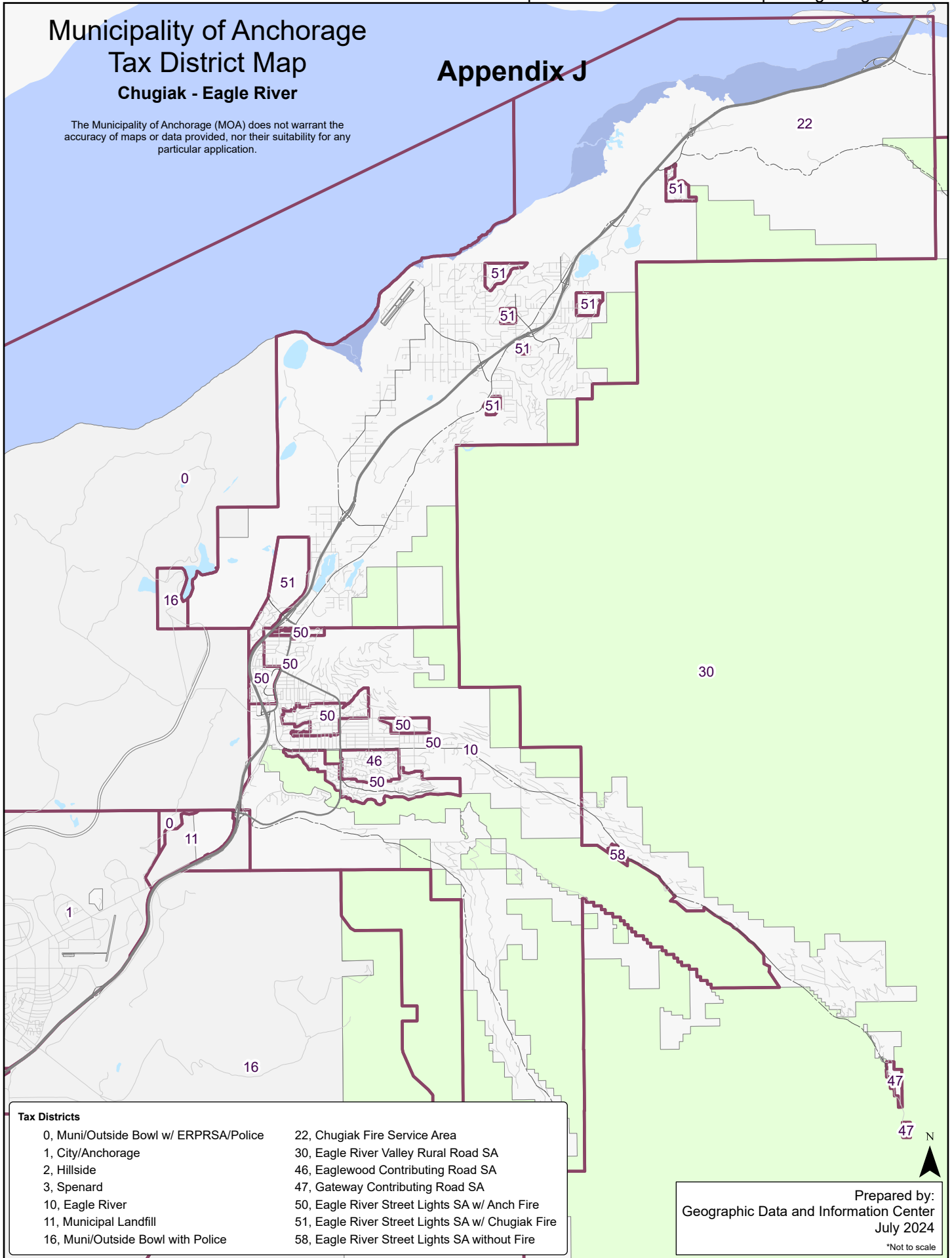
Prepared by:  
Geographic Data and Information Center  
July 2024  
\*Not to scale



# Municipality of Anchorage Tax District Map Chugiak - Eagle River

## Appendix J

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



### Tax Districts

- |                                       |  |
|---------------------------------------|--|
| 0, Muni/Outside Bowl w/ ERPRSA/Police | 22, Chugiak Fire Service Area                    |
| 1, City/Anchorage                     | 30, Eagle River Valley Rural Road SA             |
| 2, Hillside                           | 46, Eaglewood Contributing Road SA               |
| 3, Spenard                            | 47, Gateway Contributing Road SA                 |
| 10, Eagle River                       | 50, Eagle River Street Lights SA w/ Anch Fire    |
| 11, Municipal Landfill                | 51, Eagle River Street Lights SA w/ Chugiak Fire |
| 16, Muni/Outside Bowl with Police     | 58, Eagle River Street Lights SA without Fire    |

Prepared by:  
Geographic Data and Information Center  
July 2024

\*Not to scale

# 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.

## Appendix K

Chugach  
National  
Forest

15

4

4

Seward Highway

Chugach  
National  
Forest

N

Prepared by:  
Geographic Data and Information Center  
July 2024  
\*Not to scale

## **Appendix L**

### **Chugiak Fire Service Area**

(Fund 104000)

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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 Proposed Budget. It includes \$88,666 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 preliminary 2025 mill rate, based on the 2025 Porposed Budget taxes to be collected and preliminary service area assessed value at 08/29/2024, is calculated as follows:

$$\frac{\$ 1,526,995}{\$ 1,497,301,237} \times 1,000 = 1.02$$

The actual 2025 taxes to be collected and the actual 2025 mill rate will be based on the 2025 Revised budget that will include updated/revised IGCs and will be recalculated with updated assessed values, all to be presented to the Assembly for approval in April 2025.

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

	2023 Actuals Unaudited	2024 Revised	2025 Approved	25 v 24 % Chg
<b>Direct Cost by Fund Center</b>				
Chugiak Fire and Rescue (354000) - Department: Fire	1,816,549	2,057,718	1,133,314	-44.92%
<b>Direct Cost Total</b>	<b>1,816,549</b>	<b>2,057,718</b>	<b>1,133,314</b>	<b>-44.92%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	428,413	469,643	482,347	2.71%
<b>Function Cost Total</b>	<b>2,244,963</b>	<b>2,527,361</b>	<b>1,615,661</b>	<b>-36.07%</b>
Program Generated Revenue	-	(157,561)	(88,666)	-43.73%
<b>Net Cost Total</b>	<b>2,244,963</b>	<b>2,369,800</b>	<b>1,526,995</b>	<b>-35.56%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	6,114	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,790,061	2,057,718	1,133,314	-44.92%
Debt Service	-	-	-	-
Equipment, Furnishings	20,374	-	-	-
<b>Direct Cost Total</b>	<b>1,816,549</b>	<b>2,057,718</b>	<b>1,133,314</b>	<b>-44.92%</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 Approved	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	1,133,314	-44.92%
Equipment, Furnishings	20,374	-	-	-
<b>Manageable Direct Cost Total</b>	<b>1,816,549</b>	<b>2,057,718</b>	<b>1,133,314</b>	<b>-44.92%</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>1,133,314</b>	<b>-44.92%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	428,413	469,643	482,347	2.71%
<b>Function Cost Total</b>	<b>2,244,963</b>	<b>2,527,361</b>	<b>1,615,661</b>	<b>-36.07%</b>
<b>Net Cost</b>				
Direct Cost Total	1,816,549	2,057,718	1,133,314	-44.92%
Charges by/to Other Departments Total	428,413	469,643	482,347	2.71%
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>2,244,963</b>	<b>2,527,361</b>	<b>1,615,661</b>	<b>-36.07%</b>

## Appendix M

### Girdwood Valley Service Area

(Fund 106000)

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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 Proposed Budget. It includes \$25,629 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 preliminary 2025 mill rate, based on the 2025 Proposed Budget taxes to be collected and preliminary service area assessed value at 08/29/2024, is calculated as follows:

$$\frac{\$ 4,936,226}{\$ 896,814,455} \times 1,000 = 5.50$$

The actual 2025 taxes to be collected and the actual 2025 mill rate will be based on the 2025 Revised budget that will include updated/revised IGCs and will be recalculated with updated assessed values, all to be presented to the Assembly for approval in April 2025.

**Fund 106000 Summary**  
**Girdwood Valley Service Area**  
(Fund Center # 355000, 450000, 510900, 558000, 746000, 189130)

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	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	452,777	4.62%
Street Maintenance (746000) - Department: Maintenance & Ops	1,198,535	1,439,375	1,477,236	2.63%
<b>Direct Cost Total</b>	<b>4,213,463</b>	<b>4,120,318</b>	<b>4,365,042</b>	<b>5.94%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	520,998	604,402	623,913	3.23%
<b>Function Cost Total</b>	<b>4,734,462</b>	<b>4,724,720</b>	<b>4,988,955</b>	<b>5.59%</b>
Program Generated Revenue	(27,942)	(128,333)	(52,729)	-58.91%
<b>Net Cost Total</b>	<b>4,706,520</b>	<b>4,596,387</b>	<b>4,936,226</b>	<b>7.39%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	324,024	337,527	343,823	1.87%
Supplies	54,255	147,978	165,843	12.07%
Travel	-	-	5,000	100.00%
Contractual/OtherServices	3,827,062	3,524,273	3,739,836	6.12%
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>4,365,042</b>	<b>5.94%</b>
<b>Position Summary as Budgeted</b>				
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 Proposed	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 Proposed	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	459,038	3.12%
<b>Function Cost Total</b>	<b>2,255,736</b>	<b>1,832,271</b>	<b>1,959,423</b>	<b>6.94%</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	459,038	3.12%
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>1,938,423</b>	<b>7.02%</b>

**Girdwood Valley Police Services****Department: Police****Division: Operations**

(Fund Center # 450000)

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	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	365	-0.54%
<b>Function Cost Total</b>	<b>807,675</b>	<b>811,411</b>	<b>817,409</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	365	-0.54%
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>807,675</b>	<b>811,411</b>	<b>817,409</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 Proposed	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	36,491	43,599	46,434	6.50%
Supplies	21,479	47,178	44,843	-4.95%
Travel	-	-	-	-
Contractual/Other Services	245,775	342,000	361,500	5.70%
Equipment, Furnishings	3,213	-	-	-
<b>Manageable Direct Cost Total</b>	<b>306,959</b>	<b>432,777</b>	<b>452,777</b>	<b>4.62%</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>452,777</b>	<b>4.62%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	91,334	85,869	91,425	6.47%
<b>Function Cost Total</b>	<b>398,293</b>	<b>518,646</b>	<b>544,202</b>	<b>4.93%</b>
<b>Program Generated Revenue</b>				
406280 - Programs Lessons & Camps	(264)	(1,500)	(1,500)	-
406290 - Rec Center Rentals & Activities	(3,371)	(100)	(100)	-
406310 - Camping Fees	(906)	(1,500)	(1,500)	-
<b>Program Generated Revenue Total</b>	<b>(4,541)</b>	<b>(3,100)</b>	<b>(3,100)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	306,959	432,777	452,777	4.62%
Charges by/to Other Departments Total	91,334	85,869	91,425	6.47%
Program Generated Revenue Total	(4,541)	(3,100)	(3,100)	-
<b>Net Cost Total</b>	<b>393,752</b>	<b>515,546</b>	<b>541,102</b>	<b>4.96%</b>

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

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	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	1,093,847	1.79%
Equipment, Furnishings	997	-	-	-
<b>Manageable Direct Cost Total</b>	<b>1,198,535</b>	<b>1,439,375</b>	<b>1,477,236</b>	<b>2.63%</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>1,477,236</b>	<b>2.63%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	74,223	73,017	73,085	0.09%
<b>Function Cost Total</b>	<b>1,272,758</b>	<b>1,512,392</b>	<b>1,550,321</b>	<b>2.51%</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	1,477,236	2.63%
Charges by/to Other Departments Total	74,223	73,017	73,085	0.09%
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>1,547,321</b>	<b>2.51%</b>

# Appendix N

## 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 Proposed Budget. It includes \$244,289 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 preliminary 2025 mill rate, based on the 2025 Proposed Budget taxes to be collected and preliminary service area assessed value at 08/29/2024, is calculated as follows:

$$\frac{\$ 9,109,679}{\$ 4,452,243,767} \times 1,000 = 2.05$$

The actual 2025 taxes to be collected and the actual 2025 mill rate will be based on the 2025 Revised budget that will include updated/revised IGCs and will be recalculated with updated assessed values, all to be presented to the Assembly for approval in April 2025.

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

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	25 v 24 % Chg
<b>Direct Cost by Fund Center</b>				
Operations of CBERRRSA (744900) - Department: Public Works	4,435,020	4,920,879	4,942,017	0.43%
ER Contribution to CIP (747300) - Department: Public Works	3,920,490	4,312,757	4,312,757	-
<b>Direct Cost Total</b>	<b>8,355,510</b>	<b>9,233,636</b>	<b>9,254,774</b>	<b>0.23%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	118,304	123,217	125,794	2.09%
<b>Function Cost Total</b>	<b>8,473,814</b>	<b>9,356,853</b>	<b>9,380,568</b>	<b>0.25%</b>
Program Generated Revenue	(304,382)	(300,915)	(270,889)	-9.98%
<b>Net Cost Total</b>	<b>8,169,432</b>	<b>9,055,938</b>	<b>9,109,679</b>	<b>0.59%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	670,570	630,929	658,629	4.39%
Supplies	187,118	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	7,495,070	8,345,622	8,339,060	-0.08%
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>9,254,774</b>	<b>0.23%</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 Proposed	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	670,570	630,929	658,629	4.39%
Supplies	187,118	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	3,574,580	4,032,865	4,026,303	-0.16%
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>4,858,219</b>	<b>0.44%</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>4,942,017</b>	<b>0.43%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	118,304	123,217	125,794	2.09%
<b>Function Cost Total</b>	<b>4,553,324</b>	<b>5,044,096</b>	<b>5,067,811</b>	<b>0.47%</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	4,942,017	0.43%
Charges by/to Other Departments Total	118,304	123,217	125,794	2.09%
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>5,041,211</b>	<b>0.47%</b>

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

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	3,920,490	4,312,757	4,312,757	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>3,920,490</b>	<b>4,312,757</b>	<b>4,312,757</b>	-
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	-
<b>Direct Cost Total</b>	<b>3,920,490</b>	<b>4,312,757</b>	<b>4,312,757</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>4,312,757</b>	-
<b>Net Cost</b>				
Direct Cost Total	3,920,490	4,312,757	4,312,757	-
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>4,312,757</b>	-



## Appendix O

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

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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 offset by represents the tax cost for the ERCPRSA, based on the 2025 Proposed Budget. It includes \$55,423 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 preliminary 2025 mill rate, based on the 2025 Proposed Budget taxes to be collected and preliminary service area assessed value at 08/29/2024, is calculated as follows:

$$\frac{\$ 5,082,872}{\$ 4,785,560,248} \times 1,000 = 1.06$$

The actual 2025 taxes to be collected and the actual 2025 mill rate will be based on the 2025 Revised budget that will include updated/revised IGCs and will be recalculated with updated assessed values, all to be presented to the Assembly for approval in April 2025.

**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 Proposed	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	2,677,112	0.82%
ER Parks Debt (555900) - Department: Parks & Rec	194,169	63,060	63,104	0.07%
Chugiak Pool (555200) - Department: Parks & Rec	461,318	695,572	679,596	-2.30%
Contrib for Cap Improvmnt (555950) - Department: Parks & Rec	844,312	1,144,055	1,144,055	-
<b>Direct Cost Total</b>	<b>7,492,730</b>	<b>4,647,461</b>	<b>4,654,900</b>	<b>0.16%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	717,724	844,936	856,943	1.42%
<b>Function Cost Total</b>	<b>8,210,453</b>	<b>5,492,397</b>	<b>5,511,843</b>	<b>0.35%</b>
Program Generated Revenue	(282,461)	(814,066)	(428,971)	-47.31%
<b>Net Cost Total</b>	<b>7,927,992</b>	<b>4,678,331</b>	<b>5,082,872</b>	<b>8.65%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	1,591,713	2,281,184	2,293,154	0.52%
Supplies	251,612	126,300	126,300	-
Travel	-	-	-	-
Contractual/Other Services	5,425,932	2,167,077	2,162,502	-0.21%
Debt Service	194,169	63,060	63,104	0.07%
Equipment, Furnishings	29,303	9,840	9,840	-
<b>Direct Cost Total</b>	<b>7,492,730</b>	<b>4,647,461</b>	<b>4,654,900</b>	<b>0.16%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	16	16	16	-
Part-Time	27	27	27	-
<b>Position Total</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>-</b>

Position Summaries include:

1 FT Director position in 2021, 2022, and 2023  
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 Proposed	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>				
440010 - GCP CshPool ST-Int(MOA/ML&P)	-	-	-	-
408390 - Insurance Recoveries	(6,428)	-	-	-
440080 - UnRlzd Gns&Lss Invs(MOA/AWWU)	-	-	-	-
<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 Proposed	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	3,515	1.80%
<b>Function Cost Total</b>	<b>14,059</b>	<b>42,953</b>	<b>44,548</b>	<b>3.71%</b>
<b>Program Generated Revenue</b>				
406290 - Rec Center Rentals & Activities	(19,260)	(8,000)	(8,000)	-
<b>Program Generated Revenue Total</b>	<b>(19,260)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>-</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	3,515	1.80%
Program Generated Revenue Total	(19,260)	(8,000)	(8,000)	-
<b>Net Cost Total</b>	<b>(5,201)</b>	<b>34,953</b>	<b>36,548</b>	<b>4.56%</b>

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

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	1,238,344	1,690,537	1,716,950	1.56%
Supplies	208,297	69,925	69,925	-
Travel	-	-	-	-
Contractual/Other Services	4,472,555	885,972	881,397	-0.52%
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>2,677,112</b>	<b>0.82%</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>2,677,112</b>	<b>0.82%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	678,094	793,035	803,503	1.32%
<b>Function Cost Total</b>	<b>6,626,592</b>	<b>3,448,309</b>	<b>3,480,615</b>	<b>0.94%</b>
<b>Program Generated Revenue</b>				
406280 - Programs Lessons & Camps	-	(120,500)	(120,500)	-
406290 - Rec Center Rentals & Activities	(120,758)	(57,000)	(57,000)	-
406625 - Reimbursed Cost-NonGrant Funded	(29,000)	(26,002)	(26,002)	-
408380 - Prior Year Expense Recovery	(982)	-	-	-
408405 - Lease & Rental Revenue	(14,244)	(21,600)	(21,600)	-
408550 - Cash Over & Short	-	-	-	-
<b>Program Generated Revenue Total</b>	<b>(164,984)</b>	<b>(225,102)</b>	<b>(225,102)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	5,948,498	2,655,274	2,677,112	0.82%
Charges by/to Other Departments Total	678,094	793,035	803,503	1.32%
Program Generated Revenue Total	(164,984)	(225,102)	(225,102)	-
<b>Net Cost Total</b>	<b>6,461,608</b>	<b>3,223,207</b>	<b>3,255,513</b>	<b>1.00%</b>

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

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	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	63,104	0.07%
<b>Non-Manageable Direct Cost Total</b>	<b>194,169</b>	<b>63,060</b>	<b>63,104</b>	<b>0.07%</b>
<b>Direct Cost Total</b>	<b>194,169</b>	<b>63,060</b>	<b>63,104</b>	<b>0.07%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>194,169</b>	<b>63,060</b>	<b>63,104</b>	<b>0.07%</b>
<b>Program Generated Revenue</b>				
460030 - Premium On Bond Sales	-	(1,292)	(1,292)	-
<b>Program Generated Revenue Total</b>	<b>-</b>	<b>(1,292)</b>	<b>(1,292)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	194,169	63,060	63,104	0.07%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	(1,292)	(1,292)	-
<b>Net Cost Total</b>	<b>194,169</b>	<b>61,768</b>	<b>61,812</b>	<b>0.07%</b>

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

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	346,088	566,247	550,271	-2.82%
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>679,596</b>	<b>-2.30%</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>679,596</b>	<b>-2.30%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	31,958	39,007	40,484	3.79%
<b>Function Cost Total</b>	<b>493,276</b>	<b>734,579</b>	<b>720,080</b>	<b>-1.97%</b>
<b>Program Generated Revenue</b>				
406300 - Aquatics	(89,668)	(250,000)	(250,000)	-
408550 - Cash Over & Short	-	-	-	-
<b>Program Generated Revenue Total</b>	<b>(91,789)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	461,318	695,572	679,596	-2.30%
Charges by/to Other Departments Total	31,958	39,007	40,484	3.79%
Program Generated Revenue Total	(91,789)	(250,000)	(250,000)	-
<b>Net Cost Total</b>	<b>401,487</b>	<b>484,579</b>	<b>470,080</b>	<b>-2.99%</b>

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

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	844,312	1,144,055	1,144,055	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>844,312</b>	<b>1,144,055</b>	<b>1,144,055</b>	-
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	-
<b>Direct Cost Total</b>	<b>844,312</b>	<b>1,144,055</b>	<b>1,144,055</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>1,144,055</b>	-
<b>Net Cost</b>				
Direct Cost Total	844,312	1,144,055	1,144,055	-
<b>Net Cost Total</b>	<b>844,312</b>	<b>1,144,055</b>	<b>1,144,055</b>	-



## **Appendix P**

### **Police & Fire Retirement System**



## **Police & Fire Retirement System**

### **Purpose**

Carry out administration of retirement benefits for current and future retirees and beneficiaries of the Police & Fire Retirement System, in accordance with provisions contained in AMC 3.85 for the exclusive benefit of the members by prudently managing and investing Plan assets.

### **Description of System**

Police & Fire Retirement System is comprised of three retirement plans, all of which were created for the purpose of encouraging qualified personnel to enter and remain in the service of the Municipality of Anchorage as police officers and firefighters through the establishment of a system of retirement, disability and death benefits for members, participants and their beneficiaries. This system is intended to be a contractual relationship in accordance with the provisions of Article XII, Section 7, of the Constitution of Alaska.

The members are separated into three plans:

- Plan I for members employed on or before June 30, 1977
- Plan II for members employed on or after July 1, 1977, and before April 17, 1984
- Plan III for members employed on or after April 17, 1984 and prior to May 25, 1994

No other person is eligible to participate in the system. Re-employed or rehired members shall, at the time of employment, be required to participate in the State of Alaska Pension Plan (PERS) and are not eligible to again participate in the retirement system.

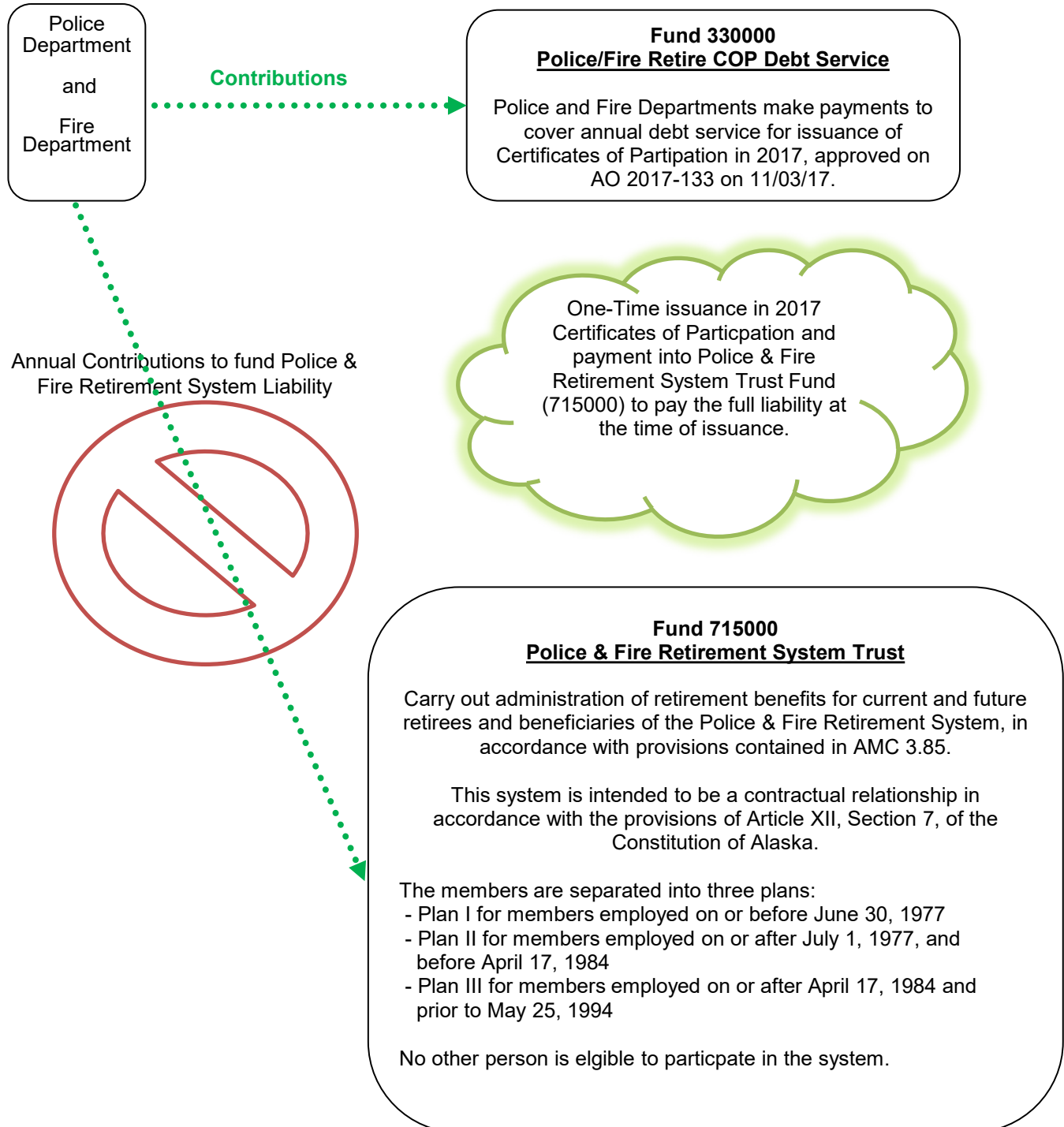
The system was set up to operate on the investment earnings of the Trust fund but, because of losses incurred due to market conditions in 2008, the Municipality has been making annual contributions from the Police and Fire departments to bring the fund back to fully funded/self-sustaining.

In 2017 the Municipality of Anchorage issued Certificates of Participation (COPS) to pay the full liability at the time of issuance to the Police & Fire Retirement Trust. The Municipal Assembly approved ordinance AO 2017-133 on November 03, 2017 accepting and approving the issuance of the COPS and incurring such debt. The Police and Fire departments now make annual contributions to the Certificates of Participation Debt Service Fund (330000).

The Trust is administered by a nine-person board of trustees.

The accounting for the Trust Fund is in 715000; management of the Trust Fund and payment of retirement benefits are reported in Contractual/Other Services but are not budgeted or appropriated. The operating budget for the administration of the System is appropriated as a section with the GGOB.

## Police & Fire Retirement System Flow of Funds AMC 3.85



## Police & Fire Retirement System Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	25 v 24 % Chg
<b>Direct Cost by Division</b>				
Police & Fire Retirement System Administration	36,090,982	36,972,384	37,001,411	0.08%
<b>Direct Cost Total</b>	<b>36,090,982</b>	<b>36,972,384</b>	<b>37,001,411</b>	<b>0.08%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	69,529	74,390	76,088	2.28%
<b>Function Cost Total</b>	<b>36,160,511</b>	<b>37,046,774</b>	<b>37,077,499</b>	<b>0.08%</b>
Program Generated Revenue	(43,377,180)	(10)	1,000	(10100.00%)
<b>Net Cost Total</b>	<b>(7,216,669)</b>	<b>37,046,764</b>	<b>37,078,499</b>	<b>0.09%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	504,223	514,413	528,350	2.71%
Supplies	1,543	1,500	1,500	-
Travel	7,280	34,000	34,000	-
Contractual/Other Services	35,577,412	36,415,471	36,430,561	0.04%
Debt Service	-	-	-	-
Depreciation/Amortization	525	-	-	-
Equipment, Furnishings	-	7,000	7,000	-
<b>Direct Cost Total</b>	<b>36,090,982</b>	<b>36,972,384</b>	<b>37,001,411</b>	<b>0.08%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	3	3	3	-
Part-Time	-	-	-	-
<b>Position Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>-</b>

**Police & Fire Retirement System**  
**Division Summary**  
**Police & Fire Retirement System Administration**  
(Fund Center # 172300, 172100, 172200, 171000)

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	504,223	514,413	528,350	2.71%
Supplies	1,543	1,500	1,500	-
Travel	7,280	34,000	34,000	-
Contractual/Other Services	35,577,412	36,415,471	36,430,561	0.04%
Equipment, Furnishings	-	7,000	7,000	-
<b>Manageable Direct Cost Total</b>	<b>36,090,458</b>	<b>36,972,384</b>	<b>37,001,411</b>	<b>0.08%</b>
Debt Service	-	-	-	-
Depreciation/Amortization	525	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>525</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>36,090,982</b>	<b>36,972,384</b>	<b>37,001,411</b>	<b>-</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	69,529	74,390	76,088	2.28%
<b>Function Cost Total</b>	<b>36,160,511</b>	<b>37,046,774</b>	<b>37,077,499</b>	<b>0.08%</b>
<b>Program Generated Revenue by Fund</b>				
Fund 715000 - Police/Fire Retirement Trust	43,377,180	10	(1,000)	(10100.00%)
<b>Program Generated Revenue Total</b>	<b>43,377,180</b>	<b>10</b>	<b>(1,000)</b>	<b>(10100.00%)</b>
<b>Net Cost Total</b>	<b>(7,216,669)</b>	<b>37,046,764</b>	<b>37,078,499</b>	<b>0.09%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	3	3	3	-
<b>Position Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>-</b>

## Police & Fire Retirement System

### Division Detail

#### Police & Fire Retirement System Administration

(Fund Center # 172300, 172100, 172200, 171000)

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	504,223	514,413	528,350	2.71%
Supplies	1,543	1,500	1,500	-
Travel	7,280	34,000	34,000	-
Contractual/Other Services	35,577,412	36,415,471	36,430,561	0.04%
Equipment, Furnishings	-	7,000	7,000	-
<b>Manageable Direct Cost Total</b>	<b>36,090,458</b>	<b>36,972,384</b>	<b>37,001,411</b>	<b>0.08%</b>
Debt Service	-	-	-	-
Depreciation/Amortization	525	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>525</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>36,090,982</b>	<b>36,972,384</b>	<b>37,001,411</b>	<b>0.08%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	69,529	74,390	76,088	2.28%
<b>Program Generated Revenue</b>				
408380 - Prior Year Expense Recovery	746	-	-	-
408580 - Miscellaneous Revenues	1,860,836	-	-	-
430040 - Employee Contribution to PFRS	9,751	-	-	-
440010 - GCP Short-Term Interest	(206)	10	(1,000)	(10100.00%)
440050 - Other Interest Income	2,166,049	-	-	-
440070 - Dividend Income	3,859,358	-	-	-
440080 - UnRlzd Gns&Lss Invs(MOA/AWWU)	11,885,130	-	-	-
440090 - Realized Gains & Losses on Sale of Investments	23,595,517	-	-	-
<b>Program Generated Revenue Total</b>	<b>43,377,180</b>	<b>10</b>	<b>(1,000)</b>	<b>(10100.00%)</b>
<b>Net Cost</b>				
Direct Cost Total	36,090,982	36,972,384	37,001,411	0.08%
Charges by/to Other Departments Total	69,529	74,390	76,088	2.28%
Program Generated Revenue Total	(43,377,180)	(10)	1,000	(10100.00%)
<b>Net Cost Total</b>	<b>(7,216,669)</b>	<b>37,046,764</b>	<b>37,078,499</b>	<b>0.09%</b>

#### Position Detail as Budgeted

	2023 Revised		2024 Revised		2025 Proposed	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Director Police & Fire Retire	1	-	1	-	1	-
Retirement Specialist III	1	-	1	-	1	-
Retirement Specialist IV	1	-	1	-	1	-
<b>Position Detail as Budgeted Total</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>-</b>

## Police & Fire Retirement COP Debt Service Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	25 v 24 % Chg
<b>Direct Cost by Division</b>				
Police & Fire Retirement COP Debt Service	5,432,378	5,429,112	5,431,640	0.05%
<b>Direct Cost Total</b>	<b>5,432,378</b>	<b>5,429,112</b>	<b>5,431,640</b>	<b>0.05%</b>
<b>Function Cost Total</b>	<b>5,432,378</b>	<b>5,429,112</b>	<b>5,431,640</b>	<b>0.05%</b>
Program Generated Revenue	(5,456,581)	(5,427,873)	(5,427,873)	-
<b>Net Cost Total</b>	<b>(24,203)</b>	<b>1,239</b>	<b>3,767</b>	<b>204.04%</b>
<b>Direct Cost by Category</b>				
Travel	-	-	-	-
Debt Service	5,432,378	5,429,112	5,431,640	0.05%
<b>Direct Cost Total</b>	<b>5,432,378</b>	<b>5,429,112</b>	<b>5,431,640</b>	<b>0.05%</b>
<b>Position Summary as Budgeted</b>				
Part-Time	-	-	-	-
<b>Position Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Police & Fire Retirement COP Debt Service Division Summary

### Police & Fire Retirement COP Debt Service

(Fund Center # 177000)

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Travel	-	-	-	-
<b>Manageable Direct Cost Total</b>	-	-	-	-
Debt Service	5,432,378	5,429,112	5,431,640	0.05%
<b>Non-Manageable Direct Cost Total</b>	<b>5,432,378</b>	<b>5,429,112</b>	<b>5,431,640</b>	<b>0.05%</b>
<b>Direct Cost Total</b>	<b>5,432,378</b>	<b>5,429,112</b>	<b>5,431,640</b>	-
<b>Function Cost Total</b>	<b>5,432,378</b>	<b>5,429,112</b>	<b>5,431,640</b>	<b>0.05%</b>
<b>Program Generated Revenue by Fund</b>				
Fund 330000 - Police & Fire Retirement COP Debt Serv	5,456,581	5,427,873	5,427,873	-
<b>Program Generated Revenue Total</b>	<b>5,456,581</b>	<b>5,427,873</b>	<b>5,427,873</b>	-
<b>Net Cost Total</b>	<b>(24,203)</b>	<b>1,239</b>	<b>3,767</b>	<b>204.04%</b>
<b>Position Summary as Budgeted</b>				
<b>Position Total</b>				-



## Police & Fire Retirement COP Debt Service

### Division Detail

#### Police & Fire Retirement COP Debt Service

(Fund Center # 177000)

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Travel	-	-	-	-
<b>Manageable Direct Cost Total</b>	-	-	-	-
Debt Service	5,432,378	5,429,112	5,431,640	0.05%
<b>Non-Manageable Direct Cost Total</b>	<b>5,432,378</b>	<b>5,429,112</b>	<b>5,431,640</b>	<b>0.05%</b>
<b>Direct Cost Total</b>	<b>5,432,378</b>	<b>5,429,112</b>	<b>5,431,640</b>	<b>0.05%</b>
<b>Program Generated Revenue</b>				
439045 - Interest Earned Restricted Funds	24,203	-	-	-
440010 - GCP Short-Term Interest	-	10	10	-
450010 - Transfer from Other Funds	5,432,378	5,427,863	5,427,863	-
<b>Program Generated Revenue Total</b>	<b>5,456,581</b>	<b>5,427,873</b>	<b>5,427,873</b>	-
<b>Net Cost</b>				
Direct Cost Total	5,432,378	5,429,112	5,431,640	0.05%
Program Generated Revenue Total	(5,456,581)	(5,427,873)	(5,427,873)	-
<b>Net Cost Total</b>	<b>(24,203)</b>	<b>1,239</b>	<b>3,767</b>	<b>204.04%</b>

## **Appendix Q**

### **Police & Fire Retiree Medical Funding Program**



## **Police & Fire Retiree Medical Funding Program**

### **Purpose**

Administer the health reimbursement arrangement (HRA) for those receiving retirement benefits under the Police and Fire Retirement System in accordance with provisions contained in AMC 3.87 and AMC 3.88.

### **Description**

Police and Fire Retiree Medical system is a defined contribution plan. The Municipality will pay a predetermined amount to a Trust, for the employee's benefit. The employee will be able to choose from a variety of options as to how to spend the money in his or her account (they are not limited to the insurance provided by the Municipality).

The membership qualifications are:

- Must be beneficiary of the Police and Fire Retirement System
- Hired prior to January 1, 1995
- Retire on or after January 1, 1995.

The program also provides coverage to spouses and eligible dependents. The system is closed; no other person is eligible to participate in the system.

Police and Fire Departments make contributions to cover administrator and investment consulting costs in Police/Fire Retirees Medical Administration Fund (165000).

Police and Fire Departments also make contributions to the Pre-Funding Investment Program in the Police/Fire Retiree Medical Liability Fund (281000). This fund was established in 1995 with the sole purpose of pre-funding, via contributions, the Police/Fire Retiree Medical Liability (713000) by end of the year 2028. A five-member investment board manages the pre-funding investments. The contribution amounts to Fund 281000 are based on actuarial studies conducted every three years.

Additionally, the Police and Fire Departments pay premiums and provide monthly discounts from the stated premium to all members purchasing municipal health insurance. The Police and Fire Departments make these payments directly to the Municipal Self Insurance fund.

The Trust is administered by an eight-person board of trustees.

The operating budget for the administration of the Program and the contributions from the prefunding debt service fund to the Trust fund are appropriated as sections with the GGOB. The activity of the Trust Fund, management of the Trust and payment of medical benefits, are not budgeted or appropriated.

## Police & Fire Retiree Medical Funding Program Department Summary

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	25 v 24 % Chg
<b>Direct Cost by Division</b>				
Police & Fire Retiree Medical Funding Program	4,034,520	4,136,851	4,120,045	(0.41%)
<b>Direct Cost Total</b>	<b>4,034,520</b>	<b>4,136,851</b>	<b>4,120,045</b>	<b>(0.41%)</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	40,494	42,883	45,984	7.23%
<b>Function Cost Total</b>	<b>4,075,014</b>	<b>4,179,734</b>	<b>4,166,029</b>	<b>(0.33%)</b>
Program Generated Revenue	(4,018,460)	(6,338,834)	(6,326,834)	(0.19%)
<b>Net Cost Total</b>	<b>56,554</b>	<b>(2,159,100)</b>	<b>(2,160,805)</b>	<b>0.08%</b>
<hr/>				
<b>Direct Cost by Category</b>				
Salaries and Benefits	137,867	157,842	134,543	(14.76%)
Supplies	-	1,280	1,280	-
Travel	-	-	-	-
Contractual/Other Services	3,896,653	3,977,729	3,984,222	0.16%
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>4,034,520</b>	<b>4,136,851</b>	<b>4,120,045</b>	<b>(0.41%)</b>
<hr/>				
<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>

## Police & Fire Retiree Medical Funding Program Division Summary

### Police & Fire Retiree Medical Funding Program

(Fund Center # 187600, 186000, 187601)

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	137,867	157,842	134,543	(14.76%)
Supplies	-	1,280	1,280	-
Travel	-	-	-	-
Contractual/Other Services	3,896,653	3,977,729	3,984,222	0.16%
<b>Manageable Direct Cost Total</b>	<b>4,034,520</b>	<b>4,136,851</b>	<b>4,120,045</b>	<b>(0.41%)</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>4,034,520</b>	<b>4,136,851</b>	<b>4,120,045</b>	<b>-</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	40,494	42,883	45,984	7.23%
<b>Function Cost Total</b>	<b>4,075,014</b>	<b>4,179,734</b>	<b>4,166,029</b>	<b>(0.33%)</b>
<b>Program Generated Revenue by Fund</b>				
Fund 165000 - Police/Fire Retirees Med Admin (**Moved fr GG starting in 2011**)	15,558	213,006	201,006	(5.63%)
Fund 281000 - Police/Fire Ret Med Liability (**Moved fr GG starting in 2011**)	4,002,902	6,125,828	6,125,828	-
<b>Program Generated Revenue Total</b>	<b>4,018,460</b>	<b>6,338,834</b>	<b>6,326,834</b>	<b>(0.19%)</b>
<b>Net Cost Total</b>	<b>56,554</b>	<b>(2,159,100)</b>	<b>(2,160,805)</b>	<b>0.08%</b>

#### Position Summary as Budgeted

Full-Time	1	1	1	-
<b>Position Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>

## Police & Fire Retiree Medical Funding Program

### Division Detail

#### Police & Fire Retiree Medical Funding Program

(Fund Center # 187600, 186000, 187601)

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	137,867	157,842	134,543	(14.76%)
Supplies	-	1,280	1,280	-
Travel	-	-	-	-
Contractual/Other Services	3,896,653	3,977,729	3,984,222	0.16%
<b>Manageable Direct Cost Total</b>	<b>4,034,520</b>	<b>4,136,851</b>	<b>4,120,045</b>	<b>(0.41%)</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>4,034,520</b>	<b>4,136,851</b>	<b>4,120,045</b>	<b>(0.41%)</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	40,494	42,883	45,984	7.23%
<b>Program Generated Revenue</b>				
406625 - Reimbursed Cost-NonGrant Funded	10,353	11,410	11,410	-
440010 - GCP Short-Term Interest	5,266	4,000	(8,000)	(300.00%)
440050 - Other Interest Income	119,075	253,139	253,139	-
440070 - Dividend Income	757,979	665,577	665,577	-
440080 - UnRlzd Gns&Lss Invs(MOA/AWWU)	1,636,015	4,460,268	4,460,268	-
440090 - Realized Gains & Losses on Sale of Investments	1,489,771	746,844	746,844	-
450010 - Transfer from Other Funds	-	197,596	197,596	-
<b>Program Generated Revenue Total</b>	<b>4,018,460</b>	<b>6,338,834</b>	<b>6,326,834</b>	<b>(0.19%)</b>
<b>Net Cost</b>				
Direct Cost Total	4,034,520	4,136,851	4,120,045	(0.41%)
Charges by/to Other Departments Total	40,494	42,883	45,984	7.23%
Program Generated Revenue Total	(4,018,460)	(6,338,834)	(6,326,834)	(0.19%)
<b>Net Cost Total</b>	<b>56,554</b>	<b>(2,159,100)</b>	<b>(2,160,805)</b>	<b>0.08%</b>

#### Position Detail as Budgeted

	2023 Revised		2024 Revised		2025 Proposed	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Special Administrative Assistant II	1	-	1	-	1	-
<b>Position Detail as Budgeted Total</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>

## **Appendix R - 1**

### **Alcoholic Beverages Retail Sales Tax Program**

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#### **Purpose**

The net receipts from the alcoholic beverages retail sales tax, after payment of the costs of administration, collection, and audit to the municipality, are dedicated and shall be available to use only for:

- Funding for police, related criminal justice personnel, and first responders
- Funding to combat and address child abuse, sexual assault, and domestic violence
- Funding for substance misuse treatment, prevention programs, detoxification or long-term addiction recovery facilities, mental and behavioral health programs, and resources to prevent and address Anchorage's homelessness crisis.

The dedicated net receipts shall only be used to provide additional service levels above the 2020 baseline. The net receipts described shall not be used to supplant funding for existing service levels contained in the actual operating budget for fiscal year 2020 and the funding to provide for and maintain that level of service in subsequent years.

#### **Description**

Ordinance AO 2019-148(S-1), As Amended submitted to the qualified voters of the Municipality of Anchorage at the regular municipal election on April 7, 2020 as Proposition 13 passed 51.24% yes to 48.76% no. Proposition 13 amends the Anchorage Municipal Charter by adding a new Section 14.07 Alcoholic beverages retail sales tax. The assembly is authorized to levy a five percent (5%) tax on all retail sales of alcoholic beverages. The tax levy shall be effective February 1, 2021.

No increase of the alcoholic beverages retail sales tax above five percent (5%) or change of the use of its proceeds may be made without approval of the majority of qualified voters voting on the question.

At least 120 days before the end of the fiscal year of the municipality and at such other times as the assembly directs, the mayor shall submit to the assembly a report of the tax revenues collected and expended. The report of expenses shall be itemized by each authorized use or purpose and presented to the public.

AO 2020-57(S), passed and approved by the Anchorage Assembly on June 23, 2020 added Anchorage Municipal Code (AMC) Chapter 12.65, Alcoholic Beverages Retail Sales Tax to establish the requirements and procedures for the administration, collection, and enforcement of the alcoholic beverages retail sales tax.

In accordance with AO 2019-148(S-1), As Amended, Section 3. the Municipality created fund 206000 Alcoholic Beverages Retail Sales Tax Fund to account for the revenues and expenditures of the tax proceeds.

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

	Function Costs	Positions		
		FT	PT	Seas/T
<b>2024 Revised Budget</b>	21,045,418	25	4	3
<b>2024 One-Time Requirements</b>				
- <u>Health</u> - Reverse ONE-TIME 2024 1Q Assembly Amendment #3, Line 1: Increase to Catholic Social Services Complex Care - unified funding proposal	(500,000)	-	-	-
- <u>Health</u> - Reverse ONE-TIME - 2024 1Q Assembly Amendment #3, Line 2: Increase to Brother Francis Shelter - unified funding proposal	(225,000)	-	-	-
- <u>Health</u> - Reverse ONE-TIME - 2024 1Q Assembly Amendment #3, Line 3 (Mayor Vetoes, Veto Override): Increase to Covenant House - unified funding proposal	(130,000)	-	-	-
- <u>Health</u> - Reverse ONE-TIME - 2024 1Q Assembly Amendment #4, Line 2: Volunteers of America Adolescent Residential Center for Help funded with reduction in Mobile Case Management Grants	(100,000)	-	-	-
<b>Transfers by/to Other Departments</b>				
- Intragovernmental Charges (IGCs)	3,982	-	-	-
<b>Changes in Existing Programs/Funding for 2025</b>				
- <u>Finance</u> - salaries and benefits adjustments	8,582	-	-	-
- <u>Health</u> - salaries and benefits adjustments	8,736	-	-	-
- <u>Health</u> - reduce non-labor for position upgrade	(11,000)	-	-	-
- <u>Library</u> - salaries and benefits adjustments	21,844	-	-	-
- <u>Municipal Attorney</u> - salaries and benefits adjustments	5,635	-	-	-
- <u>Parks &amp; Recreation</u> - salaries and benefits adjustments	22,802	-	-	-
- <u>Police</u> - salaries and benefits adjustments	67,672	-	-	-
<b>2025 Continuation Level</b>	<b>20,218,671</b>	<b>25</b>	<b>4</b>	<b>3</b>



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

	Function Costs	Positions		
		FT	PT	Seas/T
<b>2025 Proposed Budget Changes</b>				
- <u>Assembly</u> - Professional service contracts for housing initiatives	(50,000)	-	-	-
- <u>Assembly</u> - Alcohol Tax Program education and outreach	(50,000)	-	-	-
- <u>Assembly</u> - Alcohol Tax strategic planning on use in all categories	(250,000)	-	-	-
- <u>Fire</u> - Mobile Crisis Team 24/7 Operations	1,396,640	-	-	-
- <u>Health</u> - Early education grants to providers	(2,282,127)	-	-	-
- <u>Health</u> - Evidence-based grants to providers	(1,000,000)	-	-	-
- <u>Health</u> - Anchorage Childrens' Trust	(1,750,000)	-	-	-
- <u>Health</u> - Pay for Success/Home for Good - housing program	(1,800,000)	-	-	-
- <u>Health</u> - Catholic Social Services Complex Care	317,000	-	-	-
- <u>Health</u> - Christian Health Association	(55,000)	-	-	-
- <u>Health</u> - Brother Francis Shelter	158,000	-	-	-
- <u>Health</u> - Covenant House	57,000	-	-	-
- <u>Health</u> - Anchorage Coalition to End Homelessness	(70,000)	-	-	-
- <u>Health</u> - Emergency cold weather shelter Jan-April	(2,000,000)	-	-	-
- <u>Health</u> - Anchorage Safety Center / Community Patrol	(1,145,000)	(3)	-	-
- <u>Health</u> - Emergency cold weather shelter Jan-April Non Emergency Transportation	(200,000)	-	-	-
- <u>Health</u> - Community Resource Coordination	(384,040)	-	-	-
- <u>Health</u> - Non-congregate shelter winter	4,552,288	-	-	-
- <u>Health</u> - Behavioral Health for mobile case management	(330,000)	-	-	-
- <u>Library</u> - Early Literacy program operations	(117,263)	(1)	-	-
- <u>Library</u> - Best Beginnings	(250,000)	-	-	-
- <u>Parks &amp; Recreation</u> - Healthy spaces homeless camp abatement	41,905	-	-	-
<b>2025 Proposed Budget</b>		<b>15,008,074</b>	<b>21</b>	<b>4</b>
				<b>3</b>

## 2024 Revised to 2025 Proposed Alcohol Tax Reconciliation by Program

Line	Department / Agency Category and Description		Function Cost (Direct + IGCs)				
			2024 Revised Budget	REVERSE One-Time Amendments	Continuation	Proposed Changes	2025 Proposed Budget
	<b><u>Child Abuse, Sexual Assault, and Domestic Violence</u></b>						
1	Health	Early education grants to providers	2,282,127	-	-	(2,282,127)	-
2	Health	Evidence-based grants to providers	2,000,000	-	-	(1,000,000)	1,000,000
3	Health	Evidence-based grant to Abused Women's Aid in Crisis (AWAIC)	225,000	-	-	-	225,000
4	Health	Evidence-based grant to Standing Together Against Rape (STAR)	225,000	-	-	-	225,000
5	Health	Evidence-based grant to Victims for Justice	225,000	-	-	-	225,000
6	Health	Anchorage Childrens' Trust	1,750,000	-	-	(1,750,000)	-
7	Health	Program operations	67,675	-	-	-	67,675
8	Library	Early Literacy program operations	114,341	-	2,922	(117,263)	-
9	Library	Best Beginnings	250,000	-	-	(250,000)	-
10		<b>Subtotal Child Abuse, Sexual Assault, and Domestic Violence</b>	<b>\$ 7,139,143</b>	<b>\$ -</b>	<b>\$ 2,922</b>	<b>\$ (5,399,390)</b>	<b>\$ 1,742,675</b>
11							
12	<b><u>First Responders</u></b>						
13	Fire	MCT 24/7 Operations	-	-	-	1,396,640	1,396,640
14	Municipal Attorney	Program operations	288,706	-	5,650	-	294,356
15	Police	Program operations	664,059	-	68,633	-	732,692
16	Police	Training modules for Anchorage Police Department	550,000	-	-	-	550,000
17		<b>Subtotal First Responders</b>	<b>\$ 1,502,765</b>	<b>\$ -</b>	<b>\$ 74,283</b>	<b>\$ 1,396,640</b>	<b>\$ 2,973,688</b>
18							
19	<b><u>Homelessness</u></b>						
20	Health	Pay for Success/Home for Good - housing program	1,800,000	-	-	(1,800,000)	-
21	Health	Program operations	672,440	-	(2,039)	-	670,401
22	Health	Catholic Social Services Complex Care	1,830,000	(500,000)	-	317,000	1,647,000
23	Health	Christian Health Association	550,000	-	-	(55,000)	495,000
24	Health	Brother Francis Shelter	670,000	(225,000)	-	158,000	603,000
25	Health	Anchorage Coalition to End Homelessness	700,000	-	-	(70,000)	630,000
26	Health	Covenant House	730,000	(130,000)	-	57,000	657,000
27	Health	ECWS Jan-April	2,000,000	-	-	(2,000,000)	-
28	Health	ECWS Non Emergency Transportation	200,000	-	-	(200,000)	-
29	Library	Community Resource Coordination	364,040	-	20,000	(384,040)	-
30	Parks & Recreation	Healthy Spaces homeless camp abatement	658,419	-	23,936	41,905	724,260
31	Health	Non-congregate winter	-	-	-	4,552,288	4,552,288
32	Assembly	Professional service contracts for housing initiatives	50,000	-	-	(50,000)	-
33		<b>Subtotal Homelessness</b>	<b>\$ 10,224,899</b>	<b>\$ (855,000)</b>	<b>\$ 41,897</b>	<b>\$ 567,153</b>	<b>\$ 9,978,949</b>
34							
35	<b><u>Mental Health and Substance Misuse</u></b>						
36	Health	Direct grant to Volunteers of America	100,000	(100,000)	-	-	-
37	Health	Behavioral Health for mobile case management	330,000	-	-	(330,000)	-
38	Health	Anchorage Safety Center / Community Patrol	1,145,000	-	-	(1,145,000)	-
39		<b>Subtotal Mental Health and Substance Misuse</b>	<b>\$ 1,575,000</b>	<b>\$ (100,000)</b>	<b>\$ -</b>	<b>\$ (1,475,000)</b>	<b>\$ -</b>
40							
41	<b><u>Administration, Collection, and Audits to the Municipality</u></b>						
42	Assembly	Alcohol Tax Program education and outreach	50,000	-	-	(50,000)	-
43	Assembly	Alcohol Tax strategic planning on use in all categories	250,000	-	-	(250,000)	-
44	Finance	Alcohol tax enforcement, including tax collection software costs	303,611	-	9,152	-	312,763
45		<b>Subtotal Administration, Collection, and Audits to the Municipality</b>	<b>\$ 603,611</b>	<b>\$ -</b>	<b>\$ 9,152</b>	<b>\$ (300,000)</b>	<b>\$ 312,763</b>
46							
47		<b>Total Alcoholic Beverages Retail Sales Tax Program</b>	<b>\$ 21,045,418</b>	<b>\$ (955,000)</b>	<b>\$ 128,254</b>	<b>\$ (5,210,597)</b>	<b>\$ 15,008,075</b>
48							
49		<b><u>Alcoholic Beverages Retail Sales Tax Revenues</u></b>	<b>16,607,150</b>	<b>-</b>	<b>(679,000)</b>	<b>-</b>	<b>15,249,150</b>
50		<b><u>Alcoholic Beverages Retail Sales Tax Use ("Give Back") of Fund Balance</u></b>	<b>4,462,112</b>	<b>(4,462,112)</b>	<b>-</b>	<b>-</b>	<b>-</b>
51		<b><u>Balance of Alcoholic Beverages Retail Sales Tax Revenues</u></b>	<b>23,844</b>	<b>(3,507,112)</b>	<b>(807,254)</b>	<b>5,210,597</b>	<b>241,075</b>
52							

### Notes:

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. Revenue forecast to be flat from forecast provided during the 2025 Proposed budget process. Health - Reverse ONE-TIME 2024 1Q Assembly Amendment #3, Line 1: Increase to Catholic Social Services Complex Care - unified funding proposal (\$500,000), Health - Reverse ONE-TIME - 2024 1Q Assembly Amendment #3, Line 2: Increase to Brother Francis Shelter - unified funding proposal (\$225,000), Health - Reverse ONE-TIME - 2024 1Q Assembly Amendment #3, Line 3 (Mayor Vetoeed, Veto Overriden): Increase to Covenant House - unified funding proposal (\$130,000), Health - Reverse ONE-TIME - 2024 1Q Assembly Amendment #4, Line 2: Volunteers of America Adolescent Residential Center for Help funded with reduction in Mobile Case Management Grants (\$100,000).

2025 Proposed Changes: Increases: Fire - Mobile Crisis Team 24/7 Operations \$1,396,640, Health - Catholic Social Services Complex Care \$317,000, Health - Brother Francis Shelter \$158,000, Health - Covenant House \$57,000, Health - Non-congregate shelter winter \$4,552,288, Parks & Recreation - Healthy spaces homeless camp \$41,905.

Reducing: Assembly - Professional service contracts for housing initiatives (\$50,000), Assembly - Alcohol Tax Program education and outreach (\$50,000), Assembly - Alcohol Tax strategic planning on use in all categories (\$250,000), Health - Early education grants to providers (\$2,282,127), Health - Emergency cold weather shelter Jan-April \$2,000,000, Health - Evidence-based grants to providers (\$1,000,000), Health - Anchorage Childrens' Trust (\$1,750,000), Health - Pay for Success/Home for Good - housing program (\$1,800,000), Health - Christian Health Association (\$55,000), Health - Anchorage Coalition to End Homelessness (\$70,000), Health - Anchorage Safety Center / Community Patrol (\$1,145,000), Health - Emergency cold weather shelter Jan-April Non Emergency Transportation (\$200,000), Health - Community Resource Coordination (\$384,040), Health - Behavioral Health for mobile case management (\$330,000), Library - Early Literacy program operations (\$117,263), Library - Best Beginnings (\$250,000).

## **Appendix R - 2**

### **Marijuana Retail Sales Tax Program**

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#### **Purpose**

All marijuana tax revenue collected by the Municipality of Anchorage is to be dedicated to the Anchorage Child Care & Early Education Fund (ACCEE Fund), and shall be available to use for:

- Childcare or early education provider training, professional development, staffing, or livable wages
- Creating access to childcare and early education programs
- Supporting reading programs
- Funding facilities

#### **Description**

Proposition 14 submitted to the qualified voters of the Municipality of Anchorage at the regular municipal election on April 4, 2023, passed 55.92% to 44.08%. Proposition 14 amends the Anchorage Municipal Charter by adding a new Section to Article VI 6.06, dedicating retail marijuana sales tax net proceeds and creating the Accountability Board of Child Care and Early Education. The assembly is authorized by Section 14.06 to levy five percent (5%) tax on the sales price of marijuana and marijuana products until June 30, 2028, when that amount can be increased to up to ten percent (10%).

Proposition 14 also established a Child Care and Early Education Board to advise the Anchorage Mayor and Assembly on use of the funds. In July 2024, the Assembly codified the Board's terms, composition, operations, and responsibilities in AO 2024-061 (S-1). The Board consists of nine members, all of which are appointed by the mayor and must be confirmed by the Assembly.

At least 120 days before the end of the fiscal year of the municipality, pursuant to Proposition 14, the board shall submit to the mayor and assembly an annual ACCEE Fund budget.

## Marijuana Retail Sales Tax Program

### Reconciliation from 2024 Revised Budget to 2025 Proposed Budget

		Positions		
	Function Costs	FT	PT	Seas/T
<b>2024 Revised Budget</b>	-	-	-	-
<b>2025 Continuation Level</b>	-	-	-	-
<b>2025 Proposed Budget Changes</b>				
- <u>Finance</u> - Tax Collection System	580,000	-	-	-
- <u>Health</u> - Early Educator Child Care Subsidies	2,000,000	-	-	-
- <u>Health</u> - Operational Grants - for existing licensed child care and early education entities to support key operational costs.	2,400,000	-	-	-
- <u>Health</u> - Pilot Projects - Targeted funding that drives innovation and is intended to inspire confidence and further investment in the sector	2,000,000	-	-	-
- <u>Health</u> - Capital Grants - Capital funding to support existing facilities for minor repairs.	500,000	-	-	-
- <u>Health</u> - In-Home Facility Start-Up Funds - Funding for new, not yet existing in-home care facilities.	200,000	-	-	-
- <u>Health</u> - Eklutna after school program	25,000	-	-	-
- <u>Health</u> - Board Administration - 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	-	-	-
- <u>Library</u> - Early Literacy program operations	114,341	-	-	-
- <u>Library</u> - Best Beginnings	250,000	-	-	-
<b>2025 Proposed Budget</b>	<b>8,604,341</b>	-	-	-

## 2025 Proposed Marijuana Tax Reconciliation by Program

Line	Department/ Agency	Category and Description	(1) Time / Recurring	2024 Revised	Continuation	Proposed Changes	2025 Proposed Budget
	<b>Child Care</b>						
1	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.	R	-	-	2,000,000	2,000,000
2	Health	<u>Operational Grants</u> - for existing licensed child care and early education entities to support key operational costs.	R	-	-	2,400,000	2,400,000
3	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.	1	-	-	2,000,000	2,000,000
4	Health	<u>Capital Grants</u> - Capital funding to support existing facilities, except in rare cases. Funding should be for small scale, minor improvements.	1	-	-	500,000	500,000
5	Health	<u>In-Home Facility Start-Up Funds</u> - Funding for new, not yet existing in-home care facilities.	1	-	-	200,000	200,000
6	Health	Eklutna after school program	1	-	-	25,000	25,000
7	Library	Early Literacy program operations	1	-	-	114,341	114,341
8	Library	Best Beginnings	1	-	-	250,000	250,000
9		<b>Subtotal Child Care</b>		\$ -	\$ -	\$ 7,489,341	\$ 7,489,341
10	<b>Administration &amp; Collection</b>						
11	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.	R	-	-	535,000	535,000
12	Finance	<u>Tax Collection</u> - cost of Municipal tax collection.	1	-	-	580,000	580,000
13		<b>Subtotal Administration &amp; Collection</b>		\$ -	\$ -	\$ 1,115,000	\$ 1,115,000
14							
15		<b>Total Marijuana Retail Sales Tax Program</b>		\$ -	\$ -	\$ 8,604,341	\$ 8,604,341
16							
17		<u>Marijuana Retail Sales Tax Revenues</u>		-	-	5,900,000	5,900,000
18		<u>Marijuana Retail Sales Tax Use ("Give Back") of Fund Balance</u>		-	-	5,700,000	5,700,000
19		<u>Balance of Marijuana Retail Sales Tax Revenues</u>		-	-	2,995,659	2,995,659

**Notes:**

2025 Proposed Changes: The proposed Marijuana Tax programs will be funded with marijuana taxes collected in the budget year and fund balance from marijuana taxes collected in prior years.

## Appendix S

### Local Government Profile

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#### Geography

Anchorage is located in south central Alaska situated on a broad plain at the head of the Cook Inlet. It lies slightly farther north than Oslo, Stockholm, Helsinki and St. Petersburg. According to the United States Census Bureau, the municipality has a total area of 1980 square miles.



#### Organization

In 1975, the citizens of the Anchorage area ratified a Home Rule Charter for a unified municipal government. Under the Municipal Charter, the City of Anchorage, incorporated in 1920, the Greater Anchorage Area Borough, incorporated in 1964, and two small incorporated communities, Girdwood and Glen Alps were dissolved as of September 15, 1975, and the Municipality became their legal successor. Being a unified home rule municipality, the Municipality is responsible for a wide range of public services that are commonly provided through both a city and a county government.

The chief executive officer of the Municipality is the Mayor, who is elected at-large to a three-year term and who may not serve more than two consecutive terms. Subject to confirmation by the Assembly, the Mayor appoints the Municipal Manager, the Municipal Attorney, the Chief Fiscal Officer, and all head of municipal departments. The Mayor may participate, but may not vote, in meetings of the Assembly. The Mayor may veto ordinances passed by the Assembly, and veto, strike or reduce budget or appropriation measure line items. A minimum of eight members of the Assembly must vote to override a veto by the Mayor.

The legislative power of the Municipality is vested in the Assembly comprised of twelve members, elected by district, to three-year staggering terms and who may not service more than three consecutive terms. The presiding officer of the Assembly is the Chairperson, who is elected annually from and by the membership of the Assembly. The Assembly appoints the Municipal Clerk. Municipal ordinances, Assembly schedules, agendas and other legislative information are available on-line at [www.muni.org](http://www.muni.org).

The Municipality has multiple citizen boards and commissions to advise and assist the administration and Assembly with issues that range from animal control to zoning. Members are appointed by the Mayor and confirmed by the Assembly. Board members and commissioners volunteer their services and typically serve three-year, staggering terms.

Municipal services are provided through service areas. Each service area is treated as an individual taxing unit although only the Municipality can levy taxes. Certain services of the Municipality – education, planning and zoning, health services, animal control, environmental quality, taxing and assessing, emergency medical service and public transportation – are provided area-wide. The ad valorem tax rate for these services is uniform throughout the Municipality. In addition, service areas consisting of only part of the area within the Municipality have been created for such purposes as fire protection, police protection, road maintenance, parks and recreation, building safety, etc. As a result, the total tax rate applicable to any given

parcel of property is the sum of the Municipality-wide levy rates plus the rates for the special-purpose service areas within which that parcel is located.

Pursuant to the Municipal Charter, the Municipality owns and operates a number of utilities as enterprise funds. These include: Anchorage Water & Wastewater Utility, Anchorage Hydropower, Solid Waste Services, the Don Young Port of Alaska, and Merrill Field Airport. The Municipality also runs the Anchorage Community Development Authority.

### Climate

For its northern location (61° latitude), Anchorage enjoys a subarctic climate with strong maritime influences that moderate temperatures. Average daytime summer temperatures range from 55 to 78 degrees; average daytime winter temperature ranges between 5 to 30 degrees. Anchorage has a frost-free growing season that averages slightly over 101 days.

### Demographics

The Anchorage Municipality is home to nearly 40 percent of Alaska's population.

Year	Anchorage	State of Alaska
2023	289,653	736,812
2022	289,810	736,556
2021	290,410	736,105
2020	291,247	733,391
2019	291,845	731,007
2018	294,488	734,055
2017	297,739	737,783
2016	298,962	739,649
2015	298,637	736,989
2014	300,008	736,416
2013	301,037	736,077

Source: State of Alaska Department of Labor and Workforce Development Research and Analysis

Race/Origin	Percent
White	62.0%
Asian	10.3%
Hispanic Origin (of any race)	9.8%
Alaska Native / American Indian	9.5%
Two or More Races	9.0%
Black / African American	5.8%
Native Hawaiian or Pacific Islander	3.3%

Source: State of Alaska Department of Labor and Workforce Development Research and Analysis

Most Anchorage School District families – 75 percent – speak English at home. The remaining 25 percent speak 100 languages with the top 5 being:

- Filipino
- Hmong
- Samoan
- Spanish
- Yu'pik

Source: ASD online ([asdk12.org](http://asdk12.org))

The median age of Anchorage residents is 34.3 years. Other demographic information includes:

Household income	\$95,731
Average household size	2.64
Mean Commute Time (minutes)	19

Source: United States Census Bureau, July 2023

### Economy

The Municipality of Anchorage is the leading trade, banking and communications center of Alaska as well as the headquarters city in Alaska for many of the national and international firms participating in the development of the petroleum, natural gas and other natural resources of the State. The Municipality is also an important seaport, a world air transportation center, the headquarters city for the Alaska Railroad and the site of the large and historically stable military base, Joint Base Elmendorf-Richardson, also known as JBER which is a combined installation of Elmendorf Air Force Base and Fort Richardson Army Bases. Federal and State government offices and tourism are also major factors in the economic base of the Municipality.

### Outlook for jobs in Anchorage, by industry

	Monthly avg, 2022	Monthly avg, 2023	Change 2022- 2023	Percent change	Job Forecast		
					Monthly avg, 2024	Change 2023- 2024	Percent change
<b>Total Nonfarm Employment</b>	318,800	326,200	7,400	2.3%	331,600	5,400	1.7%
<b>Total Private</b>	241,600	247,800	6,200	2.6%	252,700	4,900	2.0%
<b>Mining and Logging</b>	10,900	11,500	600	5.5%	12,500	1,000	8.7%
<b>Oil and Gas</b>	7,000	7,400	400	5.7%	8,000	600	8.1%
<b>Construction</b>	16,100	16,700	600	3.7%	17,800	1,100	6.6%
<b>Manufacturing</b>	12,100	12,600	500	4.1%	12,600	0	0%
<b>Trade, Transportation, and Utilities</b>	63,800	65,200	1,400	2.2%	66,000	800	1.2%
<b>Wholesale Trade</b>	6,200	6,400	200	3.2%	6,500	100	1.6%
<b>Retail Trade</b>	35,000	35,300	300	0.9%	35,500	200	0.6%
<b>Transportation, Warehousing, and Utilities</b>	22,600	23,500	900	4.0%	24,000	500	2.1%
<b>Information</b>	4,700	4,600	-100	-2.1%	4,600	0	0.0%
<b>Financial Activities</b>	11,000	10,900	-100	-0.9%	10,900	0	0%
<b>Professional and Business Services</b>	27,300	28,100	800	2.9%	28,600	500	1.8%
<b>Educational (private) and Health Services</b>	50,100	51,300	1,200	2.4%	52,000	700	1.4%
<b>Health Care</b>	38,900	40,000	1,100	2.8%	40,600	600	1.5%
<b>Leisure and Hospitality</b>	34,300	35,600	1,300	3.8%	36,100	500	1.4%
<b>Other Services</b>	11,100	11,400	300	2.7%	11,600	200	1.8%
<b>Total Government</b>	77,200	78,400	1,200	1.6%	78,900	500	0.6%
<b>Federal, except military</b>	15,000	15,400	400	2.7%	15,400	0	0.0%
<b>State, incl. University of Alaska</b>	22,400	22,800	400	1.8%	23,100	300	1.3%
<b>Local and tribal, incl. public schools</b>	39,800	40,200	400	1.0%	40,400	200	0.5%

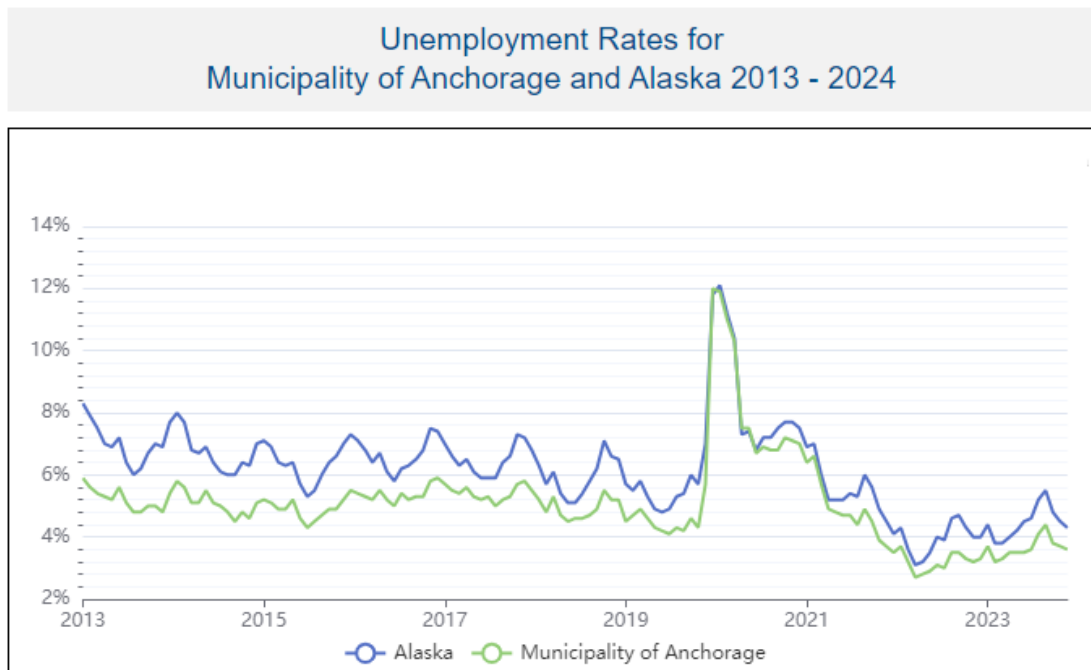
Source: Alaska Economic Trends, January 2024



### Not Seasonally Adjusted Monthly and Annual Unemployment Rates for Municipality of Anchorage

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
2024	4.1	4.4	3.8	3.7	3.6								
2023	3.5	3.5	3.3	3.2	3.3	3.7	3.2	3.3	3.5	3.5	3.5	3.6	3.4
2022	4.	4.5	3.9	3.7	3.5	3.7	3.2	2.7	2.8	2.9	3.1	3.0	3.5
2021	6.8	7.2	7.1	7.0	6.4	6.6	5.7	4.9	4.8	4.7	4.7	4.4	5.9
2020	4.6	4.3	5.7	12.0	11.9	11.0	10.3	7.5	7.5	6.7	6.9	6.8	7.9
2019	5.5	5.2	5.2	4.5	4.7	4.9	4.6	4.3	4.2	4.1	4.3	4.2	4.6
2018	5.7	5.8	5.5	5.2	4.8	5.3	4.7	4.5	4.6	4.6	4.7	4.9	5.0
2017	5.8	5.9	5.7	5.5	5.4	5.6	5.3	5.2	5.3	5	5.2	5.3	5.4
2016	5.2	5.5	5.4	5.3	5.2	5.5	5.2	5	5.4	5.2	5.3	5.3	5.3
2015	5.1	5.2	5.1	4.9	4.9	5.2	4.6	4.3	4.5	4.7	4.9	4.9	4.9
2014	5.4	5.8	5.6	5.1	5.1	5.5	5.1	5	4.8	4.5	4.8	4.6	5.1

Source: Alaska Department of Labor and Workforce Development Research and Analysis Section



Source: Alaska Department of Labor and Workforce Development Research and Analysis Section

## Politics

Anchorage sends 14 representatives to the 40-member Alaska House of Representatives and 7 senators to the 20-member senate, making up nearly half of both houses.

## Transportation

The Ted Stevens Anchorage International Airport is the primary passenger airport and is an important cargo airport globally due to Anchorage's location on the great circle routes between Asia and the lower 48. It is located approximately three miles southwest of the principal

business district of the Municipality. This airport is the leader in international air freight gateway in the nation, by weight. Twenty-six percent of the tonnage of U.S. international air freight moves through Anchorage. The Ted Stevens International Airport includes both domestic and international terminals and general aviation.

Lake Hood Seaplane Base is the largest sea plane base in the world and is located adjacent to the Ted Stevens Anchorage International Airport along Lake Hood. The facility operates on a year-round basis, but weather conditions in the winter months dictate that the Seaplane Base operates as a ski-plane facility for part of the year.



More than 2,200 private aircraft are based in the Anchorage area and are served by 11 airfields and two float plane bases. Merrill Field, operated by the Municipality, is the largest general aviation airport for private aircraft in the State of Alaska.

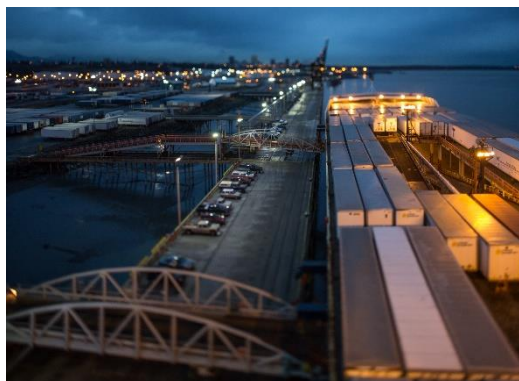
*Lake Hood by Jack Bonney*



The Alaska Railroad Corporation, which maintains its headquarters and principal repair shops, warehouses and yards in Anchorage, provides freight and passenger service spanning more than 685 track miles and connecting over 70% of Alaska's population. The railroad serves the cities of Anchorage and Fairbanks, the ports of Whittier, Seward, and Anchorage, as well as Denali National Park and military installations.

*Alaska Railroad Train by Juno Kim*

The Don Young Port of Alaska receives 95% of all goods destined for Alaska. Besides handling incoming and outgoing cargo shipments, the Don Young Port of Alaska also serves as a storage facility for jet fuel from Alaska refineries utilized at both the Ted Stevens International Airport and Joint Base Elmendorf Richardson (JBER). The port is located just north of Ship Creek near downtown Anchorage on the Knik Arm of the Cook Inlet of the Pacific Ocean. The docks have excellent connections with the Alaska Railroad and highway connections to Alaska intrastate highway routes.



*Port of Alaska by Andre Horton*

Anchorage is connected to the rest of Alaska through two major highways. Alaska Route 1 also known as the Seward Highway connects Anchorage south to the Kenai Peninsula. The Glenn Highway extends eastbound beyond Joint Base Elmendorf-Richardson and Eagle River, connecting Anchorage to the Matanuska-Susitna Valley. This route leads further to the Richardson Highways to go further north or to the Tok Cut-Off with further connections to the contiguous North American highway system via the Alaska Highway.

Anchorage has a bus system called People Mover with a central hub downtown and one satellite hub that serves the suburbs of Eagle River.

## Community Services

### Police Department

#### Mission:

"To protect and serve our community in the most professional and compassionate manner possible."

APD, the Anchorage Police Department honorably serves a population of over 285,000 in a service area that covers the Knik River bridge on the north end to Ingram Creek on the south side. APD currently employs just under 600 people made up of both sworn and non-sworn positions. The Anchorage Police Department prides itself on working closely with the community in which it serves. APD Employees' Union (APDEA), and the non-profit Anchorage Cops for Community (AC4C) work closely together to engage with the public through several different outreach programs and public events. It is APD's goal to continually look for ways to better the department in such a manner that benefits all who live within its boundaries.



*Sunrise APD Car by Gia Currier*

Call-for-Service: Is a police action but does not always generate a police report and does not represent actual, classified, crime statistics.

2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
230,703	240,619	249,882	216,711	257,587	260,303	228,935	236,512	227,638	386,343

Time to Answer Calls-for-Service: In accordance with the National Emergency Number Association (NENA), 95% of all 9-1-1 calls should be answered within twenty seconds.

2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
10.5 sec	11.4 sec	12.5 sec	14 sec	17.4 sec	15.57 sec	12.66 sec	9.88 sec	10.37 sec	11.12 sec

*Source: Anchorage Police Department*



## Fire Department

### Mission:

“To serve our community before, during, and after an emergency.”

The Anchorage fire service area, served by 13 fire stations, covers the immediate 166 square miles of the Anchorage bowl and out to Eagle River with EMS coverage extending throughout the 1,961 square miles of the entire Municipality.

Mutual Aid agreements exist between the Anchorage Fire Department, Ted Stevens International Airport Police and Fire Department, Joint Base Elmendorf-Richardson, Girdwood Fire Department and Chugiak Volunteer Fire and Rescue Department. In addition, the State of Alaska Division of Forestry and the U.S. Bureau of Land Management help protect residents and property lying within the Municipality during the wildland fire season and the Anchorage Fire Department lends support to other communities threatened by wildland fires throughout South-central Alaska. Service within the response area offers a variety of challenges. Rescue and fire response to off-road terrain that requires 4-wheel drive and, occasionally, helicopters, occurs only short distances from major highways and the high-rise, downtown urban area. Suburban and rural areas add to the mix and a young populace spread over a wide socioeconomic range contributes to a full spectrum of emergency response activity. The Anchorage Fire Department serves a diverse need with a fully blended fire and rescue service.

### Efficient Emergency Response:

Year	2018	2019	2020	2021	2022	2023
Structure Fire Dispatches	392	319	250	177	255	278
Structure Fire Response Time (minutes)	4.43	4.38	4.38	5.1	4.86	4.26
Cardiac Arrest Dispatches	593	599	685	819	922	1,048
Cardiac Arrest Response Time (minutes)	4.42	4.38	4.27	4.0	3.8	4.17
Fire and Cardiac Arrest Dispatches	985	918	935	996	1,177	1,326
Average Response Time (minutes)	4.425	4.38	4.325	4.55	4.33	4.215
Annual Property Loss Due to Fire (\$mil)	\$12.69	\$25.38	\$12.00	\$22.68	\$31.03	\$22.10

Source: Anchorage Fire Department





## Parks and Recreation Department

Anchorage Parks and Recreation is responsible for beautifying parks, natural areas, and recreation facilities. The department operate year-round recreation programs for all ages and abilities, and oversees Anchorage's horticulture, park maintenance, and provides support for community gardens, dog parks and a Youth Employment in Parks (YEP) program that offers teens a gateway into the natural resources workforce. Anchorage Parks and Recreation also supports hundreds of volunteers through special events, park adoptions, and program instruction at locations throughout the city.



## ANCHORAGE PARKS & RECREATION

Healthy Parks, Healthy People

Number of Parks	224
Playgrounds	82
Athletic Fields	110
Swimming Pools	5
Recreation Facilities	11
Trails and Greenbelts	250 miles (135 miles paved)

### Trails Around Anchorage

Paved bike trails/multi-use	120+miles/195 kms
Plowed winter walkways	130 miles/216 kms
Maintained ski trails	105 miles/175+ kms
Dog mushing trails	36 miles/60 kms
Summer non-paved hiking trails	87 miles/145+ kms
Lighted ski trails	24 miles/40 kms
Ski-joring trails	66 kms
Equestrian trails	10 kms

Numerous trails connect to the Chugach State Park, a high, alpine tundra park of some 495,000 acres.

Source: Parks and Recreation's website: [www.muni.org/Departments/parks](http://www.muni.org/Departments/parks)



## Wildlife

Alaska is known as bear country. With an estimated 250 black bears and 60 grizzly bears that live in the Anchorage area alone it's no wonder why. Along with the diverse bear population, about 200-300 moose inhabit the Municipality year-round with an increase to 700-1,000 moose in the winter. There are approximately 2,400 Dall sheep that can be seen in the areas along the Turnagain Arm as well as four or five wolf packs in the Anchorage Municipality, which is about 25-30 wolves, and two of those packs are known to be active in the Anchorage Bowl. But that's not all. A diverse wildlife population exists in urban Anchorage and the surrounding area with 52 species of mammals and at least 203 birds.

Source: Alaska Department of Fish and Game



*Tree Swallow by Erin Baker*

Anchorage has a thriving moose population and is perhaps the most famous of its urban wildlife. Moose can and do appear in many parks and along trails at all times of the year. Known for their enormous size (male moose can reach six feet at the shoulder and weigh in at 2,000 pounds) and ability to kick with all four feet, moose are normally content to browse on grasses, leaves, and branches and generally cause little trouble. But -- moose can easily become agitated if humans, dogs, or natural predators enter their space, particularly during the fall rut (breeding season) and in the spring when calves are born. It is imperative that people never approach a moose for any reason. Look for warning signs: ears pinned back, hackles up on neck, and a lowering of the head. If you see these, move away quickly.

Source: Parks and Recreation's website: [Parks and Recreation Wildlife in Anchorage \(muni.org\)](https://www.parksandrec.org/wildlife-in-anchorage)



*Mother and Baby Moose by Brian Bonney*

## Appendix T

### Structure of Municipal Funds

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Funds represent accounting entities established to track resources available for and costs needed to provide for functions or activities. A fund is a grouping of related accounts used to maintain control over resources segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance related legal requirements and are established based on generally accepted accounting standards.

As a rule, the effect of interfund activity (IGCs, Transfers to/from Other Funds) has been eliminated from the government-wide financial statements. Exceptions to this rule are charges between Anchorage's various business-type functions and various other functions of Anchorage. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

The Municipality of Anchorage uses Governmental, Proprietary, and Fiduciary Fund types. All the funds listed in this section are included in the Municipality's audited financial statements, unless otherwise noted.

The chart on page T - 2 displays the structure of all Municipal funds.

#### **Governmental Funds**

Governmental operations are supported by various funding sources and so have been grouped into the following fund-types – general fund, special revenue funds, capital projects funds, debt service funds, and permanent funds. Any one fund may support various functions and all the fund's financial reports reflect relevant information for those functions.

The Anchorage Assembly approves operating budgets and appropriations of direct costs at the department level. The function cost (direct costs and IGCs) is appropriated at the fund level.

#### Governmental Fund Basis of Accounting

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting – revenues are recognized as soon as they are both measurable and available and expenditures are generally recorded when a liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

Property taxes, lodging and other taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual. Only the portion of special assessment receivable due within the current period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the Municipality.

# Municipality of Anchorage Fund Structure

## Governmental Funds

### General Fund

#### Significant Sub-Funds

\* 101000 Areawide General  
 \*\*\*\* 102000 Former City SA  
 \* 103000 Areawide EMS Lease Special Levy  
 \* 104000 Chugiak Fire SA  
 \* 105000 Glen Alps SA  
 \* 106000 Girdwood Valley SA  
 \* 107000 Areawide APD IT Systems Special Levy  
 \*\*\*\* 108000 Former Borough SA  
 \* 131000 Anchorage Fire SA  
 \* 141000 Anchorage Parks & Drainage SA  
 \* 151000 Anchorage Metropolitan Police SA  
 \* 152000 Turnagain Arm Police SA  
 \* 161000 Anchorage Parks & Recreation SA  
 \* 162000 Eagle River/Chugiak Parks/Rec SA  
 \* 163000 Anchorage Building Safety SA  
 \* 164000 Public Finance & Investment  
 \*\*\*\* 165000 Police/Fire Retirees Medical  
 \*\*\*\* 170000 ML&P Sale Proceeds  
 \*\*\*\* 190000 Operating Projects Committed General

#### Other Limited Service Areas

\* 110000 Chugach State Park Access SA  
 \* 111000 Birchtree/Elmore LRSA  
 \* 112000 Sec. 6/Campbell Airstrip LRSA  
 \* 113000 Valli-Vue Estates LRSA  
 \* 114000 Sky ranch Estates LRSA  
 \* 115000 Upper Grover LRSA  
 \* 116000 Raven Woods/Bubbling Brook LRSA  
 \* 117000 Mt. Park Estates LRSA  
 \* 118000 Mt. Park/Robin Hill RRSA  
 \* 119000 Chugiak/Birchwood/Eagle River RRSA  
 \* 121000 Eaglewood Contributing RSA  
 \* 122000 Gateway Contributing RSA  
 \* 123000 Lakehill LRSA  
 \* 124000 Totem LRSA  
 \* 125000 Paradise Valley South LRSA  
 \* 126000 SRW Homeowners LRSA  
 \* 129000 Eagle River Street Light SA  
 \* 142000 Talus West LRSA  
 \* 143000 Upper O'Malley LRSA  
 \* 144000 Bear Valley LRSA  
 \* 145000 Rabbit Creek View/Heights LRSA  
 \* 146000 Villages Scenic Parkway LRSA  
 \* 147000 Sequoia Estates LRSA  
 \* 148000 Rockhill LRSA  
 \* 149000 South Goldenview Area RRSA  
 \* 150000 Homestead LRSA

### Special Revenue Funds

\* 2020Z0 Convention Center Reserves  
 \*\*\* 205000 Nuisance Property Abatement  
 \*\*\* 206000 Alcoholic Beverages Retail Sales Tax  
 \*\*\* 207000 Opioid Settlement  
 \*\*\* 208000 Marijuana Retail Sales Tax  
 \*\*\* 209000 C-PACER Program  
 \*\*\* 211000 E911 Surcharge  
 \* 221000 Heritage Land Bank  
 \*\*\*\* 231XYY State Grants  
 \*\*\*\* 241X00 Federal Grants  
 \*\*\*\* 2457YY 49th State Angel Fund (49SAF)  
 \*\*\*\* 257X00 State/Fed Fine & Forfeiture Contr  
 \*\*\*\* 2610V0 Misc Operational Grants  
 \*\*\* 271000 Public Svcs Spec Assess Dist  
 \*\*\* 281000 Police/Fire Ret Med Liab  
 291000 Special Assmnt Bonds  
 (Z: 1 - Room Tax; 2 - Oper; 3 - Cap)  
 (X: 8 - Transfer; 9 - State/Fed)  
 (YY: 01-05 - Disast Recvry)  
 (V: 1 - Misc; 2 - Tricent; 3 - Goldn Ann)

### Debt Service Funds

\* 301000 ACPA Surcharge Revenue Bond  
 \*\*\* 310000 Jail Lease Revenue Fund  
 320000 CIVICVentures Bond Fund  
 \*\*\* 330000 Police/Fire Retire COP Debt Svc

### Capital Projects Funds

\*\*\*\* 401W00 Areawide General CIP  
 \*\*\*\* 404W00 Chugiak Fire SA CIP  
 \*\*\*\* 406W00 Girdwood Valley SA CIP  
 \*\*\*\* 409W00 Misc Capital Projects Pass-Thru  
 \*\*\*\* 410W00 Chugach State Park Access SA CIP  
 \*\*\*\* 419W00 CBERRRSA CIP  
 \*\*\*\* 420W00 Chugiak/Birchwd/ER Other CIP  
 \*\*\*\* 421W00 Heritage Land Bank CIP  
 \*\*\*\* 431W00 Anchorage Fire SA CIP  
 \*\*\*\* 441W00 Anchorage Roads & Drainage SA CIP  
 \*\*\*\* 451W00 Anchorage Police SA CIP  
 \*\*\*\* 461W00 Anchorage Bowl Parks & Rec SA CIP  
 \*\*\*\* 462W00 Eagle River/Chugiak Parks & Rec SA CIP  
 \*\*\*\* 485W00 Public Transportation CIP  
 \*\*\*\* 490000 Historic Preservation CIP  
 (W: 1 - Bond; 8 - Transfer; 9 - State/Fed)

### Permanent Funds

\*\*\*\* 720000 Cemetery Trust Fund  
 \*\*\* 730000 Municipality of Anchorage (non-Expendable) Trust

## Proprietary Funds

### Internal Service Funds

\* 602000 General Liability / Workers' Comp  
 603000 Medical/Dental Self Insurance  
 604000 Unemployment Compensation  
 \*\*\* 601000 Equipment Maintenance  
 \*\*\*\* 601800 Equipment Maintenance CIP  
 \* 607000 Information Technology  
 \*\*\*\* 607800 Information Technology CIP

### Enterprise Funds

\*\*\* 531S00 Anchorage Hydropower  
 \*\*\* 540T00 Water Utility  
 \*\*\* 550T00 Wastewater Utility  
 \*\*\* 560R00 Refuse Utility  
 \*\*\* 562QQ0 Disposal Waste  
 \*\*\* 563000 Solid Waste Landfill Liability Closure/Care  
 \*\*\* 566000 Solid Waste Administration  
 \*\* 570QQ0 Don Young Port of Alaska  
 580QQ0 Merrill Field Municipal Airport  
 (U: 0 - Operating; 1 - Bond; 2 - Equity; 3 - Reimbursable; 9 - State/Fed)  
 (T: 0 - Operating; 2 - Equity; 3 - Reimbursable)  
 (S: 0 - Operating; 2 - Equity)  
 (R: 0 - Operating; 2 - Equity; 9 - Stat/Fed)  
 (QQ: 00 - Operating; 10 - Bond; 80 - Transfer; 90 - State/Fed-Cap; 91 - State/Fed-Opr)

### Component Units

- ♦ Anchorage School District (ASD)
- ♦ Anchorage Community Development Authority (ACDA)
- ♦ Alaska Center for Performing Arts, Inc. (ACPA)
- ♦ CIVICVentures (blended component unit)

### Audited Financial Reporting

All funds are included in the audited Annual Comprehensive Financial Report (ACFR) and Detail Statements and Schedules, to the extent required, additionally:

- ♦ Complete financial statements can be obtained from entities' administrative office
- Stand-alone financial statements can be obtained from entities' administrative office

### Appropriated Funds

- \*\* Included in General Government Operating Budget (GGOB) annual appropriation and subject to supplemental approps
- \*\*\* Included in utilities' annual appropriation and subject to supplemental appropriations
- \*\*\*\* Included as section in GGOB annual appropriation and subject to supplemental appropriations

- ♦ Subject to appropriations
- Submission of budget to Mayor and Assembly required

## Fiduciary Funds

### Trust Funds

713000 Police & Fire Retirees Medical  
 \*\*\* 715000 Police & Fire Retirement System  
 \*\*\* 731000 MOA Trust Fund Reserve

### INTERNAL USE ONLY FUNDS

740000 General Fixed Assets Clearing  
 735000 Employee Benefit Agency  
 750000 GASB Clearing  
 760000 Cash & Investment Pool  
 760050 ASD Cash & Investment Pool  
 760200 Treasury Clearing  
 760250 P-Card Clearing  
 999999 Conversion

Yellow highlights indicate that the fund has different values in the last 3 numbers that represent the type of funding source (details are in blue).



The basis of budgeting for the governmental funds conforms to the basis of accounting in the governmental fund financial statements, with the following exceptions:

- IGCs are budgeted as expenditures but classified under Other Financing Sources / Uses in the financial statements.
- Transfers to Other Funds are budgeted as expenditures but classified as Transfers to Other Funds under Other Financing Sources / Uses in the financial statements.
- Transfers from Other Funds are budgeted as revenues but classified as Transfers from Other Funds under Other Financing Sources / Uses in the financial statements.
- The taxes collected for, and then transferred to the Anchorage School District (ASD) are not included in the GGOB but are included as Tax revenue and Education expense in the financial statements under Areawide Service Area. ASD presents its own budget to the Assembly for appropriation, has separate audited financial statements and is included as a component unit in the financial statements.
- Municipal Utilities Service Assessment (MUSA) and Municipal Enterprise Service Assessment (MESA) are budgeted as revenues but classified as Transfers from Other Funds under Other Financing Sources / Uses in the financial statements.
- Bond refunding is not budgeted but is included in the Other Financing Sources / Uses in the financial statements.
- PERS on-behalf payments made by the State of Alaska are not budgeted but are included in the financial statements. The on-behalf payments are not cash transactions and there is no impact or cost to the taxpayers associated with these transactions.

Following are descriptions of the governmental fund-types and funds:

#### General Fund

The Municipality uses one general fund to account for all financial resources except those that are required to be accounted for in another fund. Property taxes are the primary funding source of the General Fund. The appropriation of this fund's annual operating budget is included in the GGOB, unless otherwise noted.

The service area concept provides for taxpayers in different taxing districts to pay only for those services they agree to receive, and each of these service areas requires a separate annual operating budget appropriation and separate budgetary accounting. For management accounting and reporting, the general fund is subdivided into separate sub-funds for each of the municipal service areas, per AMC 27.30.

Five Major Sub-Funds of the Municipal General Fund:

101000 – Areawide

(AMC 27.40) The following powers may be exercised on an areawide basis and are accounted for in this fund: animal control; assessment and collection; education; fireworks control; health and environmental protection; library; mass transit; planning, platting and zoning; taxicab and limousine regulation; regulation of entry upon and use of municipal rights-of-way; parking; civic, convention, sports, performing and visual arts center and urban redevelopment and beautification; and general powers granted to all environmental protection; library; mass transit; planning, platting and zoning; taxicab and limousine regulation; regulation of entry upon and use of municipal rights-of-way; parking; civic, convention, sports, performing and visual arts center and urban redevelopment and beautification; and general powers granted to all municipalities under AS 29.35 or assumed on an areawide basis by the former Greater Anchorage Area Borough under the provisions of AS 29.35.

131000 – Anchorage Fire Service Area

(AMC 27.30.050) Accounts for fire protection in this service area that includes areas formerly known as the City of Anchorage, the Eagle River Service Area, the Glenn Heights Area and the Bear Valley Fire Service Area but not including any portion of the Powder Reserve Tract A.

141000 – Anchorage Roads and Drainage Service Area (ARDSA)

(AMC 27.30.100) Accounts for roads and maintenance in this service area that includes areas formerly known as the City of Anchorage, Service Area 35 of the Greater Anchorage Area Borough, and the Glenn Heights Area.

151000 – Anchorage Metropolitan Police Service Area (AMPSA)

(AMC 27.30.135) Accounts for police protection services in this service area that includes areas formerly known as the City of Anchorage, the Spenard Service Area of the Greater Anchorage Area Borough, the Muldoon-Sand Lake Area, the Dimond Industrial Park Area, the Oceanview-Klatt Area, the Basher Area and a portion of the Far North Bicentennial Park, the Southeast Midtown Area, Independence Park and surrounding area, Section 16 except Boling Subdivision, the Eagle River-Chugiak Area and all other areas of the municipality north of McHugh Creek.

161000 – Anchorage Parks and Recreation

(AMC 27.30.080) Accounts for park and recreation services in the area that includes areas formerly known as the City of Anchorage, Service Area 30 of the Greater Anchorage Borough and the Glenn Heights Area.

Lesser Service Area Sub-funds of the Municipal General Fund:

102000 – Former City

No budget activity. Minimum activity reported in financial reports.

104000 – Chugiak Fire Service Area

(AMC 27.30.060) Accounts for fire protection in within the service area. Mill rate not to exceed 1.00 mill in any calendar year. See Appendix L.

105000 – Glenn Alps Service Area

(AMC 27.30.190) Accounts for all those services formerly authorized to be performed in the City of Glen Alps. Mill rate not to exceed 2.75 mills in any calendar year.

106000 – Girdwood Valley Service Area (GVSA)

(AMC 27.30.020) Accounts 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. Mill rate not to exceed 6.0 mills in any calendar year. See Appendix M.

108000 – Former Borough

No budget activity. Minimum activity reported in financial reports.

110000 – Chugach State Park Access Service Area

(AMC 27.30.085) Provides capital improvements that support access to Chugach State Park and ameliorate the neighborhood effects of access by park users, and the maintenance thereof.

152000 – Turnagain Arm Police Service Area (TAPSA)

(AMC 27.30.670) The following powers shall be exercised within the service area: the provision of police services, at the sole expense of the Turnagain Arm Police Service Area. The maximum attainable mill levy rate shall not exceed 0.5 mills in any calendar year.

162000 – Eagle River-Chugiak Park and Recreational Service Area (ERCPRSA)

(AMC 27.30.090) Accounts for park and recreational services within the service area. Mill rate not to exceed 1.0 mills in any calendar year. See Appendix O.

163000 – Anchorage Building Safety Service Area (ABSSA)

(AMC 27.30.040) Accounts for building safety services within the service area supported by building inspection and plan review revenues.

Limited Service Area Sub-Funds of the Municipal General Fund:

111000 – Birchtree/Elmore Limited Road Service Area

(AMC 27.30.290) Accounts for limited road maintenance and repair within the service area. Mill rate not to exceed 1.50 mills in any calendar year.

112000 – Section 6/Campbell Airstrip Limited Road Service Area

(AMC 27.30.300) Accounts for limited road maintenance and repair within the service area. Mill rate not to exceed 1.50 mills in any calendar year.

113000 – Valli Vue Estates Limited Road Service Area

(AMC 27.30.310) Accounts for limited road maintenance and repair within the service area. Mill rate not to exceed 1.40 mills in any calendar year.

114000 – Sky ranch Estates Limited Road Service Area

(AMC 27.30.320) Accounts for limited road service maintenance and repair within the service area. Mill rate not to exceed 1.30 mills in any calendar year.

- 115000 – Upper Grover Limited Road Service Area  
(AMC 27.30.340) Accounts for limited road service maintenance and repair within the service area. Mill rate not to exceed 1.00 mill in any calendar year.
- 116000 – Raven Woods/Bubbling Brook Limited Road Service Area  
(AMC 27.30.350) Accounts for limited road service maintenance and repair within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 117000 – Mountain Park Estates Limited Road Service Area  
(AMC 27.30.330) Accounts for limited road maintenance and repair within the service area. Mill rate not to exceed 1.00 mill in any calendar year.
- 118000 – Mountain Park/Robin Hill Rural Road Service Area  
(AMC 27.30.360) Accounts for limited road maintenance and repair within the service area. Mill rate not to exceed 1.30 mills in any calendar year.
- 119000 – Chugiak, Birchwood, Eagle River Rural Road Service Area (CBERRRSA)  
(AMC 27.30.215) Accounts for limited 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. Mill rate not to 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. See Appendix N.
- 121000 – Eaglewood Contributing Road Service Area  
(AMC 27.30.550) Accounts for maintenance of roads common to the CBERRRSA within the service area. Mill rate not to exceed 20% of the CBERRRSA mill rate in any calendar year.
- 122000 – Gateway Contributing Road Service Area  
(AMC 27.30.540) Accounts for maintenance of roads common to the CBERRRSA within the service area. Mill rate not to exceed 15% of the CBERRRSA mill rate in any calendar year.
- 123000 – Lakehill Limited Road Service Area  
(AMC 27.30.600) Accounts for limited maintenance of roads within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 124000 – Totem Limited Road Service Area  
(AMC 27.30.610) Accounts for limited maintenance of roads within the service area. Mill rate not to exceed 1.50 mills in any calendar year.

- 125000 – Paradise Valley South Limited Road Service Area  
(AMC 27.30.640) Accounts for limited maintenance of roads within the service area. Mill rate not to exceed 1.00 mill in any calendar year.
- 126000 – SRW Homeowner's Limited Road Service Area  
(AMC 27.30.650) Accounts for limited road service maintenance and repair within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 129000 – Eagle River Street Light Service Area  
(AMC 27.30.560) Accounts for maintenance and operation of streetlights within the service area. Mill rate not to exceed 0.50 mill in any calendar year.
- 142000 – Talus West Limited Road Service Area  
(AMC 27.30.200) Accounts for limited road maintenance within the service area. Mill rate not to exceed 1.30 mills in any calendar year.
- 143000 – Upper O'Malley Limited Road Service Area  
(AMC 27.30.210) Accounts for limited road maintenance within the service area. Mill rate not to exceed 2.00 mills in any calendar year.
- 144000 – Bear Valley Limited Road Service Area  
(AMC 27.30.370) Accounts for maintenance of roads and snow plowing within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 145000 – Rabbit Creek View and Rabbit Creek Heights Limited Road Service Area  
(AMC 27.30.240) Accounts for limited road service maintenance and repair within the service area. Mill rate not to exceed 2.50 mills in any calendar year.
- 146000 – Villages Scenic Parkway Limited Road Service Area  
(AMC 27.30.390) Accounts for maintenance of roads, snow plowing and sanding within the service area. Mill rate not to exceed 1.00 mill in any calendar year.
- 147000 – Sequoia Estates Limited Road Service Area  
(AMC 27.30.380) Accounts for street lighting and maintenance of roads and drainage within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 148000 – Rockhill Limited Road Service Area  
(AMC 27.30.590) Accounts for road maintenance within the service area. Mill rate not to exceed 1.50 mills in any calendar year.
- 149000 – South Goldenview Area Rural Road Service Area  
(AMC 27.30.280) Accounts for capital improvements for roads and drainage and the maintenance thereof provided within and over road rights-of-way in the service area with no more than 1.20 mills designated for road and drainage maintenance and no more than 0.60 mills designated for capital improvements in any calendar year.
- 150000 – Homestead Limited Road Service Area  
(AMC 27.30.660) Accounts for maintenance of roads within the service area. Mill rate not to exceed 1.30 mills in any calendar year.

152000 – Turnagain Arm Police Service Area (TAPSA)  
(AMC 27.30.670) Accounts for provision of police services, at the sole expense of the TAPSA. Mill rate not to exceed 0.50 mills in any calendar year.

Non Service Area Sub-Funds of the Municipal General Fund:

103000 – Areawide EMS Lease Special Levy

Financial resources in this fund are comprised of a voter approved special tax levy dedicated to payment of the costs of leasing emergency medical equipment and systems.

107000 – Areawide Anchorage Police Department (APD) Information Technology Systems Special Levy

Financial resources in this fund are comprised of a voter approved special tax levy dedicated to payment of the costs of leases for; APD body-worn camera, in-car cameras, digital-6 evidence management, computer-aided dispatch and record-management systems, and related technologies and systems.

164000 – Public Finance and Investment

Financial resources in this fund account for the management of the Municipality's debt and investment portfolios.

165000 – Police/Fire Retirees Medical Administration

(AMC 3.87) Financial resources in this fund may be used only for the administration of the Police & Fire Retirees' Medical Liability. The fund is treated as a sub-fund of the General fund for financial statement presentation. The appropriation of this fund's annual operating budget is included as a section with the GGOB. See Appendix Q.

170000 – Municipal Light & Power Sale Proceeds

This fund is temporarily used to track and separate the general government financial activity related to the October 2020 sale of Municipal Light & Power (ML&P) to Chugach Electric Association, Inc. (CEA). This fund will be used for this purpose only and then will be closed.

190000 – Operating Projects Committed General Fund

This fund is used for transfers of municipal funds for operating projects/activities that may span multiple years. At the end of each year, the fund balance in this fund will be committed to fund the unspent balance of the existing projects in this fund. At the beginning of each year, the fund balance in this fund will be appropriated to the existing projects in this fund or reappropriated for a different purpose, to possibly include transfer back to originating fund. The appropriation of this fund's annual budget is appropriated separately.

Special Resource Funds

These funds are used to account for the proceeds from specific revenue sources that are legally restricted to expenditure for specified purposes.

2020Z0 – Convention Center Operating Reserve

Financial resources in this fund may be used only for the bonded debt service or lease payments, carrying costs, and operation, and/or maintenance of the

convention center. This fund is included in, and appropriated with, the GGOB and is subject to supplemental appropriations.

**205000 – Nuisance Property Abatement**

(AMC 6.140) Money in this fund is dedicated to addressing, mitigating, and abating nuisances on private property within the Municipality. The revenues collected in this fund are allowed to be appropriated in accordance with AMC 6.140.

**206000 – Alcoholic Beverages Retail Sales Tax**

The net receipts from the alcoholic beverages retail sales tax, after payment of the costs of administration, collection, and audit to the municipality, are dedicated and shall be available to use only for:

- Funding for police, related criminal justice personnel, and first responders
- Funding to combat and address child abuse, sexual assault, and domestic violence
- Funding for substance misuse treatment, prevention programs, detoxification or long-term addiction recovery facilities, mental and behavioral health programs, and resources to prevent and address Anchorage's homelessness crisis.

**207000 – Opioid Settlements**

This fund is used to separately account for, record, and report several opioid settlements that have been reached with manufacturers, distributors, and other entities involved in the opioid epidemic. The use of these funds is specifically for opioid remediation uses, to include the treatment and prevention.

**208000 – Marijuana Retail Sales Tax**

(Anchorage Municipal Charter § 6.06) This fund is dedicating retail marijuana sales tax net proceeds for Child Care and Early Education:

- Creating access to childcare and early education programs for the residents of Anchorage including foster children;
- Provide funding for reading programs for childcare and early education programs;
- Provide resources to increase funding, livable wages, training and staffing for childcare and early education programs; and
- Prioritize the utilization of existing school district facilities that are closed, scheduled to be closed, or underutilized for use for childcare and early education programs, as long as they are economically feasible, before other facilities are considered for the use of these funds.

**209000 – C-PACER Program**

(AMC 12.75.020) Fund related to the activities of the PACER program pursuant to AS 29.55.100-29.55.165 to finance through assessments the construction, installation, or modification of a qualified improvement project.

**211000 – E911 Surcharge**

E911 surcharge revenues in this fund may be used for expenditures allowable under AS 29.35.13 – 29.35-137. This fund is included in, and appropriated with, the GGOB and is subject to supplemental appropriations.

221000 – Heritage Land Bank

(AMC 25.40.035) Financial resources in this fund may be used for the Heritage Land Bank purpose: the acquisition, inventory, management, withdraw, transfer and disposal of municipal land which has not been dedicated or transferred to a specific municipal agency for one or more municipal uses. A portion of the Heritage Land Bank operating fund accounts may be appropriated annually for management of the Heritage Land Bank and the land in the Heritage Land Bank inventory, to fulfill the purpose and mission of the Heritage Land Bank. This fund is included in, and appropriated with, the GGOB and is subject to supplemental appropriations.

231XX – State Grants and Federal Grants Passed Through the State Fund

Financial resources in this fund may be used only in accordance with the individual state grant agreements. Large-scale disaster recoveries may be accounted for in this fund for state and/or federal reimbursements. This fund has carryover budgets, based on appropriations.

241X00 – Federal Grants Fund

Financial resources in this fund may be used only in accordance with the individual federal grant agreements. This fund has carryover budgets, based on appropriations.

2457YY – 49th State Angel Fund (49SAF)

Financial resources in this fund may be used only in accordance with the State Small Business Credit Initiative Act of 2010. Appropriated with AR 2012-42 and is a carryover budget subject to supplemental appropriations.

257X00 – Federal/State Fines and Forfeitures Fund

Accounts for monies seized or confiscated by the Police Department in the course of criminal investigations. These resources may be used only to supplement special investigation costs not to supplant the operating budget. This fund has carryover budgets, based on appropriations.

2610V0 – Miscellaneous Operational Grants Fund

Accounts for the use of miscellaneous restricted contributions and donations from non-state and non-federal entities. This fund includes the donation for the Tri-Centennial Celebration, which previously made up the entire former Fund 257. These resources may be used only in accordance with the grantor agreements. This fund has carryover budgets, based on appropriations.

271000 – Public Services Special Assessment District

Accounts for the special assessment collections from the Downtown Improvement District, Special Assessment District IS97 to be used only for special services approved through the special assessment process. The budget for this fund is appropriated annually, typically with two appropriations: the first is based on an estimate of the budget year assessment and is included as a section with the GGOB appropriation and the second is a true-up to the actual assessments for the year and is presented as a supplemental appropriation.

281000 – Police & Fire Retiree Medical Liability Pre-Funding



(AMC 3.88) Financial resources in this fund may be used only to reduce the subject liability. This fund was established in 1995 with the sole purpose of pre-funding the Police/Fire Retiree Liability by end of the year 2028. Police and Fire Departments make contributions to this fund. This fund holds and manages the Municipal investments. The annual budgets for investment fees and contribution to Police & Fire Retirees Medical Trust Fund (713000) are appropriated as a section with the GGOB and are subject to supplemental appropriation. See Appendix Q.

291000 – Special Assessment Bond Redemption

Financial resources in this fund may be used only for redemption of Special Assessment District Bonds. Separate sub-ledger accounting is required for receipts and disbursements related to each bond.

Capital Projects Funds

These funds account for financial resources used for activities related to the acquisition, maintenance, and improvement of major capital facilities or city assets, other than those financed by proprietary funds and trust funds. The majority of the Municipality's capital funds correspond to respective service area (SA) sub-funds of the operating general fund. These funds have carryover project budgets, based on appropriations.

401W00 – Areawide General Capital Improvement Projects

Accounts for general government capital projects not accounted for in other funds.

404W00 – Chugiak Fire SA Capital Improvement Projects

406W00 – Girdwood Valley SA Capital Improvement Projects

409W00 – Miscellaneous Capital Projects Pass-Thru

Accounts for capital improvement projects for out-of-service area roads and drainage, gas lines and pass-thru grants.

410W00 – Chugach State Park Access Service Area Capital Improvement Projects

419W00 – Chugiak, Birchwood, Eagle River Rural Roads SA Capital Improvement Projects

420W00 – Chugiak, Birchwood, Eagle River Other Capital Improvement Projects

421W00 – Heritage Land Bank Capital Improvement Projects

Accounts for capital improvement projects recommended by the Board of Heritage Land Bank and approved by the Assembly.

431W00 – Anchorage Fire SA Capital Improvement Projects

441W00 – Anchorage Roads and Drainage SA Capital Improvement Projects

451W00 – Anchorage Police SA Capital Improvement Projects

461W00 – Anchorage Bowl Parks and Recreation SA Capital Improvement Projects

462W00 – Eagle River/Chugiak Parks and Recreation SA Capital Improvement Projects

485W00 – Public Transportation Capital Improvement Projects

Accounts for capital improvement projects for transit facilities and equipment.

490000 – Historic Preservation Capital Improvement Projects

(AMC 6.100) Funding in the historic preservation project fund is dedicated to financing historic preservation projects.

#### Debt Service Funds

Used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

301000 – Anchorage Center for the Performing Arts (ACPA) Surcharge Revenue Bond

Accounts for the performing arts center surcharge revenue and debt service on the roof repair loan. This fund is included in, and appropriated with, the GGOB and is subject to supplemental appropriations.

310000 – Jail Lease Revenue Fund

Created for the accounting of jail lease revenue and debt service payments. This fund is included in, and appropriated with, the GGOB and is subject to supplemental appropriations.

320000 – CIVICVentures Bond Fund

Accounts for the accumulation of lodging revenue transfers and investment earnings and debt service on the convention and civic revenue bonds.

330000 – Police & Fire Retiree Certificates of Participation (COPs) Debt Service Fund

In 2017 the Municipality of Anchorage issued Certificates of Participation (COPs) to pay the full liability at the time of issuance to the Police & Fire Retirement Trust. The Municipal Assembly approved ordinance AO 2017-133 on November 03, 2017 accepting and approving the issuance of the COPs and incurring such debt. The Police and Fire departments now make annual contributions to the Certificates of Participation Debt Service Fund (330000). See Appendix P.

#### Permanent Funds

Used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

720000 – Cemetery Trust Fund

(AMC 25.60.100) The contributions and earnings of this fund must be used for the perpetual maintenance of the Anchorage Memorial Park Cemetery and columbarium.

730000 – Municipality of Anchorage (non-Expendable) Trust Fund

(AMC 6.50.060.B) Established to hold the Anchorage Telephone Utility (ATU) Revenue Bond Reserve Investment and any other amounts the assembly may deposit. Defined as an endowment fund with a controlled spending policy limiting dividend distributions and managed by the Municipal Treasurer. The budget for this fund is appropriated annually, typically with two appropriations: the first is for the contribution to general government and is included as a section with the

GGOB and the second is for the annual financial management and support services that are presented as a supplemental appropriation.

### **Proprietary Funds**

Two different types of proprietary funds are used: enterprise funds and internal service funds.

The governmental fund financial statements are reported using the accrual basis of accounting – revenues are recognized when they are earned and measurable and expenses are recognized in the period incurred, if measurable. The basis of budgeting for the proprietary funds conforms to the basis of accounting, with the following exception:

- Municipal Utilities Service Assessment (MUSA) and Municipal Enterprise Service Assessment (MESA) are budgeted as expenditures but classified as Transfers to Other Funds in the combining financial statements.

### Enterprise funds

Account for business-type activities of the Municipality and are operated in a manner to provide a reasonable profit. These funds are appropriated with the Utility/Enterprise Operating and Capital Activities. All operating and capital enterprise funds are subject to appropriation except for fund 566000 – Solid Waste Administration. Capital enterprise funds identify funding sources such as: state/federal grants, loans, bonds, or equity.

#### **531S00 – Anchorage Hydropower Utility**

Accounts for the Municipal ownership interest in the generation assets of the Eklutna Hydroelectric Project. This fund is regulated and is reported in compliance with Federal Energy Regulatory Commission (FERC) requirements. The capital fund does not expire and represents equity funding to support on-going maintenance and preservation of the generation assets.

#### **540T00 – Water Utility**

Accounts for the operations of the Municipal owned Anchorage Water Utility. Providing safe and reliable water service today and into the future. This fund is regulated and is reported in compliance with National Association of Regulatory Utility Commissioners (NARUC) requirements. The capital funds do not expire and represent equity and debt funding to support plant, pipe, and equipment maintenance and preservation.

#### **550T00 – Wastewater Utility**

Accounts for the operations of the Municipal owned Anchorage Wastewater Utility. Providing safe and reliable wastewater service today and into the future. This fund is regulated and is reported in compliance with National Association of Regulatory Utility Commissioners (NARUC) requirements. The capital funds do not expire and represent equity and debt funding to support plant, pipe, and equipment maintenance and preservation.

#### **560R00 – Refuse Utility**

Accounts for Municipal owned refuse collection services to provide garbage and recycling collection services to the Municipality. The capital funds do not expire and represent equity and debt funding sources to provide equipment required for services.

562QQ0 – Disposal Waste

Accounts for Municipal owned landfill and transfer station operations for the disposal of solid waste, the collection of household hazardous waste, and the promotion of community recycling and sustainability. The capital funds do not expire and represent equity and debt funding sources to provide equipment required for services and facility care.

563000 – Solid Waste Landfill Liability Closure/Care

(AMC 26.80.060) Created to accumulate funds for the liability related to the final closure of a landfill, and to maintain and monitor the landfill for 30 years after closure as required by the United States Environmental Protection Agency.

566000 – Solid Waste Administration

Account for Municipal owned solid waste administration. This is an operating fund only that is financed by IGCs from the Refuse and Disposal Waste Utilities. This fund is not appropriated, as the expenses are appropriated in the Refuse and Disposal Waste operating funds.

570QQ0 – Don Young Port of Alaska

Accounts for the operations of the Municipal owned port providing a modern, safe, and efficient facility to support the movement of goods throughout the State of Alaska. The capital funds do not expire and represent equity and state funding to support capital improvements.

580QQ0 – Merrill Field Municipal Airport

Accounts for the operations of Merrill Field, a Municipal-owned airport. Merrill Field Airport is committed to operating and maintaining a safe and efficient airport that meets the aviation and business needs of the community. The capital funds do not expire and represent federal grant funding sources to support safety and maintain airport assets.

Internal Service Funds

Activities that provide service to Municipal organizations without either a profit or loss over time.

602000 – General Liability / Workers Compensation

Accounts for money received from other Municipal funds to pay for the costs of premiums, professional services, processing fees and claim settlements related to general liability and workers' compensation claims against the Municipality. This fund is included in, and appropriated with, the GGOB, and is financed by IGCs that are also budgeted in the GGOB.

603000 – Medical/Dental Self Insurance

Accounts for money received from other Municipal funds to pay for the costs of premiums, professional services and processing fees and claims related to

medical, dental and life insurance of Municipal employees and their eligible dependents. This fund is not appropriated, but is funded by direct cost expenditures included in the GGOB under each department's salaries and benefits budget.

**604000 – Unemployment Compensation**

Accounts for money received from other Municipal funds to pay for the reimbursement to the State of Alaska for unemployment compensation claims of former Municipal employees. This fund is not appropriated, but is funded by direct cost expenditures included in the GGOB under each department's salaries and benefits budget.

**601000 – Equipment Maintenance Operations**

Accounts for the day-to-day operational management and maintenance of general government equipment and vehicles. The appropriation for this fund is separately disclosed on the ordinance that approves the General Government Operating Budget, but is funded by direct cost expenditures included in the GGOB under each department's Contractual/Other Services budget.

**601800 – Equipment Maintenance Capital**

Accounts for the purchases of vehicles and other equipment. This fund was established to account separately for resources included in the Municipal capital budget; i.e. that do not lapse at year-end. However, the financial data is combined with that of fund 601000 for financial statement presentation. This fund has carryover budgets, based on appropriations.

**607000 – Information Technology Operations**

Accounts for the day-to-day operational data processing services to Municipal organizations. This fund is included in, and appropriated with, the GGOB, and is financed by IGCs that are also budgeted in the GGOB.

**607800 – Information Technology Capital**

Accounts for the purchases of data processing equipment and software. This fund was established to account separately for resources included in the Municipal capital budget; i.e. that do not lapse at year-end. However, the financial data is combined with that of fund 607000 for financial statement presentation. This fund has carryover budgets, based on appropriations.

**Fiduciary Funds**

Report assets held in a trustee or agency capacity, for the benefit of parties outside the government, and therefore cannot be used to support Municipal programs.

**713000 – Police and Fire Retiree Medical Expendable Trust**

(AMC 3.87) Investments and income of this fund must be used for the police and fire retirees' medical liability and actual expense incurred on their behalf. Payments are either disbursed to the participant, or are held in trust in individual participant accounts for future disbursement. See Appendix Q.

**715000 – Police and Fire Retirement (non-expendable Pension) Trust**

(AMC 3.85) Investments and income of this fund must be used to administer and fund police and fire retirees' pensions for Plans I, II and III. Note that proprietary –

type accounting is used for pension trusts but in all other respects this trust is treated like a general government activity. The operating budget for the administration of the system is appropriated as a section with the GGOB. The management of the Trust Fund and payment of retirement benefits are not budgeted or appropriated. See Appendix P.

731000 – Municipality of Anchorage Trust Fund Reserve  
(AMC 6.50.060.B) Established to hold the Anchorage Telephone Utility (ATU) Revenue Bond Reserve Investment and any other amounts the assembly may deposit. May be used to (1) supplement the MOA Trust Fund annual dividend, (2) provide a reduction in property taxes, (3) retire municipal debt or (4) contribute additional funds into the MOA Trust Fund corpus. This fund has not had a balance for several years, but with the 2013 Approved budget, received an appropriation which was then fully used in the 2013 Revised budget.

### **Component Units**

Component units are entities for which the Municipality is financially accountable. They are included in the Municipality's government-wide financial statements because of the significance of their operational or financial relationships with the primary government. Complete financial statements of individual component units can be obtained from their respective administrative offices.

#### **Anchorage School District (ASD)**

Responsible for elementary and secondary education within Anchorage. Members of the School Board are elected by the voters; however, the ASD is fiscally dependent upon the primary government because the Assembly approves the total budget of the ASD, levies the necessary taxes, and approves the borrowing of money and the issuance of bonds. ASD is included in the financial reports as a discretely presented component unit. The budget for the ASD is appropriated by the assembly.

#### **Anchorage Community Development Authority (ACDA)**

(AMC 25.35) A legally separate public corporation created to provide services to the general public by: operating and managing on-street and off-street parking; purchasing, developing, and selling properties and other economic development activities. The voting majority of the board is composed of members appointed by the Mayor. ACDA is included in the financial reports as a discretely presented component unit. The authority shall prepare and submit an annual budget to the mayor and the assembly prior to approval of the municipality's annual budget.

#### **Alaska Center for Performing Arts, Inc. (ACPA)**

A legally separate non-profit entity that provides facility management services for the Municipality and operates, manages, maintains and promotes the performing arts center, which is owned by the primary government. ACPA is included in the financial reports as a discretely presented component unit.

#### **CIVICVentures**

A legally separate non-profit corporation created to finance and construct a new convention center for Anchorage, as well as upgrades and improvements to the existing Egan Center. The five-member board of directors is appointed by the

Mayor. CIVICVentures is included in the financial reports as a blended component unit, and is reported as a debt service fund and as a capital projects fund.

## Appendix U

### Financial Policies

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The Municipality of Anchorage has established financial policies to achieve and maintain a positive long-term financial condition. These policies provide guidelines for current activities as well as future programs. Each policy has an Annual Review Date/Lead Review Agency to ensure on-going relevance and adherence to mandates to include a stated month or quarter in a year that the stated responsible agency is required to review. The municipality is working to streamline the review, update, and approval process through electronic means to include electronic signatures and paperless routing to speed up the time for review and expedite the time it takes to implement revised policies.

#### **Funding Sources**

The Municipality will try to maintain a diversified and stable funding system to shelter it from unforeseeable short-run fluctuations in any funding source.

The Municipality will estimate its annual funding sources by an objective, analytical process, wherever practical. The Municipality will project revenues for the next year and will update this projection annually. Each existing and potential funding source will be examined throughout the year and the budget will be adjusted during the initial budget preparation and at first quarter budget revision, where reasonable.

Each year the Municipality will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases.

Federal grant funds will be used to supplement, not replace local funds for grant related activities, per the grant agreements.

#### **Tax Limit (Tax Cap)**

In October 1983, the voters of Anchorage passed an amendment to the Charter known as the Tax Limit (or tax cap). While some think of it as a property tax cap, it actually sets a limit on how much all taxes can increase from one year to the next. Other taxes collected by the Municipality that are under the tax cap are on automobile registration, tobacco, aircraft registration and motor vehicle rental.

Proponents of the tax cap recognized that it was important that taxes be allowed to increase (although controlled) in order to keep up with demands of a growing community. Growth in taxes under the tax cap is permitted by annual adjustments for inflation, population, and new investment in the community. Voters also increase the tax cap when they approve general obligation bonds and corresponding increased operations and maintenance costs, both of which are disclosed bond propositions on the ballot.

In 2003, a substantive change to the tax cap was made by the Mayor and Assembly when they decided to exclude payments by municipal-owned utilities and enterprises. From 1984 to 2003, utility and enterprise payments were considered payment-in-lieu-of-taxes (PILT) and accordingly, fell under the tax cap. From a property taxpayer point of view, the practical effect of this was that these payments reduced the amount of property



taxes that could be collected – every dollar paid in a PILT meant a dollar less in property taxes could be collected.

The 2003 change excluded utility and enterprise PILT payments from the tax cap. At the same time, the Mayor and Assembly substantially increased how much utilities and enterprises were to pay in PILTs. Since utility and enterprise PILT revenue was no longer included in the total tax calculation, municipal government got more money to spend.

This prompted a citizen initiative (Proposition 9) in 2009 to return the tax cap to how it originally worked. The initiative passed with 60% of the vote and utility and enterprise PILT payments were again included in the tax cap's calculation. This change, which was phased-in over three years, resulted in approximately \$20 million in property tax savings annually.

Since property taxes are a major funding source for the Municipality, preparing a preliminary tax cap for the initial budget is a key step toward balancing the budget. During First Quarter Budget Amendment process, the tax cap is finalized for the year and the budget is balanced accordingly.

#### Intra-governmental Charges (IGCs)

These are charges for services provided by one Municipal organization to another. For example, the Maintenance and Operations Division maintains all general government buildings. Maintenance costs are budgeted in Maintenance and Operations and charged out to the appropriate users. By using an intra-governmental charge system, the full cost of a program – including overhead – is associated to a program. This system also allows general government departments/agencies to properly charge Municipal utilities, grants, and capital projects for services provided, resulting in a funding source for general government that is used to balance the budget.

#### **Fund Balance**

Fund balance is generally defined as the difference between a fund's assets and liabilities. The Municipality has a policy to maintain an amount equal to 10 percent of current year expenditures for unrestricted fund balance.

Two fund balance reserves are calculated during the First Quarter Budget Amendment process:

The largest reserve is designated for bond rating purposes and consists of 10 percent of current year expenditures. This reserve assures bond rating agencies that if there was a substantial decrease in the Municipality's revenue, funding still would be available to pay debt service (this reserve helps keep down the interest rate of the Municipality has to pay when it borrows funds through issuing bonds).

The second reserve is for operating emergencies and consists of between 2 to 3 percent of current year expenditures. This reserve provides funding to pay unanticipated obligations such as legal settlements.

Fund balance is determined at the close of the prior fiscal year (typically mid-March) and the current year reserves are then set during the First Quarter Budget Amendment process. If additional fund balance is required to achieve the necessary reserves, the

budget will be balanced to accommodate the use of funds. If there is more than sufficient fund balance to achieve the necessary reserves, the excess fund balance may be used as a funding source to balance the budget.

### **Capital Improvement**

The Capital Improvement Program (CIP) is a six-year plan that guides the Municipality's capital improvement plans into the future. Each year it is updated and serves as the starting point for developing the current year Capital Improvement Budget (CIB).

Municipal departments prepare a comprehensive list of capital projects that are needed. Projects for this "Needs List" are proposed to departments by staff, the Municipal Administration, and others such as community councils, municipal boards and commissions, and Assembly members. Projects are scored against criteria such as the project's impact on safety, economic benefits, level of public support, if it is mandated, readiness and technical feasibility.

Gather community input, each spring OMB sends out a survey to community councils to solicit their comments on CIP projects as well as ideas to new projects in their area. This feedback is integrated into the prioritization process along with the other criteria.

### **Investment**

It is the policy of the Municipality to invest public funds in a manner that provides the highest investment return consistent with preservation of capital while meeting the daily cash flow demands of the Municipality. Investment decisions shall be guided by the Municipal Code, the Operating Policy and Procedures for investment of Municipal funds, as modified from time to time by the Chief Fiscal Officer.

The Chief Fiscal Officer shall obtain the services of such investment managers, advisors, custodians and other professionals as are reasonably prudent and necessary to manage and invest all Municipal Funds. The Chief Fiscal Officer shall solicit input from the Investment Advisory Commission members prior to the final selection of any service providers. For an investment manager, advisor, custodian or other professionals contracted under the provisions of this section, Assembly approval is not required. The Chief Fiscal Officer shall report within 90 days to the Assembly, by Assembly Informational Memorandum, on contracts entered into to include, but not limited to, the duties to be performed by the contractor and the compensation paid.

### **Debt**

No general obligation bonded indebtedness may be incurred unless authorized by the Assembly and ratified by a majority vote of those in the municipality voting on the question, except that refunding bonds may be issued without an election. General obligation debt of service areas must receive dual majority votes.

Tax, revenue, and grant anticipation notes shall be repaid within 12 months from their date of issuance. When the taxes, revenues or grants anticipated are not received within this time, the Assembly may renew the notes for a period not to exceed six months.

Debt service (principal, interest and fees related to borrowing) is included in the operating budgets. Debt service related to voter-approved bonds is included in the tax limit, thus is guaranteed to be funded.

### **Reporting and Audit**

The Chief Fiscal Officer shall submit to the Assembly on an annual basis reports addressing portfolio performance and compliance. The annual report shall address the use of investment consultants and external money managers, the use of derivatives, securities lending activities and bank lines of credit. The report shall also include compliance with the requirements regarding portfolio diversifications, maximum holdings by type of authorized investment, and portfolio performance compared with portfolio benchmarks.

The Assembly shall provide for an annual independent audit of all municipal accounts by a certified public accountant. The audit shall be completed within 90 days following the close of the fiscal year.

### **Budget**

It is illegal to expend money outside of the budget. AMC (Anchorage Municipal Code) 6.30.050 prohibits any contract, agreement, or other obligation, ordinance, resolution or order involving the expenditure of money, unless the Chief Fiscal Officer has certified that the money required for the expenditure has been appropriated for that purpose. AMC 6.10.040 requires the Mayor to submit a proposed budget for the next fiscal year to the Assembly at least 90 days before the end of the current fiscal year. And, AMC 6.10.070 allows the Assembly to increase or decrease, add or delete; but requires them to approve a budget and appropriate the necessary resources by ordinance at least 21 days prior to the end of the current fiscal year; otherwise, the Mayor's proposal becomes the budget and appropriation.

### Accountability for Results

In early 2010 the Municipality launched an initiative by which departments report on the effectiveness of programs. This accountability initiative, called "Anchorage: Performance. Value. Results. (PVR)" reports the "return on investment" to citizens of their tax dollars in terms of services. It is not sufficient for programs to spend money and do a lot of activities without accountability to the results from that spending.

Report results to citizens, the budget includes the PVR framework for each department and division that includes its purpose, services, goals, performance measures and data that communicates how well the goals are being achieved. Performance measure information will be updated throughout the year and can be viewed at [www.muni.org](http://www.muni.org).

### Transparency in Budgeting

In addition to the inclusion of reports about program performance measurement, the operating budget document also provides significant detail on spending at the department and division level. This includes detailed breakdown on the components of salary and benefit spending (over 50 percent of the entire budget); details regarding the revenue that supports each department and division, and the types of positions that deliver services.

#### Balanced Budget

The Municipality is required to have a balanced budget, a budget in which revenues and funding sources and expenditures and funding uses are equal. The Municipality may use fund balance to supplement unexpected revenue shortfall when needed, in order to achieve a balanced budget. The mayor shall notify the Assembly in writing within 21 days if a projected revenue shortfall in aggregate exceeds one percent of the total general government operating budget. The notice shall be delivered to the municipal clerk's office for distribution to the Assembly.

#### Reports

The Chief Fiscal Officer shall provide financial reporting on a monthly basis to the Assembly, with an executive summary, as determined in June of each year. On a quarterly basis, monthly reporting shall include the additional reporting requested by the Assembly. Reported positive or negative variances of five percent or more for expenses by department and one percent or more for revenues in aggregate for all general government funds within the one hundred series of accounts shall be noted with specificity in the executive summary (AMC 6.40.015).

#### Six-Year Fiscal Program

At least 90 days before the end of the fiscal year of the Municipality, the Mayor shall submit to the Assembly, with recommendations from the planning commission, a six-year program for public services, fiscal policies and capital improvements of the Municipality. The program shall include estimates of the effect of capital improvement projects on maintenance, operation and personnel costs. The Assembly shall hold at least one public hearing on the six-year program prior to adoption (AMC 13.02).

## Budget Procedures

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The Municipality's budget process has four areas of focus:

### General Government Operating

Day-to-day operation of programs and services—from paying police officer salaries, to maintaining parks, and plowing snow. The primary source of revenue required to support the operating budget comes from property taxes. The budget is presented for a calendar year, in line with the Municipality's fiscal year.

### General Government Capital

Plan for additional funding for improvements to the Municipality's infrastructure, such as roads, park construction and repairs, and new fire stations. The main source of funds to pay for these improvements is new voter-approved bonds, which are a financing tool similar to a loan that is paid back over time with interest. Payment of these bond proceeds is called debt service and is included in the operating budget. The plan is presented for a calendar year, in line with the Municipality's fiscal year.

### Enterprise and Utilities Operating and Capital

Anchorage Water and Wastewater and Anchorage Hydropower utilities and Solid Waste Services, Port of Anchorage, and Merrill Field enterprises. Each entity has its own operating and capital budgets, which are paid for by ratepayers or users of their respective services. The budgets are presented for a calendar year, in line with the Municipality's fiscal year.

### Anchorage School District

Budget year runs from July 1 to June 30. The budget is proposed by the School Superintendent and approved by the School Board. In the spring, it is submitted to the Anchorage Assembly for their approval, which is limited to approval of the budget's bottom line.

### **Budget Planning and Timeline**

The Mayor is required to submit the proposed general government, enterprise and utilities operating and capital budgets to the Assembly 90 days prior to the end of the fiscal year (October 2<sup>st</sup>).

Prior to that (120 days prior to the end of the fiscal year), the Administration is required to provide preliminary information on the budget, revenues, Tax Cap, and major reorganizations.

Key Dates in Budget Process	
Summer	Preliminary budget information gathered
September 2	Preliminary budget information to Assembly
October 2	Mayor proposed budgets
October, November	Assembly deliberates, holds public hearings
December	Deadline for Assembly approval
April	Finalize budget revisions, set property tax rates
May 15	Property tax bills in mail

Preparation of the budget starts much earlier. A preliminary planning phase gets underway in the summer. The Office of Management and Budget (OMB) works with

departments to review their programs and responsibilities, assess what is being done during the current year, and begins to make plans for the next budget year. Some considerations during this phase are:

- Contractually obligated increases, such as labor contracts and health insurance premiums;
- New facilities that will open during the next fiscal year that will require staff, supplies, and other operating expenses;
- New responsibilities or programs required by Federal, State or local laws;
- New or changed programs to meet community needs or interests;
- Programs that can be eliminated because they are ineffective, no longer required, or desired; and/or
- Efficiencies and savings that can be achieved through organizational management.

During this period of time, OMB also reviews projected revenue information in order to get an early indication of the Municipality's ability to afford current spending levels and/or the potential need for reductions.

#### **Balanced Budget**

The Municipality is required to have a balanced budget, a budget in which revenues and financing sources and expenditures and financing uses are equal. This, coupled with the Tax Cap, requires an early estimate of both expenditures and revenues. Once this revenue/spending assessment is made, each department is given guidance for developing its preliminary budget proposal. Such guidance includes general direction from the Mayor regarding his/her program priorities.

#### **Mayor Proposes/Assembly Appropriates**

The Mayor submits the proposed operating and capital budgets to the Assembly in early October, the Assembly holds public work sessions at which the Administration discusses the Mayor's proposal.

#### **Public Engagement**

The budget books are put on the Office of Management & Budget's website, as well as the Mayor's website, for the public to view. The Assembly is required to hold two public hearings on the Mayor's proposed budget, which is the official opportunity for the public to comment and the Assembly to consider amendments. These are usually held during October and November. The Anchorage Charter requires that the Assembly approve the budget 21 days before the end of the year (by December 10). But if for some reason they still have not reached agreement, the Charter was amended to allow the Assembly and Mayor to continue to work. Once agreement is reached, that budget is known as the "Approved Budget."

#### **Veto Process**

The Mayor has the ability to strike or reduce an appropriation in the operating or capital budget within 7 days from Assembly action. The Assembly then has 21 days from the Mayor's veto to override his/her action and must have a super-majority of 8 Assembly members to be successful. If a veto is sustained, the Mayor's action is implemented.

#### **First Quarter Budget Amendments**

During the spring following the budget's approval, the Administration finalizes the prior year's spending numbers and firms up revenues available to support the current year

budget, including final tax cap. This process, called “First Quarter Budget Amendments,” takes place in April and May and results in the Assembly’s approval of a “Revised Budget.”

Unlike the proposed budget process in the fall that requires two public hearings, the first quarter amendment process only requires one public hearing and usually is at the Assembly meeting that follows the Mayor’s introduction of the proposed amendments.

Based on these final spending decisions for general government, the Assembly then sets the tax rates for each service area. The Municipality’s schedule is to mail tax bills on May 15<sup>th</sup> with the first half payment due June 15<sup>th</sup> (state law requires that taxpayers be provided notification a minimum of 30 days before taxes are due).

### **Budget Monitoring, Controls and Amendments**

The budget allocates spending among several categories: labor (salaries and benefits); non-labor (supplies, travel, contracts, etc); transfers; debt service; and depreciation and amortization. Each department, enterprise and utility is responsible for managing and monitoring their respective budget at these category levels. Actual expenditures may not exceed direct budget appropriations at the individual department levels and function budget appropriations at the enterprise, utility and general government fund levels. Spending reports are provided monthly to the Assembly which reflect labor, overtime, and non-labor expenditures compared to budget. Quarterly, the spending reports, grants to nonprofit organizations, and travel are provided to the Assembly.

The Assembly may, by resolution, reduce or increase appropriations during the course of the fiscal year. A resolution reducing or increasing appropriations by an amount in excess of \$500,000 shall be subject to a public hearing, as per AO 2020-29 updated Anchorage Municipal Code 6.10.085.B.1.a on April 28, 2020.

The Office of Management and Budget is authorized to transfer budget amounts within departments.

Revisions that change the total expenditures of any department, or fund, must be approved by the Assembly. Appropriations that are not expended, encumbered, or designated to be carried over, lapse at the end of the fiscal year.

Departments, enterprise and utilities also monitor their program performance measures throughout the year to ascertain if goals are being met.

2025 Proposed General Government Operating Budget  
Municipality of Anchorage  
Operating & Capital Budgets -- General Government / Utilities / Enterprises  
DRAFT 2025 Budget Preparation Calendar at October 1, 2024

Action	Date	Ref	Category
Community Council Surveys Available Online	15-Mar		Capital
Rollover of QuesticaBudget (prior-year revised to budget-year proposed operating and capital)	20-Jun		All
Community Council Surveys due to OMB	29-Jun		Capital
Questica budget available to departments	8-Jul		All
Trainings/Review - OMB and departments - Mayor's guidance, QB, SAP, budget process, personnel review, etc.	Jul 1 - 31		All
OMB distributes Mayor's guidance and priorities to departments to include: operating, O&M schedules, Service Area budgets, PVRs, and CIB/CIP etc.	26-Jul		All
Controller to provide to OMB for all departments: interfund loan schedules	31-Jul		All
Public Finance to provide to OMB, for all departments: bond P&I projections, debt schedules, bond payouts for next year, cash pool impacts/investment earnings, etc.	2-Aug		All
All departments submit proposed changes to OMB to include: department narratives (descriptions/goals/business plans/etc), operating, O&M schedules, Service Area budgets, PVRs, and CIB/CIP etc.	7-Aug		All
AEDC to provide data for Six-Year Fiscal Program	8-Aug		Operating
OMB sends <u>preliminary</u> utility/enterprise 8 year summaries, revenue/expense statements, with focus on: debt, debt/equity ratios, etc. to	8-Aug		Util/Ent
OMB compiles summaries of department budget changes for review	9-Aug		All
OMB sends <u>preliminary</u> CIB - Bonds to Finance for bond counsel review	9-Aug		Capital
Mayor meets with departments and reviews budget proposals	Aug 13 - 23		All
Treasury to provide to OMB: preliminary revenue projections and also data for Six-Year Fiscal Program	14-Aug		Operating
Finance to provide to OMB: fund balance, bond rating, and financial strategies data for appendices and Six-Year Fiscal Program	14-Aug		Operating
Public Finance to provide to OMB: review of utility/enterprise 8 year summaries, revenue/expense statements, with focus on: debt, debt/equity ratios, etc.	15-Aug		Util/Ent
Public Finance to provide to OMB: bond counsel review impacts	16-Aug		Capital
OMB discussions with Mayor and Execs	Aug 21 - 28		All
Reorganization decisions due	23-Aug		Operating
OMB sends <u>preliminary</u> 120 Day Memo to Mayor for review	26-Aug		Operating
Mayor's decisions on <u>preliminary</u> 120 Day Memo	28-Aug		Operating
Mayor's decisions on Utility/Enterprise budgets to OMB	28-Aug		Util/Ent
Initial assessed value projection due to OMB from Prop. Appraisal	28-Aug		Operating
<b>("120 Day Memo") Mayor's <u>preliminary</u> budget information to Assembly and online (revenues, tax limit, service priorities, reorganizations, utility/enterprise business plans, update to utility/enterprise strategic business plans, and proposed CIPs)</b>	<b>30-Aug</b>	<b>(A)</b>	<b>All</b>
Mayor's final decisions on operating budget before IGC calculations	4-Sep		Operating
Mayor's decisions on proposed CIB/CIP to OMB	4-Sep		Capital
<b>Assembly Worksession - 120 Day Memo</b>	<b>6-Sep</b>		<b>All</b>
<b>OMB Completes Proposed CIB/CIP book for Exec Review</b>	<b>6-Sep</b>		<b>Capital</b>
OMB run IGCs	6-Sep		Operating
Mayor's final decisions on operating budget after IGC calculations	10-Sep		Operating
<b>OMB Completes Proposed Utility/Enterprise book for Exec Review</b>	<b>10-Sep</b>		<b>Util/Ent</b>
<b>Exec final decisions on Proposed CIB/CIP book</b>	<b>12-Sep</b>		<b>Capital</b>
<b>Exec final decisions on Proposed Utility/Enterprise book</b>	<b>18-Sep</b>		<b>Util/Ent</b>
OMB completes GG operating budget books and Six-Year Fiscal Program for Exec Review	18-Sep		Operating



2025 Proposed General Government Operating Budget  
**Municipality of Anchorage**  
**Operating & Capital Budgets -- General Government / Utilities / Enterprises**  
**DRAFT 2025 Budget Preparation Calendar at October 1, 2024**

Action	Date	Ref	Category
OMB finalizes Proposed CIB/CIP book and Assembly documents	20-Sep		Capital
OMB finalizes Proposed Utility/Enterprise book and Assembly documents	25-Sep		Util/Ent
Exec final decisions on Proposed GG operating budget books and Six-Year Fiscal Program	25-Sep		Operating
OMB finalizes GG operating budget books and Six-Year Fiscal Program	30-Sep		Operating
OMB completes assembly documents for GG operating budgets and Six-Year Fiscal Program	30-Sep		Operating
<b>OMB submits budgets and Six-Year Fiscal Program to Assembly and online (NLT October 2)</b>	<b>2-Oct</b>	<b>(B)</b>	<b>All</b>
Formal introduction of Mayor's budgets to Assembly	8-Oct		All
Assembly Worksession 1 of 2 - General Government Operating & Capital	11-Oct		All
Planning & Zoning Commission recommendations on CIB/CIP; (first Monday after Assembly introduction of Mayor's CIB/CIP)	21-Oct		Capital
<b>Assembly Public Hearing # 1</b> on proposed budgets	22-Oct	<b>(C)</b>	<b>All</b>
Assembly Worksession 2 of 2 - General Government Operating & Capital	25-Oct		All
<b>Assembly Public Hearing # 2</b> on proposed budgets	6-Nov		All
Assembly Worksession - Assembly proposed amendments	15-Nov		All
Administration prepares S-Version	18-Nov		All
<b>Assembly Budget Approval Meeting</b> - Assembly amendments and adoption of budgets	19-Nov	<b>(D)</b>	<b>All</b>
OMB upload adopted budget into SAP for budget year use	20-Nov		Operating

**Note:** All dates are subject to change.

**A**

**6.10.040** Submittal and adoption of municipal operating and capital budget. **September**

**A. At least 120 days before the end of the fiscal year the Mayor shall submit to the Assembly the following:**

1. A preliminary general government capital budget/capital program and utilities capital budget/capital program.
2. Proposed utility business plans and update to utility strategic plans.
3. Preliminary general government revenue plan, tax limitation, and administration service priorities.
4. Major departmental consolidations, reorganizations or establishments necessitating changes to Chapter 3.10 or 3.20, pertaining to executive organization, and required by proposed budgets for the next fiscal year.

**B**

**Section 13.02. Six-Year Fiscal Program. October**

At least 90 days before the end of the fiscal year of the municipality the mayor shall submit to the assembly, with recommendations from the planning commission, a six-year program for public services, fiscal policies and capital improvements of the municipality. The program shall include estimates of the effect of capital improvement projects on maintenance, operation and personnel costs. The assembly shall hold at least one public hearing on the six-year program prior to adoption.

**Section 13.03. Operating and capital budget. October**

At least 90 days before the end of the fiscal year of the municipality the Mayor shall submit to the Assembly a proposed operating and capital budget for the next fiscal year. The form and content of the budget shall be consistent with the proposed six-year program. The Mayor shall submit with the budget an analysis of the fiscal implications of all tax levies and programs.

**C**

**Section 13.04. Budget hearing.**

The Assembly shall hold at least two public hearings on the proposed operating and capital budget for the next fiscal year, including one hearing at least 21 days after the budget is submitted to the Assembly, and one hearing at least seven but not more than 14 days prior to the adoption of the budget.

**D**

**6.10.040** Submittal and adoption of municipal operating and capital budget.

**B.** The general government capital budget/capital program will be adopted at least 21 days prior to the end of the fiscal year of the municipality.

## Appendix V

### Department Goals Aligned with Mayor's Strategic Framework

#### Mayor's Overarching Framework

##### Values

- Nonpartisan collaboration
- Problem solving
- Public service
- Innovation

##### Goals



Good Government – Ensuring ethical and accountable government, balancing the budget, and staffing up departments to improve service delivery.



Safe Streets and Trails – Tackling homelessness, investing in crisis response services, staffing up the Anchorage Police Department, and improving public safety for everyone.



Building Our Future – Delivering better economic opportunities, more housing, affordable childcare, and a reliable energy future.

#### Goals that Contribute to Achieving the Mayor's Mission:



**Good Government** – Ensuring ethical and accountable government, balancing the budget, and staffing up departments to improve service delivery.

The Municipality has faced a series of operational challenges that impact service delivery. These challenges include high levels of vacancy, along with a series of financial challenges that impact the ability to close the books and budget strategically.

Mayor LaFrance is committed to an ethical, accountable, and effective local government focused on serving the people of Anchorage.

To begin the work towards improving the city's obligation of Good Government, the LaFrance administration has partnered with the Assembly on a two-phase workplace study. Input from current and past Municipal employees will help inform recruitment and retention efforts at the Municipality. The two-phase process includes:

- **August 2024** – Survey current and past employees as well as Individuals who declined a job offer from the Municipality of Anchorage.

- **September 2024** – Focus groups, interviews, and benchmarking results against other municipalities and employers.
- **October 2024** – Preliminary findings and observations.
- **November 2024** – Final report with recommendations, followed by implementation.

**Department Goals that Contribute to Achieving Good Government:**

Chief Administrative Officer – Federal Compliance Office

- Ensure compliance with federal grant requirements

Chief Administrative Officer – i-Team

- Achieve quantifiable cost savings and efficiencies in municipal processes

Chief Administrative Officer – Risk Management Division

- 24-hour claimant contact and zero Workers' Compensation late payment penalties.
- Recover \$1,000,000 annually in damage to MOA property.
- Assure a 24 hour turn around on all permits, contracts & Request for Proposal (RFP).
- Hold insurance renewals to expiring premiums or less annually for both the MOA and ASD. Inventory is added as acquired.

Development Services

- Continue to improve customer service by adding and retaining permit counter staff, improving employee morale, improving employee knowledge base with new training opportunities and instituting easy online permitting and payment systems.
- Increasing property values and providing development opportunities by removing blighted properties and readying lots for redevelopment.
- Increasing department transparency and informing the public by tailoring weekly and monthly permitting and construction valuation reporting to provide both detailed and “big picture” information.
- Increasing revenue by revamping antiquated accounting practices to ensure all department revenue is correctly captured.

Equal Rights Commission

- Continue to respond to inquiries in a timely manner.
- Complete all cases no later than our current deadline of 240 days.

Finance Department – Controller Division

- Report fairly, without material misstatement, the financial results of the Municipality of Anchorage on an annual basis.
- Maintain a system of internal controls such that transactions are accurately recorded on a timely basis to reduce the risk of fraud and error.
- Record transactions accurately and timely.
- Pay vendors accurately and timely.

Finance Department – Property Appraisal Division

- Timely annual assessment of all taxable property.

- Completion of annual assessment appeals.
- Improve Property Appraisal assessment functions to ensure accurate data collection for property records and market assessments.
- Advance public education about assessment issues.

#### Finance Department – Treasury Division

- Enforce and increase collections of all valid taxes and delinquent fines and fees owed to the Municipality.
- Promote and improve timely posting and analysis of municipal revenues.

#### Fire

- Recruit and deploy an Advanced Practice Provider (Nurse Practitioner or Physician Assistant) to respond to low acuity calls that could be appropriately treated in the field.
- Supplemental Emergency Medical Transport (SEMT) reimbursement funds could be used to create a capital fund for programing future AFD needs (facilities, apparatus, and vehicles) without the need for bonding.
- Move AFD servers to the MOA OIT managed South Anchorage Data Center to improve safety and security of the system.
- Repurpose the old SWS shop facility for AFD use, as the AFD shop is no longer adequate for today's fleet.
- Assume management of Anchorage Safety Patrol to better align the continuum of care. In conjunction with creating single-role emergency medical technician positions in the AFD, this could improve opportunity, service, recruiting, and diversity within the workforce.

#### Health

- Enhance readiness to respond to public health emergencies by training Anchorage Health Department staff as members of the Crisis Health Action Team (CHAT).

#### Human Resources

- Enhance municipal human resources to include innovative workforce standards; focus on hiring, recruitment, wages and benefits, and retention.
- Improve the administration, consistency, and accuracy of the position classification system.
- Expand the pool of qualified candidates available to fill Municipal positions.
- Develop meaningful and cost-effective employee benefit options.
- Negotiate fiscally responsible collective bargaining.
- Negotiate and administer collective bargaining agreements that maximize management flexibility.
- Fill critical department vacancies that impact service delivery.
- Enhance leadership development and management training.
- Implement recruiting strategies to increase staff diversity.

#### Information Technology

- Upgrade and maintain the city's digital infrastructure to ensure high-speed and reliable internet connectivity.
- Create intuitive and user-friendly mobile apps and web portals that enable citizens to access services conveniently and efficiently.

- Implement robust security measures to protect sensitive information and gain citizens 'trust in using technology for municipal services.
- Embrace open data initiatives, providing transparent access to relevant city data.
- Collaborate with local educational institutions and training programs to promote the development of a skilled tech workforce.
- Evaluate and upgrade the remote work access system to ensure stability and security for MOA employees.
- Conduct a comprehensive assessment of the current IT service delivery process and identify areas for improvement, such as response time, issue resolution, and user satisfaction.
- Develop and implement processes, standards, and policies based on industry best practices, such as ITIL, to enhance efficiency of the Information Technology department.
- Identify and implement appropriate IT tools and solutions that can optimize resource efficiency within the MOA organization.
- Plan and execute a phased approach to refresh the aging IT infrastructure, prioritizing critical components first, while also implementing scalable solutions to accommodate future growth needs.

#### Internal Audit

- Provide the Assembly and Mayor with objective information by completing the requested audits and special projects in the approved annual audit plan.

#### Library

- Timely and responsive access to a diverse collection of materials in order to promote literacy and life-long learning resources.
- Provide expert information and reference services to the public through excellent customer service and trained staff.

#### Maintenance & Operations

- Complete declared plow-outs within 84 hours of a snowfall four inches or more within Anchorage Roads and Drainage Service Area (ARDSA)
- Repair reported potholes within 24 hours within ARDSA
- Annually inspect and clean "as required" all storm drain structures per Alaska Pollution Discharge Elimination System (APDES) Phase II permit within ARDSA
- Improve response times to prioritized work order requests.

#### Management & Budget

- Improve the quality of the budget-related information provided to residents and decision-makers by continuing to receive the "Distinguished Budget Presentation Award" from Government Finance Officers Association (GFOA).
- Improve accuracy of Assembly documents prepared by departments.
- Maintain the Mayor's "Performance. Value. Results" performance-based management initiative.
- Improve departments' understanding of Intra-governmental charge (IGC) system.
- Ensure departments are satisfactorily served.

#### Municipal Attorney

- Develop and maintain institutional knowledge through effective recruitment and retention of attorneys and legal staff.

- Provide timely, effective, ethical advice to all municipal departments to help them better serve municipal employees and the public.
- Maintain high quality, efficient production of legal services through low turnover rate of professional staff, and successful completion by attorneys of subject matter training/continuing legal education.
- Effectively defend or pursue municipal interests through negotiation, communication, and litigation where necessary.
- Avoid or mitigate undue municipal liability.
- Litigate efficiently by building in-house expertise, with the goal of improving timeframe between hearing and decision and achieving a low incidence of remand or reversal on appeal in litigation.
- Oversee indigent defense contracts to ensure that defendants' constitutional rights are protected.
- Provide speedy and just resolution in administrative hearings.
- Build and maintain public trust in the Municipality by ensuring lawful, ethical municipal operations.

#### Municipal Manager Department

- Improve organization efficiency and effectiveness by improving process and procedures.

#### Municipal Manager Department – Safety

- Ensure management commitment and employee participation in all safety and health programs at all levels in the organization.
- Maintain active engagement of management and employees in growing and developing our Culture of Safety.
- Assist in resolving safety and health issues through networking, research and working synergistically across all departments.

#### Municipal Manager Department - Transportation Inspection Division

- Promote a service-oriented ethic within the regulated vehicle industry.

#### Parks & Recreation

- Promote Anchorage's world-class park and trail system to attract businesses and retain a talented workforce.
- Foster public-private partnerships to diversify funding sources for capital improvement projects through state and federal grants, volunteer support and private contributions.
- Maximize budgeted resources through effective scheduling of facility hours and programs to align with community demand.
- Reorganization of Park Maintenance, Horticulture, Community Work Service, and the Cemetery operation to be more effective and efficient through strategic and data driven change.
- Through planned and managed development improve the safety, appearance, and usability of Anchorage Neighborhood Parks in an effective and cost-efficient manner.
- Provide opportunities for residents and visitors to enjoy Anchorage's parks and facilities.
- Offer aquatic programs year-round for public safety and recreation.
- Expand outreach to various Anchorage communities to promote and celebrate parks, trails, and facilities.
- Partner with organizations to provide programming in parks that creates a sense of place and community ownership.

### Planning

- Incorporate the necessary tools and training for staff to serve the public effectively.
- Examine and track the level of tax subsidy for the processing of zoning and platting cases.
- Develop staff resources to serve as projects managers to assist major housing and economic development projects from concept phase to issuance of certificate of occupancy.
- Provide timely and accurate services for applicants requesting:
  - Land use reviews/determinations
  - Administrative land use permits
  - Zoning and platting services
- Provide timely, clear, and accurate information about zoning and platting cases to the general public and to the citizens serving on Anchorage's four land use regulatory boards: Planning and Zoning Commission, Platting Board, Zoning Board of Examiners and Appeals, and Urban Design Commission.

### Project Management & Engineering

- Delivering cost-effective capital project contracts that are procured through a competitive bidding process and are administered effectively to minimize change order costs.
- Ensure that all information published by the municipal GIS is up-to-date and accurate.

### Public Transportation

- Provide a cost-effective service by maximizing local tax dollars which support transit efforts in coordination with eligible state and federal grants.
- Maximize administrative resources to reduce redundancy, promote concise processes, and clear communication.
- Maintain hardware and software applications for providing automated operating systems to meet the needs of transit customers most efficiently and effectively.
- Ensure effective and efficient bus route planning and scheduling.
- Explore best practices in three key areas: engagement and support, engineering and maintenance, and enforcement and monitoring.

### Purchasing

- Provide departments with the knowledge needed to successfully procure items/services at the best value for the city with minimal difficulty (standardize and streamline processes).
- Provide training to departments on the purchasing processes and contract administration to increase efficiency and accuracy.
- Ensure that procurements are made in compliance with all laws and policies, while measuring the accuracy and fairness of the Purchasing bidding process.

### Real Estate

- Generate revenue through disposals and use permits of HLB inventory provided to municipal and other agencies, and to the private sector.
- Annual tax foreclosure process: Collection of delinquent property taxes and assessments.
- Annual process for taking Clerk's Deed and subsequent sale of deeded properties via sealed bid auction.

- Review all contract files annually to maintain current and accurate information and contractor compliance.



**Safe Streets and Trails – Tackling homelessness, investing in crisis response, staffing up the Anchorage Police Department, and improving public safety for everyone.**

Anchorage has faced significant challenges when it comes to homelessness, health, and safety. Mayor LaFrance is committed to making Anchorage safe for everyone who lives here. The following priorities are key to the administration’s efforts to ensure Safe Streets and Trails for all:

- Addressing Homelessness, particularly unsheltered homelessness
- Investing in Crisis Response Services
- Improving Public Safety and Staffing Up Public Safety Departments
- Creating Safe and Vibrant Public Spaces

**Department Goals that Contribute to Achieving the Mayor’s Mission:**

Development Services

- Mobilize ROW Enforcement plow trucks to assist Street Maintenance and Parks and Recreation with snow removal operations on critical streets and trailheads.
- Ensure new developments incorporate adequate snow storage, drainage improvements, lighting and bike/pedestrian facilities.
- Assist APD in the abatement of derelict properties and homeless camps.
- Demolish blighted, vacant properties to reduce the number of “hotspots” requiring APD and AFD resources.

Equal Rights Commission

- Seek to design and implement effective outreach programs so that all Anchorage residents will know that we exist and can assist them with discrimination and sexual harassment.

Fire

- Expand the Mobile Crisis Team to 24/7. The pilot program has proven its use and community demand at night.
- Reactivate the Community Outreach Referral, and Education (CORE) Team to provide assertive community outreach for homeless and housed individuals, as well as the vulnerable adult population, that over utilize the EMS system due to a lack of resources. Data indicate eight out of the top 10 of these individuals are currently experiencing homelessness.
- Develop an overdose/opioid response team to provide immediate treatment in the field, follow-up, and access to community resources. The State of Alaska has many grant opportunities to assist with this potential service.
- Consider an additional Mobile Crisis Team unit during the day/peak hours.
- Institute an in-house paramedic school in conjunction with UA to address paramedic attrition at reduced cost. We currently sponsor prospective paramedics to attend out-of-state schools.
- Expand State of Alaska deferred jurisdiction for providing fire prevention services in the portions of the MOA not within the Building Safety Services Area (Eagle-River, Chugiak, Peters Creek, Girdwood).



### Health

- Improve responsiveness to public health complaints.
- Reduce days non-compliant with federal air quality standards by monitoring key indicators and developing strategies to reduce air pollution.
- Improve public health in the community by maintaining surveillance systems that detect and provide a timely response to public health needs including infectious diseases.
- Improve response to animal-bites/attacks complaints in the Municipality.
- Maximize industry compliance with safe food handling practices by inspecting facilities and effectively enforcing regulations.

### Library

- Improve public safety by providing safe and stimulating places and clean, well-maintained buildings for all.

### Maintenance & Operations

- Support the efficient, safe operations of emergency services by providing expeditious maintenance of public safety mission critical infrastructure with a goal of 100% reliability.
- Minimize the downtime of Fire, Police, and General Government personnel.
- Assess LED Lighting options and design installation plan for LED streetlights.

### Municipal Attorney

- Provide effective, timely assistance to law enforcement (APD and AFD).
- Assist law enforcement in increasing transparency in accordance with federal, state, and municipal law.
- Support Municipal Prosecution to ensure that misdemeanor crimes affecting daily life and safety within Anchorage are handled appropriately, either through prosecution or diversion programs to reduce recidivism.
- Support the Homelessness Coordinator, administration, municipal departments, and Assembly in creating and applying effective and legally sound laws and policies to address issues arising from homelessness.

### Municipal Manager Department – Emergency Management Division

- Ensure community education and public outreach programs are effective in preparing citizens for emergencies and disasters.

### Municipal Manager Department - Transportation Inspection Division

- Protect the safety and welfare of the regulated vehicle customers.

### Parks & Recreation

- Provide recreation opportunities that are safe, secure, and enjoyable.
- Through the practice of routine maintenance, maintain Municipal Park assets to ensure optimum risk management by keeping parks, trails, and facilities in a state of good repair and that are safe and welcoming.
- Coordination with APD and the administration to promptly respond to the camp abatement process.
- Maintain vegetation within public space to open sight lines for public safety while reducing the likelihood of hidden and illegal camps.
- Continued focus on “healthy spaces” camp clean-up program to provide safe welcoming spaces for recreation and environmental stewardship.

- Upgrade aging park infrastructure to provide a safe experience to park and trail users.
- Continued development of inclusive playgrounds to serve the Anchorage population of all abilities.

#### Planning

- Apply Crime Prevention through Environmental Design guidelines in the review of site and building plans.
- Adopt policies and procedures to minimize the impacts of and response to natural disasters.
- Provide guidance in the design of public and private development projects that fosters crime prevention and minimizes the impacts from natural and man-made disasters.

#### Police

- Aggressively investigate and pursue violent criminals, specifically those involved in gun crime, drug trafficking and gang violence.
- Disrupt and intervene in illegal drug production, manufacturing, importation, or distribution; address drug-related activities that are having a significant harmful impact at the neighborhood level.
- Effectively partner with other governmental and community stakeholders to ensure the appropriate resources are available to assist individuals who are experiencing homelessness, mental illness, and substance abuse. Individuals in these communities are disproportionately impacted by crime. Intervene appropriately to address victimization and to hold offenders accountable.
- Reduce violence against women and children and strengthen services to victims of domestic violence, child abuse, sexual assault, and human trafficking.
- Maintain the rate of Uniform Crime Report (UCR) Part I crimes in Anchorage at or below the national average for comparable size communities.
- Answer 911 calls within national standard time range, under National Emergency Number Association (NENA) standards.

#### Project Management & Engineering

- Implement design and construction efforts for capital improvement projects that are safe, code compliant, informed by planning goals, multi-modal for active transportation needs, connected to transportation networks, context sensitive, and invested in creating vibrant public spaces.
- Manage the timely repair and replacement of aging roadway infrastructure by implementing a capital improvement program that monitors asphalt pavement conditions.
- Rehabilitate streets and roadways to maintain or improve service level conditions.

#### Public Transportation

- Provide public transportation services which are safe, convenient, accessible, and reliable.
- Ensure vehicles, bus stops, and transit assets are maintained in an accessible, safe, and reliable condition.
- Implement a transit safety and security program.
- Provide operator safety and training.
- Maintain enhanced COVID-19 cleaning protocols for vehicles and facilities.
- Treat all individuals with dignity and respect, serve the entire community. Provide training and education for public transportation employees to be more effective and responsive to those who are experiencing homelessness.

- Provide education and outreach to social service organizations serving the homeless population.

#### Real Estate

- Maximize amount of acreage mitigated through appropriate responses to negative impacts on MOA land inventory due to fire, insect damage, illegal dumping of hazardous or contaminated materials, trespassing, and/or vandalism by property inspections.

#### Traffic Engineering

- Continuous improvement in the safe and efficient movement of people and goods.
- Timely investigation and response to community traffic inquiries.
- Traffic operation improvements that maximize transportation safety and system efficiency.



#### **Building Our Future – Delivering better economic opportunities, more housing, affordable childcare, and a reliable energy future.**

Anchorage is an incredible community with incredible potential, situated on the traditional homelands of the Dena'ina Athabascans.

In recent years, Anchorage has seen challenging trendlines when it comes to workforce, out-migration, housing and economic development, and affordability. Mayor LaFrance is committed to tackling these challenges head-on and driving Anchorage toward its potential as a vibrant subarctic community. That includes removing barriers to housing development, spurring economic development, improving access to quality childcare, and driving a more reliable energy future.

These areas of interest have been identified as focuses by Mayor LaFrance in the effort to Build Our Future:

- Housing
- Economic Development
- Workforce Development and Childcare
- Energy

#### **Department Goals that Contribute to Achieving the Mayor's Mission:**

##### Chief Administrative Officer – Grant Development

- Secure additional funds to support municipal projects and services

##### Chief Administrative Officer – Venues

- Provide cost-effective quality-of-life offerings

##### Development Services

- Work with the community and legislature to revamp outdated regulatory requirements hindering economic development.
- Incentivize more multifamily development by building regulatory discretion into codified off-site improvement requirements.
- Simplify permitting, review and inspection processes with updated and improved software functionality.

- Collaborate with the development community to identify development roadblocks and find compromises.
- Rework contract bonding language in coordination with the Legal Department to allow for a more diverse pool of contractors to bid on private development projects, create a more competitive bidding environment and drive down construction prices.

#### Equity & Justice

- Establish baseline equity data targets/benchmarks in collaboration with partners and establish goals and initiatives to make progress and processes to track outcomes.
- Develop methods to determine how disparate impacts will be documented and evaluated.
- Collect, evaluate, and analyze indicators and progress benchmarks related to addressing systemic disparities.

#### Finance Department – Public Finance and Investments Division

- Maintain a rating of at least “AA” for the MOA’s general obligation bonds.
- Refund any outstanding debt that provides a minimum net present value savings and provide the most cost-effective source of financing for all departments of the MOA.
- Invest only in securities that comply with AMC at the time of investment.
- Provide an investment return, gross of fees, that outperforms the respective benchmark for each portfolio manager within the MCP.

#### Finance Department – Treasury Division

- Provide enhanced service to the general public and business community and increase growth in e-commerce (i.e., information sharing and monetary transactions) through increased public use of the Municipal website and other means.

#### Health

- Increase community and agency partnerships in public health initiatives.
- Improve public health of the next generation through education, counseling, and supporting infant breastfeeding.
- Improve the quality of life for Aging and Disability Resource Center clients through information referral and options counseling to support cost-effective decisions about long-term service and support needs.
- Increase the well-being of children and the public through response to reports of child treatment concerns (abuse, neglect, injury, supervision, safety hazards, etc.) in childcare facilities.

#### Library

- Improve economic advancement by providing equitable access to computing equipment, programs, and resources.
- Improve civic engagement, cultural enrichment, and enhance the quality of life for all Anchorage residents through provision of life-long educational services including library materials, online resources, and programs/events.
- Increase opportunities for our children’s success when they enter school, by supporting the foundations of reading, social skills, and creative skills through early learning educational activities.
- Enhance quality of life for all Anchorage Residents through library services.

- 

#### Municipal Attorney

- Support departments with a role in Anchorage's economic, energy and housing development.
- Assist departments, administration, and Assembly in efforts to communicate and coordinate on shared goals.
- Advise administration on policies and proposed code changes to improve the Municipality's ability to recruit and retain qualified employees.

#### Parks & Recreation

- Engage residents and user groups to actively participate and volunteer in park projects and stewardship.
- Continued investment in parks and trails to create jobs and support construction industry.
- Collaborate with non-profits such as the Anchorage Park Foundation and Visit Anchorage on initiatives to expand tourism in Anchorage.
- Partner with organizations such as the Anchorage Downtown Partnership and other non-profit organizations to provide programming and events in parks.
- Provide new opportunities for concessionaires to operate in parks to support small business while enhancing user experience.
- Provide satisfying positive experiences through quality recreation, leisure and civic programs in Anchorage's parks and facilities.
- Partner with schools to provide outdoor programming opportunities in parks and along trails.
- Provide recreation programs and services that are affordable and accessible to all residents.

#### Planning

- Engage the community in land use planning activities to make decisions about land uses and transportation, as well as public facilities, economic development, housing, and other public issues that are vital to a healthy and livable community.
- Review and make necessary changes to codes, regulations, land use approval, building permit and other processes to reduce barriers to housing and non-residential development.
- Assist health and higher education partners in implementing their campus master plans to ensure continued quality health care and higher education is provided in-state.

#### Project Management & Engineering

- Support economic growth and development by responding to public inquiries regarding easements and plats to be filed with the District Recorder's Office.
- Ensure land surveying records and project information are in conformance with Municipal Code and Alaska State Statute. Provide survey support to municipal departments.
- Support project development as the lead acquisition agent for the Municipality by acquiring property interest as required on capital projects and various property and

easement requests on municipal owned land. Serve as the direct contact for property owners with questions regarding ownership and right-of-way easement interests.

- Protect Anchorage's streams and waterways from pollutant sources by managing permit programs to meet stormwater discharge compliance with State and Federal permit requirements.

#### Public Transportation

- Operate an equitable transportation system that connects people to opportunity.
- Connect people to jobs and jobs with people.
- Increase mobility options to help get the community back to work and allowing them to get to school, church, grocery store, medical services, and other supporting businesses.
- Provide fast and frequent service to make public transportation a viable option for residents and tourists and allow employers to tap into a larger workforce.
- Expand access to People Mover fare sales using new and existing technology.
- Contribute to economic development, improved environmental quality, better public health, land use, and improved quality of life.
- Operate an equitable transportation system that offers individuals greater opportunity to better themselves and provide for their families.
- Connect social service agencies with people experiencing homelessness through transit services and facilities.
- Support parking reductions that lower development costs in transit supportive development corridors.

#### Purchasing

- Increase local vender participation in solicitations.
- Continue to work with and explore alternative procurement methods when contracting situations would benefit from their use.

#### Real Estate

- Identify municipal raw lands suitable for pre-development activities, e.g., zoning, platting, roads, water/sewer, etc.
- Maximize amount of acreage available for development of housing by reviewing inventories, determining if surplus to municipal needs, perform steps necessary for disposal, market approved disposals, complete real estate transactions with private parties to create a larger available housing inventory.