

MUNICIPALITY OF ANCHORAGE, ALASKA



DETAIL STATEMENTS AND SCHEDULES

**Supplement to the Annual Comprehensive
Financial Report**

For the Fiscal Year Ended December 31, 2024

MUNICIPALITY OF ANCHORAGE, ALASKA

DETAIL STATEMENTS AND SCHEDULES

DECEMBER 31, 2024

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MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Balance Sheets
 December 31, 2024
 (With summarized financial information at December 31, 2023)

Exhibit AA-1

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area
ASSETS					
Cash	\$ 7,007	\$ -	\$ -	\$ -	\$ -
Cash and Investments in Central Treasury	50,237,943	-	2,997,162	359,829	1,158,720
Accrued Interest on Investments	2,931,227	-	-	-	-
Taxes Receivable:					
Delinquent Taxes	5,314,607	-	35,492	11,773	70,677
Tax Liens	97,036	-	-	-	-
Penalties and Interest	572,104	-	-	719	-
Tax Clearing	451,624	-	-	-	-
Less: Allowance for Uncollectibles	(9,910)	-	(190)	(31)	(194)
Total Net Taxes Receivable	6,425,461	-	35,302	12,461	70,483
Accounts Receivable	18,985,083	-	1,237	355	1,776
Less: Allowance for Uncollectibles	(6,615,519)	-	-	-	(1,131)
Total Net Accounts Receivable	12,369,564	-	1,237	355	645
Special Assessments Receivable:					
Current	9,851	-	-	-	-
Delinquent	-	-	-	-	-
Unbilled	38,781	-	-	-	-
Total Special Assessments Receivable	48,632	-	-	-	-
Intergovernmental Receivables	19,608,021	-	-	-	-
Lease receivable					
Short Term Lease receivable	128,493	-	-	-	-
Long Term Lease receivable	759,458	-	-	-	-
Total lease receivable	887,951	-	-	-	-
Due from Component Units:					
Anchorage School District	-	-	-	-	-
Total Due from Component Units	-	-	-	-	-
Due from Other Funds and Sub-Funds:					
Former City Service Area Fund	163	-	-	-	-
Building Safety Fund	12,251,187	-	-	-	-
Chugach State Park Access Service	3,404	-	-	-	-
Police/Fire Retirees Medical	177,158	-	-	-	-
Federal Grants Fund	1,238,320	-	-	-	-
Public Service special Assess	713,722	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	-	-	-	-
Areawide Capital Projects Fund	89,910	-	-	-	-
Port Fund	41,685,689	-	-	-	-
Merrill Field Airport Fund	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	33,135	-	-	-	-
Public Svces Spec Assess Dist Fund	-	-	-	-	-
Total Due from Other Funds and Sub-Funds	56,192,688	-	-	-	-
Long-Term Loans Receivable	-	-	-	-	-
Inventories	856,487	-	-	-	-
Prepaid Items and Deposits	386,750	-	-	-	-
Assets Held for Resale	4,888,761	-	-	-	-
Advances to Information Technology Fund	29,770,809	-	-	-	-
Advances to State Fund	5,957,799	-	-	-	-
Advances to Fire Capital Projects Fund	-	-	-	-	-
Advances to Areawide Capital Projects Fund	116,696	-	-	-	-
Total Assets	190,685,796	-	3,033,701	372,645	1,229,848
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources	-	-	-	-	-
Total Deferred Outflows of Resources	-	-	-	-	-
TOTAL ASSETS	\$ 190,685,796	\$ -	\$ 3,033,701	\$ 372,645	\$ 1,229,848
LIABILITIES					
Accounts Payable and Retainages	\$ 5,432,517	\$ -	\$ 144,433	\$ 47,264	\$ 100,272
Claims Payable	-	-	-	-	-
Accrued Payroll Liabilities	5,662,257	-	-	-	12,492
Due to Areawide	-	163	-	-	-
Due to Anchorage School District	87,987,852	-	-	-	-
Unearned Revenue and Deposits	564,254	-	-	-	-
Advances from Other Funds	5,834,178	-	-	-	-
Total Liabilities	105,481,058	163	144,433	47,264	112,764
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenues- Leases	818,678	-	-	-	-
Unavailable Revenues- Property Taxes	4,509,095	-	22,706	5,966	51,144
Unavailable Revenues- Special Assessments	42,022	-	-	-	-
Unavailable Revenues- Risk Management Claims	298,527	-	-	-	-
Time Restricted Health Permit Receipts	1,576,918	-	-	-	-
Unavailable Revenues- Library charges	64,460	-	-	-	-
Total Deferred Inflows of Resources	7,309,700	-	22,706	5,966	51,144
FUND BALANCE (DEFICIT)					
Nonspendable	41,977,302	-	-	-	-
Restricted	616,855	-	-	-	-
Committed	16,760,018	-	124,730	44,349	316,407
Unassigned (Deficit)	18,540,863	(163)	2,741,832	275,066	749,533
Total Fund Balance (Deficit)	77,895,038	(163)	2,866,562	319,415	1,065,940
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)	190,685,796	-	3,033,701	372,645	1,229,848

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Balance Sheets
 December 31, 2024
 (With summarized financial information at December 31, 2023)

	Former Borough Roads and Drainage Service Area	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area
ASSETS					
Cash	\$ -	\$ -	\$ -	\$ -	750
Cash and Investments in Central Treasury	134,680	2,242,150	12,960,247	8,696,025	32,705,580
Accrued Interest on Investments	-	38,821	360,235	-	148,744
Taxes Receivable:					
Delinquent Taxes	-	1,824,496	1,803,228	262,318	2,934,774
Tax Liens	-	-	-	-	-
Penalties and Interest	-	-	-	2,479	-
Tax Clearing	-	-	-	-	-
Less: Allowance for Uncollectibles	-	(15,186)	(15,696)	(1,429)	(22,169)
Total Net Taxes Receivable	-	1,809,310	1,787,532	263,368	2,912,605
Accounts Receivable	-	309,282	290,928	16,830	2,019,849
Less: Allowance for Uncollectibles	-	(36,635)	(32,307)	-	(1,491,951)
Total Net Accounts Receivable	-	272,647	258,621	16,830	527,898
Special Assessments Receivable:					
Current	-	-	64,088	-	-
Delinquent	-	-	7,539	-	-
Unbilled	-	-	1,309,127	-	-
Total Special Assessments Receivable	-	-	1,380,754	-	-
Intergovernmental Receivables	-	-	-	-	-
Lease receivable					
Short Term Lease receivable	-	15,792	-	-	-
Long Term Lease receivable	-	16,584	-	-	-
Total lease receivable	-	32,376	-	-	-
Due from Component Units:					
Anchorage School District	-	-	-	-	-
Total Due from Component Units	-	-	-	-	-
Due from Other Funds and Sub-Funds:					
Former City Service Area Fund	-	-	-	-	-
Building Safety Fund	-	-	-	-	-
Chugach State Park Access Service	-	-	-	-	-
Police/Fire Retirees Medical	-	-	-	-	-
Federal Grants Fund	-	-	-	-	-
Public Service special Assess	-	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	248,883	-	-	349,680
Areawide Capital Projects Fund	-	-	-	-	-
Port Fund	-	-	-	-	-
Merrill Field Airport Fund	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	-	-	-	-	-
Public Svces Spec Assess Dist Fund	-	-	-	-	-
Total Due from Other Funds and Sub-Funds	-	248,883	-	-	349,680
Long-Term Loans Receivable	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid Items and Deposits	-	815,975	-	-	127,544
Assets Held for Resale	-	-	-	-	-
Advances to Information Technology Fund	-	-	-	-	-
Advances to State Fund	-	-	-	-	-
Advances to Fire Capital Projects Fund	-	923,345	-	-	-
Advances to Areawide Capital Projects Fund	-	-	-	-	-
Total Assets	134,680	6,383,507	16,747,389	8,976,223	36,772,801
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources	-	-	9,030	-	-
Total Deferred Outflows of Resources	-	-	9,030	-	-
TOTAL ASSETS	\$ 134,680	\$ 6,383,507	\$ 16,756,419	\$ 8,976,223	\$ 36,772,801
LIABILITIES					
Accounts Payable and Retainages	\$ -	\$ 292,090	\$ 276,154	\$ 305,364	\$ 1,544,602
Claims Payable	-	-	-	-	-
Accrued Payroll Liabilities	-	4,102,030	655,436	29,580	4,581,495
Due to Areawide	-	-	-	3,404	-
Due to Anchorage School District	-	-	-	-	-
Unearned Revenue and Deposits	-	16,417	-	200	1,232,986
Advances from Other Funds	-	-	-	-	-
Total Liabilities	-	4,410,537	931,590	338,548	7,359,083
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenues- Leases	-	30,147	-	-	-
Unavailable Revenues- Property Taxes	-	1,289,328	1,283,325	190,618	2,016,043
Unavailable Revenues- Special Assessments	-	-	1,430,940	-	-
Unavailable Revenues- Risk Management Claims	-	-	-	-	-
Time Restricted Health Permit Receipts	-	-	-	-	-
Unavailable Revenues- Library charges	-	-	-	-	-
Total Deferred Inflows of Resources	-	1,319,475	2,714,265	190,618	2,016,043
FUND BALANCE (DEFICIT)					
Nonspendable	-	1,739,320	-	-	127,544
Restricted	-	-	-	-	-
Committed	-	8,244,571	7,921,927	652,438	14,405,998
Unassigned (Deficit)	134,680	(9,330,396)	5,188,637	7,794,619	12,864,133
Total Fund Balance (Deficit)	134,680	653,495	13,110,564	8,447,057	27,397,675
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)	134,680	6,383,507	16,756,419	8,976,223	36,772,801

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Balance Sheets
 December 31, 2024
 (With summarized financial information at December 31, 2023)

Exhibit AA-1

	Turnagain Arm Police Service Area	Anchorage Bowl Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment
ASSETS					
Cash	\$ -	\$ 950	\$ 500	\$ 500	\$ -
Cash and Investments in Central Treasury	45,556	7,508,338	4,496,384	-	1,917,214
Accrued Interest on Investments	-	108,573	-	-	-
Taxes Receivable:					
Delinquent Taxes	1,321	493,309	104,027	26,995	-
Tax Liens	-	-	-	-	-
Penalties and Interest	41	-	-	3,208	-
Tax Clearing	-	-	-	-	-
Less: Allowance for Uncollectibles	(2)	(4,015)	(945)	(234)	-
Total Net Taxes Receivable	1,360	489,294	103,082	29,969	-
Accounts Receivable	-	217,594	40,523	690	162,925
Less: Allowance for Uncollectibles	-	(10,783)	-	(421)	-
Total Net Accounts Receivable	-	206,811	40,523	269	162,925
Special Assessments Receivable:					
Current	-	-	-	-	-
Delinquent	-	-	-	-	-
Unbilled	-	-	-	-	-
Total Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivables	-	-	-	-	-
Lease receivable					
Short Term Lease receivable	-	-	-	-	-
Long Term Lease receivable	-	-	-	-	-
Total lease receivable	-	-	-	-	-
Due from Component Units:					
Anchorage School District	-	-	-	-	11,538
Total Due from Component Units	-	-	-	-	11,538
Due from Other Funds and Sub-Funds:					
Former City Service Area Fund	-	-	-	-	-
Building Safety Fund	-	-	-	-	-
Chugach State Park Access Service	-	-	-	-	-
Police/Fire Retirees Medical	-	-	-	-	-
Federal Grants Fund	-	-	-	-	-
Public Service special Assess	-	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-
Port Fund	-	-	-	-	-
Merrill Field Airport Fund	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	-	-	-	-	-
Public Svces Spec Assess Dist Fund	-	-	-	-	-
Total Due from Other Funds and Sub-Funds	-	-	-	-	-
Long-Term Loans Receivable	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid Items and Deposits	-	-	-	-	-
Assets Held for Resale	-	-	-	-	-
Advances to Information Technology Fund	-	-	-	-	-
Advances to State Fund	-	-	-	-	-
Advances to Fire Capital Projects Fund	-	-	-	-	-
Advances to Areawide Capital Projects Fund	-	-	-	-	-
Total Assets	46,916	8,313,966	4,640,489	30,738	2,091,677
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources	-	-	-	-	-
Total Deferred Outflows of Resources	-	-	-	-	-
TOTAL ASSETS	\$ 46,916	\$ 8,313,966	\$ 4,640,489	\$ 30,738	\$ 2,091,677
LIABILITIES					
Accounts Payable and Retainages	\$ -	\$ 505,425	\$ 68,748	\$ 42,936	\$ 327,522
Claims Payable	-	-	-	-	-
Accrued Payroll Liabilities	-	357,222	77,155	328,446	52,255
Due to Areawide	-	-	-	12,251,187	-
Due to Anchorage School District	-	-	-	-	-
Unearned Revenue and Deposits	-	-	-	208,000	345,286
Advances from Other Funds	-	-	-	-	-
Total Liabilities	-	862,647	145,903	12,830,569	725,063
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenues- Leases	-	-	-	-	-
Unavailable Revenues- Property Taxes	1,099	339,782	78,662	19,653	-
Unavailable Revenues- Special Assessments	-	-	-	-	-
Unavailable Revenues- Risk Management Claims	-	-	-	-	-
Time Restricted Health Permit Receipts	-	-	-	-	-
Unavailable Revenues- Library charges	-	-	-	-	-
Total Deferred Inflows of Resources	1,099	339,782	78,662	19,653	-
FUND BALANCE (DEFICIT)					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	2,340,612	274,747	623,030	209,294
Unassigned (Deficit)	45,817	4,770,925	4,141,177	(13,442,514)	1,157,320
Total Fund Balance (Deficit)	45,817	7,111,537	4,415,924	(12,819,484)	1,366,614
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)	46,916	8,313,966	4,640,489	30,738	2,091,677

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Balance Sheets
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 (With summarized financial information at December 31, 2023)

Exhibit AA-1

	Police and Fire Retiree Medical Administration	Areawide EMS Lease Special Levy	MLP Sale Proceeds	Operating Projects Committed General	Areawide APD IT Systems Special Levy
ASSETS					
Cash	\$ -	\$ -	\$ -	\$ -	-
Cash and Investments in Central Treasury	-	1	16,707,125	4,245,890	1,725,895
Accrued Interest on Investments	-	-	-	-	-
Taxes Receivable:					
Delinquent Taxes	-	3,489	-	-	4,237
Tax Liens	-	-	-	-	-
Penalties and Interest	-	-	-	-	-
Tax Clearing	-	-	-	-	-
Less: Allowance for Uncollectibles	-	-	-	-	-
Total Net Taxes Receivable	-	3,489	-	-	4,237
Accounts Receivable	-	-	-	-	-
Less: Allowance for Uncollectibles	-	-	-	-	-
Total Net Accounts Receivable	-	-	-	-	-
Special Assessments Receivable:					
Current	-	-	-	-	-
Delinquent	-	-	-	-	-
Unbilled	-	-	-	-	-
Total Special Assessments Receivable	-	-	-	-	-
Intergovernmental Receivables	-	-	-	-	-
Lease receivable					
Short Term Lease receivable	-	-	-	-	-
Long Term Lease receivable	-	-	-	-	-
Total lease receivable	-	-	-	-	-
Due from Component Units:					
Anchorage School District	-	-	-	-	-
Total Due from Component Units	-	-	-	-	-
Due from Other Funds and Sub-Funds:					
Former City Service Area Fund	-	-	-	-	-
Building Safety Fund	-	-	-	-	-
Chugach State Park Access Service	-	-	-	-	-
Police/Fire Retirees Medical	-	-	-	-	-
Federal Grants Fund	-	-	-	-	-
Public Service special Assess	-	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-
Port Fund	-	-	-	-	-
Merrill Field Airport Fund	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	-	-	-	-	-
Public Svces Spec Assess Dist Fund	-	-	-	-	-
Total Due from Other Funds and Sub-Funds	-	-	-	-	-
Long-Term Loans Receivable	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid Items and Deposits	-	-	-	-	2,151,604
Assets Held for Resale	-	-	-	-	-
Advances to Information Technology Fund	-	-	-	-	-
Advances to State Fund	-	-	-	-	-
Advances to Fire Capital Projects Fund	-	-	-	-	-
Advances to Areawide Capital Projects Fund	-	-	-	-	-
Total Assets	-	3,490	16,707,125	4,245,890	3,881,736
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources	-	-	-	-	-
Total Deferred Outflows of Resources	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ 3,490	\$ 16,707,125	\$ 4,245,890	\$ 3,881,736
LIABILITIES					
Accounts Payable and Retainages	\$ 7,000	\$ -	\$ -	\$ 205,095	\$ -
Claims Payable	-	-	-	-	-
Accrued Payroll Liabilities	6,324	-	-	-	-
Due to Areawide	177,158	-	-	-	-
Due to Anchorage School District	-	-	-	-	-
Unearned Revenue and Deposits	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Total Liabilities	190,482	-	-	205,095	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenues- Leases	-	-	-	-	-
Unavailable Revenues- Property Taxes	-	3,489	-	-	4,237
Unavailable Revenues- Special Assessments	-	-	-	-	-
Unavailable Revenues- Risk Management Claims	-	-	-	-	-
Time Restricted Health Permit Receipts	-	-	-	-	-
Unavailable Revenues- Library charges	-	-	-	-	-
Total Deferred Inflows of Resources	-	3,489	-	-	4,237
FUND BALANCE (DEFICIT)					
Nonspendable	-	-	-	-	2,151,604
Restricted	-	1	-	-	1,725,895
Committed	-	-	-	4,040,795	-
Unassigned (Deficit)	(190,482)	-	16,707,125	-	-
Total Fund Balance (Deficit)	(190,482)	1	16,707,125	4,040,795	3,877,499
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)	-	3,490	16,707,125	4,245,890	3,881,736

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Balance Sheets
 December 31, 2024
 (With summarized financial information at December 31, 2023)

Exhibit AA-1

	<u>Total</u>		<u>Total</u>
	<u>2024</u>		<u>2023</u>
ASSETS			
Cash	\$ 9,707	\$	10,370
Cash and Investments in Central Treasury	148,138,739		98,342,462
Accrued Interest on Investments	3,587,600		2,872,987
Taxes Receivable:			
Delinquent Taxes	12,890,743		14,179,312
Tax Liens	97,036		94,091
Penalties and Interest	578,551		593,078
Tax Clearing	451,624		-
Less: Allowance for Uncollectibles	(70,001)		(72,102)
Total Net Taxes Receivable	<u>13,947,953</u>		<u>14,794,379</u>
Accounts Receivable	22,047,072		23,376,667
Less: Allowance for Uncollectibles	(8,188,747)		(9,241,401)
Total Net Accounts Receivable	<u>13,858,325</u>		<u>14,135,266</u>
Special Assessments Receivable:			
Current	73,939		74,581
Delinquent	7,539		8,502
Unbilled	1,347,908		1,443,632
Total Special Assessments Receivable	<u>1,429,386</u>		<u>1,526,715</u>
Intergovernmental Receivables	19,608,021		1,306,674
Lease receivable			
Short Term Lease receivable	144,285		165,130
Long Term Lease receivable	776,042		903,107
Total lease receivable	<u>920,327</u>		<u>1,068,237</u>
Due from Component Units:			
Anchorage School District	11,538		426
Total Due from Component Units	<u>11,538</u>		<u>426</u>
Due from Other Funds and Sub-Funds:			
Former City Service Area Fund	163		155
Building Safety Fund	12,251,187		14,165,392
Chugach State Park Access Service	3,404		-
Police/Fire Retirees Medical	177,158		504
Federal Grants Fund	1,238,320		-
Public Service special Assess	713,722		-
Police and Fire Certificate of Participation Bond Fund	598,563		684,420
Areawide Capital Projects Fund	89,910		89,910
Port Fund	41,685,689		22,505,599
Merrill Field Airport Fund	-		1,356,724
Police and Fire Retiree Medical Liability Fund	33,135		9,779
Public Svces Spec Assess Dist Fund	-		492,840
Total Due from Other Funds and Sub-Funds	<u>56,791,251</u>		<u>39,305,323</u>
Long-Term Loans Receivable	-		-
Inventories	856,487		958,052
Prepaid Items and Deposits	3,481,873		1,991,921
Assets Held for Resale	4,888,761		4,888,761
Advances to Information Technology Fund	29,770,809		30,244,058
Advances to State Fund	5,957,799		16,204,356
Advances to Fire Capital Projects Fund	923,345		837,718
Advances to Areawide Capital Projects Fund	116,696		206,607
Total Assets	<u>304,298,617</u>		<u>228,694,312</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows of Resources	9,030		-
Total Deferred Outflows of Resources	<u>9,030</u>		<u>-</u>
TOTAL ASSETS	\$ 304,307,647	\$	228,694,312
LIABILITIES			
Accounts Payable and Retainages	\$ 9,299,422	\$	13,694,296
Claims Payable	-		1,600,060
Accrued Payroll Liabilities	15,864,692		14,611,271
Due to Areawide	12,431,912		14,166,051
Due to Anchorage School District	87,987,852		87,834,264
Unearned Revenue and Deposits	2,367,143		2,778,237
Advances from Other Funds	5,834,178		5,838,311
Total Liabilities	<u>133,785,199</u>		<u>140,522,490</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenues- Leases	848,825		1,011,273
Unavailable Revenues- Property Taxes	9,815,147		11,560,498
Unavailable Revenues- Special Assessments	1,472,962		1,568,526
Unavailable Revenues- Risk Management Claims	298,527		450,827
Time Restricted Health Permit Receipts	1,576,918		1,027,359
Unavailable Revenues- Library charges	64,460		51,431
Total Deferred Inflows of Resources	<u>14,076,839</u>		<u>15,669,914</u>
FUND BALANCE (DEFICIT)			
Nonspendable	45,995,770		55,331,473
Restricted	2,342,751		2,030,165
Committed	55,958,916		54,948,008
Unassigned (Deficit)	52,148,172		(39,807,738)
Total Fund Balance (Deficit)	<u>156,445,609</u>		<u>72,501,908</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE (DEFICIT)	304,307,647		228,694,312



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MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
 For the year ended December 31, 2024
 (info for year ended December 31, 2023)

Exhibit AA-2

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area
REVENUES					
Taxes	\$ 346,937,922	\$ -	\$ 1,491,901	\$ 421,682	\$ 4,648,952
Assessments in Lieu of Taxes	12,524,350	-	-	-	-
Special Assessments	5,651	-	-	-	1,224
Licenses and Permits	3,333,057	-	-	-	-
Intergovernmental	28,277,704	-	2,114	593	3,004
Charges for Services	19,107,471	-	-	-	19,296
Fines and Forfeitures	56,401	-	-	-	-
Investment Income (Loss)	(1,054,300)	-	170,556	32,162	20,701
Investment Income on leases	20,851	-	-	-	-
Restricted Contributions	139,292	-	-	-	-
Other	1,227,501	-	187,416	-	8,064
Total Revenues	<u>410,575,900</u>	<u>-</u>	<u>1,851,987</u>	<u>454,437</u>	<u>4,701,241</u>
EXPENDITURES					
General Government	18,231,896	-	-	-	-
Health and Human Services	23,042,343	-	-	-	-
Fire Services	34,091,457	-	1,511,874	-	1,695,022
Police Services	4,044,512	-	-	-	802,220
Economic and Community Development	37,338,655	-	-	-	323,390
Public Transportation	32,595,505	-	-	-	-
Public Works	7,966,152	-	-	-	-
Education	263,714,389	-	-	-	-
Maintenance and Operations	(1,151,010)	-	-	537,564	1,008,467
PERS On-behalf Expenditures	2,149,562	-	-	-	-
Debt Service:					
Principal	3,875,332	-	-	-	-
Interest and Fiscal Agent Charges	2,743,727	-	-	-	-
Bond Issuance Costs	-	-	-	-	-
Debt service - Leases:					
Principal	3,125,415	-	-	-	6,047
Interest	583,491	-	-	-	84
Debt service - SBITAs:					
Principal	620,113	-	-	-	-
Interest	9,851	-	-	-	-
Capital Outlay	482,743	-	-	-	-
Capital Outlay - Leases	1,077,205	-	-	-	-
Capital Outlay - SBITAs	2,939,344	-	-	-	-
Total Expenditures	<u>437,480,682</u>	<u>-</u>	<u>1,511,874</u>	<u>537,564</u>	<u>3,835,230</u>
Excess (Deficiency) of Revenues over Expenditures	(26,904,782)	-	340,113	(83,127)	866,011
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds	101,277,690	-	-	-	-
Transfers from Other Sub-Funds	3,688,021	-	-	-	-
Transfers to Other Funds	(8,868,949)	-	-	(40,000)	(574,000)
Transfers to Other Sub-Funds	(584,000)	-	-	-	-
Proceeds from Sale of Capital Assets	2,515,653	-	-	-	-
Insurance Recoveries	733,474	-	-	-	-
Premium on Bonds and Notes	-	-	-	-	-
Draws on Capital Leases	-	-	-	-	-
Other Financing source Leases	1,077,205	-	-	-	-
Other Financing source SBITAs	2,939,344	-	-	-	-
Total Other Financing Sources (Uses)	<u>102,778,438</u>	<u>-</u>	<u>-</u>	<u>(40,000)</u>	<u>(574,000)</u>
Net Change in Fund Balances	75,873,656	-	340,113	(123,127)	292,011
Fund Balance (Deficit), January 1	2,021,382	(163)	2,526,449	442,542	773,929
Fund Balance (Deficit), December 31	<u>77,895,038</u>	<u>(163)</u>	<u>2,866,562</u>	<u>319,415</u>	<u>1,065,940</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
 For the year ended December 31, 2024
 (info for year ended December 31, 2023)

Exhibit AA-2

	Former Borough Roads and Drainage Service Area	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area
REVENUES					
Taxes	\$ -	\$ 84,601,312	\$ 80,056,033	\$ 13,010,796	\$ 142,205,744
Assessments in Lieu of Taxes	-	-	-	-	-
Special Assessments	-	-	148,940	-	-
Licenses and Permits	-	925,714	63,670	-	-
Intergovernmental	-	2,351,946	852,228	43,077	3,018,562
Charges for Services	-	294,849	141	48,460	967,669
Fines and Forfeitures	-	-	-	-	6,603,675
Investment Income (Loss)	8,991	(371,505)	987,349	396,914	1,065,761
Investment Income on leases	-	902	-	-	-
Restricted Contributions	-	-	-	-	-
Other	-	279,711	99,842	203,315	443,824
Total Revenues	8,991	88,082,929	82,208,203	13,702,562	154,305,235
EXPENDITURES					
General Government	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Fire Services	-	79,736,571	-	-	-
Police Services	-	-	-	-	142,570,329
Economic and Community Development	-	-	-	-	-
Public Transportation	-	-	-	-	-
Public Works	-	-	-	-	-
Education	-	-	-	-	-
Maintenance and Operations	-	-	34,468,087	7,822,460	-
PERS On-behalf Expenditures	-	2,235,209	112,366	31,319	2,507,430
Debt Service:					
Principal	-	1,806,967	31,580,319	-	560,627
Interest and Fiscal Agent Charges	-	771,743	13,082,077	-	474,221
Bond Issuance Costs	-	-	-	-	-
Debt service - Leases:					
Principal	-	-	37,679	66,338	345,608
Interest	-	-	17,939	17,460	79,410
Debt service - SBITAs:					
Principal	-	19,775	-	-	16,110
Interest	-	477	-	-	906
Capital Outlay	-	110,172	33,169	2,051	12,766
Capital Outlay - Leases	-	-	259,260	172,683	31,485
Capital Outlay - SBITAs	-	43,391	-	-	164,357
Total Expenditures	-	84,724,305	79,590,896	8,112,311	146,763,249
Excess (Deficiency) of Revenues over Expenditures	8,991	3,358,624	2,617,307	5,590,251	7,541,986
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds	-	132	3,027	-	63
Transfers from Other Sub-Funds	-	-	-	128,749	-
Transfers to Other Funds	-	(4,446,053)	(30,160)	(4,312,757)	(5,407,652)
Transfers to Other Sub-Funds	-	-	-	(128,749)	-
Proceeds from Sale of Capital Assets	-	12,992	-	-	242,144
Insurance Recoveries	-	-	158,744	-	-
Premium on Bonds and Notes	-	-	-	-	-
Draws on Capital Leases	-	-	-	-	-
Other Financing source Leases	-	-	259,260	172,683	31,485
Other Financing source SBITAs	-	43,391	-	-	164,357
Total Other Financing Sources (Uses)	-	(4,389,538)	390,871	(4,140,074)	(4,969,603)
Net Change in Fund Balances	8,991	(1,030,914)	3,008,178	1,450,177	2,572,383
Fund Balance (Deficit), January 1	125,689	1,684,409	10,102,386	6,996,880	24,825,292
Fund Balance (Deficit), December 31	134,680	653,495	13,110,564	8,447,057	27,397,675

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
 For the year ended December 31, 2024
 (info for year ended December 31, 2023)

Exhibit AA-2

	Turnagain Arm Police Service Area	Anchorage Bowl Parks and Recreation Service Area	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment
REVENUES					
Taxes	\$ 23,231	\$ 23,703,453	\$ 4,710,589	\$ 1,501,156	\$ -
Assessments in Lieu of Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Licenses and Permits	-	-	-	8,529,257	-
Intergovernmental	-	125,552	45,769	116,222	44,167
Charges for Services	-	1,807,025	243,172	37,047	1,436,837
Fines and Forfeitures	-	-	-	2,235	-
Investment Income (Loss)	1,888	415,450	224,860	(782,480)	88,568
Investment Income on leases	-	-	-	-	-
Restricted Contributions	-	-	-	-	-
Other	-	5,195	28,374	1,988	1,044,449
Total Revenues	25,119	26,056,675	5,252,764	9,405,425	2,614,021
EXPENDITURES					
General Government	-	-	-	-	2,536,901
Health and Human Services	-	-	-	-	-
Fire Services	-	-	-	-	-
Police Services	-	-	-	-	-
Economic and Community Development	-	19,997,928	3,266,314	7,539,700	-
Public Transportation	-	-	-	-	-
Public Works	-	-	-	-	-
Education	-	-	-	-	-
Maintenance and Operations	-	-	-	-	-
PERS On-behalf Expenditures	-	85,702	45,769	116,222	44,167
Debt Service:					
Principal	-	1,908,556	50,261	-	-
Interest and Fiscal Agent Charges	-	1,139,264	11,409	-	-
Bond Issuance Costs	-	-	-	-	-
Debt service - Leases:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Debt service - SBITAs:					
Principal	-	13,034	2,276	-	-
Interest	-	-	-	-	-
Capital Outlay	-	347,339	-	12,182	-
Capital Outlay - Leases	-	-	-	-	-
Capital Outlay - SBITAs	-	31,876	3,989	-	-
Total Expenditures	-	23,523,699	3,380,018	7,668,104	2,581,068
Excess (Deficiency) of Revenues over Expenditures	25,119	2,532,976	1,872,746	1,737,321	32,953
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds	-	161	-	-	-
Transfers from Other Sub-Funds	-	5,600	-	-	-
Transfers to Other Funds	-	(1,572,547)	(1,144,055)	-	-
Transfers to Other Sub-Funds	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	240,000	-	-	-
Insurance Recoveries	-	-	16,639	-	-
Premium on Bonds and Notes	-	-	-	-	-
Draws on Capital Leases	-	-	-	-	-
Other Financing source Leases	-	-	-	-	-
Other Financing source SBITAs	-	31,876	3,989	-	-
Total Other Financing Sources (Uses)	-	(1,294,910)	(1,123,427)	-	-
Net Change in Fund Balances	25,119	1,238,066	749,319	1,737,321	32,953
Fund Balance (Deficit), January 1	20,698	5,873,471	3,666,605	(14,556,805)	1,333,661
Fund Balance (Deficit), December 31	45,817	7,111,537	4,415,924	(12,819,484)	1,366,614

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
 For the year ended December 31, 2024
 (info for year ended December 31, 2023)

Exhibit AA-2

	Police and Fire Retiree Medical Administration	Areawide EMS Lease Special Levy	MLP Sale Proceeds	Operating Projects Committed General	Areawide APD IT Systems Special Levy
REVENUES					
Taxes	\$ -	\$ 829,029	\$ -	\$ -	\$ 1,840,000
Assessments in Lieu of Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	11,394	-	-	-	-
Charges for Services	10,847	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Investment Income (Loss)	(5,044)	-	1,326,520	-	-
Investment Income on leases	-	-	-	-	-
Restricted Contributions	-	-	-	-	-
Other	-	-	1,200	-	-
Total Revenues	17,197	829,029	1,327,720	-	1,840,000
EXPENDITURES					
General Government	183,693	-	-	282,366	-
Health and Human Services	-	-	-	55,289	-
Fire Services	-	-	-	43,164	-
Police Services	-	-	-	40,559	1,258,079
Economic and Community Development	-	-	-	336,099	-
Public Transportation	-	-	-	-	-
Public Works	-	-	-	9,328	-
Education	-	-	-	-	-
Maintenance and Operations	-	-	-	-	-
PERS On-behalf Expenditures	11,394	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fiscal Agent Charges	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-
Debt service - Leases:					
Principal	-	727,125	-	-	-
Interest	-	101,904	-	-	-
Debt service - SBITAs:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay	-	-	-	175,870	-
Capital Outlay - Leases	-	-	-	-	-
Capital Outlay - SBITAs	-	-	-	-	-
Total Expenditures	195,087	829,029	-	942,675	1,258,079
Excess (Deficiency) of Revenues over Expenditures	(177,890)	-	1,327,720	(942,675)	581,921
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds	-	-	-	90,000	-
Transfers from Other Sub-Funds	-	-	-	578,400	-
Transfers to Other Funds	-	-	-	-	-
Transfers to Other Sub-Funds	-	-	(3,688,021)	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-
Premium on Bonds and Notes	-	-	-	-	-
Draws on Capital Leases	-	-	-	-	-
Other Financing source Leases	-	-	-	-	-
Other Financing source SBITAs	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	(3,688,021)	668,400	-
Net Change in Fund Balances	(177,890)	-	(2,360,301)	(274,275)	581,921
Fund Balance (Deficit), January 1	(12,592)	1	19,067,426	4,315,070	3,295,578
Fund Balance (Deficit), December 31	(190,482)	1	16,707,125	4,040,795	3,877,499

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
 For the year ended December 31, 2024
 (info for year ended December 31, 2023)

Exhibit AA-2

	Total 2024	Total 2023
REVENUES		
Taxes	\$ 705,981,800	\$ 688,391,157
Assessments in Lieu of Taxes	12,524,350	13,099,475
Special Assessments	155,815	228,353
Licenses and Permits	12,851,698	10,591,506
Intergovernmental	34,892,332	27,889,883
Charges for Services	23,972,814	21,626,398
Fines and Forfeitures	6,662,311	6,911,284
Investment Income (Loss)	2,526,391	12,061,691
Investment Income on leases	21,753	24,383
Restricted Contributions	139,292	99,955
Other	3,530,879	2,542,515
Total Revenues	<u>803,259,435</u>	<u>783,466,600</u>
EXPENDITURES		
General Government	21,234,856	24,742,977
Health and Human Services	23,097,632	18,235,163
Fire Services	117,078,088	113,705,359
Police Services	148,715,699	137,973,561
Economic and Community Development	68,802,086	66,725,463
Public Transportation	32,595,505	29,281,324
Public Works	7,975,480	7,372,046
Education	263,714,389	260,087,517
Maintenance and Operations	42,685,568	42,348,113
PERS On-behalf Expenditures	7,339,140	5,354,950
Debt Service:		
Principal	39,782,062	45,616,852
Interest and Fiscal Agent Charges	18,222,441	21,955,878
Bond Issuance Costs	-	526,683
Debt service - Leases:		
Principal	4,308,212	4,330,435
Interest	800,288	840,659
Debt service - SBITAs:		
Principal	671,308	81,529
Interest	11,234	5,053
Capital Outlay	1,176,292	1,662,344
Capital Outlay - Leases	1,540,633	-
Capital Outlay - SBITAs	3,182,957	497,308
Total Expenditures	<u>802,933,870</u>	<u>781,343,214</u>
Excess (Deficiency) of Revenues over Expenditures	325,565	2,123,386
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	101,371,073	40,820,725
Transfers from Other Sub-Funds	4,400,770	1,324,896
Transfers to Other Funds	(26,396,173)	(44,900,695)
Transfers to Other Sub-Funds	(4,400,770)	(1,324,896)
Proceeds from Sale of Capital Assets	3,010,789	510,950
Insurance Recoveries	908,857	273,186
Premium on Bonds and Notes	-	1,272,500
Draws on Capital Leases	-	19,252,291
Other Financing source Leases	1,540,633	-
Other Financing source SBITAs	3,182,957	356,457
Total Other Financing Sources (Uses)	<u>83,618,136</u>	<u>17,585,414</u>
Net Change in Fund Balances	83,943,701	19,708,800
Fund Balance (Deficit), January 1	72,501,908	52,793,108
Fund Balance (Deficit), December 31	<u>156,445,609</u>	<u>72,501,908</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2024
(info for year ended December 31, 2023)

Exhibit AA-3

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area
REVENUES						
Taxes:						
Real Property	\$ 249,990,229	\$ -	\$ 1,421,231	\$ 406,014	\$ 4,460,166	\$ -
Personal Property	23,164,827	-	39,459	7,694	132,985	-
Foreclosed Property	119,295	-	-	-	-	-
Motor Vehicle Registration	6,252,962	-	19,618	5,635	28,166	-
Motor Vehicle Rental	9,994,060	-	-	-	-	-
Hotel - Motel	18,401,469	-	-	-	-	-
Excise on Tobacco Products	23,705,145	-	-	-	-	-
Excise on Marijuana Products	-	-	-	-	-	-
Excise on Fuel Products	13,438,301	-	-	-	-	-
Tax Cost Recoveries	(51,719)	-	469	18	213	-
Penalties and Interest	1,923,353	-	11,124	2,321	27,422	-
Total Taxes	<u>346,937,922</u>	<u>-</u>	<u>1,491,901</u>	<u>421,682</u>	<u>4,648,952</u>	<u>-</u>
Assessments in Lieu of Taxes:						
Municipal Enterprise Service Assessment	379,998	-	-	-	-	-
Payments in Lieu of Property Taxes	12,144,352	-	-	-	-	-
Total Assessments in Lieu of Taxes	<u>12,524,350</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Assessments:						
Collections	4,133	-	-	-	1,224	-
Penalties and Interest	1,518	-	-	-	-	-
Total Special Assessments	<u>5,651</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,224</u>	<u>-</u>
Licenses and Permits:						
Taxicab Permits and Revisions	974,396	-	-	-	-	-
Chauffeur Licenses and Renewals	18,435	-	-	-	-	-
Construction and ROW Permits	831,208	-	-	-	-	-
Animal Licenses	129,570	-	-	-	-	-
Mechanical Licenses and Exams	-	-	-	-	-	-
Local Business Licenses	18,110	-	-	-	-	-
Marijuana Licenses	42,300	-	-	-	-	-
Landscaping Plan Reviews	16,236	-	-	-	-	-
Building Permit Plan Reviews	648,861	-	-	-	-	-
Inspections	139,133	-	-	-	-	-
Building and Grading Permits	-	-	-	-	-	-
Electrical Permits	-	-	-	-	-	-
Land Use Permits	113,036	-	-	-	-	-
Mechanical, Gas and Plumbing Permits	-	-	-	-	-	-
Sign Permits	16,325	-	-	-	-	-
Elevator Permits	-	-	-	-	-	-
Mobile Home and Park Permits	-	-	-	-	-	-
Parking & Access Agreement	4,700	-	-	-	-	-
Rezoning Inspections	35,485	-	-	-	-	-
Miscellaneous Permits	345,262	-	-	-	-	-
Total Licenses and Permits	<u>3,333,057</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Intergovernmental:						
Federal Government:						
Other Federal Grants - Direct	78,380	-	-	-	-	-
SEMT Program (Fed Pass-Thru State)	19,213,681	-	-	-	-	-
State of Alaska:						
Municipal Assistance	4,119,744	-	-	-	-	-
State of Alaska On-behalf Payments	2,149,562	-	-	-	-	-
Fisheries Tax	99,219	-	-	-	-	-
Liquor License	-	-	-	-	-	-
Electric Co-op Allocation	665,009	-	2,114	593	3,004	-
National Forest Allocation	-	-	-	-	-	-
Traffic Signal Management	1,952,109	-	-	-	-	-
Total Intergovernmental	<u>28,277,704</u>	<u>-</u>	<u>2,114</u>	<u>593</u>	<u>3,004</u>	<u>-</u>
Charges for Services:						
Aquatics	-	-	-	-	-	-
Platting Fees	328,505	-	-	-	-	-
Zoning Fees	346,298	-	-	-	-	-
Sale Of Publications	138	-	-	-	-	-
Appraisal Appeal Fee	(1,333)	-	-	-	-	-
Clinic Fees	37,094	-	-	-	-	-
Sanitary Inspection Fees	965,421	-	-	-	-	-
Reproductive Health Fees	21,857	-	-	-	-	-
Transit Advertising Fees	436,422	-	-	-	-	-
Transit Bus Pass Sales	1,377,310	-	-	-	-	-
Transit Fare Box Receipts	1,851,332	-	-	-	-	-
Rec Center Rentals & Activities	98,533	-	-	-	1,886	-
Library Non-Resident Fees	450	-	-	-	-	-
Ambulance Service Fees	11,297,924	-	-	-	-	-
Public Works Service Fee	160	-	-	-	-	-
Cemetery Fees	309,891	-	-	-	-	-
Mapping Fees	-	-	-	-	-	-
DWI Impound/Admin Fees	275,744	-	-	-	-	-
Animal Shelter Fees	274,681	-	-	-	-	-
Animal Drop-Off Fees	7,529	-	-	-	-	-
Other Charges For Services	205,510	-	-	-	-	-
Address Fees	21,143	-	-	-	-	-
Service Fees-School Dist	-	-	-	-	-	-
Copier Fees	11,068	-	-	-	-	-
Late Fees	598	-	-	-	-	-
Reimbursed Cost-Employee Relations	135,135	-	-	-	-	-
Reimbursed Cost-Payroll Fee	3,560	-	-	-	-	-
Reimbursed Cost-NonGrant Funded	1,089,642	-	-	-	-	-
Lost Book Reimbursement	12,859	-	-	-	-	-

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2024
(info for year ended December 31, 2023)

Exhibit AA-3

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area
Lease & Rental Revenue	-	-	-	-	-	-
Program Lessons and Camp	-	-	-	-	264	-
Recreation Centers and Programs	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-
Fire Service Fees	-	-	-	-	15,600	-
Camping Fees	-	-	-	-	1,546	-
Golf Fees	-	-	-	-	-	-
Police Services	-	-	-	-	-	-
Range Usage Fees	-	-	-	-	-	-
Incarceration Cost Recovery	-	-	-	-	-	-
Fire Alarm Fees	-	-	-	-	-	-
Hazardous Waste Fees	-	-	-	-	-	-
Fire Inspection Fees	-	-	-	-	-	-
Total Charges for Services	19,107,471	-	-	-	19,296	-
Fines and Forfeitures:						
Parking Enforcement Fines	4,812	-	-	-	-	-
Library Book Fines	1,234	-	-	-	-	-
Traffic Court Fines	-	-	-	-	-	-
Trial Court Fines	-	-	-	-	-	-
Counter Fines	-	-	-	-	-	-
Curfew Fines	-	-	-	-	-	-
Pre-Trial Diversion Costs	29,000	-	-	-	-	-
Other Fines and Forfeitures	21,355	-	-	-	-	-
Total Fines and Forfeitures	56,401	-	-	-	-	-
Investment Income (Loss):						
Short-Term Investments	(1,069,144)	-	170,556	32,162	20,701	8,991
Other	14,844	-	-	-	-	-
Total Investment Income (Loss)	(1,054,300)	-	170,556	32,162	20,701	8,991
Restricted Contributions	139,292	-	-	-	-	-
Lease Interest Income	20,851	-	-	-	-	-
Other:						
Parking Garages and Lots	14,422	-	-	-	-	-
Collection Revenue	(670)	-	-	-	-	-
Criminal Rule 8 Collection Costs	85	-	-	-	-	-
Prior Year Expenditure Recovery	335,087	-	187,416	-	269	-
Cash Over and Short	(63)	-	-	-	-	-
Lease & Rental Revenue Revenue	140,789	-	-	-	7,795	-
Building Rental	181,218	-	-	-	-	-
Lease Revenue	140,576	-	-	-	-	-
Miscellaneous	416,057	-	-	-	-	-
Total Other	1,227,501	-	187,416	-	8,064	-
Total Revenues	410,575,900	-	1,851,987	454,437	4,701,241	8,991
EXPENDITURES						
General Government:						
Assembly	8,332,739	-	-	-	-	-
Equal Rights Commission	1,028,399	-	-	-	-	-
Equity and Justice	-	-	-	-	-	-
Internal Audit	139,746	-	-	-	-	-
Office of the Mayor	586,229	-	-	-	-	-
Municipal Attorney	271,224	-	-	-	-	-
Municipal Manager	467,431	-	-	-	-	-
Real Estate	(3,876,232)	-	-	-	-	-
Finance	8,881,117	-	-	-	-	-
Chief Fiscal Officer	114,451	-	-	-	-	-
Office of Management & Budget	(65,983)	-	-	-	-	-
Information Technology	300,175	-	-	-	-	-
Human Resources	1,517,125	-	-	-	-	-
Police & Fire Retiree Medical Funding	-	-	-	-	-	-
Purchasing	526,526	-	-	-	-	-
Administration	8,949	-	-	-	-	-
Total General Government	18,231,896	-	-	-	-	-
Public Safety:						
Health and Human Services	23,042,343	-	-	-	-	-
Fire Services	34,091,457	-	1,511,874	-	1,695,022	-
Police Services	4,044,512	-	-	-	802,220	-
Total Public Safety	61,178,312	-	1,511,874	-	2,497,242	-
Public Services:						
Economic and Community Development	37,338,655	-	-	-	323,390	-
Public Transportation	32,595,505	-	-	-	-	-
Public Works	7,966,152	-	-	-	-	-
Education	263,714,389	-	-	-	-	-
Maintenance and Operations	(1,151,010)	-	-	537,564	1,008,467	-
Total Public Services	340,463,691	-	-	537,564	1,331,857	-
PERS On-behalf Expenditures	2,149,562	-	-	-	-	-

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2024
(info for year ended December 31, 2023)

Exhibit AA-3

	Areawide Service Area	Former City Service Area	Chugiak Fire Service Area	Glen Alps Service Area	Girdwood Valley Service Area	Former Borough Roads and Drainage Service Area
Debt Service:						
Principal	3,875,332	-	-	-	-	-
Interest and Fiscal Agent Charges	2,743,727	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-
Total Debt Service	6,619,059	-	-	-	-	-
Debt service - Leases:						
Principal	3,125,415	-	-	-	6,047	-
Interest	583,491	-	-	-	84	-
Total Debt Service - Leases	3,708,906	-	-	-	6,131	-
Debt service - SBITAs:						
Principal	620,113	-	-	-	-	-
Interest	9,851	-	-	-	-	-
Total Debt Service - SBITAs	629,964	-	-	-	-	-
Capital Outlay	482,743	-	-	-	-	-
Capital Outlay - Leases	1,077,205	-	-	-	-	-
Capital Outlay - SBITA	2,939,344	-	-	-	-	-
Total Expenditures	437,480,682	-	1,511,874	537,564	3,835,230	-
Excess (Deficiency) of Revenues over Expenditures	(26,904,782)	-	340,113	(83,127)	866,011	8,991
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds:						
State Grants Fund	61,641,501	-	-	-	-	-
Alcoholic Beverages Retail Sales Tax Fund	-	-	-	-	-	-
MOA Trust Fund	16,300,000	-	-	-	-	-
Areawide Capital Projects Fund	130,244	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Public Transportation Capital Projects Fund	84	-	-	-	-	-
Refuse Utility Fund	1,184,394	-	-	-	-	-
Solid Waste Utility Fund	2,929,886	-	-	-	-	-
Water Utility Fund	10,134,246	-	-	-	-	-
Wastewater Utility Fund	6,394,895	-	-	-	-	-
Airport Fund	70,074	-	-	-	-	-
Port Fund	2,192,355	-	-	-	-	-
Anchorage Hydropower Fund	300,000	-	-	-	-	-
Anchorage Metropolitan Police Capital Projects Fund	11	-	-	-	-	-
Total Transfers from Other Funds	101,277,690	-	-	-	-	-
Transfers from Other Sub-Funds:						
Areawide Service Area Fund	-	-	-	-	-	-
MLP Sale Fund	3,688,021	-	-	-	-	-
LRSA Other Contributing Roads Service Area Fund	-	-	-	-	-	-
Total Transfers from Other Sub-Funds	3,688,021	-	-	-	-	-
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	(955,054)	-	-	-	-	-
Property Assessed Clean Energy Program Fund	-	-	-	-	-	-
State Grants Fund	(416,370)	-	-	-	-	-
Federal Grants Fund	(91,491)	-	-	-	-	-
Anchorage Metropolitan Police Capital Projects Fund	-	-	-	-	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	(178,775)	-	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	-	-	-	-	-
CBERRRSA Capital Projects Fund	-	-	-	-	-	-
Areawide Capital Projects Fund	(6,363,714)	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	-
Chugiak Fire Capital Projects Fund	-	-	-	-	-	-
Miscellaneous Capital Projects Fund	-	-	-	(40,000)	-	-
Public Transportation Capital Projects Fund	(823,106)	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Girdwood Valley Capital Projects Fund	-	-	-	-	(574,000)	-
Information Technology Capital Projects Fund	-	-	-	-	-	-
Equipment Maintenance CIP Fund	(40,439)	-	-	-	-	-
Total Transfers to Other Funds	(8,868,949)	-	-	(40,000)	(574,000)	-
Transfers to Other Sub-Funds:						
Operating Projects Committed General	(578,400)	-	-	-	-	-
Areawide Service Area Fund	-	-	-	-	-	-
Anchorage Parks & Recreation Area	(5,600)	-	-	-	-	-
ER-Chugiak Birchwood Rural Roads	-	-	-	-	-	-
Total Transfers to Other Sub-Funds	(584,000)	-	-	-	-	-
Premium on Bonds and Notes	-	-	-	-	-	-
Proceeds from Sale of Capital Assets	2,515,653	-	-	-	-	-
Insurance Recoveries	733,474	-	-	-	-	-
Draws on Capital Leases	-	-	-	-	-	-
Other Financing source Leases	1,077,205	-	-	-	-	-
Other Financing source SBITAs	2,939,344	-	-	-	-	-
Total Other Financing Sources (Uses)	102,778,438	-	-	(40,000)	(574,000)	-
Net Change in Fund Balances	75,873,656.00	-	340,113.00	(123,127.00)	292,011.00	8,991.00
Fund Balance (Deficit), January 1	2,021,382	(163)	2,526,449	442,542	773,929	125,689
Fund Balance (Deficit), December 31	\$ 77,895,038	\$ (163)	\$ 2,866,562	\$ 319,415	\$ 1,065,940	\$ 134,680

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2024
(info for year ended December 31, 2023)

	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Turnagain Arm Police Service Area	Anchorage Bowl Parks and Recreation Service Area
REVENUES						
Taxes:						
Real Property	\$ 75,638,270	\$ 69,547,437	\$ 12,568,064	\$ 127,928,044	\$ 18,187	\$ 20,706,174
Personal Property	7,342,093	8,073,919	232,534	11,954,870	4,759	2,164,871
Foreclosed Property	-	-	-	-	-	-
Motor Vehicle Registration	1,082,973	1,436,573	139,763	1,433,657	-	373,040
Motor Vehicle Rental	-	-	-	-	-	-
Hotel - Motel	-	457,268	-	-	-	304,839
Excise on Tobacco Products	-	-	-	-	-	-
Excise on Marijuana Products	-	-	-	-	-	-
Excise on Fuel Products	-	-	-	-	-	-
Tax Cost Recoveries	13,518	13,752	2,315	21,986	14	3,956
Penalties and Interest	524,458	527,084	68,120	867,187	271	150,573
Total Taxes	84,601,312	80,056,033	13,010,796	142,205,744	23,231	23,703,453
Assessments in Lieu of Taxes:						
Municipal Enterprise Service Assessment	-	-	-	-	-	-
Payments in Lieu of Property Taxes	-	-	-	-	-	-
Total Assessments in Lieu of Taxes	-	-	-	-	-	-
Special Assessments:						
Collections	-	91,431	-	-	-	-
Penalties and Interest	-	57,509	-	-	-	-
Total Special Assessments	-	148,940	-	-	-	-
Licenses and Permits:						
Taxicab Permits and Revisions	-	-	-	-	-	-
Chauffeur Licenses and Renewals	-	-	-	-	-	-
Construction and ROW Permits	-	-	-	-	-	-
Animal Licenses	-	-	-	-	-	-
Mechanical Licenses and Exams	-	-	-	-	-	-
Local Business Licenses	-	-	-	-	-	-
Marijuana Licenses	-	-	-	-	-	-
Landscaping Plan Reviews	-	63,670	-	-	-	-
Building Permit Plan Reviews	925,714	-	-	-	-	-
Inspections	-	-	-	-	-	-
Building and Grading Permits	-	-	-	-	-	-
Electrical Permits	-	-	-	-	-	-
Land Use Permits	-	-	-	-	-	-
Mechanical, Gas and Plumbing Permits	-	-	-	-	-	-
Sign Permits	-	-	-	-	-	-
Elevator Permits	-	-	-	-	-	-
Mobile Home and Park Permits	-	-	-	-	-	-
Parking & Access Agreement	-	-	-	-	-	-
Rezoning Inspections	-	-	-	-	-	-
Miscellaneous Permits	-	-	-	-	-	-
Total Licenses and Permits	925,714	63,670	-	-	-	-
Intergovernmental:						
Federal Government:						
Other Federal Grants - Direct	-	-	-	-	-	-
SEMT Program (Fed Pass-Thru State)	-	-	-	-	-	-
State of Alaska:						
Municipal Assistance	-	-	-	-	-	-
State of Alaska On-behalf Payments	2,235,209	112,366	31,319	2,507,431	-	85,702
Fisheries Tax	-	-	-	-	-	-
Liquor License	-	-	-	355,800	-	-
Electric Co-op Allocation	116,737	153,264	-	155,331	-	39,850
National Forest Allocation	-	87,138	-	-	-	-
Traffic Signal Management	-	499,460	11,758	-	-	-
Total Intergovernmental	2,351,946	852,228	43,077	3,018,562	-	125,552
Charges for Services:						
Aquatics	-	-	-	-	-	359,780
Platting Fees	-	-	-	-	-	-
Zoning Fees	-	-	-	-	-	-
Sale Of Publications	-	-	-	-	-	-
Appraisal Appeal Fee	-	-	-	-	-	-
Clinic Fees	-	-	-	-	-	-
Sanitary Inspection Fees	-	-	-	-	-	-
Reproductive Health Fees	-	-	-	-	-	-
Transit Advertising Fees	-	-	-	-	-	-
Transit Bus Pass Sales	-	-	-	-	-	-
Transit Fare Box Receipts	-	-	-	-	-	-
Rec Center Rentals & Activities	-	-	-	-	-	-
Library Non-Resident Fees	-	-	-	-	-	-
Ambulance Service Fees	-	-	-	-	-	-
Public Works Service Fee	-	-	-	-	-	-
Cemetery Fees	-	-	-	-	-	-
Mapping Fees	-	-	-	-	-	-
DWI Impound/Admin Fees	-	-	-	225,577	-	-
Animal Shelter Fees	-	-	-	-	-	-
Animal Drop-Off Fees	-	-	-	-	-	-
Other Charges For Services	-	-	-	-	-	-
Address Fees	-	-	-	-	-	-
Service Fees-School Dist	-	-	-	-	-	331,504
Copier Fees	-	-	-	-	-	-
Late Fees	-	-	-	-	-	-
Reimbursed Cost-Employee Relations	-	-	-	-	-	-
Reimbursed Cost-Payroll Fee	-	-	-	-	-	-
Reimbursed Cost-NonGrant Funded	3,037	141	48,460	419,899	-	64,427
Lost Book Reimbursement	-	-	-	-	-	-

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2024
(info for year ended December 31, 2023)

Exhibit AA-3

	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Turnagain Arm Police Service Area	Anchorage Bowl Parks and Recreation Service Area
Lease & Rental Revenue	-	-	-	-	-	-
Program Lessons and Camp	-	-	-	-	-	-
Recreation Centers and Programs	-	-	-	-	-	551,359
Parks and Recreation	-	-	-	-	-	416,362
Fire Service Fees	-	-	-	-	-	-
Camping Fees	-	-	-	-	-	58,027
Golf Fees	-	-	-	-	-	25,566
Police Services	-	-	-	99,178	-	-
Range Usage Fees	-	-	-	2,375	-	-
Incarceration Cost Recovery	-	-	-	220,640	-	-
Fire Alarm Fees	109,600	-	-	-	-	-
Hazardous Waste Fees	93,638	-	-	-	-	-
Fire Inspection Fees	88,574	-	-	-	-	-
Total Charges for Services	294,849	141	48,460	967,669	-	1,807,025
Fines and Forfeitures:						
Parking Enforcement Fines	-	-	-	-	-	-
Library Book Fines	-	-	-	-	-	-
Traffic Court Fines	-	-	-	2,767,833	-	-
Trial Court Fines	-	-	-	1,782,609	-	-
Counter Fines	-	-	-	1,759,320	-	-
Curfew Fines	-	-	-	515	-	-
Pre-Trial Diversion Costs	-	-	-	-	-	-
Other Fines and Forfeitures	-	-	-	293,398	-	-
Total Fines and Forfeitures	-	-	-	6,603,675	-	-
Investment Income (Loss):						
Short-Term Investments	(371,505)	987,349	396,914	1,065,761	1,888	415,450
Other	-	-	-	-	-	-
Total Investment Income (Loss)	(371,505)	987,349	396,914	1,065,761	1,888	415,450
Restricted Contributions	-	-	-	-	-	-
Lease Interest Income	902	-	-	-	-	-
Other:						
Parking Garages and Lots	-	-	-	-	-	-
Collection Revenue	-	-	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	318,941	-	-
Prior Year Expenditure Recovery	33,025	44,896	215	73,158	-	5,321
Cash Over and Short	-	-	-	(14)	-	(126)
Lease & Rental Revenue Revenue	-	-	-	-	-	-
Building Rental	-	-	-	-	-	-
Lease Revenue	15,073	-	-	-	-	-
Miscellaneous	231,613	54,946	203,100	51,739	-	-
Total Other	279,711	99,842	203,315	443,824	-	5,195
Total Revenues	88,082,929	82,208,203	13,702,562	154,305,235	25,119	26,056,675
EXPENDITURES						
General Government:						
Assembly	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-
Equity and Justice	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-
Office of the Mayor	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-
Finance	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-
Office of Management & Budget	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-
Police & Fire Retiree Medical Funding	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-
Administration	-	-	-	-	-	-
Total General Government	-	-	-	-	-	-
Public Safety:						
Health and Human Services	-	-	-	-	-	-
Fire Services	79,736,571	-	-	-	-	-
Police Services	-	-	-	142,570,329	-	-
Total Public Safety	79,736,571	-	-	142,570,329	-	-
Public Services:						
Economic and Community Development	-	-	-	-	-	19,997,928
Public Transportation	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Education	-	-	-	-	-	-
Maintenance and Operations	-	34,468,087	7,822,460	-	-	-
Total Public Services	-	34,468,087	7,822,460	-	-	19,997,928
PERS On-behalf Expenditures	2,235,209	112,366	31,319	2,507,430	-	85,702

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2024
(info for year ended December 31, 2023)

Exhibit AA-3

	Fire Service Area	Roads and Drainage Service Area	Limited Service Areas	Anchorage Metropolitan Police Service Area	Turnagain Arm Police Service Area	Anchorage Bowl Parks and Recreation Service Area
Debt Service:						
Principal	1,806,967	31,580,319	-	560,627	-	1,908,556
Interest and Fiscal Agent Charges	771,743	13,082,077	-	474,221	-	1,139,264
Bond Issuance Costs	-	-	-	-	-	-
Total Debt Service	2,578,710	44,662,396	-	1,034,848	-	3,047,820
Debt service - Leases:						
Principal	-	37,679	66,338	345,608	-	-
Interest	-	17,939	17,460	79,410	-	-
Total Debt Service - Leases	-	55,618	83,798	425,018	-	-
Debt service - SBITAs:						
Principal	19,775	-	-	16,110	-	13,034
Interest	477	-	-	906	-	-
Total Debt Service - SBITAs	20,252	-	-	17,016	-	13,034
Capital Outlay	110,172	33,169	2,051	12,766	-	347,339
Capital Outlay - Leases	-	259,260	172,683	31,485	-	-
Capital Outlay - SBITA	43,391	-	-	164,357	-	31,876
Total Expenditures	84,724,305	79,590,896	8,112,311	146,763,249	-	23,523,699
Excess (Deficiency) of Revenues over Expenditures	3,358,624	2,617,307	5,590,251	7,541,986	25,119	2,532,976
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds:						
State Grants Fund	-	-	-	-	-	-
Alcoholic Beverages Retail Sales Tax Fund	-	-	-	-	-	-
MOA Trust Fund	-	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	132	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	3,027	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	161
Public Transportation Capital Projects Fund	-	-	-	-	-	-
Refuse Utility Fund	-	-	-	-	-	-
Solid Waste Utility Fund	-	-	-	-	-	-
Water Utility Fund	-	-	-	-	-	-
Wastewater Utility Fund	-	-	-	-	-	-
Airport Fund	-	-	-	-	-	-
Port Fund	-	-	-	-	-	-
Anchorage Hydropower Fund	-	-	-	-	-	-
Anchorage Metropolitan Police Capital Projects Fund	-	-	-	63	-	-
Total Transfers from Other Funds	132	3,027	-	63	-	161
Transfers from Other Sub-Funds:						
Areawide Service Area Fund	-	-	-	-	-	5,600
MLP Sale Fund	-	-	-	-	-	-
LRSA Other Contributing Roads Service Area Fund	-	-	128,749	-	-	-
Total Transfers from Other Sub-Funds	-	-	128,749	-	-	5,600
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	-	(30,160)	-	-	-	(20,106)
Property Assessed Clean Energy Program Fund	-	-	-	-	-	-
State Grants Fund	(10,661)	-	-	(72,778)	-	-
Federal Grants Fund	-	-	-	(17,455)	-	-
Anchorage Metropolitan Police Capital Projects Fund	-	-	-	(275,540)	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	(362,967)	-	-	(545,192)	-	-
Police and Fire Certificate of Participation Bond Fund	(2,257,425)	-	-	(3,171,687)	-	-
CBERRRSA Capital Projects Fund	-	-	(4,312,757)	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	(1,815,000)	-	-	-	-	-
Chugiak Fire Capital Projects Fund	-	-	-	-	-	-
Miscellaneous Capital Projects Fund	-	-	-	-	-	-
Public Transportation Capital Projects Fund	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	(1,552,441)
Girdwood Valley Capital Projects Fund	-	-	-	-	-	-
Information Technology Capital Projects Fund	-	-	-	-	-	-
Equipment Maintenance CIP Fund	-	-	-	(1,325,000)	-	-
Total Transfers to Other Funds	(4,446,053)	(30,160)	(4,312,757)	(5,407,652)	-	(1,572,547)
Transfers to Other Sub-Funds:						
Operating Projects Committed General	-	-	-	-	-	-
Areawide Service Area Fund	-	-	-	-	-	-
Anchorage Parks & Recreation Area	-	-	-	-	-	-
ER-Chugiak Birchwood Rural Roads	-	-	(128,749)	-	-	-
Total Transfers to Other Sub-Funds	-	-	(128,749)	-	-	-
Premium on Bonds and Notes	-	-	-	-	-	-
Proceeds from Sale of Capital Assets	12,992	-	-	242,144	-	240,000
Insurance Recoveries	-	158,744	-	-	-	-
Draws on Capital Leases	-	-	-	-	-	-
Other Financing source Leases	-	259,260	172,683	31,485	-	-
Other Financing source SBITAs	43,391	-	-	164,357	-	31,876
Total Other Financing Sources (Uses)	(4,389,538)	390,871	(4,140,074)	(4,969,603)	-	(1,294,910)
Net Change in Fund Balances	(1,030,914.00)	3,008,178.00	1,450,177.00	2,572,383.00	25,119.00	1,238,066.00
Fund Balance (Deficit), January 1	1,684,409	10,102,386	6,996,880	24,825,292	20,698	5,873,471
Fund Balance (Deficit), December 31	\$ 653,495	\$ 13,110,564	\$ 8,447,057	\$ 27,397,675	\$ 45,817	\$ 7,111,537

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Fund
 Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
 For the year ended December 31, 2024
 (info for year ended December 31, 2023)

Exhibit AA-3

	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	Areawide EMS Lease Special Levy	MLP Sale Proceeds
REVENUES						
Taxes:						
Real Property	\$ 4,576,349	\$ 1,353,375	\$ -	\$ -	760,980	\$ -
Personal Property	107,447	141,112	-	-	68,049	-
Foreclosed Property	-	-	-	-	-	-
Motor Vehicle Registration	-	-	-	-	-	-
Motor Vehicle Rental	-	-	-	-	-	-
Hotel - Motel	-	-	-	-	-	-
Excise on Tobacco Products	-	-	-	-	-	-
Excise on Marijuana Products	-	-	-	-	-	-
Excise on Fuel Products	-	-	-	-	-	-
Tax Cost Recoveries	1,008	(3)	-	-	-	-
Penalties and Interest	25,785	6,672	-	-	-	-
Total Taxes	4,710,589	1,501,156	-	-	829,029	-
Assessments in Lieu of Taxes:						
Municipal Enterprise Service Assessment	-	-	-	-	-	-
Payments in Lieu of Property Taxes	-	-	-	-	-	-
Total Assessments in Lieu of Taxes	-	-	-	-	-	-
Special Assessments:						
Collections	-	-	-	-	-	-
Penalties and Interest	-	-	-	-	-	-
Total Special Assessments	-	-	-	-	-	-
Licenses and Permits:						
Taxicab Permits and Revisions	-	-	-	-	-	-
Chauffeur Licenses and Renewals	-	-	-	-	-	-
Construction and ROW Permits	-	-	-	-	-	-
Animal Licenses	-	-	-	-	-	-
Mechanical Licenses and Exams	-	153,484	-	-	-	-
Local Business Licenses	-	592,856	-	-	-	-
Marijuana Licenses	-	-	-	-	-	-
Landscaping Plan Reviews	-	-	-	-	-	-
Building Permit Plan Reviews	-	1,693,674	-	-	-	-
Inspections	-	-	-	-	-	-
Building and Grading Permits	-	4,755,217	-	-	-	-
Electrical Permits	-	221,830	-	-	-	-
Land Use Permits	-	-	-	-	-	-
Mechanical, Gas and Plumbing Permits	-	630,134	-	-	-	-
Sign Permits	-	13,685	-	-	-	-
Elevator Permits	-	466,787	-	-	-	-
Mobile Home and Park Permits	-	1,590	-	-	-	-
Parking & Access Agreement	-	-	-	-	-	-
Rezoning Inspections	-	-	-	-	-	-
Miscellaneous Permits	-	-	-	-	-	-
Total Licenses and Permits	-	8,529,257	-	-	-	-
Intergovernmental:						
Federal Government:						
Other Federal Grants - Direct	-	-	-	-	-	-
SEMT Program (Fed Pass-Thru State)	-	-	-	-	-	-
State of Alaska:						
Municipal Assistance	-	-	-	-	-	-
State of Alaska On-behalf Payments	45,769	116,222	44,167	11,394	-	-
Fisheries Tax	-	-	-	-	-	-
Liquor License	-	-	-	-	-	-
Electric Co-op Allocation	-	-	-	-	-	-
National Forest Allocation	-	-	-	-	-	-
Traffic Signal Management	-	-	-	-	-	-
Total Intergovernmental	45,769	116,222	44,167	11,394	-	-
Charges for Services:						
Aquatics	91,844	-	-	-	-	-
Platting Fees	-	-	-	-	-	-
Zoning Fees	-	-	-	-	-	-
Sale Of Publications	-	-	-	-	-	-
Appraisal Appeal Fee	-	-	-	-	-	-
Clinic Fees	-	-	-	-	-	-
Sanitary Inspection Fees	-	-	-	-	-	-
Reproductive Health Fees	-	-	-	-	-	-
Transit Advertising Fees	-	-	-	-	-	-
Transit Bus Pass Sales	-	-	-	-	-	-
Transit Fare Box Receipts	-	-	-	-	-	-
Rec Center Rentals & Activities	122,273	-	-	-	-	-
Library Non-Resident Fees	-	-	-	-	-	-
Ambulance Service Fees	-	-	-	-	-	-
Public Works Service Fee	-	-	-	-	-	-
Cemetery Fees	-	-	-	-	-	-
Mapping Fees	-	-	-	-	-	-
DWI Impound/Admin Fees	-	-	-	-	-	-
Animal Shelter Fees	-	-	-	-	-	-
Animal Drop-Off Fees	-	-	-	-	-	-
Other Charges For Services	-	-	-	-	-	-
Address Fees	-	-	-	-	-	-
Service Fees-School Dist	-	-	280,180	-	-	-
Copier Fees	-	37,047	-	-	-	-
Late Fees	-	-	-	-	-	-
Reimbursed Cost-Employee Relations	-	-	-	-	-	-
Reimbursed Cost-Payroll Fee	-	-	-	-	-	-
Reimbursed Cost-NonGrant Funded	29,055	-	1,156,657	10,847	-	-
Lost Book Reimbursement	-	-	-	-	-	-

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2024
(info for year ended December 31, 2023)

Exhibit AA-3

	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	Areawide EMS Lease Special Levy	MLP Sale Proceeds
Lease & Rental Revenue	-	-	-	-	-	-
Program Lessons and Camp	-	-	-	-	-	-
Recreation Centers and Programs	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-
Fire Service Fees	-	-	-	-	-	-
Camping Fees	-	-	-	-	-	-
Golf Fees	-	-	-	-	-	-
Police Services	-	-	-	-	-	-
Range Usage Fees	-	-	-	-	-	-
Incarceration Cost Recovery	-	-	-	-	-	-
Fire Alarm Fees	-	-	-	-	-	-
Hazardous Waste Fees	-	-	-	-	-	-
Fire Inspection Fees	-	-	-	-	-	-
Total Charges for Services	243,172	37,047	1,436,837	10,847	-	-
Fines and Forfeitures:						
Parking Enforcement Fines	-	-	-	-	-	-
Library Book Fines	-	-	-	-	-	-
Traffic Court Fines	-	-	-	-	-	-
Trial Court Fines	-	-	-	-	-	-
Counter Fines	-	-	-	-	-	-
Curfew Fines	-	-	-	-	-	-
Pre-Trial Diversion Costs	-	-	-	-	-	-
Other Fines and Forfeitures	-	2,235	-	-	-	-
Total Fines and Forfeitures	-	2,235	-	-	-	-
Investment Income (Loss):						
Short-Term Investments	224,860	(782,480)	88,568	(5,044)	-	1,326,520
Other	-	-	-	-	-	-
Total Investment Income (Loss)	224,860	(782,480)	88,568	(5,044)	-	1,326,520
Restricted Contributions	-	-	-	-	-	-
Lease Interest Income	-	-	-	-	-	-
Other:						
Parking Garages and Lots	-	-	-	-	-	-
Collection Revenue	-	-	-	-	-	-
Criminal Rule 8 Collection Costs	-	-	-	-	-	-
Prior Year Expenditure Recovery	4,512	1,989	472	-	-	-
Cash Over and Short	-	(1)	-	-	-	-
Lease & Rental Revenue Revenue	23,862	-	-	-	-	-
Building Rental	-	-	-	-	-	-
Lease Revenue	-	-	-	-	-	-
Miscellaneous	-	-	1,043,977	-	-	1,200
Total Other	28,374	1,988	1,044,449	-	-	1,200
Total Revenues	5,252,764	9,405,425	2,614,021	17,197	829,029	1,327,720
EXPENDITURES						
General Government:						
Assembly	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-
Equity and Justice	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-
Office of the Mayor	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-
Finance	-	-	2,536,901	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-
Office of Management & Budget	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-
Police & Fire Retiree Medical Funding	-	-	-	183,693	-	-
Purchasing	-	-	-	-	-	-
Administration	-	-	-	-	-	-
Total General Government	-	-	2,536,901	183,693	-	-
Public Safety:						
Health and Human Services	-	-	-	-	-	-
Fire Services	-	-	-	-	-	-
Police Services	-	-	-	-	-	-
Total Public Safety	-	-	-	-	-	-
Public Services:						
Economic and Community Development	3,266,314	7,539,700	-	-	-	-
Public Transportation	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Education	-	-	-	-	-	-
Maintenance and Operations	-	-	-	-	-	-
Total Public Services	3,266,314	7,539,700	-	-	-	-
PERS On-behalf Expenditures	45,769	116,222	44,167	11,394	-	-

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2024
(info for year ended December 31, 2023)

Exhibit AA-3

	Eagle River- Chugiak Parks and Recreational Service Area	Building Safety Service Area	Public Finance and Investment	Police and Fire Retiree Medical Administration	Areawide EMS Lease Special Levy	MLP Sale Proceeds
Debt Service:						
Principal	50,261	-	-	-	-	-
Interest and Fiscal Agent Charges	11,409	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-
Total Debt Service	61,670	-	-	-	-	-
Debt service - Leases:						
Principal	-	-	-	-	727,125	-
Interest	-	-	-	-	101,904	-
Total Debt Service - Leases	-	-	-	-	829,029	-
Debt service - SBITAs:						
Principal	2,276	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Debt Service - SBITAs	2,276	-	-	-	-	-
Capital Outlay	-	12,182	-	-	-	-
Capital Outlay - Leases	-	-	-	-	-	-
Capital Outlay - SBITA	3,989	-	-	-	-	-
Total Expenditures	3,380,018	7,668,104	2,581,068	195,087	829,029	-
Excess (Deficiency) of Revenues over Expenditures	1,872,746	1,737,321	32,953	(177,890)	-	1,327,720
OTHER FINANCING SOURCES (USES)						
Transfers from Other Funds:						
State Grants Fund	-	-	-	-	-	-
Alcoholic Beverages Retail Sales Tax Fund	-	-	-	-	-	-
MOA Trust Fund	-	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	-
Anchorage Roads and Drainage Capital Projects Fund	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Public Transportation Capital Projects Fund	-	-	-	-	-	-
Refuse Utility Fund	-	-	-	-	-	-
Solid Waste Utility Fund	-	-	-	-	-	-
Water Utility Fund	-	-	-	-	-	-
Wastewater Utility Fund	-	-	-	-	-	-
Airport Fund	-	-	-	-	-	-
Port Fund	-	-	-	-	-	-
Anchorage Hydropower Fund	-	-	-	-	-	-
Anchorage Metropolitan Police Capital Projects Fund	-	-	-	-	-	-
Total Transfers from Other Funds	-	-	-	-	-	-
Transfers from Other Sub-Funds:						
Areawide Service Area Fund	-	-	-	-	-	-
MLP Sale Fund	-	-	-	-	-	-
LRSA Other Contributing Roads Service Area Fund	-	-	-	-	-	-
Total Transfers from Other Sub-Funds	-	-	-	-	-	-
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	-	-	-	-	-	-
Property Assessed Clean Energy Program Fund	-	-	-	-	-	-
State Grants Fund	-	-	-	-	-	-
Federal Grants Fund	-	-	-	-	-	-
Anchorage Metropolitan Police Capital Projects Fund	-	-	-	-	-	-
ER-Chugiak Parks and Recreation Capital Projects Fund	(1,144,055)	-	-	-	-	-
Police and Fire Retiree Medical Liability Fund	-	-	-	-	-	-
Police and Fire Certificate of Participation Bond Fund	-	-	-	-	-	-
CBERRRSA Capital Projects Fund	-	-	-	-	-	-
Areawide Capital Projects Fund	-	-	-	-	-	-
Anchorage Fire Service Area Capital Projects Fund	-	-	-	-	-	-
Chugiak Fire Capital Projects Fund	-	-	-	-	-	-
Miscellaneous Capital Projects Fund	-	-	-	-	-	-
Public Transportation Capital Projects Fund	-	-	-	-	-	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	-	-	-
Girdwood Valley Capital Projects Fund	-	-	-	-	-	-
Information Technology Capital Projects Fund	-	-	-	-	-	-
Equipment Maintenance CIP Fund	-	-	-	-	-	-
Total Transfers to Other Funds	(1,144,055)	-	-	-	-	-
Transfers to Other Sub-Funds:						
Operating Projects Committed General	-	-	-	-	-	-
Areawide Service Area Fund	-	-	-	-	-	(3,688,021)
Anchorage Parks & Recreation Area	-	-	-	-	-	-
ER-Chugiak Birchwood Rural Roads	-	-	-	-	-	-
Total Transfers to Other Sub-Funds	-	-	-	-	-	(3,688,021)
Premium on Bonds and Notes	-	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-	-
Insurance Recoveries	16,639	-	-	-	-	-
Draws on Capital Leases	-	-	-	-	-	-
Other Financing source Leases	-	-	-	-	-	-
Other Financing source SBITAs	3,989	-	-	-	-	-
Total Other Financing Sources (Uses)	(1,123,427)	-	-	-	-	(3,688,021)
Net Change in Fund Balances	749,319.00	1,737,321.00	32,953.00	(177,890.00)	-	(2,360,301.00)
Fund Balance (Deficit), January 1	3,666,605	(14,556,805)	1,333,661	(12,592)	1	19,067,426
Fund Balance (Deficit), December 31	\$ 4,415,924	\$ (12,819,484)	\$ 1,366,614	\$ (190,482)	1	\$ 16,707,125

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund

Exhibit AA-3

Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2024
(info for year ended December 31, 2023)

	Operating Projects Committed General	Areawide APD IT Systems Special Levy	Total 2024	Total 2023
REVENUES				
Taxes:				
Real Property	\$ -	\$ 1,685,460	\$ 571,059,980	\$ 549,452,987
Personal Property	-	154,540	53,589,159	54,335,213
Foreclosed Property	-	-	119,295	146,525
Motor Vehicle Registration	-	-	10,772,387	10,689,667
Motor Vehicle Rental	-	-	9,994,060	10,735,830
Hotel - Motel	-	-	19,163,576	17,988,000
Excise on Tobacco Products	-	-	23,705,145	20,695,515
Excise on Marijuana Products	-	-	-	5,835,085
Excise on Fuel Products	-	-	13,438,301	14,398,632
Tax Cost Recoveries	-	-	5,527	(63,507)
Penalties and Interest	-	-	4,134,370	4,177,210
Total Taxes	-	1,840,000	705,981,800	688,391,157
Assessments in Lieu of Taxes:				
Municipal Enterprise Service Assessment	-	-	379,998	659,488
Payments in Lieu of Property Taxes	-	-	12,144,352	12,439,987
Total Assessments in Lieu of Taxes	-	-	12,524,350	13,099,475
Special Assessments:				
Collections	-	-	96,788	159,352
Penalties and Interest	-	-	59,027	69,001
Total Special Assessments	-	-	155,815	228,353
Licenses and Permits:				
Taxicab Permits and Revisions	-	-	974,396	477,906
Chauffeur Licenses and Renewals	-	-	18,435	19,275
Construction and ROW Permits	-	-	831,208	1,120,210
Animal Licenses	-	-	129,570	156,810
Mechanical Licenses and Exams	-	-	153,484	33,348
Local Business Licenses	-	-	610,966	117,389
Marijuana Licenses	-	-	42,300	-
Landscaping Plan Reviews	-	-	79,906	78,297
Building Permit Plan Reviews	-	-	3,268,249	2,704,866
Inspections	-	-	139,133	215,222
Building and Grading Permits	-	-	4,755,217	3,995,114
Electrical Permits	-	-	221,830	203,366
Land Use Permits	-	-	113,036	134,162
Mechanical, Gas and Plumbing Permits	-	-	630,134	589,225
Sign Permits	-	-	30,010	46,055
Elevator Permits	-	-	466,787	435,532
Mobile Home and Park Permits	-	-	1,590	530
Parking & Access Agreement	-	-	4,700	5,640
Rezoning Inspections	-	-	35,485	-
Miscellaneous Permits	-	-	345,262	258,559
Total Licenses and Permits	-	-	12,851,698	10,591,506
Intergovernmental:				
Federal Government:				
Other Federal Grants - Direct	-	-	78,380	-
SEMT Program (Fed Pass-Thru State)	-	-	19,213,681	18,441,008
State of Alaska:				
Municipal Assistance	-	-	4,119,744	-
State of Alaska On-behalf Payments	-	-	7,339,141	5,354,949
Fisheries Tax	-	-	99,219	100,248
Liquor License	-	-	355,800	364,670
Electric Co-op Allocation	-	-	1,135,902	1,145,559
National Forest Allocation	-	-	87,138	93,714
Traffic Signal Management	-	-	2,463,327	2,389,735
Total Intergovernmental	-	-	34,892,332	27,889,883
Charges for Services:				
Aquatics	-	-	451,624	507,735
Platting Fees	-	-	328,505	241,450
Zoning Fees	-	-	346,298	312,888
Sale Of Publications	-	-	138	863
Appraisal Appeal Fee	-	-	(1,333)	864
Clinic Fees	-	-	37,094	(3,558)
Sanitary Inspection Fees	-	-	965,421	936,792
Reproductive Health Fees	-	-	21,857	25,436
Transit Advertising Fees	-	-	436,422	390,316
Transit Bus Pass Sales	-	-	1,377,310	1,372,143
Transit Fare Box Receipts	-	-	1,851,332	1,747,891
Rec Center Rentals & Activities	-	-	222,692	264,558
Library Non-Resident Fees	-	-	450	400
Ambulance Service Fees	-	-	11,297,924	8,603,532
Public Works Service Fee	-	-	160	-
Cemetery Fees	-	-	309,891	377,983
Mapping Fees	-	-	-	55
DWI Impound/Admin Fees	-	-	501,321	551,721
Animal Shelter Fees	-	-	274,681	240,931
Animal Drop-Off Fees	-	-	7,529	11,716
Other Charges For Services	-	-	205,510	209,556
Address Fees	-	-	21,143	20,654
Service Fees-School Dist	-	-	611,684	204,098
Copier Fees	-	-	48,115	35,984
Late Fees	-	-	598	(32,133)
Reimbursed Cost-Employee Relations	-	-	135,135	133,002
Reimbursed Cost-Payroll Fee	-	-	3,560	2,950
Reimbursed Cost-NonGrant Funded	-	-	2,822,165	2,934,051
Lost Book Reimbursement	-	-	12,859	12,376

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2024
(info for year ended December 31, 2023)

Exhibit AA-3

	Operating Projects Committed General	Areawide APD IT Systems Special Levy	Total 2024	Total 2023
Lease & Rental Revenue	-	-	-	493,232
Program Lessons and Camp	-	-	264	(2,023)
Recreation Centers and Programs	-	-	551,359	538,073
Parks and Recreation	-	-	416,362	434,831
Fire Service Fees	-	-	15,600	15,063
Camping Fees	-	-	59,573	67,451
Golf Fees	-	-	25,566	26,680
Police Services	-	-	99,178	158,400
Range Usage Fees	-	-	2,375	2,810
Incarceration Cost Recovery	-	-	220,640	208,603
Fire Alarm Fees	-	-	109,600	118,316
Hazardous Waste Fees	-	-	93,638	171,977
Fire Inspection Fees	-	-	88,574	288,731
Total Charges for Services	-	-	23,972,814	21,626,398
Fines and Forfeitures:				
Parking Enforcement Fines	-	-	4,812	-
Library Book Fines	-	-	1,234	1,402
Traffic Court Fines	-	-	2,767,833	3,090,269
Trial Court Fines	-	-	1,782,609	1,408,057
Counter Fines	-	-	1,759,320	1,984,445
Curfew Fines	-	-	515	340
Pre-Trial Diversion Costs	-	-	29,000	48,531
Other Fines and Forfeitures	-	-	316,988	378,240
Total Fines and Forfeitures	-	-	6,662,311	6,911,284
Investment Income (Loss):				
Short-Term Investments	-	-	2,511,547	12,039,923
Other	-	-	14,844	21,768
Total Investment Income (Loss)	-	-	2,526,391	12,061,691
Restricted Contributions	-	-	139,292	99,955
Lease Interest Income	-	-	21,753	24,383
Other:				
Parking Garages and Lots	-	-	14,422	21,060
Collection Revenue	-	-	(670)	5,451
Criminal Rule 8 Collection Costs	-	-	319,026	327,269
Prior Year Expenditure Recovery	-	-	686,360	664,212
Cash Over and Short	-	-	(204)	(431)
Lease & Rental Revenue Revenue	-	-	172,446	-
Building Rental	-	-	181,218	-
Lease Revenue	-	-	155,649	-
Miscellaneous	-	-	2,002,632	1,524,954
Total Other	-	-	3,530,879	2,542,515
Total Revenues	-	1,840,000	803,259,435	783,466,600
EXPENDITURES				
General Government:				
Assembly	208,113	-	8,540,852	6,638,626
Equal Rights Commission	-	-	1,028,399	865,826
Equity and Justice	-	-	-	257,522
Internal Audit	-	-	139,746	37,969
Office of the Mayor	-	-	586,229	560,346
Municipal Attorney	-	-	271,224	3,853,404
Municipal Manager	-	-	467,431	(951,123)
Real Estate	-	-	(3,876,232)	1,557,421
Finance	-	-	11,418,018	10,111,084
Chief Fiscal Officer	-	-	114,451	105,448
Office of Management & Budget	74,253	-	8,270	(481,210)
Information Technology	-	-	300,175	392,725
Human Resources	-	-	1,517,125	1,235,819
Police & Fire Retiree Medical Funding	-	-	183,693	185,458
Purchasing	-	-	526,526	336,110
Administration	-	-	8,949	37,552
Total General Government	282,366	-	21,234,856	24,742,977
Public Safety:				
Health and Human Services	55,289	-	23,097,632	18,235,163
Fire Services	43,164	-	117,078,088	113,705,359
Police Services	40,559	1,258,079	148,715,699	137,973,561
Total Public Safety	139,012	1,258,079	288,891,419	269,914,083
Public Services:				
Economic and Community Development	336,099	-	68,802,086	66,725,463
Public Transportation	-	-	32,595,505	29,281,324
Public Works	9,328	-	7,975,480	7,372,046
Education	-	-	263,714,389	260,087,517
Maintenance and Operations	-	-	42,685,568	42,348,113
Total Public Services	345,427	-	415,773,028	405,814,463
PERS On-behalf Expenditures	-	-	7,339,140	5,354,950

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Combining Statements of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For the year ended December 31, 2024
(info for year ended December 31, 2023)

Exhibit AA-3

	Operating Projects Committed General	Areawide APD IT Systems Special Levy	Total 2024	Total 2023
Debt Service:				
Principal	-	-	39,782,062	45,616,852
Interest and Fiscal Agent Charges	-	-	18,222,441	21,955,878
Bond Issuance Costs	-	-	-	526,683
Total Debt Service	-	-	58,004,503	68,099,413
Debt service - Leases:				
Principal	-	-	4,308,212	4,330,435
Interest	-	-	800,288	840,659
Total Debt Service - Leases	-	-	5,108,500	5,171,094
Debt service - SBITAs:				
Principal	-	-	671,308	81,529
Interest	-	-	11,234	5,053
Total Debt Service - SBITAs	-	-	682,542	86,582
Capital Outlay	175,870	-	1,176,292	1,662,344
Capital Outlay - Leases	-	-	1,540,633	-
Capital Outlay - SBITA	-	-	3,182,957	497,308
Total Expenditures	942,675	1,258,079	802,933,870	781,343,214
Excess (Deficiency) of Revenues over Expenditures	(942,675)	581,921	325,565	2,123,386
OTHER FINANCING SOURCES (USES)				
Transfers from Other Funds:				
State Grants Fund	-	-	61,641,501	-
Alcoholic Beverages Retail Sales Tax Fund	90,000	-	90,000	-
MOA Trust Fund	-	-	16,300,000	16,300,000
Areawide Capital Projects Fund	-	-	130,244	159,500
Anchorage Fire Service Area Capital Projects Fund	-	-	132	-
Anchorage Roads and Drainage Capital Projects Fund	-	-	3,027	-
Anchorage Parks and Recreation Capital Projects Fund	-	-	161	60,500
Public Transportation Capital Projects Fund	-	-	84	-
Refuse Utility Fund	-	-	1,184,394	498,426
Solid Waste Utility Fund	-	-	2,929,886	1,804,341
Water Utility Fund	-	-	10,134,246	10,732,018
Wastewater Utility Fund	-	-	6,394,895	6,958,865
Airport Fund	-	-	70,074	63,291
Port Fund	-	-	2,192,355	1,976,009
Anchorage Hydropower Fund	-	-	300,000	300,000
Anchorage Metropolitan Police Capital Projects Fund	-	-	74	-
Total Transfers from Other Funds	90,000	-	101,371,073	38,852,950
Transfers from Other Sub-Funds:				
Areawide Service Area Fund	578,400	-	584,000	1,324,896
MLP Sale Fund	-	-	3,688,021	-
LRSA Other Contributing Roads Service Area Fund	-	-	128,749	-
Total Transfers from Other Sub-Funds	578,400	-	4,400,770	1,324,896
Transfers to Other Funds:				
Convention Center Operating Reserve Fund	-	-	(1,005,320)	(904,436)
Property Assessed Clean Energy Program Fund	-	-	-	(9,937)
State Grants Fund	-	-	(499,809)	(874,627)
Federal Grants Fund	-	-	(108,946)	(307,451)
Anchorage Metropolitan Police Capital Projects Fund	-	-	(275,540)	(80,000)
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	(1,144,055)	(4,844,312)
Police and Fire Retiree Medical Liability Fund	-	-	(1,086,934)	(1,086,934)
Police and Fire Certificate of Participation Bond Fund	-	-	(5,429,112)	(5,432,378)
CBERRRSA Capital Projects Fund	-	-	(4,312,757)	(3,920,490)
Areawide Capital Projects Fund	-	-	(6,363,714)	(18,528,311)
Anchorage Fire Service Area Capital Projects Fund	-	-	(1,815,000)	-
Chugiak Fire Capital Projects Fund	-	-	-	(920,000)
Miscellaneous Capital Projects Fund	-	-	(40,000)	(40,000)
Public Transportation Capital Projects Fund	-	-	(823,106)	(1,583,375)
Anchorage Parks and Recreation Capital Projects Fund	-	-	(1,552,441)	(1,298,378)
Girdwood Valley Capital Projects Fund	-	-	(574,000)	(1,150,000)
Information Technology Capital Projects Fund	-	-	-	(952,291)
Equipment Maintenance CIP Fund	-	-	(1,365,439)	(1,000,000)
Total Transfers to Other Funds	-	-	(26,396,173)	(42,932,920)
Transfers to Other Sub-Funds:				
Operating Projects Committed General	-	-	(578,400)	(1,324,896)
Areawide Service Area Fund	-	-	(3,688,021)	-
Anchorage Parks & Recreation Area	-	-	(5,600)	-
ER-Chugiak Birchwood Rural Roads	-	-	(128,749)	-
Total Transfers to Other Sub-Funds	-	-	(4,400,770)	(1,324,896)
Premium on Bonds and Notes	-	-	-	1,272,500
Proceeds from Sale of Capital Assets	-	-	3,010,789	510,950
Insurance Recoveries	-	-	908,857	273,186
Draws on Capital Leases	-	-	-	19,252,291
Other Financing source Leases	-	-	1,540,633	-
Other Financing source SBITAs	-	-	3,182,957	356,457
Total Other Financing Sources (Uses)	668,400	-	83,618,136	17,585,414
Net Change in Fund Balances	(274,275.00)	581,921.00	83,943,701	19,708,800
Fund Balance (Deficit), January 1	4,315,070	3,295,578	72,501,908	52,793,108
Fund Balance (Deficit), December 31	\$ 4,040,795	\$ 3,877,499	\$ 156,445,609	\$ 72,501,908

MUNICIPALITY OF ANCHORAGE, ALASKA
 Areawide Service Area
 Comparative Balance Sheet
 December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash	\$ 7,007	\$ 7,670
Cash and Investments in Central Treasury	50,237,943	3,736,871
Accrued Interest on Investments	2,931,227	2,348,265
Taxes Receivable:		
Delinquent Taxes	5,314,607	5,954,500
Tax Liens	97,036	94,091
Penalties and Interest	572,104	564,836
Tax Clearing	451,624	-
Less: Allowance for Uncollectibles	(9,910)	(8,919)
Total Net Taxes Receivable	6,425,461	6,604,508
Accounts Receivable:		
Accounts Receivable	18,985,083	19,862,659
Less: Allowance for Uncollectibles	(6,615,519)	(7,395,950)
Total Net Accounts Receivable	12,369,564	12,466,709
Special Assessments Receivable:		
Current	9,851	9,771
Unbilled	38,781	42,994
Total Special Assessments Receivable	48,632	52,765
Intergovernmental Receivables	19,608,021	758,475
Lease receivable		
Short Term Lease receivable	128,493	150,093
Long Term Lease receivable	759,458	870,731
Total lease receivable	887,951	1,020,824
Due from Other Sub-Funds:		
Former City Service Area Fund	163	155
Chugach State Park Access Service	3,404	-
Police/Fire Retirees Medical	177,158	504
Building Safety Fund	12,251,187	14,165,392
Total Due from Other Sub-Funds	12,431,912	14,166,051
Due from Other Funds:		
Federal Grants Fund	1,238,320	-
Public Service Special Assess	713,722	-
Areawide Capital Projects Fund	89,910	89,910
Port Fund	41,685,689	22,505,599
Merrill Field Airport Fund	-	1,356,724
Police and Fire Retiree Medical Liability Fund	33,135	9,779
Other Restricted Resources Fund	-	492,840
Total Due from Other Funds	43,760,776	24,454,852
Inventories, at Cost	856,487	958,052
Prepaid Items and Deposits	386,750	37,000
Assets Held for Resale	4,888,761	4,888,761
Advances to State Funds	5,957,799	16,204,356
Advances to Information Technology Fund	29,770,809	30,244,058
Advance to Areawide Capital Projects Fund	116,696	206,607
TOTAL ASSETS	\$ 190,685,796	\$ 118,155,824

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Comparative Balance Sheet
December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
LIABILITIES		
Accounts Payable and Retainages	\$ 5,432,517	\$ 6,874,726
Claims payable	-	1,600,060
Accrued Payroll Liabilities	5,662,257	5,055,063
Due to Component Units:		
Anchorage School District	87,987,852	87,834,264
Total Due to Component Units	<u>87,987,852</u>	<u>87,834,264</u>
Unearned Revenue and Deposits	564,254	979,256
Advances from Workers Comp and General Liability	5,792,251	5,792,251
Advances from Medical Dental Self Insurance	41,927	46,060
Total Liabilities	<u>105,481,058</u>	<u>108,181,680</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	4,509,095	5,410,936
Unavailable Revenues - Special Assessments	42,022	46,155
Unavailable Revenues - Risk Management Claims	298,527	450,827
Time Restricted Health Permits Receipts	1,576,918	1,027,359
Unavailable Revenues - Library charges	64,460	51,431
Unavailable Revenues - Leases	818,678	966,054
Total Deferred Inflows of Resources	<u>7,309,700</u>	<u>7,952,762</u>
FUND BALANCE		
Nonspendable	41,977,302	52,538,834
Restricted	616,855	616,855
Committed	16,760,018	15,745,769
Unassigned (Deficit)	18,540,863	(66,880,076)
Total Fund Balance (Deficit)	<u>77,895,038</u>	<u>2,021,382</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND DEFICIT	<u>\$ 190,685,796</u>	<u>\$ 118,155,824</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Comparative Statements of Revenues, Expenditures, Other Financing
Sources (Uses) and Changes in Fund Balance (Deficit)
For The Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Taxes	\$ 346,937,922	\$ 337,302,281
Assessments in Lieu of Taxes	12,524,350	13,099,475
Special Assessments	5,651	24,082
Licenses and Permits	3,333,057	3,029,702
Intergovernmental	28,277,704	22,447,813
Charges for Services	19,107,471	16,674,226
Fines and Forfeitures	56,401	80,863
Investment Income (Loss)	(1,054,300)	5,235,537
Investment Income on leases	20,851	21,837
Restricted Contributions	139,292	99,955
Other	1,227,501	655,715
Total Revenues	<u>410,575,900</u>	<u>398,671,486</u>
EXPENDITURES		
General Government:		
Assembly	8,332,739	6,634,286
Equal Rights Commission	1,028,399	865,826
Equity and Justice	-	257,522
Internal Audit	139,746	37,969
Office of the Mayor	586,229	560,346
Municipal Attorney	271,224	3,853,404
Municipal Manager	467,431	(951,123)
Finance	8,881,117	105,448
Chief Fiscal Officer	114,451	(481,210)
Office of Management and Budget	(65,983)	392,725
Information Technology	300,175	1,235,819
Human Resources	1,517,125	336,110
Purchasing	526,526	1,557,421
Real Estate	(3,876,232)	7,674,413
Total General Government	<u>18,231,896</u>	<u>22,078,956</u>
Public Safety:		
Health and Human Services	23,042,343	17,515,061
Fire Services	34,091,457	31,743,340
Police Services	4,044,512	4,025,837
Total Public Safety	<u>61,178,312</u>	<u>53,284,238</u>
Public Services:		
Economic and Community Development	37,338,655	36,662,150
Public Transportation	32,595,505	29,281,324
Public Works	7,966,152	7,348,405
Education	263,714,389	260,087,517
Maintenance and Operations	(1,151,010)	(1,164,777)
Total Public Services	<u>340,463,691</u>	<u>332,214,619</u>
PERS On-behalf Expenditures	2,149,562	1,598,479
Capital Outlay	482,743	392,235
Capital Outlay - Leases	1,077,205	-
Capital Outlay - SBITA	2,939,344	468,512
Debt Service:		
Principal	3,875,332	4,042,415
Interest and Fiscal Agent Charges	2,743,727	4,101,286
Bond Issuance Costs	-	446,085
Total Debt Service	<u>6,619,059</u>	<u>8,589,786</u>
Debt Service - Leases:		
Principal	3,125,415	2,466,729
Interest	583,491	54,132
Total Debt Service - Leases	<u>3,708,906</u>	<u>2,520,861</u>
Debt Service - SBITA:		
Principal	620,113	62,368
Interest	9,851	2,203
Total Debt Service - SBITA	<u>629,964</u>	<u>64,571</u>
Total Expenditures	<u>437,480,682</u>	<u>421,212,257</u>
Deficiency of Revenues over Expenditures	<u>(26,904,782)</u>	<u>(22,540,771)</u>
OTHER FINANCING SOURCES (USES)		
Other Financing source Leases	1,077,205	-
Other Financing source SBITA	2,939,344	257,599
Premium on Bonds and Notes	-	814,400
Transfers from Other Funds	101,277,690	38,693,450
Transfers to Other Sub-Funds	(584,000)	(1,324,896)
Transfers to Other Funds	(8,868,949)	(24,949,022)
Proceeds from Sale of Capital Assets	2,515,653	399,554
Insurance Recoveries	733,474	263,748
Draws on Capital Lease	-	19,252,291
Total Other Financing Sources (Uses)	<u>102,778,438</u>	<u>33,407,124</u>
Net Change in Fund Balances	75,873,656	10,866,353
Fund Balance (Deficit), January 1	2,021,382	(8,844,971)
Fund Balance (Deficit), December 31	<u>\$ 77,895,038</u>	<u>\$ 2,021,382</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2024

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 250,052,518	\$ 249,990,229	\$ (62,289)
Personal Property	22,927,313	23,164,827	237,514
Foreclosed Property	159,780	119,295	(40,485)
Motor Vehicle Registration	6,094,852	6,252,962	158,110
Motor Vehicle Rental	10,000,000	9,994,060	(5,940)
Hotel and Motel	18,138,941	18,401,469	262,528
Excise on Tobacco Products	19,050,000	23,705,145	4,655,145
Excise on Fuel Products	13,500,000	13,438,301	(61,699)
Tax Cost Recoveries	10,100	(51,719)	(61,819)
Penalties and Interest	1,452,461	1,923,353	470,892
Total Taxes	341,385,965	346,937,922	5,551,957
Assessments in Lieu of Taxes:			
Municipal Enterprise Service Assessment	441,377	379,998	(61,379)
Assessments in Lieu of Property Taxes	12,588,633	12,144,352	(444,281)
Total Assessments in Lieu of Taxes	13,030,010	12,524,350	(505,660)
Special Assessments:			
Collections	-	4,133	4,133
Penalties and Interest	7,830	1,518	(6,312)
Total Special Assessments	7,830	5,651	(2,179)
Licenses and Permits:			
Taxicab Permits and Revisions	410,298	974,396	564,098
Chauffeur Licenses and Renewals	21,000	18,435	(2,565)
Construction and ROW Permits	1,100,000	831,208	(268,792)
Animal Licenses	256,500	129,570	(126,930)
Local Business Licenses	18,000	18,110	110
Marijuana Licenses	22,000	42,300	20,300
Building Permit Plan Reviews	488,928	648,861	159,933
Land Use Permits	110,870	113,036	2,166
Sign Permits	21,000	16,325	(4,675)
Parking & Access Agreement	7,650	4,700	(2,950)
Inspections	170,000	139,133	(30,867)
Landscape Plan Review Pmt	17,000	16,236	(764)
Rezoning Inspections	70,000	35,485	(34,515)
Miscellaneous Permits	327,250	345,262	18,012
Total Licenses and Permits	3,040,496	3,333,057	292,561
Intergovernmental:			
Other Federal Grants - Direct	49,800	78,380	28,580
SEMT Program (Fed Pass-Thru State)	12,991,126	19,213,681	6,222,555
State of Alaska:			
Municipal Assistance	4,101,821	4,119,744	17,923
State of Alaska On-behalf Payments	-	2,149,562	2,149,562
Fisheries Tax	12,046	99,219	87,173
Electric Co-op Allocation	684,971	665,009	(19,962)
Traffic Signal Management	1,831,223	1,952,109	120,886
Total Intergovernmental	19,670,987	28,277,704	8,606,717
Charges for Services:			
Platting Fees	375,765	328,505	(47,260)
Zoning Fees	449,970	346,298	(103,672)
Sale Of Publications	4,690	138	(4,552)
Appraisal Appeal Fee	5,000	(1,333)	(6,333)
Clinic Fees	188,880	37,094	(151,786)
Sanitary Inspection Fees	1,616,095	965,421	(650,674)
Reproductive Health Fees	370,275	21,857	(348,418)
Transit Advertising Fees	396,000	436,422	40,422
Transit Bus Pass Sales	1,240,000	1,377,310	137,310
Transit Fare Box Receipts	1,670,000	1,851,332	181,332
Rec Center Rentals & Activities	85,000	98,533	13,533
Library Non-Resident Fees	1,500	450	(1,050)
Library Fees	500	-	(500)
Ambulance Service Fees	9,685,000	11,297,924	1,612,924
Public Works Service Fee	-	160	160
Cemetery Fees	362,634	309,891	(52,743)

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2024

	Estimated	Actual	Variance With Final Budget
REVENUES			
Mapping Fees	\$ 1,500	\$ -	\$ (1,500)
DWI Impound/Admin Fees	390,000	275,744	(114,256)
Animal Shelter Fees	246,750	274,681	27,931
Animal Drop-Off Fees	29,000	7,529	(21,471)
Other Charges For Services	250,000	205,510	(44,490)
Address Fees	24,000	21,143	(2,857)
Service Fees-School Dist	40,000	-	(40,000)
Micro-Fiche Fees	100	-	(100)
Copier Fees	10,950	11,068	118
Late Fees	8,000	598	(7,402)
Reimbursed Cost-Employee Relations	130,300	135,135	4,835
Reimbursed Cost-Payroll Fee	4,000	3,560	(440)
Reimbursed Cost-NonGrant Funded	1,276,620	1,089,642	(186,978)
Lost Book Reimbursement	10,000	12,859	2,859
Total Charges for Services	\$ 18,872,529	\$ 19,107,471	\$ 234,942
Fines and Forfeitures:			
Parking Enforcement Fines	138,000	4,812	(133,188)
Library Book Fines	-	1,234	1,234
Pre-Trial Diversion Costs	50,000	29,000	(21,000)
Traffic Court Fines	250,000	-	(250,000)
Other Fines and Forfeitures	61,050	21,355	(39,695)
Total Fines and Forfeitures	499,050	56,401	(442,649)
Investment Income (Loss):			
Short-term Investments	3,130,000	(1,069,144)	(4,199,144)
Other	14,000	14,844	844
Total Investment Income (Loss)	3,144,000	(1,054,300)	(4,198,300)
Restricted Contributions	139,331	139,292	(39)
Lease Interest Income	8,750	20,851	12,101
Other:			
Other Collection Revenues	-	(670)	(670)
Recycle Rebate	-	-	-
Prior Yr Expense Recovery	100	335,087	334,987
Criminal Rule 8 Collect Costs	150	85	(65)
Cash Over & Short	-	(63)	(63)
Appeal Receipts	1,000	-	(1,000)
Sale Of Contractor Specs	500	-	(500)
Parking Garages & Lots	25,000	14,422	(10,578)
Lease & Rental Revenue	250,298	140,789	(109,509)
Building Rental	35,000	181,218	146,218
Lease Revenue	145,333	140,576	(4,757)
Miscellaneous	345,550	416,057	70,507
Total Other	802,931	1,227,501	424,570
Total Revenues	400,601,879	410,575,900	9,974,021
Transfers from Other Sub-Funds:			
MLP Sale Fund	3,688,021	3,688,021	-
Total Transfers from Other Sub-Funds:	3,688,021	3,688,021	-
Transfers from Other Funds:			
MOA Trust Fund	16,300,000	16,300,000	-
Areawide Capital Projects Fund	130,244	130,244	-
Police Capital Projects Fund	11	11	-
Public Transportation Capital Projects Fund	84	84	-
State Fund	-	61,641,501	61,641,501
Refuse Utility Fund	1,184,394	1,184,394	-
Solid Waste Utility Fund	2,929,886	2,929,886	-
Water Utility Fund	10,414,989	10,134,246	(280,743)
Wastewater Utility Fund	6,394,895	6,394,895	-
Airport Fund	70,074	70,074	-
Port Fund	2,192,355	2,192,355	-
Anchorage Hydropower Fund	300,000	300,000	-
Total Transfers from Other Funds	39,916,932	101,277,690	61,360,758
Other Financing source Leases	-	1,077,205	1,077,205
Other Financing source SBITA	-	2,939,344	2,939,344
Premium on Bonds and Notes	40,659	-	(40,659)
Proceeds from Sale of Capital Assets	2,461,878	2,515,653	53,775
Insurance Recoveries	731,824	733,474	1,650
TOTAL	\$ 447,441,193	522,807,287	\$ 75,366,094

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2024

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Assembly	\$ 9,930,807	\$ 9,547,046	\$ 8,332,739	\$ -	\$ 8,332,739	\$ 1,214,307
Equal Rights Commission	1,045,924	1,045,924	1,028,399	-	1,028,399	17,525
Internal Audit	139,331	139,331	139,746	-	139,746	(415)
Office of the Mayor	750,763	749,820	586,229	-	586,229	163,591
Municipal Attorney	1,953,999	1,949,315	271,224	-	271,224	1,678,091
Municipal Manager	282,433	492,490	467,431	-	467,431	25,059
Real Estate	(4,565,812)	(3,383,449)	(3,876,232)	-	(3,876,232)	492,783
Finance	9,394,344	9,059,661	8,881,117	-	8,881,117	178,544
Chief Fiscal Officer	114,000	74,000	114,451	-	114,451	(40,451)
Office of Management and Budget	-	(66,012)	(65,983)	-	(65,983)	(29)
Information Technology	308,647	304,877	300,175	-	300,175	4,702
Human Resources	1,470,595	1,469,591	1,517,125	-	1,517,125	(47,534)
Purchasing	525,500	525,500	526,526	-	526,526	(1,026)
Administration (Non-Departmental)	-	-	8,949	-	8,949	(8,949)
Total General Government	21,350,531	21,908,094	18,231,896	-	18,231,896	3,676,198
Public Safety:						
Health and Human Services	22,191,037	24,701,400	23,042,343	-	23,042,343	1,659,057
Fire Services	37,362,709	37,362,709	34,091,457	-	34,091,457	3,271,252
Police Services	3,248,861	3,248,861	4,044,512	-	4,044,512	(795,651)
Total Public Safety	62,802,607	65,312,970	61,178,312	-	61,178,312	4,134,658
Public Services:						
Economic and Community Development	38,912,332	38,439,804	37,338,655	-	37,338,655	1,101,149
Public Transportation	34,014,012	34,023,299	32,595,505	-	32,595,505	1,427,794
Public Works	7,995,105	7,985,275	7,966,152	-	7,966,152	19,123
Education	263,714,389	263,714,389	263,714,389	-	263,714,389	-
Maintenance and Operations	(101,663)	(130,321)	(1,151,010)	-	(1,151,010)	1,020,689
Total Public Services	344,534,175	344,032,446	340,463,691	-	340,463,691	3,568,755
PERS On-behalf Expenditures	-	-	2,149,562	(2,149,562)	-	-
Capital Outlay	127,587	606,605	482,743	-	482,743	123,862
Capital Outlay - Leases	-	-	1,077,205	(1,077,205)	-	-
Capital Outlay - SBITA	-	-	2,939,344	(2,939,344)	-	-
Debt Service:						
Principal	3,681,571	3,879,962	3,875,332	-	3,875,332	4,630
Interest and Fiscal Agent Charges	2,702,460	2,739,960	2,743,727	-	2,743,727	(3,767)
Bond Issuance Costs	51,409	51,409	-	-	-	51,409
Total Debt Service	6,435,440	6,671,331	6,619,059	-	6,619,059	52,272
Debt Service - Leases:						
Principal	4,750,386	3,153,140	3,125,415	-	3,125,415	27,725
Interest	146,953	584,045	583,491	-	583,491	554
Total Debt Service - Leases	4,897,339	3,737,185	3,708,906	-	3,708,906	28,279
Debt Service - SBITA:						
Principal	-	600,146	620,113	-	620,113	(19,967)
Interest	-	-	9,851	-	9,851	(9,851)
Total Debt Service - SBITA	-	600,146	629,964	-	629,964	(29,818)
Transfers to Other Sub-Funds:						
Operating Projects Committed General	50,000	578,400	578,400	-	578,400	-
Anchorage Parks & Recreation Area	-	5,600	5,600	-	5,600	-
Total Transfers to Other Sub-Funds	50,000	584,000	584,000	-	584,000	-
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	955,054	955,054	955,054	-	955,054	-
State Grants Fund	396,729	417,670	416,370	-	416,370	1,300
Federal Grants Fund	91,491	91,491	91,491	-	91,491	-
Police and Fire Retiree Medical Liability Fund	274,538	274,538	178,775	-	178,775	95,763
Areawide Capital Projects Fund	1,657,730	6,592,959	6,363,714	-	6,363,714	229,245
Public Transportation Capital Projects Fund	486,759	823,106	823,106	-	823,106	-
Equipment Maintenance Fund	-	40,439	40,439	-	40,439	-
Total Transfer to Other Funds	3,862,301	9,195,257	8,868,949	-	8,868,949	326,308
TOTAL	444,059,980	452,648,034	446,933,631	(6,166,111)	440,137,556	11,880,514

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2024

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Debt Service	Debt Service Leases	Debt Service SBITA	Capital Outlay	Capital Outlay Leases	Capital Outlay SBITA	Charges To/From Other Departments	Actual on GAAP Basis
General Government:												
Assembly	\$ 4,371,623	\$ 46,850	\$ 293,146	\$ 2,930,127	\$ -	\$ 194,726	\$ 36,354	\$ 106,018	\$ -	\$ 175,969	\$ 737,843	\$ 8,892,656
Equal Rights Commission	701,056	-	6,805	109,788	-	-	-	10,397	-	-	210,750	1,038,796
Equity and Justice	347,746	-	3,823	36,022	-	-	-	-	-	-	(387,591)	-
Internal Audit	684,793	15,665	1,866	4,610	-	-	-	-	-	-	(551,523)	155,411
Office of the Mayor	1,698,901	20,504	10,340	861,479	-	-	942	2,764	-	2,655	(1,984,491)	613,094
Municipal Attorney	5,817,264	77,924	132,065	260,958	-	-	4,684	-	-	270,375	(5,939,063)	624,207
Municipal Manager	2,019,818	65,852	45,035	344,074	219,827	-	5,270	3,928	-	1,180	(1,941,496)	763,488
Finance	10,243,968	185,462	169,982	375,457	1,038,588	-	-	46,697	-	-	(1,908,290)	10,151,864
Chief Fiscal Officer	595,300	15,724	983	193,871	-	-	-	1,969	-	-	(675,703)	132,144
Office of Management and Budget	824,662	-	5,846	30,152	-	-	66,011	-	-	228,068	(926,643)	228,096
Information Technology	762,023	5,911	208,791	228,724	-	-	3,770	15,033	-	10,621	(899,363)	335,510
Human Resources	6,361,904	56,645	105,596	302,193	-	-	1,003	-	-	2,826	(5,252,568)	1,577,599
Purchasing	1,612,747	49,283	8,831	244,814	-	-	-	2,637	-	-	(1,339,866)	578,446
Real Estate	230,686	-	143	4,302,912	1,360,060	3,514,180	-	8,500	1,077,205	-	(8,409,973)	2,083,713
Administration (Non Departmental)	-	-	-	-	-	-	-	-	-	-	8,949	8,949
Total General Government	36,272,491	539,820	993,252	10,225,181	2,618,475	3,708,906	118,034	197,943	1,077,205	691,694	(29,259,028)	27,183,973
Public Safety:												
Health and Human Services	5,294,367	153,336	257,866	13,951,115	37,559	-	35,011	93,547	-	5,311	3,538,995	23,367,107
Fire Services	21,022,920	391,305	1,153,208	6,793,366	796,470	-	-	-	-	-	5,121,963	35,279,232
Police Services	-	-	-	33,658	367,070	-	-	-	-	-	4,010,854	4,411,582
Total Public Safety	26,317,287	544,641	1,411,074	20,778,139	1,201,099	-	35,011	93,547	-	5,311	12,671,812	63,057,921
Public Services:												
Economic and Community Development	16,253,201	424,638	462,979	13,621,902	35,893	-	443,842	120,004	-	2,221,982	7,000,573	40,585,014
Public Transportation	20,565,567	238,919	3,380,462	5,230,343	692,665	-	25,712	-	-	13,276	3,419,133	33,566,077
Public Works	8,447,159	338,339	1,142,044	653,263	1,132,556	-	7,365	42,578	-	7,081	(2,276,314)	9,494,071
Education	-	-	-	263,714,389	-	-	-	-	-	-	-	263,714,389
Maintenance and Operations	4,794,287	63,205	834,832	8,962,058	938,371	-	-	28,671	-	-	(15,742,187)	(120,763)
Total Public Services	50,060,214	1,065,101	5,820,317	292,181,955	2,799,485	-	476,919	191,253	-	2,242,339	(7,598,795)	347,238,788
Transfers to Other Sub-Funds:												
Anchorage Parks & Recreation Area	-	-	-	5,600	-	-	-	-	-	-	-	5,600
Operating Projects Committed General	-	-	-	578,400	-	-	-	-	-	-	-	578,400
Total Transfers to Other Sub-Funds	-	-	-	584,000	-	-	-	-	-	-	-	584,000
Transfers to Other Funds:												
Convention Center Operating Reserve Fund	-	-	-	955,054	-	-	-	-	-	-	-	955,054
State Grants Fund	-	-	-	416,370	-	-	-	-	-	-	-	416,370
Federal Grants Fund	-	-	-	91,491	-	-	-	-	-	-	-	91,491
Police and Fire Retiree Medical Liability Fund	-	-	-	178,775	-	-	-	-	-	-	-	178,775
Areawide Capital Projects Fund	-	-	-	6,363,714	-	-	-	-	-	-	-	6,363,714
Public Transportation Capital Projects Fund	-	-	-	823,106	-	-	-	-	-	-	-	823,106
Equipment Maintenance Fund	-	-	-	40,439	-	-	-	-	-	-	-	40,439
Total Transfers to Other Funds	-	-	-	8,868,949	-	-	-	-	-	-	-	8,868,949
TOTAL	112,649,992	2,149,562	8,224,643	332,638,224	6,619,059	3,708,906	629,964	482,743	1,077,205	2,939,344	(24,186,011)	446,933,631

MUNICIPALITY OF ANCHORAGE, ALASKA
 Former City Service Area
 Comparative Balance Sheet
 December 31, 2024 and 2023

	2024	2023
ASSETS		
Taxes Receivable:		
Delinquent Taxes	\$ -	\$ 7,590
Less: Allowance for Uncollectibles	-	(4)
Total Net Taxes Receivable	-	7,586
TOTAL ASSETS	<u>-</u>	<u>7,586</u>
LIABILITIES		
Due to Areawide	163	155
Total Liabilities	<u>163</u>	<u>155</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	-	7,594
Total Deferred Inflows of Resources	<u>-</u>	<u>7,594</u>
FUND DEFICIT		
Unassigned (Deficit)	(163)	(163)
Total Fund Deficit	<u>(163)</u>	<u>(163)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND DEFICIT	<u>\$ -</u>	<u>\$ 7,586</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Former City Service Area
 Comparative Statements of Revenues, Expenditures,
 and Changes in Fund Deficit
 For the Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Special Assessments	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>
Net Change in Fund Deficit	-	-
Fund Deficit, January 1	(163)	(163)
Fund Deficit, December 31	<u>\$ (163)</u>	<u>\$ (163)</u>

EXHIBIT AA-11
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2024

No Information to Present

EXHIBIT AA-12
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2024

No Information to Present

EXHIBIT AA-13
(Additional Information)

MUNICIPALITY OF ANCHORAGE, ALASKA
Former City Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2024

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Comparative Balance Sheet
December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash and Investments in Central Treasury	\$ 2,997,162	\$ 2,516,694
Taxes Receivable:		
Delinquent Taxes	35,492	44,534
Less: Allowance for Uncollectibles	(190)	(212)
Total Net Taxes Receivable	35,302	44,322
Accounts Receivable:		
Accounts Receivable	1,237	-
Total Net Accounts Receivable	1,237	-
Intergovernmental Receivables	-	2,380
TOTAL ASSETS	3,033,701	2,563,396
LIABILITIES		
Accounts Payable and Retainages	144,433	466
Total Liabilities	144,433	466
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	22,706	36,481
Total Deferred Inflows of Resources	22,706	36,481
FUND BALANCE		
Committed	124,730	109,361
Unassigned	2,741,832	2,417,088
Total Fund Balance	2,866,562	2,526,449
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 3,033,701	\$ 2,563,396

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Taxes	\$ 1,491,901	\$ 1,334,948
Intergovernmental	2,114	2,133
Investment Income	170,556	178,810
Other	187,416	256,185
Total Revenues	1,851,987	1,772,076
EXPENDITURES		
Public Safety:		
Fire Services	1,511,874	1,311,012
Capital Outlay	-	14,579
Total Expenditures	1,511,874	1,325,591
Excess of Revenues over Expenditures	340,113	446,485
OTHER FINANCING USES		
Transfers to Other Funds	-	(920,000)
Total Other Financing Uses	-	(920,000)
Net Change in Fund Balances	340,113	(473,515)
Fund Balance, January 1	2,526,449	2,999,964
Fund Balance, December 31	\$ 2,866,562	\$ 2,526,449

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2024

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 1,414,160	\$ 1,421,231	\$ 7,071
Personal Property	31,236	39,459	8,223
Motor Vehicle Registration	19,121	19,618	497
Tax Cost Recoveries	-	469	469
Penalties and Interest	9,262	11,124	1,862
Total Taxes	<u>1,473,779</u>	<u>1,491,901</u>	<u>18,122</u>
Intergovernmental:			
Electric Co-op Allocation	2,178	2,114	(64)
Investment Income - Short-term Investments	126,000	170,556	44,556
Other:			
Prior Year Expenditure Recovery	1,000	187,416	186,416
TOTAL	<u>\$ 1,602,957</u>	<u>\$ 1,851,987</u>	<u>\$ 249,030</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2024

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Fire Services	\$ 1,602,957	\$ 1,602,957	\$ 1,511,874	\$ -	\$ 1,511,874	\$ 91,083
TOTAL	<u>\$ 1,602,957</u>	<u>\$ 1,602,957</u>	<u>\$ 1,511,874</u>	<u>\$ -</u>	<u>\$ 1,511,874</u>	<u>\$ 91,083</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Chugiak Fire Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2024

EXPENDITURES	Supplies	Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
Fire Services	\$ 18,948	\$ 1,004,036	\$ -	\$ 488,890	\$ 1,511,874
TOTAL	<u>\$ 18,948</u>	<u>\$ 1,004,036</u>	<u>\$ -</u>	<u>\$ 488,890</u>	<u>\$ 1,511,874</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
 Glen Alps Service Area
 Comparative Balance Sheet
 December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash and Investments in Central Treasury	\$ 359,829	\$ 456,497
Taxes Receivable:		
Delinquent Taxes	11,773	5,730
Penalties and Interest	719	-
Less: Allowance for Uncollectibles	(31)	(6)
Total Net Taxes Receivable	12,461	5,724
Accounts Receivable:		
Accounts Receivable	355	-
Total Net Accounts Receivable	355	-
Intergovernmental Receivables	-	683
TOTAL ASSETS	372,645	462,904
LIABILITIES		
Accounts Payable and Retainage	47,264	15,394
Total Liabilities	47,264	15,394
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	5,966	4,968
Total Deferred Inflows of Resources	5,966	4,968
FUND BALANCE		
Committed	44,349	35,235
Unassigned	275,066	407,307
Total Fund Balance	319,415	442,542
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 372,645	\$ 462,904

MUNICIPALITY OF ANCHORAGE, ALASKA
 Glen Alps Service Area
 Comparative Statements of Revenues, Expenditures, and Other
 Financing Uses and Changes in Fund Balance
 For the Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Taxes	\$ 421,682	\$ 366,584
Intergovernmental	593	598
Investment Income	32,162	30,777
Total Revenues	454,437	397,959
EXPENDITURES		
Public Services:		
Maintenance and Operations	537,564	427,088
Total Expenditures	537,564	427,088
Excess of Revenues over Expenditures	(83,127)	(29,129)
OTHER FINANCING USES		
Transfers to Other Funds	(40,000)	(40,000)
Total Other Financing Uses	(40,000)	(40,000)
Net Change in Fund Balances	(123,127)	(69,129)
Fund Balance, January 1	442,542	511,671
Fund Balance, December 31	\$ 319,415	\$ 442,542

MUNICIPALITY OF ANCHORAGE, ALASKA
Glen Alps Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2024

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 407,245	\$ 406,014	\$ (1,231)
Personal Property	9,335	7,694	(1,641)
Motor Vehicle Registration	5,494	5,635	141
Tax Cost Recoveries	-	18	18
Penalties and Interest	2,361	2,321	(40)
Total Taxes	424,435	421,682	(2,753)
Intergovernmental:			
Electric Co-op Allocation	611	593	(18)
Investment Income - Short-term Investments	22,000	32,162	10,162
TOTAL	\$ 447,046	\$ 454,437	\$ 7,391

MUNICIPALITY OF ANCHORAGE, ALASKA
Glen Alps Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2024

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
EXPENDITURES						
Public Services:						
Maintenance and Operations	\$ 407,046	\$ 557,046	\$ 537,564	\$ -	\$ 537,564	\$ 19,482
Transfers to Other Funds:						
Miscellaneous Capital Projects Fund	40,000	40,000	40,000	-	40,000	-
TOTAL	\$ 447,046	\$ 597,046	\$ 577,564	\$ -	\$ 577,564	\$ 19,482

MUNICIPALITY OF ANCHORAGE, ALASKA
Glen Alps Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2024

	Other Services and Charges	Charges To/From Other Departments	Actual on GAAP Basis
EXPENDITURES			
Public Services:			
Maintenance and Operations	\$ 504,064	\$ 33,500	\$ 537,564
Transfers to Other Funds:			
Miscellaneous Capital Projects Fund	40,000	-	40,000
TOTAL	\$ 544,064	\$ 33,500	\$ 577,564



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MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Comparative Balance Sheet
December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash and Investments in Central Treasury	\$ 1,158,720	\$ 978,647
Taxes Receivable:		
Delinquent Taxes	70,677	90,521
Less: Allowance for Uncollectibles	(194)	(232)
Total Net Taxes Receivable	70,483	90,289
Accounts Receivable:		
Accounts Receivable	1,776	1,900
Less: Allowance for Uncollectibles	(1,131)	(1,131)
Total Net Accounts Receivable	645	769
Intergovernmental Receivables	-	3,416
TOTAL ASSETS	1,229,848	1,073,121
LIABILITIES		
Accounts Payable and Retainage	100,272	227,134
Accrued Payroll Liabilities	12,492	10,055
Total Liabilities	112,764	237,189
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	51,144	62,003
Total Deferred Inflows of Resources	51,144	62,003
FUND BALANCE		
Committed	316,407	295,820
Unassigned	749,533	478,109
Total Fund Balance	1,065,940	773,929
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 1,229,848	\$ 1,073,121

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Comparative Statements of Revenues, Expenditures, and Other
Financing Uses and Changes in Fund Balance
For the Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Taxes	\$ 4,648,952	\$ 4,153,725
Special Assessments	1,224	-
Intergovernmental	3,004	3,029
Charges for Services	19,296	19,604
Investment Income (Loss)	20,701	74,897
Other	8,064	8,338
Total Revenues	4,701,241	4,259,593
EXPENDITURES		
Public Safety:		
Fire Services	1,695,022	1,455,274
Police Services	802,220	799,368
Total Public Safety	2,497,242	2,254,642
Public Services:		
Economic and Community Development	323,390	295,404
Maintenance and Operations	1,008,467	1,021,762
Total Public Services	1,331,857	1,317,166
Debt Service - Leases:		
Principal	6,047	8,012
Interest	84	295
Total Debt Service - Leases	6,131	8,307
Capital Outlay	-	5,588
Total Expenditures	3,835,230	3,585,703
Excess of Revenues over Expenditures	866,011	673,890
OTHER FINANCING USES		
Transfers to Other Funds	(574,000)	(1,150,000)
Total Other Financing Uses	(574,000)	(1,150,000)
Net Change in Fund Balances	292,011	(476,110)
Fund Balance, January 1	773,929	1,250,039
Fund Balance, December 31	\$ 1,065,940	\$ 773,929

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2024

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 4,453,353	\$ 4,460,166	\$ 6,813
Personal Property	143,034	132,985	(10,049)
Motor Vehicle Registration	27,453	28,166	713
Tax Cost Recoveries	-	213	213
Penalties and Interest	18,686	27,422	8,736
Total Taxes	4,642,526	4,648,952	6,426
Special Assessments:			
Collections	-	1,224	1,224
Total Special Assessments	-	1,224	1,224
Intergovernmental:			
Electric Co-op Allocation	3,094	3,004	(90)
Total Intergovernmental	3,094	3,004	(90)
Charges for Services:			
Programs Lessons & Camps	1,500	264	(1,236)
Recreation Center Rentals and Activities	100	1,886	1,786
Fire Service Fees	21,000	15,600	(5,400)
Camping Fees	1,500	1,546	46
Total Charges for Services	24,100	19,296	(4,804)
Investment Income (Loss) - Short-term Investments	52,000	20,701	(31,299)
Other:			
Prior Year Expenditure Recovery	-	269	269
Lease and Rental Revenue	3,000	7,795	4,795
Total Other	3,000	8,064	5,064
Other financing source - Lease	-	-	-
TOTAL	\$ 4,724,720	\$ 4,701,241	\$ (23,479)

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2024

	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
EXPENDITURES						
Public Safety:						
Fire Services	\$ 1,653,731	\$ 1,653,731	\$ 1,695,022	\$ -	\$ 1,695,022	\$ (41,291)
Police Services	805,411	805,411	802,220	-	802,220	3,191
Total Public Safety	2,459,142	2,459,142	2,497,242	-	2,497,242	(38,100)
Public Services:						
Economic and Community Development	368,646	368,646	323,390	-	323,390	45,256
Maintenance and Operations	1,212,392	1,212,392	1,008,467	-	1,008,467	203,925
Total Public Services	1,581,038	1,581,038	1,331,857	-	1,331,857	249,181
Debt Service:						
Principal	104,540	104,540	-	-	-	104,540
Total Debt Service	104,540	104,540	-	-	-	104,540
Debt Service - Leases						
Principal	5,886	5,886	6,047	-	6,047	(161)
Interest	114	114	84	-	84	30
Total Debt Service - Leases	6,000	6,000	6,131	-	6,131	(131)
Transfers to Other Funds:						
Girdwood Valley Capital Projects Fund	574,000	574,000	574,000	-	574,000	-
TOTAL	\$ 4,724,720	\$ 4,724,720	\$ 4,409,230	\$ -	\$ 4,409,230	\$ 315,490

MUNICIPALITY OF ANCHORAGE, ALASKA
Girdwood Valley Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2024

EXPENDITURES	Personnel Services	Supplies	Other Services and Charges	Capital Outlay	Capital Outlay Leases	Charges To/From Other Departments	Actual on GAAP Basis
Public Safety:							
Fire Services	\$ -	\$ 2,569	\$ 1,206,006	\$ -		\$ 486,447	\$ 1,695,022
Police Services	-	1,883	799,932			405	802,220
Total Public Safety	-	4,452	2,005,938	-	-	486,852	2,497,242
Public Services:							
Economic and Community Development	48,421	30,270	146,697	-		98,002	323,390
Maintenance and Operations	299,466	49,191	584,404	-		75,406	1,008,467
Total Public Services	347,887	79,461	731,101	-		173,408	1,331,857
Debt Service - Leases							
Principal	-	-	6,047	-		-	6,047
Interest	-	-	84	-		-	84
Total Debt Service - Leases	-	-	6,131	-		-	6,131
Transfers to Other Funds:							
Girdwood Valley Capital Projects Fund	-	-	574,000	-		-	574,000
TOTAL	\$ 347,887	\$ 83,913	\$ 3,317,170	\$ -	\$ -	\$ 660,260	\$ 4,409,230

MUNICIPALITY OF ANCHORAGE, ALASKA
 Former Borough Roads and Drainage Service Area
 Comparative Balance Sheet
 December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Cash and Investments in Central Treasury	\$ 134,680	\$ 129,237
Taxes Receivable:		
Delinquent Taxes	-	32,285
Penalties and Interest	-	22,146
Less: Allowance for Uncollectibles	-	(1,774)
Total Net Taxes Receivable	<u>-</u>	<u>52,657</u>
TOTAL ASSETS	<u>134,680</u>	<u>181,894</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	-	56,205
Total Deferred Inflows of Resources	<u>-</u>	<u>56,205</u>
FUND BALANCE		
Unassigned	134,680	125,689
Total Fund Balance	<u>134,680</u>	<u>125,689</u>
TOTAL DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 134,680</u>	<u>\$ 181,894</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Former Borough Roads and Drainage Service Area
 Comparative Statements of Revenues, Expenditures,
 and Changes in Fund Balance
 For the Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
REVENUES		
Investment Income	\$ 8,991	\$ 7,968
Total Revenues	<u>8,991</u>	<u>7,968</u>
Net Change in Fund Balances	8,991	7,968
Fund Balance, January 1	125,689	117,721
Fund Balance, December 31	<u>\$ 134,680</u>	<u>\$ 125,689</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2024

REVENUES:	Estimated	Actual	Variance With Final Budget
Investment Income - Short Term Investments	-	8,991	8,991
TOTAL	\$ -	\$ 8,991	\$ 8,991

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2024

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA
Former Borough Roads and Drainage Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2024

No Information to Present

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Comparative Balance Sheet
December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash	\$ -	\$ -
Cash and Investments in Central Treasury	2,242,150	4,722,447
Accrued Interest on Investments	38,821	27,897
Taxes Receivable:		
Delinquent Taxes	1,824,496	1,991,236
Less: Allowance for Uncollectibles	(15,186)	(15,611)
Total Net Taxes Receivable	1,809,310	1,975,625
Accounts Receivable:		
Accounts Receivable	309,282	141,575
ST Lease Accounts Receivable	15,792	15,037
LT Lease Accounts Receivable	16,584	32,376
Less: Allowance for Uncollectibles	(36,635)	(73,362)
Total Net Accounts Receivable	305,023	115,626
Intergovernmental Receivables	-	131,363
Due from Other Funds:		
Police and Fire Certificate of Participation Bond Fund	248,883	284,582
Advance to Fire Capital Projects Fund	923,345	837,718
Prepaid Items and Deposits	815,975	31,985
Total Assets	6,383,507	8,127,243
TOTAL ASSETS	6,383,507	8,127,243
LIABILITIES		
Accounts Payable and Retainage	292,090	489,146
Accrued Payroll Liabilities	4,102,030	4,415,219
Unearned Revenue	16,417	15,475
Total Liabilities	4,410,537	4,919,840
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Leases	30,147	45,219
Unavailable Revenues - Property Taxes	1,289,328	1,477,775
Total Deferred Inflows of Resources	1,319,475	1,522,994
FUND BALANCE		
Nonspendable	1,739,320	869,703
Committed	8,244,571	8,351,555
Unassigned (Deficit)	(9,330,396)	(7,536,849)
Total Fund Balance	653,495	1,684,409
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 6,383,507	\$ 8,127,243

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Comparative Statements of Revenues, Expenditures, and Other
Financing Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Taxes	\$ 84,601,312	\$ 85,183,583
Licenses and Permits	925,714	749,581
Intergovernmental	2,351,946	1,700,818
Charges for Services	294,849	594,087
Investment Income	(371,505)	613,863
Other	280,613	66,063
Total Revenues	<u>88,082,929</u>	<u>88,907,995</u>
EXPENDITURES		
Public Safety:		
Fire Services	79,736,571	79,070,250
PERS On-behalf Expenditures	2,235,209	1,583,089
Capital Outlay	110,172	186,164
Capital Outlay - SBITA	43,391	14,398
Debt Service:		
Principal	1,806,967	2,906,495
Interest and Fiscal Agent Charges	771,743	1,320,927
Bond Issuance Costs	-	26,866
Total Debt Service	<u>2,578,710</u>	<u>4,254,288</u>
Debt Service - SBITA:		
Principal	19,775	4,154
Interest	477	697
Total Debt Service - SBITA	<u>20,252</u>	<u>4,851</u>
Total Expenditures	<u>84,724,305</u>	<u>85,113,040</u>
Excess (Deficiency) of Revenues over Expenditures	<u>3,358,624</u>	<u>3,794,955</u>
OTHER FINANCING SOURCES (USES)		
Premium on Bonds and Notes	-	152,700
Proceeds from Sale of Capital Assets	12,992	1,610
Transfers from Other Funds	132	-
Transfers to Other Funds	(4,446,053)	(2,786,062)
Other Financing source SBITA	43,391	13,833
Total Other Financing Sources (Uses)	<u>(4,389,538)</u>	<u>(2,617,919)</u>
Net Change in Fund Balances	(1,030,914)	1,177,036
Fund Balance, January 1	1,684,409	507,373
Fund Balance, December 31	<u>\$ 653,495</u>	<u>\$ 1,684,409</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2024

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 75,686,503	\$ 75,638,270	\$ (48,233)
Personal Property	7,293,050	7,342,093	49,043
Motor Vehicle Registration	1,055,589	1,082,973	27,384
Tax Cost Recoveries	-	13,518	13,518
Penalties and Interest	391,014	524,458	133,444
Total Taxes	84,426,156	84,601,312	175,156
Licenses and Permits - Building Permit Plan Reviews	675,600	925,714	250,114
Intergovernmental:			
State of Alaska On-behalf Payments	-	2,235,209	2,235,209
Electric Co-op Allocation	120,241	116,737	(3,504)
Total Intergovernmental	120,241	2,351,946	2,231,705
Charges for Services:			
Fire Alarm Fees	75,000	109,600	34,600
Hazardous Waste Fees	200,000	93,638	(106,362)
Fire Inspection Fees	143,200	88,574	(54,626)
Reimbursed Costs	2,100	3,037	937
Total Charges for Services	420,300	294,849	(125,451)
Investment Income - Short-term Investments	(110,000)	(371,505)	(261,505)
Other:			
Leases interest come	1,000	902	(98)
Prior Year Expenditure Recovery	-	33,025	33,025
Leases and Rentals	15,024	15,073	49
Miscellaneous	20,300	231,613	211,313
Total Other	36,324	280,613	244,289
Other Financing source SBITA	-	43,391	43,391
Proceeds from Sale of Assets	-	12,992	12,992
Load Proceeds	1,815,000	-	(1,815,000)
Insurance Recoveries	2,305	-	(2,305)
Premium on Bonds and Notes	33,969	-	(33,969)
Transfers from Other Funds:			
Anchorage Fire Service Area Capital Projects Fund	132	132	-
TOTAL	\$ 85,605,027	\$ 88,139,444	\$ 2,491,026

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2024

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
EXPENDITURES						
Public Safety:						
Fire Services	\$ 80,259,367	\$ 80,251,002	\$ 79,736,571	\$ -	\$ 79,736,571	\$ 514,431
PERS On-behalf Expenditures	-	-	2,235,209	(2,235,209)	-	-
Capital Outlay	110,000	110,000	110,172		110,172	(172)
Capital Outlay - SBITA	-	-	43,391	(43,391)	-	-
Debt Service:						
Principal	1,806,967	1,806,967	1,806,967	-	1,806,967	-
Interest and Fiscal Agent Charges	771,903	771,903	771,743	-	771,743	160
Bond Issuance Costs	33,969	33,969	-	-	-	33,969
Total Debt Service	2,612,839	2,612,839	2,578,710	-	2,578,710	34,129
Debt Service - SBITA:						
Principal	-	-	19,775	-	19,775	(19,775)
Interest	-	-	477	-	477	(477)
Total Debt Service - SBITA	-	-	20,252	-	20,252	(20,252)
Transfers to Other Funds:						
State Grants Fund	2,297	10,662	10,661	-	10,661	1
Anchorage Fire Service Area Capital Projects Fund	-	1,815,000	1,815,000	-	1,815,000	-
Police and Fire Retiree Medical Liability Fund	362,967	362,967	362,967	-	362,967	-
Police and Fire Certificate of Participation Bond Fund	2,257,425	2,257,425	2,257,425	-	2,257,425	-
Total Transfers to Other Funds	2,622,689	4,446,054	4,446,053	-	4,446,053	1
TOTAL	\$ 85,604,895	\$ 87,419,895	\$ 89,170,358	\$ (2,278,600)	\$ 86,761,334	\$ 548,561

MUNICIPALITY OF ANCHORAGE, ALASKA
Fire Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2024

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Debt Service	Debt Service SBITA	Capital Outlay	Capital Outlay SBITA	Charges To/From Other Departments	Actual on GAAP Basis
Public Safety:										
Fire Services	\$ 63,284,150	\$ -	\$ 2,115,632	\$ 6,451,779	\$ 2,578,710	\$ 20,252	\$ 110,172	\$ 43,391	\$ 7,885,010	\$ 82,489,096
PERS On-behalf Expenditures		2,235,209								2,235,209
Transfers to Other Funds:										
State Grants Fund	-	-	-	10,661						10,661
Anchorage Fire Service Area										
Capital Projects Fund	-	-	-	1,815,000	-		-		-	1,815,000
Police and Fire Certificate of Participation Bond Fund	-	-	-	2,257,425	-		-		-	2,257,425
Police and Fire Retiree Medical Liability Fund	-	-	-	362,967	-		-		-	362,967
Total Transfers to Other Funds	-	-	-	4,446,053	-		-		-	4,446,053
TOTAL	63,284,150	2,235,209	2,115,632	10,897,832	2,578,710	20,252	110,172	43,391	7,885,010	89,170,358

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Comparative Balance Sheet
December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash and Investments in Central Treasury	\$ 12,960,247	\$ 10,465,867
Accrued Interest on Investments	360,235	292,252
Taxes Receivable:		
Delinquent Taxes	1,803,228	2,018,899
Less: Allowance for Uncollectibles	(15,696)	(16,436)
Total Net Taxes Receivable	1,787,532	2,002,463
Accounts Receivable:		
Accounts Receivable	290,928	862,650
Less: Allowance for Uncollectibles	(32,307)	(32,398)
Total Net Accounts Receivable	258,621	830,252
Special Assessments Receivable:		
Current	64,088	64,810
Delinquent	7,539	8,502
Unbilled	1,309,127	1,400,638
Total Special Assessments Receivable	1,380,754	1,473,950
Intergovernmental Receivables	-	174,254
Total Assets	16,747,389	15,239,038
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows of Resources	9,030	-
Total Deferred Outflows of Resources	9,030	-
TOTAL ASSETS	16,756,419	15,239,038
LIABILITIES		
Accounts Payable and Retainage	276,154	1,547,669
Accrued Payroll Liabilities	655,436	556,237
Total Liabilities	931,590	2,103,906
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	1,283,325	1,510,375
Unavailable Revenues - Special Assessments	1,430,940	1,522,371
Total Deferred Inflows of Resources	2,714,265	3,032,746
FUND BALANCE		
Committed	7,921,927	8,482,725
Unassigned	5,188,637	1,619,661
Total Fund Balance	13,110,564	10,102,386
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 16,756,419	\$ 15,239,038

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Comparative Statements of Revenues, Expenditure, and Other
Financing Sources (Uses) and Changes in Fund Balance
For The Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Taxes	\$ 80,056,033	\$ 83,228,807
Special Assessments	148,940	204,271
Licenses and Permits	63,670	60,876
Intergovernmental	852,228	1,079,253
Charges for Services	141	30,454
Investment (Loss) Income	987,349	1,281,185
Other	99,842	1,333
Total Revenues	<u>82,208,203</u>	<u>85,886,179</u>
EXPENDITURES		
Public Services:		
Maintenance and Operations	34,468,087	34,694,466
Total Public Services	<u>34,468,087</u>	<u>34,694,466</u>
PERS On-behalf Expenditures	112,366	91,353
Capital Outlay	33,169	8,722
Capital Outlay - Leases	259,260	-
Capital Outlay - SBITA	-	14,398
Debt Service:		
Principal	31,580,319	35,617,305
Interest and Fiscal Agent Charges	13,082,077	14,227,434
Bond Issuance Costs	-	13,433
Total Debt Service	<u>44,662,396</u>	<u>49,858,172</u>
Debt Service - Leases:		
Principal	37,679	189,359
Interest	17,939	71,675
Total Debt Service - Leases	<u>55,618</u>	<u>261,034</u>
Debt Service - SBITA:		
Principal	-	4,154
Interest	-	697
Total Debt Service - SBITA	<u>-</u>	<u>4,851</u>
Total Expenditures	<u>79,590,896</u>	<u>84,932,996</u>
Deficiency of Revenues over Expenditures	<u>2,617,307</u>	<u>953,183</u>
OTHER FINANCING SOURCES (USES)		
Premium on Bonds and Notes	-	76,350
Insurance Recoveries	158,744	3,010
Transfers from Other Funds	3,027	-
Transfers to Other Funds	(30,160)	(36,163)
Other Financing source Lease	259,260	-
Other Financing source SBITA	-	13,833
Total Other Financing Sources (Uses)	<u>390,871</u>	<u>57,030</u>
Net Change in Fund Balances	3,008,178	1,010,213
Fund Balance, January 1	10,102,386	9,092,173
Fund Balance, December 31	<u>\$ 13,110,564</u>	<u>\$ 10,102,386</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2024

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 69,587,654	\$ 69,547,437	\$ (40,217)
Personal Property	8,002,414	8,073,919	71,505
Motor Vehicle Registration	1,400,248	1,436,573	36,325
Hotel - Motel	451,151	457,268	6,117
Tax Cost Recoveries	-	13,752	13,752
Penalties and Interest	365,981	527,084	161,103
Total Taxes	79,807,448	80,056,033	248,585
Special Assessments:			
Collections	160,000	91,431	(68,569)
Penalties and Interest	60,000	57,509	(2,491)
Total Special Assessments	220,000	148,940	(71,060)
Licenses and Permits:			
Small Cell site License Annual Fees	115,000	63,670	(51,330)
Intergovernmental:			
State of Alaska On-behalf Payments	-	112,366	112,366
Electric Co-op Allocation	157,865	153,264	(4,601)
National Forest Allocation	76,000	87,138	11,138
Traffic Signal Management	468,530	499,460	30,930
Total Intergovernmental	702,395	852,228	149,833
Reimbursed Costs	2,000	141	(1,859)
Investment Income (Loss) - Short-term Investments	381,000	987,349	606,349
Other:			
Prior Year Expenditure Recovery	-	44,896	44,896
Cost Recovery Revenues	-	54,946	54,946
Total Other	-	99,842	99,842
Premium on Bonds and Notes	498,222	-	(498,222)
Insurance Recoveries	67,840	158,744	90,904
Other Financing source Lease	-	259,260	259,260
Transfers from Other Funds:			
Anchorage Roads and Drainage Capital Projects Fund	3,027	3,027	-
Total Transfers from Other Funds	3,027	3,027	-
TOTAL	\$ 81,796,932	\$ 82,629,234	\$ 832,302

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2024

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Maintenance and Operations	\$ 36,109,081	\$ 36,185,721	\$ 34,468,087	\$ -	\$ 34,468,087	\$ 1,717,634
PERS On-behalf Expenditures	-	-	112,366	(112,366)	-	-
Capital Outlay	394,000	363,840	33,169	-	33,169	330,671
Capital Outlay - Leases	-	-	259,260	(259,260)	-	-
Debt Service:						
Principal	31,580,319	31,580,319	31,580,319	-	31,580,319	-
Interest and Fiscal Agent Charges	13,083,217	13,083,217	13,082,077	-	13,082,077	1,140
Bond Issuance Costs	498,222	498,222	-	-	-	498,222
Total Debt Service	45,161,758	45,161,758	44,662,396	-	44,662,396	499,362
Debt Service - Leases:						
Principal	35,516	35,516	37,679	-	37,679	(2,163)
Interest	16,910	16,910	17,939	-	17,939	(1,029)
Total Debt Service - Leases	52,426	52,426	55,618	-	55,618	(3,192)
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	76,640	30,160	30,160	-	30,160	-
Total Transfers to Other Funds	76,640	30,160	30,160	-	30,160	-
TOTAL	\$ 81,793,905	\$ 81,793,905	\$ 79,621,056	\$ (371,626)	\$ 79,216,261	\$ 2,213,804

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2024

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Capital Outlay	Capital Outlay Leases	Debt Service	Debt Service Leases	Charges To/From Other Departments	Actual on GAAP Basis
Public Services:										
Public Works	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 44,662,396	\$ -	\$ -	\$ 44,662,396
Maintenance and Operations	12,047,511	112,366	1,942,641	17,429,610	33,169	259,260	-	55,618	3,048,325	34,928,500
Total Public Services	12,047,511	112,366	1,942,641	17,429,610	33,169	259,260	44,662,396	55,618	3,048,325	79,590,896
Transfers to Other Funds:										
Convention Center Operating Reserve Fund	-	-	-	30,160	-	-	-	-	-	30,160
Total Transfers to Other Funds	-	-	-	30,160	-	-	-	-	-	30,160
TOTAL	12,047,511	112,366	1,942,641	17,459,770	33,169	259,260	44,662,396	55,618	3,048,325	79,621,056

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Comparative Balance Sheet
December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash and Investments in Central Treasury	\$ 8,696,025	\$ 7,962,935
Taxes Receivable:		
Delinquent Taxes	262,318	286,446
Penalties and Interest	2,479	1,952
Less: Allowance for Uncollectibles	(1,429)	(1,379)
Total Net Taxes Receivable	263,368	287,019
Accounts Receivable, Net	16,830	39,202
Intergovernmental Receivables	-	16,954
TOTAL ASSETS	8,976,223	8,306,110
LIABILITIES		
Accounts Payable and Retainage	305,364	1,056,923
Accrued Payroll Liabilities	29,580	25,570
Unearned Revenue and Deposits	200	200
Due to Areawide	3,404	-
Total Liabilities	338,548	1,082,693
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	190,618	226,537
Total Deferred Inflows of Resources	190,618	226,537
FUND BALANCE		
Committed	652,438	613,327
Unassigned	7,794,619	6,383,553
Total Fund Balance	8,447,057	6,996,880
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 8,976,223	\$ 8,306,110

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Comparative Statements of Revenues, Expenditure, and Other
Financing Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Taxes	\$ 13,010,796	\$ 11,380,416
Intergovernmental	43,077	34,939
Investment Income	396,914	426,075
Charges for Services	48,460	38,422
Other	203,315	271,290
Total Revenues	13,702,562	12,151,142
EXPENDITURES		
Public Services:		
Maintenance and Operations	7,822,460	7,369,574
PERS On-behalf Expenditures	31,319	22,239
Debt Service-Leases: Principal	66,338	32,423
Debt Service-Leases: Interest	17,460	29,577
Capital Outlay	2,051	2,730
Capital Outlay - Leases	172,683	-
Total Expenditures	8,112,311	7,456,543
Excess of Revenues over Expenditures	5,590,251	4,694,599
OTHER FINANCING SOURCES (USES)		
Transfers from Other Sub-Funds	128,749	-
Transfers to Other Sub-Funds	(128,749)	-
Transfers to Other Funds	(4,312,757)	(3,920,490)
Total Other Financing Sources and (Uses)	(4,140,074)	(3,920,490)
Net Change to Fund Balances	1,450,177	774,109
Fund Balance, January 1	6,996,880	6,222,771
Fund Balance, December 31	\$ 8,447,057	\$ 6,996,880

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2024

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 12,585,182	\$ 12,568,064	\$ (17,118)
Personal Property	223,444	232,534	9,090
Motor Vehicle Registration	136,230	139,763	3,533
Penalties and Interest	51,967	68,120	16,153
Tax Cost Recoveries	-	2,315	2,315
Total Taxes	12,996,823	13,010,796	13,973
Intergovernmental:			
State of Alaska On-behalf Payments	-	31,319	31,319
Traffic Signal Management	11,030	11,758	728
Total Intergovernmental	11,030	43,077	32,047
Charges for Services:			
Reimbursed Cost	25,000	48,460	23,460
Investment Income - Short Term Investments	236,020	396,914	160,894
Other:			
Prior Year Expenditure Recovery	-	215	215
Miscellaneous Revenue	1,600	203,100	201,500
Total Other	1,600	203,315	201,715
Other Financing Source Lease	-	172,683	172,683
Transfers from Other Sub-Funds	96,550	128,749	32,199
TOTAL	\$ 13,367,023	\$ 14,003,994	\$ 464,288

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2024

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Maintenance and Operations	\$ 8,940,719	\$ 9,619,719	\$ 7,822,460	\$ -	\$ 7,822,460	\$ 1,797,259
PERS On-behalf Expenditures			31,319	(31,319)	-	-
Debt Service-Leases: Principal	66,338	66,338	66,338	-	66,338	-
Debt Service-Leases: Interest	17,460	17,460	17,460	-	17,460	-
Capital Outlay	1,000	1,000	2,051	-	2,051	(1,051)
Capital Outlay - Leases			172,683	(172,683)	-	-
Transfers to Other Funds:						
Transfers to CBERRRSA and Other Capital Projects Funds	4,312,757	4,312,757	4,312,757	-	4,312,757	-
Transfers to Other Sub-Funds:						
Transfers to CBERRRSA Sub-Fund	128,749	128,749	128,749	-	128,749	-
TOTAL	\$ 13,467,023	\$ 14,146,023	\$ 12,553,817	\$ (204,002)	\$ 12,349,815	\$ 1,796,208

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2024

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Charges To/From Other Departments	Actual on GAAP Basis
Maintenance and Operations	\$ 669,929	\$ 31,319	\$ 56,097	\$ 6,622,633	\$ 473,801	\$ 7,853,779
Debt Service-Leases: Principal	-	-	-	66,338	-	66,338
Debt Service-Leases: Interest	-	-	-	17,460	-	17,460
Capital Outlay	-	-	-	2,051	-	2,051
Capital Outlay - Leases	-	-	-	172,683	-	172,683
Transfers to Other Funds:						
Transfers to CBERRRSA and Other Capital Projects Funds	-	-	-	4,312,757	-	4,312,757
Transfers to Other Sub-Funds:						
Transfers to CBERRRSA Sub-Fund	-	-	-	128,749	-	128,749
TOTAL	\$ 669,929	\$ 31,319	\$ 56,097	\$ 11,322,671	\$ 473,801	\$ 12,553,817

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Combining Balance Sheet
December 31, 2024

	Birch Tree/ Elmore Roads	Section 6/ Campbell Airstrip Roads	Valli Vue Estates Roads	Skyranch Estates Roads	Upper Grover Roads	Raven Woods Bubbling Brook Roads	Mt. Park Estates Roads	Mt. Park/ Robin Hill Roads	Eagle River Chugiak Birchwood Rural Roads	Eaglewood Contributing Roads	Gateway Contributing Roads	Lakehill Roads	Totem Roads
ASSETS													
Cash and Investments in Central Treasury	\$ 557,706	\$ 431,421	\$ 222,883	\$ 181,478	\$ 73,980	\$ 168,709	\$ 81,936	\$ 263,699	\$ 1,807,103	\$ 152,145	\$ 3,134	\$ 436,206	\$ 114,160
Taxes Receivable:													
Delinquent Taxes	8,408	7,374	4,127	629	656	1,274	2,251	1,842	175,881	3,115	391	776	966
Penalties and Interest	86	141	6	28	-	-	-	-	-	-	-	-	-
Less: Allowance for Uncollectibles	(4)	(5)	-	(1)	-	-	-	(13)	(1,200)	(85)	-	(7)	(4)
Total Net Taxes Receivable	8,490	7,510	4,133	656	656	1,274	2,251	1,829	174,681	3,030	391	769	962
Accounts Receivable, Net	-	-	-	-	-	-	-	-	16,476	-	-	-	-
Intergovernmental Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	566,196	438,931	227,016	182,134	74,636	169,983	84,187	265,528	1,998,260	155,175	3,525	436,975	115,122
LIABILITIES													
Accounts Payable and Retainage	8,771	4,499	1,760	874	-	795	381	22,422	175,190	-	-	748	517
Accrued Payroll Liabilities	-	-	-	-	-	-	-	-	29,580	-	-	-	-
Unearned Revenue and Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	8,771	4,499	1,760	874	-	795	381	22,422	204,770	-	-	748	517
DEFERRED INFLOWS OF RESOURCES													
Unavailable Revenues - Property Taxes	7,299	3,328	3,700	143	633	1,274	1,916	1,730	124,402	2,957	391	629	678
Total Deferred Inflows of Resources	7,299	3,328	3,700	143	633	1,274	1,916	1,730	124,402	2,957	391	629	678
FUND BALANCE													
Committed	34,613	10,098	5,696	7,530	443	1,019	1,714	17,547	371,361	569	17	1,363	7,079
Unassigned	515,513	421,006	215,860	173,587	73,560	166,895	80,176	223,829	1,297,727	151,649	3,117	434,235	106,848
Total Fund Balance	550,126	431,104	221,556	181,117	74,003	167,914	81,890	241,376	1,669,088	152,218	3,134	435,598	113,927
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	566,196	438,931	227,016	182,134	74,636	169,983	84,187	265,528	1,998,260	155,175	3,525	436,975	115,122

LIMITED SERVICE AREAS
Combining Statement of Revenues, Expenditures, and Other
Financing Sources (Uses) and Changes in Fund Balance
For the Year Ended December 31, 2024

	Birch Tree/ Elmore Roads	Section 6/ Campbell Airstrip Roads	Valli Vue Estates Roads	Skyranch Estates Roads	Upper Grover Roads	Raven Woods Bubbling Brook Roads	Mt. Park Estates Roads	Mt. Park/ Robin Hill Roads	Eagle River Chugiak Birchwood Rural Roads	Eaglewood Contributing Roads	Gateway Contributing Roads	Lakehill Roads	Totem Roads
REVENUES													
Taxes	\$ 344,516	\$ 193,325	\$ 140,244	\$ 39,017	\$ 21,230	\$ 22,408	\$ 38,863	\$ 189,830	\$ 9,239,281	\$ 132,733	\$ 2,589	\$ 60,598	\$ 35,616
Intergovernmental	-	-	-	-	-	-	-	-	31,319	-	-	-	-
Investment Income (Loss)	41,918	25,244	11,291	15,042	4,126	10,423	4,595	18,158	(53,652)	12,803	262	26,220	10,697
Charges for Services	-	-	-	-	-	-	-	-	48,460	-	-	-	-
Other	-	-	-	-	-	-	-	-	203,315	-	-	-	-
Total Revenues	386,434	218,569	151,535	54,059	25,356	32,831	43,458	207,988	9,468,723	145,536	2,851	86,818	46,313
EXPENDITURES													
Public Services:													
Maintenance and Operations	419,558	122,396	69,044	91,276	5,370	12,344	20,770	212,686	4,415,495	6,900	200	16,520	85,805
Capital Outlay	-	-	-	-	-	-	-	-	2,051	-	-	-	-
Capital Outlay - Lease	-	-	-	-	-	-	-	-	172,683	-	-	-	-
Debt Service-Leases:									66,338				
Principal	-	-	-	-	-	-	-	-	17,460	-	-	-	-
Interest	-	-	-	-	-	-	-	-	31,319	-	-	-	-
PERS On-behalf Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	419,558	122,396	69,044	91,276	5,370	12,344	20,770	212,686	4,705,346	6,900	200	16,520	85,805
Excess (Deficiency) of Revenues over Expenditures	(33,124)	96,173	82,491	(37,217)	19,986	20,487	22,688	(4,698)	4,763,377	138,636	2,651	70,298	(39,492)
OTHER FINANCING SOURCES (USES)													
Insurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Source Lease	-	-	-	-	-	-	-	-	172,683	-	-	-	-
Transfers from Other Sub-Funds	-	-	-	-	-	-	-	-	128,749	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to CBERRRSA Sub-Fund	-	-	-	-	-	-	-	-	-	(126,370)	(2,379)	-	-
Transfers to CBERRRSA and Other Capital Projects Funds	-	-	-	-	-	-	-	-	(4,312,757)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	(4,011,325)	(126,370)	(2,379)	-	-
Net Change in Fund Balances	(33,124)	96,173	82,491	(37,217)	19,986	20,487	22,688	(4,698)	752,052	12,266	272	70,298	(39,492)
Fund Balance, January 1	583,250	334,931	139,065	218,334	54,017	147,427	59,202	246,074	917,036	139,952	2,862	365,300	153,419
Fund Balance, December 31	\$ 550,126	\$ 431,104	\$ 221,556	\$ 181,117	\$ 74,003	\$ 167,914	\$ 81,890	\$ 241,376	\$ 1,669,088	\$ 152,218	\$ 3,134	\$ 435,598	\$ 113,927

MUNICIPALITY OF ANCHORAGE, ALASKA
Limited Service Areas
Combining Balance Sheet
December 31, 2024

	Paradise Valley South Roads	SRW Homeowners Roads	Talus West Roads	Upper O'Malley Roads	Bear Valley Roads	Rabbit Creek/View Hts Roads	Villages Scenic Pkwy Roads	Sequoia Estates Roads	Rockhill Roads	South Goldenview Area Roads	Homestead Area Roads	Chugach State Park Access	Eagle River Street Lts	Total
ASSETS														
Cash and Investments in Central Treasury	\$ 70,973	\$ 315,625	\$ 550,327	\$ 702,340	\$ 146,132	\$ 290,131	\$ 63,931	\$ 242,466	\$ 722,255	\$ 628,567	\$ 166,068	\$ -	\$ 302,650	\$ 8,696,025
Taxes Receivable:														
Delinquent Taxes	393	1,832	4,586	13,344	2,366	10,455	2,045	452	669	15,464	36	-	2,986	262,318
Penalties and Interest	-	-	300	1,030	56	361	179	-	-	292	-	-	-	2,479
Less: Allowance for Uncollectibles	-	-	(11)	(41)	(2)	(13)	(9)	-	(11)	(10)	-	-	(13)	(1,429)
Total Net Taxes Receivable	393	1,832	4,875	14,333	2,420	10,803	2,215	452	658	15,746	36	-	2,973	263,368
Accounts Receivable, Net	-	-	-	-	-	-	-	-	-	-	-	-	354	16,830
Intergovernmental Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	71,366	317,457	555,202	716,673	148,552	300,934	66,146	242,918	722,913	644,313	166,104	-	305,977	8,976,223
LIABILITIES														
Accounts Payable	2,777	1,219	2,807	22,227	2,044	12,817	2,722	370	1,045	19,322	728	-	21,329	305,364
Accrued Payroll Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	29,580
Unearned Revenue and Deposits	-	-	-	-	-	-	-	-	-	-	200	-	-	200
Due to Roads & Drainage Service Area	-	-	-	-	-	-	-	-	-	-	-	3,404	-	3,404
Total Liabilities	2,777	1,219	2,807	22,227	2,044	12,817	2,722	370	1,045	19,322	928	3,404	21,329	338,548
DEFERRED INFLOWS OF RESOURCES														
Unavailable Revenues - Property Taxes	285	1,832	4,856	5,152	1,427	9,609	2,233	452	680	12,922	8	-	2,082	190,618
Total Deferred Inflows of Resources	285	1,832	4,856	5,152	1,427	9,609	2,233	452	680	12,922	8	-	2,082	190,618
FUND BALANCE														
Committed	1,340	1,809	5,563	62,943	4,008	8,164	969	434	1,105	82,211	909	-	23,934	652,438
Unassigned	66,964	312,597	541,976	626,351	141,073	270,344	60,222	241,662	720,083	529,858	164,259	(3,404)	258,632	7,794,619
Total Fund Balance	68,304	314,406	547,539	689,294	145,081	278,508	61,191	242,096	721,188	612,069	165,168	(3,404)	282,566	8,447,057
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	71,366	317,457	555,202	716,673	148,552	300,934	66,146	242,918	722,913	644,313	166,104	-	305,977	8,976,223

LIMITED SERVICE AREAS
Combining Statement of Revenues, Expenditures, and Other
Financing Sources (Uses) and Changes in Fund Balance
For the Year Ended December 31, 2024

	Paradise Valley South Roads	SRW Homeowners Roads	Talus West Roads	Upper O'Malley Roads	Bear Valley Roads	Rabbit Creek/View Hts Roads	Villages Scenic Pkwy Roads	Sequoia Estates Roads	Rockhill Roads	South Goldenview Area Roads	Homestead Area Roads	Chugach State Park Access	Eagle River Street Lts	Total
REVENUES														
Taxes	\$ 19,227	\$ 66,833	\$ 109,369	\$ 838,682	\$ 63,764	\$ 139,198	\$ 28,962	\$ 22,754	\$ 54,443	\$ 881,384	\$ 28,155	\$ -	\$ 297,775	\$ 13,010,796
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	11,758	43,077
Investment Income (Loss)	4,257	18,561	33,502	51,710	8,283	17,049	3,314	15,015	45,179	49,072	10,141	(3,404)	17,108	396,914
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	48,460
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	203,315
Total Revenues	23,484	85,394	142,871	890,392	72,047	156,247	32,276	37,769	99,622	930,456	38,296	(3,404)	326,641	13,702,562
EXPENDITURES														
Public Services:														
Maintenance and Operations	16,241	21,922	67,433	762,943	48,577	98,961	11,740	5,256	13,395	996,502	11,022	-	290,104	7,822,460
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	2,051
Debt Service-Leases:														
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	172,683
PERS On-behalf Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	66,338
Total Expenditures	16,241	21,922	67,433	762,943	48,577	98,961	11,740	5,256	13,395	996,502	11,022	-	290,104	8,112,311
Excess (Deficiency) of Revenues over Expenditures	7,243	63,472	75,438	127,449	23,470	57,286	20,536	32,513	86,227	(66,046)	27,274	(3,404)	36,537	5,590,251
OTHER FINANCING SOURCES (USES)														
Insurance Recoveries	-	-	-	-	-	-	-	-	-	-	-	-	-	172,683
Transfers from Other Sub-Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	128,749
Transfers from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to CBERRRSA Sub-Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	(128,749)
Transfers to CBERRRSA and Other Capital Projects Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,312,757)
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,140,074)
Net Change in Fund Balances	7,243	63,472	75,438	127,449	23,470	57,286	20,536	32,513	86,227	(66,046)	27,274	(3,404)	36,537	1,450,177
Fund Balance, January 1	61,061	250,934	472,101	561,845	121,611	221,222	40,655	209,583	634,961	678,115	137,894	-	246,029	6,996,880
Fund Balance, December 31	\$ 68,304	\$ 314,406	\$ 547,539	\$ 689,294	\$ 145,081	\$ 278,508	\$ 61,191	\$ 242,096	\$ 721,188	\$ 612,069	\$ 165,168	\$ (3,404)	\$ 282,566	\$ 8,447,057

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Comparative Balance Sheet
December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash	\$ 750	\$ 750
Cash and Investment in Central Treasury	32,705,580	29,983,697
Accrued Interest on Investments	148,744	117,368
Taxes Receivable:		
Delinquent Taxes	2,934,774	3,069,176
Less: Allowance for Uncollectibles	(22,169)	(22,266)
Total Net Taxes Receivable	2,912,605	3,046,910
Accounts Receivable	2,019,849	2,177,456
Less: Allowance for Uncollectibles	(1,491,951)	(1,719,464)
Total Net Accounts Receivable	527,898	457,992
Intergovernmental Receivables	-	173,900
Due from Other Funds:		
Police and Fire Certificate of Participation Bond Fund	349,680	399,838
Prepaid Items	127,544	40,667
TOTAL ASSETS	36,772,801	34,221,122
LIABILITIES		
Accounts Payable and Retainages	1,544,602	2,013,069
Accrued Payroll Liabilities	4,581,495	3,903,250
Unearned Revenue and Deposits	1,232,986	1,225,020
Total Liabilities	7,359,083	7,141,339
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	2,016,043	2,254,491
Total Deferred Inflows of Resources	2,016,043	2,254,491
FUND BALANCE		
Nonspendable	127,544	40,667
Committed	14,405,998	13,624,426
Unassigned	12,864,133	11,160,199
Total Fund Balance	27,397,675	24,825,292
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 36,772,801	\$ 34,221,122

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Comparative Statements of Revenues, Expenditures, and Other Financing
Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Taxes	\$ 142,205,744	\$ 134,241,611
Intergovernmental	3,018,562	2,357,113
Charges for Services	967,669	1,041,272
Fines and Forfeitures	6,603,675	6,801,096
Investment Income	1,065,761	2,273,541
Other	443,824	508,098
Total Revenues	<u>154,305,235</u>	<u>147,222,731</u>
EXPENDITURES		
Public Safety:		
Police Services	142,570,329	133,016,570
PERS On-behalf Expenditures	2,507,430	1,835,791
Capital Outlay	12,766	139,259
Capital Outlay - Lease	31,485	-
Capital Outlay - SBITA	164,357	-
Debt Service:		
Principal	560,627	562,153
Interest and Fiscal Agent Charges	474,221	1,060,038
Bond Issuance Costs	-	35,821
Total Debt Service	<u>1,034,848</u>	<u>1,658,012</u>
Debt Service-Leases:		
Principal	345,608	1,055,516
Interest	79,410	434,347
Total Debt Service-Leases	<u>425,018</u>	<u>1,489,863</u>
Debt Service-SBITA:		
Principal	16,110	10,853
Interest	906	1,456
Total Debt Service-SBITA	<u>17,016</u>	<u>12,309</u>
Total Expenditures	<u>146,763,249</u>	<u>138,151,804</u>
Excess (Deficiency) of Revenues over Expenditures	<u>7,541,986</u>	<u>9,070,927</u>
OTHER FINANCING SOURCES (USES)		
Premium on Bonds and Notes	-	203,600
Proceeds from Sale of Capital Assets	242,144	109,786
Transfers from Other Funds	63	99,000
Transfers to Other Funds	(5,407,652)	(4,938,179)
Other Financing Source Lease	31,485	-
Other Financing Source SBITA	164,357	71,192
Total Other Financing Sources (Uses)	<u>(4,969,603)</u>	<u>(4,454,601)</u>
Net Change in Fund Balances	2,572,383	4,616,326
Fund Balance, January 1	24,825,292	20,208,966
Fund Balance, December 31	<u>\$ 27,397,675</u>	<u>\$ 24,825,292</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2024

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 128,198,238	\$ 127,928,044	\$ (270,194)
Personal Property	11,863,091	11,954,870	91,779
Motor Vehicle Registration	1,397,405	1,433,657	36,252
Tax Cost Recoveries	-	21,986	21,986
Penalties and Interest	623,593	867,187	243,594
Total Taxes	142,082,327	142,205,744	123,417
Intergovernmental:			
State of Alaska On-behalf Payments	-	2,507,431	2,507,431
Liquor License	399,300	355,800	(43,500)
Electric Co-op Allocation	159,994	155,331	(4,663)
Total Intergovernmental	559,294	3,018,562	2,459,268
Charges for Services:			
Police Services	192,174	99,178	(92,996)
DWI Impound Administrative Fees	220,000	225,577	5,577
Range Usage Fees	5,000	2,375	(2,625)
Incarceration Cost Recovery	190,000	220,640	30,640
Reimbursed Costs	566,555	419,899	(146,656)
Total Charges for Services	1,173,729	967,669	(206,060)
Fines and Forfeitures:			
Traffic Court Fines	2,750,000	2,767,833	17,833
Trial Court Fines	1,400,000	1,782,609	382,609
Counter Fines	2,000,000	1,759,320	(240,680)
Curfew Fines	2,000	515	(1,485)
Minor Tobacco Fines	1,000	-	(1,000)
Other Fines and Forfeitures	280,756	293,398	12,642
Total Fines and Forfeitures	6,433,756	6,603,675	169,919
Investment Income - Short-term Investments	634,000	1,065,761	431,761
Other:			
Criminal Rule 8 Collection Costs	309,850	318,941	9,091
Prior Year Expenditure Recovery	-	73,158	73,158
Cash Over and Short	-	(14)	(14)
Miscellaneous	146,700	51,739	(94,961)
Total Other	456,550	443,824	(12,726)
Premium on Bonds and Notes	6,716	-	(6,716)
Proceeds from Sale of Capital Assets	103,000	242,144	139,144
Restricted Contributions	-	-	-
Other Financing Source Lease	-	31,485	31,485
Other Financing Source SBITA	-	164,357	164,357
Transfers from Other Funds:			
Anchorage Metropolitan Police Capital Projects Fund	63	63	-
Total Transfers from Other Funds	63	63	-
TOTAL	\$ 151,449,435	\$ 154,743,284	\$ 3,293,849

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Detail Schedule of Estimated and Actual Expenditures Other Financing Uses
For the Year Ended December 31, 2024

	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
EXPENDITURES						
Public Safety:						
Police Services	\$ 146,199,692	\$ 144,405,985	\$ 142,570,329	\$ -	\$ 142,570,329	\$ 1,835,656
PERS On-behalf Expenditures	-	-	2,507,430	(2,507,430)	-	-
Capital Outlay	39,000	39,000	12,766	-	12,766	26,234
Capital Outlay - Lease	-	-	31,485	(31,485)	-	-
Capital Outlay - SBITA	-	-	164,357	(164,357)	-	-
Debt Service:						
Principal	560,628	560,628	560,627	-	560,627	1
Interest and Fiscal Agent Charges	474,315	474,315	474,221	-	474,221	94
Bond Issuance Costs	6,716	6,716	-	-	-	6,716
Total Debt Service	1,041,659	1,041,659	1,034,848	-	1,034,848	6,811
Debt Service - Leases:						
Principal	257,591	338,175	345,608	-	345,608	(7,433)
Interest	13,448	86,844	79,410	-	79,410	7,434
Total Debt Service - Leases	271,039	425,019	425,018	-	425,018	1
Debt Service - SBITA:						
Principal	-	17,017	16,110	-	16,110	907
Interest	-	-	906	-	906	(906)
Total Debt Service -SBITA	-	17,017	17,016	-	17,016	1
Transfers to Other Funds:						
State Grants Fund	60,000	86,710	72,778	-	72,778	13,932
Federal Grants Fund	30,000	30,000	17,455	-	17,455	12,545
Anchorage Metropolitan Police Service Area Capital Projects Fund	80,000	351,000	275,540	-	275,540	75,460
Police and Fire Retiree Medical Liability Fund	545,192	545,192	545,192	-	545,192	-
Police and Fire Certificate of Participation Bond Fund	3,182,790	3,182,790	3,171,687	-	3,171,687	11,103
Equipment Maintenance CIP Fund	-	1,325,000	1,325,000	-	1,325,000	-
Total Transfers to Other Funds	3,897,982	5,520,692	5,407,652	-	5,407,652	113,040
TOTAL	\$ 151,449,372	\$ 151,449,372	\$ 152,170,901	\$ (2,703,272)	\$ 149,437,847	\$ 1,955,508

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Metropolitan Police Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2024

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Capital Outlay	Capital Outlay Leases	Capital Outlay SBITA	Debt Service	Debt Service Leases	Debt Service SBITA	Charges To/From Other Departments	Actual on GAAP Basis
Public Safety:												
Police Services	\$ 107,410,006	\$ 2,507,430	\$ 3,313,333	\$ 17,405,513	\$ 12,766	\$ 31,485	\$ 164,357	\$ 1,034,848	\$ 425,018	\$ 17,016	\$ 14,441,477	\$ 146,763,249
Transfers to Other Funds:												
State Grants Fund	-	-	-	72,778	-	-	-	-	-	-	-	72,778
Federal Grants Fund	-	-	-	17,455	-	-	-	-	-	-	-	17,455
Anchorage Police SA CIP	-	-	-	275,540	-	-	-	-	-	-	-	275,540
Police and Fire Retiree Medical Liability Fund	-	-	-	545,192	-	-	-	-	-	-	-	545,192
Police and Fire Certificate of Participation Bond Fund	-	-	-	3,171,687	-	-	-	-	-	-	-	3,171,687
Equipment Maintenance CIP Fund	-	-	-	1,325,000	-	-	-	-	-	-	-	1,325,000
Total Transfers to Other Funds	-	-	-	5,407,652	-	-	-	-	-	-	-	5,407,652
TOTAL	107,410,006	2,507,430	3,313,333	22,813,165	12,766	31,485	164,357	1,034,848	425,018	17,016	14,441,477	152,170,901

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Comparative Balance Sheet
December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash	\$ 950	\$ 950
Cash and Investments in Central Treasury	7,508,338	6,543,254
Accrued Interest on Investments	108,573	87,205
Taxes Receivable:		
Delinquent Taxes	493,309	545,098
Less: Allowance for Uncollectibles	(4,015)	(4,176)
Total Net Taxes Receivable	489,294	540,922
Accounts Receivable	217,594	49,657
Less: Allowance for Uncollectibles	(10,783)	(10,750)
Total Net Accounts Receivable	206,811	38,907
Intergovernmental Receivables	-	45,249
TOTAL ASSETS	8,313,966	7,256,487
LIABILITIES		
Accounts Payable and Retainages	505,425	646,151
Accrued Payroll Liabilities	357,222	338,688
Total Liabilities	862,647	984,839
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	339,782	398,177
Total Deferred Inflows of Resources	339,782	398,177
FUND BALANCE		
Committed	2,340,612	2,286,032
Unassigned	4,770,925	3,587,439
Total Fund Balance	7,111,537	5,873,471
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 8,313,966	\$ 7,256,487

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Comparative Statements of Revenues, Expenditures, and Other Financing
Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Taxes	\$ 23,703,453	\$ 24,068,753
Intergovernmental	125,552	107,121
Charges for Services	1,807,025	1,580,788
Investment Loss (Income)	415,450	597,199
Other	5,195	7,007
Total Revenues	<u>26,056,675</u>	<u>26,360,868</u>
EXPENDITURES		
Public Services:		
Economic and Community Development	19,997,928	19,221,353
PERS On-behalf Expenditures	85,702	66,933
Total Public Services	<u>20,083,630</u>	<u>19,288,286</u>
Capital Outlay	347,339	93,979
Capital Outlay - SBITAs	31,876	-
Debt Service:		
Principal	1,908,556	2,314,402
Interest and Fiscal Agent Charges	1,139,264	1,226,106
Bond Issuance Costs	-	4,478
Total Debt Service	<u>3,047,820</u>	<u>3,544,986</u>
Debt Service-SBITA:		
Principal	13,034	-
Interest	-	-
Total Debt Service-SBITA	<u>13,034</u>	<u>-</u>
Total Expenditures	<u>23,523,699</u>	<u>22,927,251</u>
Excess (Deficiency) of Revenues over Expenditures	<u>2,532,976</u>	<u>3,433,617</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from Sale of Capital Assets	240,000	-
Premium on Bonds and Notes	-	25,450
Other Financing source SBITA	31,876	-
Transfers from Other Funds	5,761	60,500
Transfers to Other Funds	(1,572,547)	(1,316,467)
Total Other Financing Sources (Uses)	<u>(1,294,910)</u>	<u>(1,230,517)</u>
Net Changes in Fund Balances	1,238,066	2,203,100
Fund Balance, January 1	5,873,471	3,670,371
Fund Balance, December 31	<u>\$ 7,111,537</u>	<u>\$ 5,873,471</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2024

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 20,757,084	\$ 20,706,174	\$ (50,910)
Personal Property	2,152,063	2,164,871	12,808
Motor Vehicle Registration	363,608	373,040	9,432
Hotel - Motel	300,761	304,839	4,078
Tax Cost Recoveries		3,956	3,956
Penalties and Interest	102,057	150,573	48,516
Total Taxes	23,675,573	23,703,453	27,880
Intergovernmental:			
State of Alaska On-behalf Payments	-	85,702	85,702
Electric Co-op Allocation	41,046	39,850	(1,196)
Total Intergovernmental	41,046	125,552	84,506
Charges for Services:			
Aquatics	539,049	359,780	(179,269)
Program Lessons and Camp	10,100	-	(10,100)
Recreation Centers and Programs	368,150	551,359	183,209
Park Land and Operations	492,331	416,362	(75,969)
Camping Fees	95,000	58,027	(36,973)
School District Service Fees	250,500	331,504	81,004
Golf Fees	25,000	25,566	566
Lease & Rental Revenue	10,625	-	(10,625)
Reimbursed Costs	1,000	64,427	63,427
Total Charges for Services	1,791,755	1,807,025	15,270
Investment Income (Loss) - Short-term Investments	135,000	415,450	280,450
Restricted Contributions			
Other:			
Prior Year Expenditure Recovery	-	5,321	5,321
Cash Over and Short	-	(126)	(126)
Miscellaneous	80,019	-	(80,019)
Total Other	80,019	5,195	(74,824)
Premium on Bonds and Notes	35,492	-	(35,492)
Proceeds from Sale of Assets	-	240,000	240,000
Other Financing source SBITA	-	31,876	31,876
Transfers from Other Funds:			
Areawide	5,600	5,600	-
Anchorage Parks and Recreation Capital Projects Fund	161	161	-
	5,761	5,761	-
TOTAL	\$ 25,764,646	\$ 26,334,312	\$ 537,790

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2024

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Economic and Community Development	\$ 20,975,723	\$ 20,764,571	\$ 19,997,928	\$ -	\$ 19,997,928	\$ 766,643
PERS On-behalf Expenditures	-	-	85,702	(85,702)	-	-
Total Public Services	20,975,723	20,764,571	20,083,630	(85,702)	19,997,928	766,643
Capital Outlay	127,060	332,660	347,339	-	347,339	(14,679)
Capital Outlay - SBITAs	-	-	31,876	(31,876)	-	-
Debt Service:						
Principal	1,908,556	1,908,556	1,908,556	-	1,908,556	-
Interest and Fiscal Agent Charges	1,139,406	1,139,406	1,139,264	-	1,139,264	142
Bond Issuance Costs	35,492	35,492	-	-	-	35,492
Total Debt Service	3,083,454	3,083,454	3,047,820	-	3,047,820	35,634
Debt Service-SBITA:						
Principal	-	11,152	13,034	-	13,034	(1,882)
Interest	-	-	-	-	-	-
Total Debt Service-SBITA	-	11,152	13,034	-	13,034	(1,882)
Transfers to Other Funds:						
Convention Center Operating Reserve Fund	20,207	20,207	20,106	-	20,106	101
Anchorage Parks and Recreation Capital Projects Fund	1,552,441	1,552,441	1,552,441	-	1,552,441	-
Total Transfers to Other Funds	1,572,648	1,572,648	1,572,547	-	1,572,547	101
TOTAL	\$ 25,758,885	\$ 25,764,485	\$ 25,096,246	\$ (117,578)	\$ 24,978,668	\$ 785,817

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Bowl Parks and Recreation Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2024

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Debt Service	Debt Service SBITAs	Capital Outlay	Capital Outlay SBITA	Charges To/From Other Departments	Actual on GAAP Basis
Public Services:										
Economic and Community Development	\$ 8,908,032	\$ 85,702	\$ 961,790	\$ 4,831,179	\$ 3,047,820	\$ 13,034	\$ 347,339	\$ 31,876	\$ 5,296,927	\$ 23,523,699
Transfers to Other Funds:										
Convention Center Operating Reserve Fund	-	-	-	20,106	-	-	-	-	-	20,106
Anchorage Parks and Recreation Capital Projects Fund	-	-	-	1,552,441	-	-	-	-	-	1,552,441
Total Transfers to Other Funds	-	-	-	1,572,547	-	-	-	-	-	1,572,547
TOTAL	\$ 8,908,032	\$ 85,702	\$ 961,790	\$ 6,403,726	\$ 3,047,820	\$ 13,034	\$ 347,339	\$ 31,876	\$ 5,296,927	\$ 25,096,246

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Comparative Balance Sheet
December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash	\$ 500	\$ 500
Cash and Investments in Central Treasury	4,496,384	3,781,730
Taxes Receivable:		
Delinquent Taxes	104,027	121,837
Less: Allowance for Uncollectibles	(945)	(940)
Total Net Taxes Receivable	103,082	120,897
Accounts Receivable, Net	40,523	41,932
TOTAL ASSETS	4,640,489	3,945,059
LIABILITIES		
Accounts Payable and Retainage	68,748	123,967
Accrued Payroll Liabilities	77,155	55,114
Total Liabilities	145,903	179,081
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	78,662	99,373
Total Deferred Inflows of Resources	78,662	99,373
FUND BALANCE		
Committed	274,747	277,538
Unassigned	4,141,177	3,389,067
Total Fund Balance	4,415,924	3,666,605
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 4,640,489	\$ 3,945,059

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Comparative Statements of Revenues, Expenditures, and Other Financing
Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Taxes	\$ 4,710,589	\$ 4,439,916
Intergovernmental	45,769	25,872
Charges for Services	243,172	272,930
Investment Income	224,860	368,614
Other	28,374	3,103
Total Revenues	<u>5,252,764</u>	<u>5,110,435</u>
EXPENDITURES		
Public Services:		
Economic and Community Development	3,266,314	3,154,902
PERS On-behalf Expenditures	45,769	25,872
Total Public Services	<u>3,312,083</u>	<u>3,180,774</u>
Debt Service:		
Principal	50,261	174,082
Interest and Fiscal Agent Charges	11,409	20,087
Debt Issuance Costs	-	-
Total Debt Service	<u>61,670</u>	<u>194,169</u>
Debt Service-SBITA:		
Principal	2,276	-
Total Debt Service-SBITA	<u>2,276</u>	<u>-</u>
Capital Outlay	-	15,029
Capital Outlay - SBITAs	3,989	-
Total Expenditures	<u>3,380,018</u>	<u>3,389,972</u>
Excess of Revenues over Expenditures	<u>1,872,746</u>	<u>1,720,463</u>
OTHER FINANCING SOURCES (USES)		
Insurance recoveries	16,639	6,428
Other Financing source SBITAs	3,989	-
Transfers to Other Funds	(1,144,055)	(4,844,312)
Total Other Financing Sources (Uses)	<u>(1,123,427)</u>	<u>(4,837,884)</u>
Net Change in Fund Balances	749,319	(3,117,421)
Fund Balance, January 1	3,666,605	6,784,026
Fund Balance, December 31	<u>\$ 4,415,924</u>	<u>\$ 3,666,605</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2024

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Real Property	\$ 4,575,176	\$ 4,576,349	\$ 1,173
Personal Property	103,155	107,447	4,292
Tax Cost Recoveries	-	1,008	1,008
Penalties and Interest	17,672	25,785	8,113
Total Taxes	4,696,003	4,710,589	14,586
Intergovernmental:			
State of Alaska On-behalf Payments	-	45,769	45,769
Total Intergovernmental	-	45,769	45,769
Charges for Services:			
Aquatics	250,000	91,844	(158,156)
Program Lessons and Camp	120,500	-	(120,500)
Recreation Center Rentals and Activities	65,000	122,273	57,273
Reimbursed Costs	26,002	29,055	3,053
Total Charges for Services	461,502	243,172	(218,330)
Investment Income - Short-term Investments	312,000	224,860	(87,140)
Other:			
Prior Year Expenditure Recovery	-	4,512	4,512
Lease and Rental Revenue	21,600	23,862	2,262
Total Other	21,600	28,374	4,512
Proceeds from Sale of Assets	-	-	-
Other Financing source SBITAs	-	3,989	3,989
Premium on Bond Sales	1,292	-	(1,292)
Insurance recoveries	-	16,639	16,639
TOTAL	\$ 5,492,397	\$ 5,273,392	\$ (221,267)

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For the Year Ended December 31, 2024

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Economic and Community Development	\$ 4,285,282	\$ 4,283,005	\$ 3,266,314	\$ -	\$ 3,266,314	\$ 1,016,691
PERS On-behalf Expenditures	-	-	45,769	(45,769)	-	-
Debt Service:						
Principal	50,261	50,261	50,261	-	50,261	-
Interest and Fiscal Agent Charges	11,507	11,507	11,409	-	11,409	98
Bond Issuance Costs	1,292	1,292	-	-	-	1,292
Total Debt Service	63,060	63,060	61,670	-	61,670	1,390
Debt Service-SBITA:						
Principal	-	2,277	2,276	-	2,276	1
Interest	-	-	-	-	-	-
Total Debt Service-SBITA	-	2,277	2,276	-	2,276	1
Capital Outlay	-	-	-	-	-	-
Capital Outlay - SBITAs	-	-	3,989	(3,989)	-	-
Transfers to Other Funds:						
ER-Chugiak Parks and Recreation Capital Projects Fund	1,144,055	1,144,055	1,144,055	-	1,144,055	-
TOTAL	\$ 5,492,397	\$ 5,492,397	\$ 4,524,073	\$ (49,758)	\$ 4,474,315	\$ 1,018,082

MUNICIPALITY OF ANCHORAGE, ALASKA
Eagle River-Chugiak Parks and Recreational Service Area
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2024

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Capital Outlay	Capital Outlay SBITAs	Debt Service	Charges To/From Other Departments	Actual on GAAP Basis
Public Services:									
Economic and Community Development	\$ 1,603,199	\$ -	\$ 325,274	\$ 567,304	\$ -		\$ -	\$ 770,537	\$ 3,266,314
PERS On-behalf Expenditures	-	45,769	-	-	-		-	-	45,769
Debt Service:									
Principal	-	-	-	-	-		50,261	-	50,261
Interest and Fiscal Agent Charges	-	-	-	-	-		11,409	-	11,409
Total Debt Service	-	-	-	-	-		61,670	-	61,670
Debt Service-SBITA:									
Principal	-	-	-	-	-		2,276	-	2,276
Interest	-	-	-	-	-		-	-	-
Total Debt Service-SBITA	-	-	-	-	-		2,276	-	2,276
Capital Outlay	-	-	-	-	-		-	-	-
Capital Outlay - SBITAs	-	-	-	-	-	3,989	-	-	3,989
Transfers to Other Funds:									
ER-Chugiak Parks and Recreation Capital Projects Fund	-	-	-	1,144,055	-		-	-	1,144,055
TOTAL	1,603,199	45,769	325,274	1,711,359	-	3,989	63,946	770,537	4,524,073

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Comparative Balance Sheet
December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash	\$ 500	\$ 500
Taxes Receivable:		
Delinquent Taxes	26,995	2,017
Penalties and Interest	3,208	4,078
Less: Allowance for Uncollectibles	(234)	(143)
Total Net Taxes Receivable	<u>29,969</u>	<u>5,952</u>
Accounts Receivable	690	49,750
Less: Allowance for Uncollectibles	(421)	(8,346)
Total Net Accounts Receivable	<u>269</u>	<u>41,404</u>
TOTAL ASSETS	<u><u>30,738</u></u>	<u><u>47,856</u></u>
LIABILITIES		
Accounts Payable and Retainage	42,936	11,180
Accrued Payroll Liabilities	328,446	208,851
Due to Areawide	12,251,187	14,165,392
Unearned Revenue and Deposits	208,000	213,000
Total Liabilities	<u>12,830,569</u>	<u>14,598,423</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	19,653	6,238
Total Deferred Inflows of Resources	<u>19,653</u>	<u>6,238</u>
FUND BALANCE (DEFICIT)		
Committed	623,030	607,771
Unassigned (Deficit)	(13,442,514)	(15,164,576)
Total Fund Deficit	<u>(12,819,484)</u>	<u>(14,556,805)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND DEFICIT	<u><u>\$ 30,738</u></u>	<u><u>\$ 47,856</u></u>

EXHIBIT AA-67

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Deficit
For the Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Intergovernmental	\$ 116,222	\$ 93,808
Licenses and Permits	8,529,257	6,751,347
Charges for Services	37,047	26,875
Investment Loss	(782,480)	(316,145)
Fines and Forfeitures	2,235	29,325
Other	1,988	2,276
Total Revenues	<u>9,405,425</u>	<u>6,587,486</u>
EXPENDITURES		
Public Services:		
Economic and Community Development	7,539,700	7,356,321
PERS On-behalf Expenditures	116,222	93,808
Total Public Services	<u>7,655,922</u>	<u>7,450,129</u>
Capital Outlay	12,182	10,605
Total Expenditures	<u>7,668,104</u>	<u>7,460,734</u>
Net Change in Fund Deficit	1,737,321	(873,248)
Fund Deficit, January 1	(14,556,805)	(13,683,557)
Fund Deficit, December 31	<u><u>\$ (12,819,484)</u></u>	<u><u>\$ (14,556,805)</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2024

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 1,383,600	\$ 1,353,375	\$ (30,225)
Personal Property	143,974.00	141,112	(2,862.00)
Penalties and Interest	-	6,672	6,672.00
Tax Cost Recoveries	-	(3)	(3.00)
Total Taxes	1,527,574	1,501,156	(26,418)
Intergovernmental:			
State of Alaska On-behalf Payments	-	116,222	116,222
Total Intergovernmental	-	116,222	116,222
Licenses and Permits:			
Plmbr/Gas/Sht Metal Cert	150,000	141,964	(8,036)
Plmbr/Gas/Sht Metal Exam	9,400	11,520	2,120
Local Business Licenses	450,000	592,856	142,856
Building Permit Plan Reviews	1,000,000	1,693,674	693,674
Building and Grading Permits	3,300,000	4,755,217	1,455,217
Electrical Permits	200,000	221,830	21,830
Mechanical, Gas and Plumbing Permits	520,000	630,134	110,134
Sign Permits	21,000	13,685	(7,315)
Elevator Permits	595,000	466,787	(128,213)
Mobile Home and Park Permits	-	1,590	1,590
Total Licenses and Permits	6,245,400	8,529,257	2,283,857
Charges for Services:			
Copier Fees	21,000	37,047	16,047
Total Charges for Services	21,000	37,047	16,047
Investment Loss - Short-term Investments	(830,000)	(782,480)	47,520
Fines and Forfeitures:			
Other Fines and Forfeitures	24,000	2,235	(21,765)
Total Fines and Forfeitures	24,000	2,235	(21,765)
Other:			
Appeal Receipts	500	-	(500)
Prior Year Expenditure Recovery	-	1,989	1,989
Cash Over & Short	-	(1)	(1)
Total Other	500	1,988	1,488
TOTAL	\$ 6,988,474	\$ 9,405,425	\$ 2,438,716

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2024

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Economic and Community Development	\$ 8,296,761	\$ 8,296,761	\$ 7,539,700	\$ -	\$ 7,539,700	\$ 757,061
PERS On-behalf Expenditures	-	-	116,222	(116,222)	-	-
Capital Outlay	2,500	2,500	12,182	-	12,182	(9,682)
TOTAL	\$ 8,299,261	\$ 8,299,261	\$ 7,668,104	\$ (116,222)	\$ 7,551,882	\$ 747,379

MUNICIPALITY OF ANCHORAGE, ALASKA
Building Safety Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2024

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
	Public Services:						
Economic and Community Development	\$ 5,831,030	\$ 116,222	\$ 102,671	\$ 293,916	\$ 12,182	\$ 1,312,083	\$ 7,668,104
TOTAL	\$ 5,831,030	\$ 116,222	\$ 102,671	\$ 293,916	\$ 12,182	\$ 1,312,083	\$ 7,668,104

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Comparative Balance Sheet
December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash and Investments in Central Treasury	\$ 1,917,214	\$ 1,866,467
Accounts Receivable, Net	162,925	149,886
Due from Component Unit - Anchorage School District	11,538	426
TOTAL ASSETS	2,091,677	2,016,779
LIABILITIES		
Accounts Payable and Retainage	327,522	299,696
Accrued Payroll Liabilities	52,255	38,136
Unearned Revenue and Deposits	345,286	345,286
Total Liabilities	725,063	683,118
FUND BALANCE		
Committed	209,294	202,020
Unassigned	1,157,320	1,131,641
Total Fund Balance	1,366,614	1,333,661
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,091,677	\$ 2,016,779

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For The Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Intergovernmental	\$ 44,167	\$ 29,656
Charges for Services	1,436,837	1,329,467
Investment Income	88,568	106,100
Other	1,044,449	761,611
Total Revenues	2,614,021	2,226,834
EXPENDITURES		
General Government:		
Finance	2,536,901	2,436,671
PERS On-behalf Expenditures	44,167	29,656
Capital Outlay	-	12,054
Total Expenditures	2,581,068	2,478,381
Net Changes in Fund Balances	32,953	(251,547)
Fund Balance, January 1	1,333,661	1,585,208
Fund Balance, December 31	\$ 1,366,614	\$ 1,333,661

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2024

	Estimated	Actual	Variance With Final Budget
REVENUES			
Intergovernmental:			
State of Alaska On-behalf Payments	\$ -	\$ 44,167	\$ 44,167
Charges for Services:			
School District Service Fees	569,000	280,180	(288,820)
Reimbursed Cost	745,660	1,156,657	410,997
Total Charges for Services	1,314,660	1,436,837	122,177
Investment Income - Short-term Investments	69,000	88,568	19,568
Other:			
Prior Year Expenditure Recovery	-	472	472
Miscellaneous	1,639,497	1,043,977	(595,520)
Total Other	1,639,497	1,044,449	(595,048)
TOTAL	\$ 3,023,157	\$ 2,614,021	\$ (409,136)

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2024

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Finance	\$ 2,487,284	\$ 2,577,284	\$ 2,536,901	\$ -	\$ 2,536,901	\$ 40,383
PERS On-behalf Expenditures	-	-	44,167	(44,167)	-	-
TOTAL	\$ 2,487,284	\$ 2,577,284	\$ 2,581,068	\$ (44,167)	\$ 2,536,901	\$ 40,383

MUNICIPALITY OF ANCHORAGE, ALASKA
Public Finance and Investment
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2024

EXPENDITURES	Personnel	PERS	Other	Capital	Charges	Actual on GAAP Basis
	Services	On-behalf Expenditures	Services and Supplies Charges	Outlay	To/From Other Departments	
General Government:						
Finance	\$ 1,090,913	\$ 44,167	\$ 22	\$ 1,225,079	\$ -	\$ 2,581,068
TOTAL	\$ 1,090,913	\$ 44,167	\$ 22	\$ 1,225,079	\$ -	\$ 2,581,068

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Comparative Balance Sheet
December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash and Investments in Central Treasury	\$ -	\$ -
TOTAL ASSETS	-	-
LIABILITIES		
Accounts Payable and Retainage	7,000	7,000
Accrued Payroll Liabilities	6,324	5,088
Due to Areawide	177,158	504
Total Liabilities	190,482	12,592
FUND BALANCE		
Unassigned (Deficit)	(190,482)	(12,592)
Total Fund Balance (Deficit)	(190,482)	(12,592)
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Comparative Statements of Revenues, Expenditures, and Other Financing
Sources, and Changes in Fund Balance (Deficit)
For The Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Intergovernmental	\$ 11,394	\$ 7,730
Charges for Services	10,847	10,353
Investment Income	(5,044)	5,205
Total Revenues	17,197	23,288
EXPENDITURES		
General Government:		
Police & Fire Retiree Medical funding	183,693	185,458
PERS On-behalf Expenditures	11,394	7,730
Total Expenditures	195,087	193,188
Deficiency of Revenues over Expenditures	(177,890)	(169,900)
Net Change in Fund Balances	(177,890)	(169,900)
Fund Balance, January 1,	(12,592)	157,308
Fund Balance (Deficit), December 31	\$ (190,482)	\$ (12,592)

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2024

REVENUES	Estimated	Actual	Variance With Final Budget
Intergovernmental:			
State of Alaska On-behalf Payments	\$ -	\$ 11,394	\$ 11,394
Investment Income - Short-term Investments	4,000	(5,044)	(9,044)
Charges for Services:			
Reimbursed Cost	11,410	10,847	(563)
Transfers from Other Sub-Funds:			
Areawide Service Area Fund	197,596	-	(197,596)
TOTAL	\$ 213,006	\$ 17,197	\$ (195,809)

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2024

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Police & Fire Retiree Medical funding	\$ 240,853	\$ 240,853	\$ 183,693	\$ -	\$ 183,693	\$ 57,160
PERS On-behalf Expenditures	-	-	11,394	(11,394)	-	-
TOTAL	\$ 240,853	\$ 240,853	\$ 195,087	\$ (11,394)	\$ 183,693	\$ 57,160

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Administration Fund
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2024

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Charges From Other Departments	Actual on GAAP Basis
	General Government:					
Police & Fire Retiree Medical funding	\$ 137,494	\$ 11,394	\$ -	\$ 28,005	\$ 18,194	\$ 195,087
TOTAL	\$ 137,494	\$ 11,394	\$ -	\$ 28,005	\$ 18,194	\$ 195,087

MUNICIPALITY OF ANCHORAGE, ALASKA
 Turnagain Arm Police Service Area
 Comparative Balance Sheet
 December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash and Investments in Central Treasury	\$ 45,556	\$ 20,538
Taxes Receivable:		
Delinquent Taxes	1,321	1,717
Penalties and Interest	41	66
Less: Allowance for Uncollectibles	(2)	(4)
Total Net Taxes Receivable	1,360	1,779
TOTAL ASSETS	46,916	22,317
 DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	1,099	1,619
Total Deferred Inflows of Resources	1,099	1,619
 FUND BALANCE		
Committed	-	1,359
Unassigned	45,817	19,339
Total Fund Balance	45,817	20,698
TOTAL DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 46,916	\$ 22,317

MUNICIPALITY OF ANCHORAGE, ALASKA
 Turnagain Arm Police Service Area
 Comparative Statements of Revenues, Expenditures,
 and Changes in Fund Balance
 For the Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Taxes	\$ 23,231	\$ 21,504
Investment Income	1,888	1,519
Total Revenues	25,119	23,023
EXPENDITURES		
Public Safety:		
Police Services	-	16,479
Total Public Services	-	16,479
Total Expenditures	-	16,479
 Net Change in Fund Balances	25,119	6,544
Fund Balance, January 1	20,698	14,154
Fund Balance, December 31	\$ 45,817	\$ 20,698

MUNICIPALITY OF ANCHORAGE, ALASKA
Turnagain Arm Police Service Area
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2024

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 15,584	\$ 18,187	\$ 2,603
Personal Property	5,130	4,759	(371)
Tax Cost Recoveries	-	14	14
Penalties and Interest	68	271	203
Total Taxes	20,782	23,231	2,449
Investment Income - Short-term Investments	1,000	1,888	888
TOTAL	\$ 21,782	\$ 25,119	\$ 3,337

MUNICIPALITY OF ANCHORAGE, ALASKA
Turnagain Arm Police Service Area
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2024

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Police Services	\$ 21,782	\$ 21,782	\$ -	\$ -	\$ -	\$ 21,782
TOTAL	\$ 21,782	\$ 21,782	\$ -	\$ -	\$ -	\$ 21,782

MUNICIPALITY OF ANCHORAGE, ALASKA
Turnagain Arm Police Service Area
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2024

EXPENDITURES	Personnel Services	Actual on GAAP Basis
Public Safety:		
Police Services	\$ -	\$ -
TOTAL	\$ -	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA
 Areawide EMS Lease Special Levy
 Comparative Balance Sheet
 December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash and Investments in Central Treasury	\$ 1	\$ 1
Taxes Receivable:		
Delinquent Taxes	3,489	3,489
Less: Allowance for Uncollectibles	-	-
Total Net Taxes Receivable	<u>3,489</u>	<u>3,489</u>
TOTAL ASSETS	<u><u>3,490</u></u>	<u><u>3,490</u></u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	<u>3,489</u>	<u>3,489</u>
Total Deferred Inflows of Resources	<u>3,489</u>	<u>3,489</u>
FUND BALANCE		
Restricted	<u>1</u>	<u>1</u>
Total Fund Balance	<u>1</u>	<u>1</u>
TOTAL FUND BALANCE	<u><u>\$ 3,490</u></u>	<u><u>\$ 3,490</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Areawide EMS Lease Special Levy
 Comparative Statements of Revenues, Expenditures,
 and Changes in Fund Balance
 For the Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Taxes	<u>\$ 829,029</u>	<u>\$ 829,029</u>
Total Revenues	<u>829,029</u>	<u>829,029</u>
EXPENDITURES		
Debt Service - Leases:		
Principal	727,125	578,396
Interest	<u>101,904</u>	<u>250,633</u>
Total Expenditures	<u>829,029</u>	<u>829,029</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-
Fund Balance, January 1	<u>1</u>	<u>1</u>
Fund Balance, December 31	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide EMS Lease Special Levy
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2024

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 759,400	\$ 760,980	\$ 1,580
Personal Property	69,629	68,049	(1,580)
Total Taxes	829,029	829,029	-
TOTAL	\$ 829,029	\$ 829,029	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide EMS Lease Special Levy
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2024

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Debt Service - Leases:						
Principal	\$ 727,125	\$ 727,125	\$ 727,125	\$ -	\$ 727,125	\$ -
Interest	101,904	101,904	101,904	-	101,904	-
TOTAL	\$ 829,029	\$ 829,029	\$ 829,029	\$ -	\$ 829,029	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide EMS Lease Special Levy
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2024

EXPENDITURES	Debt Service Leases	Actual on GAAP Basis
Debt Service - Leases:		
Principal	\$ 727,125	\$ 727,125
Interest	101,904	101,904
TOTAL	\$ 829,029	\$ 829,029

MUNICIPALITY OF ANCHORAGE, ALASKA
MLP Sale Proceeds
Comparative Balance Sheet
December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash and Investments in Central Treasury	\$ 16,707,125	\$ 19,067,426
TOTAL ASSETS	<u>16,707,125</u>	<u>19,067,426</u>
FUND BALANCE		
Unassigned	16,707,125	19,067,426
Total Fund Balance	<u>16,707,125</u>	<u>19,067,426</u>
TOTAL FUND BALANCE	<u>\$ 16,707,125</u>	<u>\$ 19,067,426</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
MLP Sale Proceeds
Comparative Statements of Revenues, Expenditures, Other Financing
Sources (Uses) and Changes in Fund Balance
For the Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Investment Income	\$ 1,326,520	\$ 1,176,546
Miscellaneous revenues	1,200	11,962
Total Revenues	<u>1,327,720</u>	<u>1,188,508</u>
EXPENDITURES		
General Government:		
Areawide Service Area	-	37,552
Total Expenditures	<u>-</u>	<u>37,552</u>
Excess (Deficiency) of Revenues over Expenditures	<u>1,327,720</u>	<u>1,150,956</u>
OTHER FINANCING SOURCES (USES)		
Transfers to Other Sub-funds	(3,688,021)	-
Total Other Financing Sources (Uses)	<u>(3,688,021)</u>	<u>-</u>
Net Change in Fund Balances	(2,360,301)	1,150,956
Fund Balance, January 1	19,067,426	17,916,470
Fund Balance, December 31	<u>\$ 16,707,125</u>	<u>\$ 19,067,426</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
MLP Sale Proceeds
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2024

REVENUES	Estimated	Actual	Variance With Final Budget
Investment Income	\$ -	\$ 1,326,520	\$ 1,326,520
Miscellaneous revenues		1,200	1,200
TOTAL	\$ -	\$ 1,327,720	\$ 1,327,720

MUNICIPALITY OF ANCHORAGE, ALASKA
MLP Sale Proceeds
Detail Schedule of Estimated and Actual Other Financing Uses
For the Year Ended December 31, 2024

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Areawide Service Area	\$ 3,688,021	\$ 3,688,021	\$ 3,688,021	\$ -	\$ 3,688,021	\$ -
TOTAL	\$ 3,688,021	\$ 3,688,021	\$ 3,688,021	\$ -	\$ 3,688,021	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA
MLP Sale Proceeds
Detail Schedule of Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2024

EXPENDITURES	Other Services and Charges	Actual on GAAP Basis
Transfers to Other Sub-Funds:		
Areawide Service Area Fund	3,688,021	3,688,021
TOTAL	\$ 3,688,021	\$ 3,688,021

MUNICIPALITY OF ANCHORAGE, ALASKA
 Areawide APD IT Systems Special Levy
 Comparative Balance Sheet
 December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash and Investments in Central Treasury	\$ 1,725,895	\$ 1,424,620
Taxes Receivable:		
Delinquent Taxes	4,237	4,237
Total Net Taxes Receivable	4,237	4,237
Prepaid	2,151,604	1,882,269
TOTAL ASSETS	3,881,736	3,311,126
LIABILITIES		
Accounts Payable	-	11,311
Total Liabilities	-	11,311
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues - Property Taxes	4,237	4,237
Total Deferred Inflows of Resources	4,237	4,237
FUND BALANCE		
Nonspendable	2,151,604	1,882,269
Restricted	1,725,895	1,413,309
Total Fund Balance	3,877,499	3,295,578
TOTAL FUND BALANCE	\$ 3,881,736	\$ 3,311,126

MUNICIPALITY OF ANCHORAGE, ALASKA
 Areawide APD IT Systems Special Levy
 Comparative Statements of Revenues, Expenditures,
 and Changes in Fund Balance
 For the Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Taxes	\$ 1,840,000	\$ 1,840,000
Total Revenues	1,840,000	1,840,000
EXPENDITURES		
Public Safety:		
Police Services	1,258,079	101,231
Total Expenditures	1,258,079	101,231
Net Change in Fund Balances	581,921	1,738,769
Fund Balance, January 1	3,295,578	1,556,809
Fund Balance, December 31	\$ 3,877,499	\$ 3,295,578

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide APD IT Systems Special Levy
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2024

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Real Property	\$ 1,685,460	\$ 1,685,460	\$ -
Personal Property	154,540	154,540	-
TOTAL	\$ 1,840,000	\$ 1,840,000	\$ -

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide APD IT Systems Special Levy
Detail Schedule of Estimated and Actual Expenditures
For the Year Ended December 31, 2024

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Safety:						
Police Services	\$ 1,840,000	\$ 3,255,610	\$ 1,258,079	\$ -	\$ 1,258,079	\$ 1,997,531
TOTAL	\$ 1,840,000	\$ 3,255,610	\$ 1,258,079	\$ -	\$ 1,258,079	\$ 1,997,531

MUNICIPALITY OF ANCHORAGE, ALASKA
Areawide APD IT Systems Special Levy
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2024

EXPENDITURES	Supplies	Capital Outlay	Other Services and Charges	Actual on GAAP Basis
Public Safety:				
Police Services	145,480	\$ -	\$ 1,112,599	\$ 1,258,079
TOTAL	\$ 145,480	\$ -	\$ 1,112,599	\$ 1,258,079

MUNICIPALITY OF ANCHORAGE, ALASKA
Operating Projects Committed General
Comparative Balance Sheet
December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash and Investments in Central Treasury	\$ 4,245,890	\$ 4,685,534
TOTAL ASSETS	<u>4,245,890</u>	<u>4,685,534</u>
LIABILITIES		
Accounts Payable and Retainage	205,095	370,464
Total Liabilities	<u>205,095</u>	<u>370,464</u>
FUND BALANCE		
Committed	4,040,795	4,315,070
Total Fund Balance	<u>4,040,795</u>	<u>4,315,070</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 4,245,890</u>	<u>\$ 4,685,534</u>

EXHIBIT AA-102

MUNICIPALITY OF ANCHORAGE, ALASKA
Operating Projects Committed General
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2024 and 2023

	2024	2023
EXPENDITURES		
General Government:		
Assembly	208,113	4,340
Management & Budget	74,253	-
Total General Government	<u>282,366</u>	<u>4,340</u>
Public Services		
Fire Services	43,164	125,483
Police Services	40,559	14,076
Health & Human Services	55,289	720,102
Economic and Community Development	336,099	35,333
Public Works	9,328	23,641
Total Public Services	<u>484,439</u>	<u>918,635</u>
Capital Outlay	175,870	781,400
Total Expenditures	<u>942,675</u>	<u>1,704,375</u>
Deficiency of Revenues over Expenditures	<u>(942,675)</u>	<u>(1,704,375)</u>
OTHER FINANCING SOURCES (USES)		
Transfers from other funds	668,400	3,292,671
Total Other Financing Sources (Uses)	<u>668,400</u>	<u>3,292,671</u>
Net Change in Fund Balances	(274,275)	1,588,296
Fund Balance, January 1	4,315,070	2,726,774
Fund Balance, December 31	<u>\$ 4,040,795</u>	<u>\$ 4,315,070</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Operating Projects committed General
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For the Year Ended December 31, 2024

REVENUES	Estimated	Actual	Variance With Final Budget
Transfers from Other Funds:			
Areawide Service Area Fund	515,400	578,400	(63,000)
Alcoholic Beverages Retail Sales Tax Fund	90,000	90,000	-
TOTAL	\$ 605,400	\$ 668,400	\$ (63,000)

MUNICIPALITY OF ANCHORAGE, ALASKA
Operating Projects committed General
Detail Schedule of Estimated and Actual Other Financing Uses
For the Year Ended December 31, 2024

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Areawide General	\$ -	\$ 2,551,294	\$ 282,366	\$ -	\$ 282,366	\$ 2,268,928
Fire Services	-	204,817	43,164	-	43,164	161,653
Police Services	-	375,790	40,559	-	40,559	335,231
Health & Human Services	-	55,288	55,289	-	55,289	(1)
Economic and Comm Dev	-	1,508,836	336,099	-	336,099	1,172,737
Public Works	-	205,195	9,328	-	9,328	195,867
Capital Outlay	-	19,250	175,870	-	175,870	(156,620)
TOTAL	\$ -	\$ 4,920,470	\$ 942,675	\$ -	\$ 942,675	\$ 3,977,795

MUNICIPALITY OF ANCHORAGE, ALASKA
Operating Projects committed General
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For the Year Ended December 31, 2024

EXPENDITURES	Personnel Services	Capital Outlay	Supplies	Other Services and Charges	Charges From Other Departments	Actual on GAAP Basis
General Government:						
Assembly	\$ -	\$ 2,498	\$ -	\$ 208,113	\$ -	\$ 210,611
Management & Budget	-	-	-	74,253	-	74,253
Public Services						
Fire Services	-	49,953	-	43,164	-	93,117
Police Services	-	-	5,262	35,297	-	40,559
Health & Human Services	-	-	-	55,289	-	55,289
Economic and Community Develop	-	123,419	-	336,099	-	459,518
Public Works	-	-	-	9,328	-	9,328
TOTAL	\$ -	\$ 175,870	\$ 5,262	\$ 761,543	\$ -	\$ 942,675

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Comparative Balance Sheet
December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash and Investments in Central Treasury	\$ 8,300,028	\$ 7,430,835
Due from Equipment Maintenance Fund	85,000	85,000
Short-term Lease receivable	188,711	183,751
Long-term Loan Receivable	1,272,657	1,289,357
Long-term Lease Receivable	2,484,323	2,671,722
Advance to Equipment Maintenance Fund	680,000	765,000
TOTAL ASSETS	13,010,719	12,425,665
LIABILITIES		
Accounts Payable and Retainages	5,297	4,749
Accrued Payroll Liabilities	10,344	9,200
Unearned Revenue and Deposits	-	29,595
Total Liabilities	15,641	43,544
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue Leases	2,570,811	2,782,174
Unavailable Revenues-Land Sales	1,181,893	1,211,488
Total Deferred Inflows of Resources	3,752,704	3,993,662
FUND BALANCE		
Nonspendable	90,764	77,869
Committed	9,151,610	8,310,590
Total Fund Balance	9,242,374	8,388,459
TOTAL LIABILITIES AND FUND BALANCE	\$ 13,010,719	\$ 12,425,665

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Source (Uses)
and Changes in Fund Balance
For The Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Intergovernmental	\$ -	\$ -
Charges for Services	389,749	476,958
Investment Income	727,068	592,501
Lease Interest Income	73,182	132,792
Other	346	335
Total Revenues	1,190,345	1,202,586
EXPENDITURES		
General Government:		
Land Management	542,391	502,874
Capital Outlay	3,500	18,624
Total Expenditures	545,891	521,498
Excess (Deficiency) of Revenues over Expenditures	644,454	681,088
OTHER FINANCING SOURCES (USES)		
Proceeds from Sale of Capital Assets	209,461	2,025,540
Total Other Financing Sources (Uses)	209,461	2,025,540
Net Change in Fund Balances	853,915	2,706,628
Fund Balance, January 1	8,388,459	5,681,831
Fund Balance, December 31	\$ 9,242,374	\$ 8,388,459

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For The Year Ended December 31, 2024

REVENUES	Estimated	Actual	Variance
			With Final Budget
Charges for Services:			
Wetlands Mitigation Credit	\$ 105,000	\$ -	\$ (105,000)
Miscellaneous Permits	169,135	45,740	(123,395)
Reimbursed Costs		13,901	13,901
Lease Revenue GASB 87	283,223	211,363	(71,860)
Lease and Rental	15,581	118,745	103,164
Total Charges for Services	572,939	389,749	(183,190)
Investment Income - Short-term Investments	213,000	673,406	460,406
Interest Income- Other	31,000	53,662	22,662
Lease Interest Income GASB 87	89,296	73,182	(16,114)
Other:			
Prior Year Expense Recovery	-	346	346
Total Other	-	346	346
Proceeds from Sale of Capital Assets	924,000	209,461	(714,539)
TOTAL	\$ 1,830,235	\$ 1,399,806	\$ (414,315)

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For The Year Ended December 31, 2024

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment To Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government:						
Land Management	\$ 832,637	\$ 832,637	\$ 542,391	\$ -	\$ 542,391	\$ 290,246
Capital Outlay	5,000	5,000	3,500	-	3,500	1,500
Total General Government	837,637	837,637	545,891	-	545,891	291,746
Transfer to Other Funds:						
Heritage Land Bank Capital Projects Fund	80,000	80,000	-	-	-	80,000
TOTAL	\$ 917,637	\$ 917,637	\$ 545,891	\$ -	\$ 545,891	\$ 371,746

MUNICIPALITY OF ANCHORAGE, ALASKA
Heritage Land Bank Fund
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2024

EXPENDITURES	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Capital Outlay	Charges From Other Departments	Actual on
							GAAP Basis
General Government:							
Land Management	\$ 208,197	\$ -	\$ 168	\$ 100,725	\$ 3,500	\$ 233,301	\$ 545,891
TOTAL	\$ 208,197	\$ -	\$ 168	\$ 100,725	\$ 3,500	\$ 233,301	\$ 545,891

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal/State Fine and Forfeiture
Comparative Balance Sheet
December 31, 2024 and 2023

	2024	2023
ASSET		
Cash	\$ 72,763	\$ 72,763
Cash and Investments in Central Treasury	1,226,121	850,149
Travel Advances - Employee	-	7,036
TOTAL ASSETS	<u>1,298,884</u>	<u>929,948</u>
LIABILITIES		
Accounts Payable and Retainage	216	-
Total Liabilities	<u>216</u>	<u>-</u>
FUND BALANCE		
Nonspendable	-	7,036
Restricted	845,174	816,799
Assigned	453,494	106,113
Total Fund Balance	<u>1,298,668</u>	<u>929,948</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 1,298,884</u>	<u>\$ 929,948</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal/State Fine and Forfeiture
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balance
For the Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Fines and Forfeitures	\$ 462,996	\$ 313,196
Investment Income	26,278	18,155
Total Revenues	<u>489,274</u>	<u>331,351</u>
EXPENDITURES		
Public Safety:		
Police Services	120,554	212,335
Total Expenditures	<u>120,554</u>	<u>212,335</u>
Net Change in Fund Balances	368,720	119,016
Fund Balance, January 1	929,948	810,932
Fund Balance, December 31	<u>\$ 1,298,668</u>	<u>\$ 929,948</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
State Grants Fund
Comparative Balance Sheet
December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash and Investments in Central Treasury	\$ 13,958,688	\$ 83,170,105
Bal conversion Error Suspense	30	30
Travel Advances - Employee	939	370
Intergovernmental Receivables	8,507,414	9,868,413
Total Assets	22,467,071	93,038,918
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Grant Advancement	14,517	-
Total Deferred Outflows of Resources	14,517	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	22,481,588	93,038,918
LIABILITIES		
Accounts Payable and Retainage	1,768,342	1,036,523
Accrued Payroll Liabilities	151,089	124,534
Due to Other funds	329,161	-
Unearned Revenue and Deposits	472,563	381,844
Advances from Other Funds	5,957,799	16,204,357
Total Liabilities	8,678,954	17,747,258
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues-Intergovernmental Revenues	1,106,203	413,679
Total Deferred Inflows of Resources	1,106,203	413,679
FUND BALANCE (DEFICIT)		
Nonspendable	939	370
Assigned	12,695,492	74,877,611
Total Fund Balance	12,696,431	74,877,981
TOTAL LIABILITIES AND FUND BALANCE	\$ 22,481,588	\$ 93,038,918

MUNICIPALITY OF ANCHORAGE, ALASKA
State Grants Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
and Changes in Fund Balance
For the Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Intergovernmental	\$ 20,668,091	\$ 66,486,753
Investment Income	43,014	42,517
OnBehalf cont Pension Revenue	-	8,322
Prior Year Expense Recoveries	286	-
Total Revenues	20,711,391	66,537,592
EXPENDITURES		
General Government:		
Municipal Manager	678,326	1,149,652
Chief Fiscal Officer	-	90,441
Disaster Recovery	(21,848)	(1,274,966)
Total General Government	656,478	(34,873)
Public Safety:		
Health and Human Services	12,573,774	9,285,760
Fire Services	53,287	(170,170)
Police Services	1,940,758	1,662,915
Total Public Safety	14,567,819	10,778,505
Public Services:		
Economic and Community Development	2,319,086	2,921,229
Public Transportation	2,478,064	2,031,714
Public Works	1,659,879	1,169,430
Maintenance and Operations	35,923	59,332
Total Public Services	6,492,952	6,181,705
Debt Service:		
Principal	10,704	10,390
Interest	1,260	1,574
Capital Projects	22,036	42,417
Total Expenditures	21,751,249	16,979,718
Excess (Deficiency) of Revenues over Expenditures	(1,039,858)	49,557,874
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	499,809	887,043
Transfers to Other Funds	(61,641,501)	-
Total Other Financing Sources (Uses)	(61,141,692)	887,043
Net Change in Fund Balances	(62,181,550)	50,444,917
Fund Balance, January 1	74,877,981	24,433,064
Fund Balance, December 31	\$ 12,696,431	\$ 74,877,981

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal Grants Fund
Comparative Balance Sheet
December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash and Investment in Central Treasury	\$ -	\$ 4,301,813
Loans Receivable	2,114,562	2,140,062
Intergovernmental Receivables	6,890,096	6,697,368
Prepaid Items	50,220	-
Total Assets	9,054,878	13,139,243
TOTAL ASSETS	9,054,878	13,139,243
LIABILITIES		
Accounts Payable and Retainage	378,339	1,584,882
Accrued Payroll Liabilities	72,681	24,567
Due to Areawide	1,238,320	-
Unearned Revenue and Deposits	5,138,841	9,080,829
Total Liabilities	6,828,181	10,690,278
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenues-Intergovernmental revenues	1,268,342	-
Unavailable Revenues-Loans	2,114,562	2,140,062
Total Deferred Inflows of Resources	3,382,904	2,140,062
FUND BALANCE		
Nonspendable	50,220	-
Restricted	-	308,903
Unassigned (Deficit)	(1,206,427)	-
Total Fund Balance (Deficit)	(1,156,207)	308,903
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 9,054,878	\$ 13,139,243

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal Grants Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
and Changes in Fund Balance
For the Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Intergovernmental	\$ 17,594,306	\$ 30,313,410
Total Revenues	17,594,306	30,313,410
EXPENDITURES		
General Government:		
Municipal Manager	440,030	1,119,810
Real Estate	-	118,243
Non-Departmental	(130,773)	(69,162)
Total General Government	309,257	1,168,891
Public Safety:		
Health and Human Services	5,664,022	12,102,082
Fire Services	4,294,917	3,094,027
Police Services	986,748	1,477,097
Total Public Safety	10,945,687	16,673,206
Public Services:		
Public Transportation	5,434,258	6,469,162
Economic and Community Development	188,882	5,410,174
Maintenance and Operations	405,996	43,430
Total Public Services	6,029,136	11,922,766
Capital Outlay	1,829,892	1,035,416
Debt Service - SBITA:		
Principal	54,390	56,800
Total Debt Service	54,390	56,800
Total Expenditures	19,168,362	30,857,079
Excess (Deficiency) of Revenues over Expenditures	(1,574,056)	(543,669)
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	108,946	307,451
Transfers to Other Funds	-	185,363
Total Fund Balance (Deficit)	108,946	492,814
Net Change in Fund Balances	(1,465,110)	(50,855)
Fund Balance, January 1	308,903	359,758
Fund Balance(Deficit), December 31	\$ (1,156,207)	\$ 308,903

MUNICIPALITY OF ANCHORAGE, ALASKA
Federal Grants Fund
Schedule of Changes in Long-term Loans Receivable
For the Year Ended December 31, 2024

	Anchor	CDBG Rehabilitation	Home Rehab	Total
Fund Balance Reserved for Long-Term Loans, January 1	\$ 1,142,363	\$ 947,759	\$ 49,940	\$ 2,140,062
Deducts:				
Repayments of Loans	(25,500)	-	-	(25,500)
Write-Offs and Other Adjustments of Loans	-	-	-	-
Total Deducts	(25,500)	-	-	(25,500)
Fund Balance Reserved for Long-Term Loans, December 31	\$ 1,116,863	\$ 947,759	\$ 49,940	\$ 2,114,562



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MUNICIPALITY OF ANCHORAGE, ALASKA
Miscellaneous Operational Grants Fund
Comparative Balance Sheet
December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash and Investments in Central Treasury	\$ 1,071,781	\$ 702,354
Accounts Receivable, Net	20,000	20,000
TOTAL ASSETS	1,091,781	722,354
LIABILITIES		
Accounts Payable and Retainage	5,805	27,472
Unearned Revenue and Deposits	20,000	20,000
Total Liabilities	25,805	47,472
FUND BALANCE		
Restricted	407,723	17,540
Committed	653,530	653,530
Assigned	4,723	3,812
Total Fund Balance	1,065,976	674,882
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,091,781	\$ 722,354

MUNICIPALITY OF ANCHORAGE, ALASKA
Miscellaneous Operational Grants Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
and Changes in Fund Balance
For the Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Investment Income (Loss)	\$ 911	\$ 822
Restricted Contributions	671,211	286,425
Total Revenues	672,122	287,247
EXPENDITURES		
General Government:		
Real Estate	11,050	-
Total General Government	11,050	-
Public Safety:		
Health and Human Services	24,461	41,451
Police Services	45	49,307
Total Public Safety	24,506	90,758
Public Services:		
Economic and Community Development	220,472	168,246
Maint and ops of roads	25,000	-
Total Public Services	245,472	168,246
Capital Outlay	-	9,880
Total Expenditures	281,028	268,884
Deficiency of Revenues over Expenditures	391,094	18,363
Net Change in Fund Balances	391,094	18,363
Fund Balance, January 1	674,882	656,519
Fund Balance, December 31	\$ 1,065,976	\$ 674,882

MUNICIPALITY OF ANCHORAGE, ALASKA
Other Restricted Resources Funds
Comparative Balance Sheet
For the Years Ended December 31, 2024 and 2023

	2024	2023
ASSETS		
Special Assessments Receivable	\$ 175,022	\$ 153,309
TOTAL ASSETS	<u>175,022</u>	<u>153,309</u>
LIABILITIES		
Accounts Payable and Retainages	9,500	-
Due to Areawide Service Area Fund	713,722	492,840
Tax Refunds	1,601	1,602
Total Liabilities	<u>724,823</u>	<u>494,442</u>
FUND DEFICIT		
Unassigned	(549,801)	(341,133)
Total Fund Deficit	<u>(549,801)</u>	<u>(341,133)</u>
TOTAL LIABILITIES AND FUND DEFICIT	<u>\$ 175,022</u>	<u>\$ 153,309</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Other Restricted Resources Funds
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Deficit
For the Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Special Assessments	\$ 907,508	\$ 938,767
Investment Loss - Short-term Investments	(28,629)	(39,837)
Total Revenues	<u>878,879</u>	<u>898,930</u>
EXPENDITURES		
General Government:		
Municipal Manager	1,087,547	1,045,173
Total Expenditures	<u>1,087,547</u>	<u>1,045,173</u>
Excess (Deficiency) of Revenues over Expenditures	(208,668)	(146,243)
Fund Deficit, January 1	(341,133)	(194,890)
Fund Deficit, December 31	<u>\$ (549,801)</u>	<u>\$ (341,133)</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Comparative Balance Sheet
December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash and Investments in Central Treasury	\$ 48,704,010	\$ 38,926,799
Accounts Receivable	3,440,538	3,750,802
Less: Allowance for Uncollectables	(17,181)	(14,455)
Total Net Accounts Receivable	3,423,357	3,736,347
TOTAL ASSETS	52,127,367	42,663,146
LIABILITIES		
Accounts Payable and Retainages	3,639,756	2,332,854
Total Liabilities	3,639,756.00	2,332,854
FUND BALANCE		
Restricted	46,216,302	37,752,881
Assigned	2,271,309	2,577,411
Total Fund Balance	48,487,611	40,330,292
TOTAL LIABILITIES AND FUND BALANCE	\$ 52,127,367	\$ 42,663,146

EXHIBIT BB-18

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources (Uses)
and Changes in Fund Balance
For The Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Taxes	\$ 26,619,640	\$ 25,355,603
Investment Income (loss)	2,845,195	2,317,454
Other	-	1,099,807
Total Revenues	29,464,835	28,772,864
EXPENDITURES		
Public Services:		
Economic and Community Development	12,637,499	11,656,913
Debt Service:		
Interest and Fiscal Agent Charges	1,000	1,000
Total Expenditures	12,638,499	11,657,913
Excess of Revenues over Expenditures	16,826,336	17,114,951
OTHER FINANCING SOURCES (USES)		
Transfer from Other Funds	1,005,320	904,436
Transfer to Other Funds	(3,151,297)	(3,210,800)
Transfer to CIVICVentures	(6,523,040)	(6,355,368)
Total Other Financing Sources (Uses)	(8,669,017)	(8,661,732)
Net Change in Fund Balances	8,157,319	8,453,219
Fund Balance, January 1	40,330,292	31,877,073
Fund Balance, December 31	\$ 48,487,611	\$ 40,330,292

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For The Year Ended December 31, 2024

REVENUES	Estimated	Actual	Variance With Final Budget
Taxes:			
Hotel - Motel	\$ 26,223,746	26,562,748	\$ 339,002
Penalties and Interest	49,878	56,892	7,014
Total Taxes	<u>26,273,624</u>	<u>26,619,640</u>	<u>346,016</u>
Investment Income (Loss) - Short-term Investments	166,000	2,845,195	2,679,195
Transfers from Other Funds:			
Areawide Service Area Fund	955,054	955,054	-
Anchorage Roads and Drainage Service Area Fund	30,160	30,160	-
Anchorage Bowl Parks and Recreation Service Area Fund	20,107	20,106	(1)
Total Transfers From Other Funds	<u>1,005,321</u>	<u>1,005,320</u>	<u>(1)</u>
TOTAL	<u>\$ 27,444,945</u>	<u>30,470,155</u>	<u>\$ 3,025,210</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Detail Schedule of Estimated and Actual Expenditures and Other Financing Uses
For The Year Ended December 31, 2024

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
Public Services:						
Economic and Community Development	\$ 11,839,216	\$ 13,229,629	\$ 12,637,499	\$ -	12,637,499	\$ 592,130
Debt Service:						
Interest and Fiscal Agent Charges	1,000	1,000	1,000.00	-	1,000.00	-
Transfers to Other Funds:						
Areawide Capital Project Fund	-	3,151,297	3,151,297	-	3,151,297	-
CIVICVentures Debt Service Fund	6,523,040	6,355,369	6,523,040	-	6,523,040	(167,671)
Total Transfers	<u>6,523,040</u>	<u>9,506,666</u>	<u>9,674,337</u>	<u>-</u>	<u>9,674,337</u>	<u>(167,671)</u>
TOTAL	<u>\$ 18,363,256</u>	<u>\$ 22,737,295</u>	<u>\$ 22,312,836</u>	<u>\$ -</u>	<u>22,312,836</u>	<u>\$ 424,459</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Convention Center Operating Reserve Fund
Detail Schedule of Expenditures and Other Financing Uses on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2024

EXPENDITURES	Other Services and Charges	Debt Service	Actual on GAAP Basis
Public Services:			
Economic and Community Development	\$ 12,637,499	-	\$ 12,637,499
Debt Service:			
Interest and Fiscal Agent Charges	-	1,000	1,000
Transfers to Other Funds:			
Areawide Capital Project Fund	3,151,297	-	3,151,297
CIVICVentures Debt Service Fund	6,523,040	-	6,523,040
Total Transfers	<u>9,674,337</u>	<u>-</u>	<u>9,674,337</u>
TOTAL	<u>\$ 22,311,836</u>	<u>1,000.00</u>	<u>\$ 22,312,836</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Comparative Balance Sheet
December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash and Investments in Central Treasury	\$ -	\$ -
Investments	34,123,897	33,929,444
Due from other fund	318,900	316,015
TOTAL ASSETS	<u>34,442,797</u>	<u>34,245,459</u>
LIABILITIES		
Due to Areawide Service Area Fund	33,135	9,779
Total Liabilities	<u>33,135</u>	<u>9,779</u>
FUND BALANCE		
Restricted	34,409,662	34,235,680
Total Fund Balance	<u>34,409,662</u>	<u>34,235,680</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 34,442,797</u>	<u>\$ 34,245,459</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Comparative Statements of Revenues, Expenditures, and Other Financing Sources
and Changes in Fund Balance
For The Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Investment Income	\$ 2,902,979	\$ 4,002,902
Total Revenues	<u>2,902,979</u>	<u>4,002,902</u>
EXPENDITURES		
General Government:	42,834	48,018
Public Safety:		
Fire Services	1,798,604	1,826,864
Police Services	1,974,493	2,014,673
Total Public Safety	<u>3,773,097</u>	<u>3,841,537</u>
Total Expenditures	<u>3,815,931</u>	<u>3,889,555</u>
Excess of Revenues over Expenditures	<u>(912,952)</u>	<u>113,347</u>
OTHER FINANCING SOURCES		
Transfers from Other Funds	1,086,934	1,086,934
Total Other Financing Sources	<u>1,086,934</u>	<u>1,086,934</u>
Net Change in Fund Balances	173,982	1,200,281
Fund Balance, January 1	34,235,680	33,035,399
Fund Balance, December 31	<u>\$ 34,409,662</u>	<u>\$ 34,235,680</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Detail Schedule of Estimated and Actual Revenues and Other Financing Sources
For The Year Ended December 31, 2024

	Estimated	Actual	Variance With Final Budget
REVENUES			
Investment Income - Short-term Investments	\$ 6,125,828	2,902,979	\$ (3,222,849)
Transfers from Other Funds:			
Areawide Service Area Fund	178,775	178,775	-
Anchorage Fire Service Area Fund	362,967	362,967	-
Anchorage Metropolitan Police Service Area Fund	545,192	545,192	-
Total Transfers from Other Funds	1,086,934	1,086,934	-
TOTAL	\$ 7,212,762	\$ 3,989,913	\$ (3,222,849)

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Detail Schedule of Estimated and Actual Expenditures
For The Year Ended December 31, 2024

EXPENDITURES	Budget		Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
	Original	Revised				
General Government	\$ 113,122	\$ 113,122	\$ 42,834	\$ -	\$ 42,834	\$ 70,288
Public Safety:						
Fire Services	1,823,708	1,823,708	1,798,604	-	1,798,604	25,104
Police Services	2,002,051	2,002,051	1,974,493	-	1,974,493	27,558
Total Public Safety	3,825,759	3,825,759	3,773,097	-	3,773,097	52,662
TOTAL	\$ 3,938,881	\$ 3,938,881	\$ 3,815,931	\$ -	\$ 3,815,931	\$ 122,950

MUNICIPALITY OF ANCHORAGE, ALASKA
Police and Fire Retiree Medical Liability Fund
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2024

EXPENDITURES	Transfer to Other Fund	Other Services and Charges	Charges To\From Other Departments	Actual on GAAP Basis
General Government:	\$ -	\$ 20,605	\$ 22,229	\$ 42,834
Public Safety:				-
Fire Services	1,798,604	-	-	1,798,604
Police Services	1,974,493	-	-	1,974,493
Total Public Safety	3,773,097	-	-	3,773,097
TOTAL	\$ 3,773,097	\$ 20,605	\$ 22,229	\$ 3,815,931

MUNICIPALITY OF ANCHORAGE, ALASKA
49th State Angel Fund
Comparative Balance Sheet
December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash and Investments in Central Treasury	\$ 2,920,287	\$ 4,852,864
Investments in Angel Fund program	5,793,899	4,504,523
TOTAL ASSETS	8,714,186	9,357,387
LIABILITIES		
Accounts Payable and Retainages	-	26
Accrued Payroll Liabilities	5,245	8,434
Total Liabilities	5,245	8,460
FUND BALANCE		
Restricted	8,708,941	9,348,927
Total Fund Balance	8,708,941	9,348,927
TOTAL LIABILITIES AND FUND BALANCE	\$ 8,714,186	\$ 9,357,387

MUNICIPALITY OF ANCHORAGE, ALASKA
49th State Angel Fund
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For The Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Investment Income	\$242,030	\$350,720
Net Increase/(Decrease) in FMV of Investments	(596,389)	(524,439)
Other	125	271
Total Revenues	(354,234)	(173,448)
EXPENDITURES		
General Government:		
Chief Financial Officer	284,071	197,127
Capital Outlay	1,681	-
Total Expenditures	285,752	197,127
Net Change in Fund Balances	(639,986)	(370,575)
Fund Balance, January 1	9,348,927	9,719,502
Fund Balance, December 31	\$ 8,708,941	\$ 9,348,927



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MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Comparative Balance Sheet
December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash and Investments in Central Treasury	\$ 5,369,048	\$ 3,831,906
Accounts Receivable	918,049	975,188
TOTAL ASSETS	6,287,097	4,807,094
LIABILITIES		
Accounts Payable and Retainages	477,655	31,620
Total Liabilities	477,655	31,620
FUND BALANCE		
Restricted	5,291,422	4,561,338
Assigned	518,020	214,136
Total Fund Balance	5,809,442	4,775,474
TOTAL LIABILITIES AND FUND BALANCE	\$ 6,287,097	\$ 4,807,094

EXHIBIT BB-30

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For The Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
E911 Surcharges	\$ 8,220,154	\$ 8,060,562
Investment Income (loss)	303,884	214,136
Total Revenues	8,524,038	8,274,698
EXPENDITURES		
Public Services:		
Fire Services	1,325,519	1,252,867
Police Services	6,164,551	5,618,311
Total Expenditures	7,490,070	6,871,178
Net Change in Fund Balances	1,033,968	1,403,520
Fund Balance, January 1	4,775,474	3,371,954
Fund Balance, December 31	\$ 5,809,442	\$ 4,775,474

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Detail Schedule of Estimated and Actual Revenues
For The Year Ended December 31, 2024

	Estimated	Actual	Variance With Final Budget
REVENUES			
Investment Income - Short Term Investments	\$ 95,000	\$ 303,884	\$ 208,884
Charges for Services:			
E911 Surcharges	7,967,411	8,220,154	252,743
TOTAL	\$ 8,062,411	\$ 8,524,038	\$ 461,627

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Detail Schedule of Estimated and Actual Expenditures
For The Year Ended December 31, 2024

	Original	Revised	Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
EXPENDITURES						
Public Services:						
Fire Services	\$ 1,454,493	\$ 1,454,493	\$ 1,325,519	\$ -	\$ 1,325,519	\$ 128,974
Police Services	7,156,764	7,156,764	6,164,551	-	6,164,551	\$ 992,213
TOTAL	\$ 8,611,257	\$ 8,611,257	\$ 7,490,070	\$ -	\$ 7,490,070	\$ 1,121,187

MUNICIPALITY OF ANCHORAGE, ALASKA
E911 Surcharge Fund
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2024

	Other Services and Charges	Charges from Other Departments	Actual on GAAP Basis
EXPENDITURES			
Public Services:			
Fire Services	\$ -	\$ 1,325,519	\$ 1,325,519
Police Services	1,967,546	4,197,005	6,164,551
TOTAL	\$ 1,967,546	\$ 5,522,524	\$ 7,490,070

MUNICIPALITY OF ANCHORAGE, ALASKA
Nuisance Property Abatement
Comparative Balance Sheet
December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash and Investments in Central Treasury	\$ 466,458	\$ 352,940
Accounts Receivable	30,994	39,335
TOTAL ASSETS	497,452	392,275
LIABILITIES		
Accounts Payable and Retainages	38	661
Total Liabilities	38	661
FUND BALANCE		
Restricted	444,215	364,973
Assigned	53,199	26,641
Total Fund Balance	497,414	391,614
TOTAL LIABILITIES AND FUND BALANCE	\$ 497,452	\$ 392,275

MUNICIPALITY OF ANCHORAGE, ALASKA
Nuisance Property Abatement
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For The Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Charges for Services	\$ 144,167	\$ 72,852
Fines and Forfeitures	82,597	124,074
Investment Income (loss)	26,557	18,762
Total Revenues	253,321	215,688
EXPENDITURES		
Public Services:		
Economic and Community Development	147,521	81,083
Total Expenditures	147,521	81,083
Net Change in Fund Balances	105,800	134,605
Fund Balance, January 1	391,614	257,009
Fund Balance, December 31	\$ 497,414	\$ 391,614

MUNICIPALITY OF ANCHORAGE, ALASKA
Nuisance Property Abatement
Detail Schedule of Estimated and Actual Revenues
For The Year Ended December 31, 2024

	Estimated	Actual	Variance With Final Budget
REVENUES			
Charges for Services:			
Property Abatement Services	\$ 105,000	\$ 144,167	\$ 39,167
Fines and Forfeitures:			
Nuisance Abatement Fines	185,000	82,597	(102,403)
Investment Income - Short-term Investments	10,000	26,557	16,557
TOTAL	\$ 300,000	\$ 253,321	\$ (46,679)

MUNICIPALITY OF ANCHORAGE, ALASKA
Nuisance Property Abatement
Detail Schedule of Estimated and Actual Expenditures
For The Year Ended December 31, 2024

	Original	Revised	Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
EXPENDITURES						
Public Services:						
Economic and Community Development	\$ 48,193	\$ 348,193	\$ 147,521	\$ -	\$ 147,521	\$ 200,672
TOTAL	\$ 48,193	\$ 348,193	\$ 147,521	\$ -	\$ 147,521	\$ 200,672

MUNICIPALITY OF ANCHORAGE, ALASKA
Nuisance Property Abatement
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2024

	Personnel Services	Supplies	Other Services and Charges	Charges To/From Other Departments	Actual on GAAP Basis
EXPENDITURES					
Public Services:					
Economic and Community Development	\$ 1,889	\$ 2,175	\$ 95,813	\$ 47,644	\$ 147,521
TOTAL	\$ 1,889	\$ 2,175	\$ 95,813	\$ 47,644	\$ 147,521

MUNICIPALITY OF ANCHORAGE, ALASKA
Alcoholic Beverages Retail Sales Tax
Comparative Balance Sheet
December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash and Investments in Central Treasury	\$ 2,851,647	\$ 8,723,786
Accounts Receivable	1,868,740	1,878,391
Less: Allowance for Uncollectibles	(102,095)	(99,620)
Total Net Accounts Receivable	1,766,645	1,778,771
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	4,618,292	10,502,557
LIABILITIES		
Accounts Payable and Retainages	3,953,607	3,680,560
Accrued Payroll Liabilities	150,902	144,000
Deferred Revenue and Deposits	15,900	16,650
Total Liabilities	4,120,409	3,841,210
FUND BALANCE		
Restricted	-	5,946,679
Assigned	497,883	714,668
Total Fund Balance	497,883	6,661,347
TOTAL LIABILITIES AND FUND BALANCE	\$ 4,618,292	\$ 10,502,557

MUNICIPALITY OF ANCHORAGE, ALASKA
Alcoholic Beverages Retail Sales Tax
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For The Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Taxes	\$ 16,262,268	\$ 16,319,854
Investment Income (loss)	255,488	714,668
Other	4,283	12,306
Intergovernmental: State of Alaska On-behalf Payments	2,898	7
Total Revenues	16,524,937	17,046,835
EXPENDITURES		
General Government:		
Assembly	239,854	83,438
Municipal Attorney	220,409	165,085
Finance	288,407	270,077
Total General Government	748,670	518,600
Public Safety:		
Fire Services	-	913,519
Police Services	1,208,634	815,017
Total Public Safety	1,208,634	1,728,536
Public Services:		
Health and Human Services	19,584,071	18,937,525
Economic and Community Development	1,055,626	1,132,056
Total Public Services	20,639,697	20,069,581
Capital Outlay	1,400	12,150
Total Expenditures	22,598,401	22,328,867
Excess of Revenues over Expenditures	(6,073,464)	(5,282,032)
OTHER FINANCING SOURCES (USES)		
Transfer from Other Funds	-	1,300,000
Transfer to Other Fund	(90,000)	-
Total Other Financing Sources (Uses)	(90,000)	1,300,000
Net Change in Fund Balances	(6,163,464)	(3,982,032)
Fund Balance, January 1	6,661,347	10,643,379
Fund Balance, December 31	\$ 497,883	\$ 6,661,347

MUNICIPALITY OF ANCHORAGE, ALASKA
Alcoholic Beverages Retail Sales Tax
Detail Schedule of Estimated and Actual Revenues
For The Year Ended December 31, 2024

	Estimated	Actual	Variance With Final Budget
REVENUES			
Taxes:			
Alcoholic Beverages Retail Sales Tax	\$ 15,900,000	\$ 16,200,826	\$ 300,826
Penalties and Interest	100,000	60,450	(39,550)
Miscellaneous Alcohol Taxes Revenue	150	992	842
Total Taxes	16,000,150	16,262,268	262,118
Investment Income - Short-term Investments	607,000	255,488	(351,512)
Intergovernmental: State of Alaska On-behalf payments	-	2,898	2,898
Other:			
Prior Year Expenditure Recovery	-	4,283	4,283
TOTAL	\$ 16,607,150	\$ 16,524,937	\$ (82,213)

MUNICIPALITY OF ANCHORAGE, ALASKA
Alcoholic Beverages Retail Sales Tax
Detail Schedule of Estimated and Actual Expenditures
For The Year Ended December 31, 2024

	Original	Revised	Actual on GAAP Basis	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance With Final Budget
EXPENDITURES						
General Government:						
Assembly	\$ 350,000	\$ 260,000	\$ 239,854	\$ -	239,854	20,146
Municipal Attorney	288,706	288,706	220,409	-	220,409	68,297
Finance	303,611	303,611	288,407	-	288,407	15,204
Total General Government	942,317	852,317	748,670	-	748,670	103,647
Public Safety:						
Police Services	1,214,059	1,214,059	1,208,634	(2,898)	1,205,736	8,323
Total Public Safety	1,214,059	1,214,059	1,208,634	(2,898)	1,205,736	8,323
Public Services:						
Health and Human Services	17,502,242	21,900,479	19,584,071	-	19,584,071	2,316,408
Economic and Community Development	1,386,800	1,386,800	1,055,626	-	1,055,626	331,174
Total Public Services	18,889,042	23,287,279	20,639,697	-	20,639,697	2,647,582
Capital Outlay	-	-	1,400		1,400	(1,400)
Transfers to Other Funds						
Operating Projects committed fund	-	90,000	90,000	-	90,000	-
TOTAL	\$ 21,045,418	\$ 25,443,655	\$ 22,688,401	\$ (2,898)	\$ 22,685,503	\$ 2,758,152

MUNICIPALITY OF ANCHORAGE, ALASKA
Alcoholic Beverages Retail Sales Tax
Detail Schedule of Expenditures on GAAP Basis
Classified by Function, Activity and Object
For The Year Ended December 31, 2024

	Personnel Services	PERS On-behalf Expenditures	Supplies	Other Services and Charges	Capital Outlay	Charges To/From Other Departments	Actual on GAAP Basis
EXPENDITURES							
General Government:							
Assembly	\$ -	\$ -	\$ -	\$ 239,837	\$ -	\$ 17	\$ 239,854
Municipal Attorney	219,201	-	-	292	-	916	220,409
Finance	256,834	-	146	18,309	-	13,118	288,407
Total General Government	476,035	-	146	258,438	-	14,051	748,670
Public Safety:							
Police Services	842,061	2,898	166	343,477	-	20,032	1,208,634
Total Public Safety	842,061	2,898	166	343,477	-	20,032	1,208,634
Public Services:							
Health and Human Services	548,194	-	95,851	18,931,985	1,400	8,041	19,585,471
Economic and Community Development	740,709	-	12,938	279,625	-	22,354	1,055,626
Total Public Services	1,288,903	-	108,789	19,211,610	1,400	30,395	20,641,097
Transfers to Other Funds							
Operating Projects committed fund				90,000			90,000
TOTAL	\$ 2,606,999	\$ 2,898	\$ 109,101	\$ 19,903,525	\$ 1,400	\$ 64,478	\$ 22,688,401

MUNICIPALITY OF ANCHORAGE, ALASKA
Opioid Settlement
Comparative Balance Sheet
For the Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Cash and Investments in Central Treasury	\$ 2,595,788	\$ 1,117,967
Total Assets	<u>2,595,788</u>	<u>1,117,967</u>
TOTAL ASSETS	<u><u>2,595,788</u></u>	<u><u>1,117,967</u></u>
FUND BALANCE		
Restricted	2,403,516	1,058,900
Assigned	192,272	59,067
Total Fund Balance	<u>2,595,788</u>	<u>1,117,967</u>
TOTAL LIABILITIES AND FUND Balance	<u><u>\$ 2,595,788</u></u>	<u><u>\$ 1,117,967</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Opioid Settlement
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
REVENUES		
Claims & Judgements	\$ 1,344,616	160,533
Investment Income (Loss) - Short-term Investments	133,205	59,067
Total Revenues	<u>1,477,821</u>	<u>219,600</u>
Excess (Deficiency) of Revenues over Expenditures	1,477,821	219,600
Fund Balance, January 1	1,117,967	898,367
Fund Balance, December 31	<u><u>\$ 2,595,788</u></u>	<u><u>\$ 1,117,967</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Property Assessed Clean Energy Program
Comparative Balance Sheet
For the Years Ended December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash and Investments in Central Treasury	\$ 129,926	\$ 19,828
TOTAL ASSETS	<u>129,926</u>	<u>19,828</u>
LIABILITIES		
Accounts Payable and Retainages	-	1,500
Total Liabilities	<u>-</u>	<u>1,500</u>
FUND BALANCE		
Assigned	129,926	18,328
Total Fund Deficit	<u>129,926</u>	<u>18,328</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 129,926</u>	<u>\$ 19,828</u>

EXHIBIT BB-47

MUNICIPALITY OF ANCHORAGE, ALASKA
Property Assessed Clean Energy Program
Comparative Statements of Revenues, Expenditures,
and Changes in Fund Balance
For the Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
C Pacer Closing Fees	\$ 100,000	\$ -
Miscellaneous Revenues	3,328	9,361
Investment Loss - Short-term Investments	8,270	582
Total Revenues	<u>111,598</u>	<u>9,943</u>
EXPENDITURES		
General Government:		
Chief Fiscal Officer	-	1,552
Total Expenditures	<u>-</u>	<u>1,552</u>
Excess (Deficiency) of Revenues over Expenditures	<u>111,598</u>	<u>8,391</u>
OTHER FINANCING SOURCES (USES)		
Transfers from Other Funds	-	9,937
Total Other Financing Sources (Uses)	<u>-</u>	<u>9,937</u>
Net Change in Fund Balances	111,598	18,328
Fund Deficit, January 1	18,328	-
Fund Deficit, December 31	<u>\$ 129,926</u>	<u>\$ 18,328</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Marijuana Retail Sales Tax
 Comparative Balance Sheet
 For the Years Ended December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash and Investments in Central Treasury	\$ 5,814,482	\$ -
Accounts Receivable	638,552	-
Total Assets	<u>6,453,034</u>	<u>-</u>
FUND BALANCE		
Restricted	6,277,384	-
Assigned	175,650	-
Total Fund Balance	<u>6,453,034</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 6,453,034</u>	<u>\$ -</u>

EXHIBIT BB-49

MUNICIPALITY OF ANCHORAGE, ALASKA
 Marijuana Retail Sales Tax
 Comparative Statements of Revenues, Expenditures,
 and Changes in Fund Balance
 For the Years Ended December 31, 2024 and 2023

	2024	2023
REVENUES		
Marijuana Sales Taxes	\$ 6,261,352	\$ -
Marijuana Sales Tax P&I	46,347	-
Investment Income (Loss) - Short-term Investments	175,650	-
Total Revenues	<u>6,483,349</u>	<u>-</u>
EXPENDITURES		
Public Service:		
Health and Human Services	30,315	-
Total Expenditures	<u>30,315</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>6,453,034</u>	<u>-</u>
Net Change in Fund Balances	6,453,034	-
Fund Deficit, January 1	-	-
Fund Deficit, December 31	<u>\$ 6,453,034</u>	<u>\$ -</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Net Position
December 31, 2024 and 2023

	2024	2023
CURRENT ASSETS		
Equity in General Cash Pool	\$ 31,703,791	\$ 31,616,835
Accrued Interest Receivable	283,915	302,010
Leases Receivable	184,224	179,781
Interest Receivable leases	3,509	-
Accounts Receivable:		
Utility Customers, Less Allowance for Uncollectibles of \$35,100	5,843,617	5,948,079
Other Accounts, Less Allowance for Uncollectibles of \$101,320	48,117	21,510
Accounts Receivable, Net	5,891,734	5,969,589
Special Assessments Receivable	75,527	57,101
Unbilled Reimbursable Projects	143,975	160,527
Prepays	442,486	618,252
Inventories	3,642,279	3,261,098
Total Current Assets	42,371,440	42,165,193
RESTRICTED ASSETS		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	29,473,089	23,350,905
Equity in general cash pool - bond and loan debt service	8,729,792	8,517,365
Interim Rate Escrow Investments	3,047,522	-
Non-current:		
Customer Deposits	337,778	328,286
Net OPEB Asset	8,852,126	-
Total Restricted Assets	50,440,307	32,196,556
NON-CURRENT ASSETS		
Net OPEB Asset	-	9,207,550
Unamortized Cost of Debt Issuance	335,127	388,050
Unbilled Special Assessments	796,076	968,979
Regulatory Assets	84,427	112,569
Regulatory Debits	3,035,959	2,562,722
Long Term Account Receivable	432,843	416,927
Long Term Leases Receivable	1,426,044	1,611,524
Total Non-Current Assets	6,110,476	15,268,321
WATER PLANT		
Plant in Service, at Cost	954,177,767	943,921,272
Less Accumulated Depreciation	(412,881,958)	(398,810,232)
Net Plant in Service	541,295,809	545,111,040
Plant Acquisition Adjustment Less Amortization of \$3,368,649 in 2024	133,294	167,380
Property Held for Future Use	911,201	911,201
Leased right to use assets, less amortization of \$15,064	88,723	91,599
SBITA right to use assets, less amortization of \$9,599	4,799	9,599
Construction Work in Progress	17,576,392	12,896,266
Net Water Plant	560,010,218	559,187,085
Total Assets	658,932,441	648,817,155
DEFERRED OUTFLOWS OF RESOURCES		
Unamortized Loss on Refunded Issues	1,341,411	1,505,849
Deferred Outflow of Net Pension Liability	1,408,439	1,566,873
Deferred Outflow related to Net OPEB Asset and Liability	631,957	628,611
Total Deferred Outflows of Resources	3,381,807	3,701,333
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 662,314,248	\$ 652,518,488

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Net Position
December 31, 2024 and 2023

	2024	2023
CURRENT LIABILITIES		
Accounts Payable	\$ 1,634,621	\$ 1,514,533
Accrued Payroll Liabilities	1,438,549	973,203
Compensated Absences Payable	1,107,470	1,074,147
Accrued Interest Payable	1,291,893	1,316,135
Accrued Interest on leases	2,682	-
Pollution Remediation Obligation	92,000	93,000
Long-Term Obligations Maturing within One Year	14,519,829	14,140,972
Lease Obligations Maturing within One Year	4,067	3,916
SBITA Obligations Maturing within One Year	4,607	4,375
Total Current Liabilities	20,095,718	19,120,281
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Current:		
Capital Acquisition and Construction Accounts Payable	1,218,551	1,485,481
Customer Refund Payable	26	26
Unearned Revenue	891,232	471,397
Non-Current:		
Customer Deposits Payable	337,778	328,286
Total Liabilities Payable from Restricted Assets	2,447,587	2,285,190
NON-CURRENT LIABILITIES		
Net Pension Liability	20,573,606	19,657,929
Compensated Absences Payable	865,579	660,620
Revenue Bonds Payable	92,254,610	98,562,244
Plus: Unamortized Premiums	9,161,139	10,284,170
Net Revenue Bonds Payable	101,415,749	108,846,414
Alaska Drinking Water Loans Payable	82,445,632	82,073,017
Leases	88,299	90,123
SBITA	-	4,607
Long-Term Loan Payable	1,000	1,000
Total Non-Current Liabilities	205,389,865	211,333,710
Total Liabilities	227,933,170	232,739,181
DEFERRED INFLOWS OF RESOURCES		
Contributions In Aid of Construction (Net of Amortization)	181,188,636	184,946,064
Deferred Inflow Related to Net OPEB Asset and Liability	262,741	432,718
Deferred Inflow Related to Leases	1,531,727	1,729,957
Total Deferred Inflows of Resources	182,983,104	187,108,739
NET POSITION		
Net Investment in Capital Assets	209,938,348	192,447,870
Restricted for Interim Rate Escrow Requirement	3,047,522	-
Restricted for OPEB	8,852,126	-
Unrestricted	29,559,978	40,222,698
Total Net Position	251,397,974	232,670,568
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 662,314,248	\$ 652,518,488

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2024 and 2023

	2024	2023
OPERATING REVENUES		
Charges for Sales and Services:		
Residential Sales	\$ 49,022,567	\$ 46,397,306
Commercial Sales	16,402,986	15,351,075
Public Fire Protection	4,487,337	4,250,358
Total Charges for Sales and Services	69,912,890	65,998,739
Other:		
Miscellaneous	1,637,626	2,539,272
Total Operating Revenues	71,550,516	68,538,011
OPERATING EXPENSES		
Operations:		
Source of Supply	1,697,348	1,090,787
Pumping Plant	224,616	299,494
Water Treatment	7,046,814	5,730,507
Transmission and Distribution	9,093,283	7,906,371
Customer Service	3,062,125	2,899,848
Administrative and General	10,376,083	10,085,407
PERS On-behalf and Pension Expense	2,310,679	520,907
OPEB On-behalf and OPEB Expense	303,010	(1,823,012)
Total Operations	34,113,958	26,710,309
Depreciation, Net of Amortization	10,664,307	12,804,942
Amortization of leased right to use assets	5,160	4,816
Amortization of SBITA right to use assets	4,800	4,799
Total Operating Expenses	44,788,225	39,524,866
Operating Income	26,762,291	29,013,145
NON-OPERATING REVENUES		
Investment Income - Short-term Investments	4,904,627	4,066,855
Leases	35,165	38,384
Miscellaneous Non-Operating Revenues	19,792	26,146
Intergovernmental Revenues- PERS On-behalf	1,236,568	721,268
Intergovernmental Revenues- OPEB On-behalf	120,909	(499,250)
Total Non-Operating Revenues	6,317,061	4,353,403
NON-OPERATING EXPENSES		
Interest and Fees on Long-Term Obligations	5,187,981	5,512,401
Interest expense and Fees - leases	2,764	5,668
Interest expense and Fees - SBITA	722	-
Allowance for Funds Used During Construction	(889,837)	(467,866)
Miscellaneous Non-Operating Deductions	(83,930)	919,080
Total Non-Operating Expenses	4,217,700	5,969,283
Total Non-Operating Income	2,099,361	(1,615,880)
TRANSFERS		
Municipal Service Assessment	8,634,246	9,232,018
Utility Revenue Distribution	1,500,000	1,500,000
Total Transfers	10,134,246	10,732,018
Change in Fund Net Position	18,727,406	16,665,247
Net Position, Beginning	232,670,568	216,005,321
Net Position, Ending	251,397,974	232,670,568



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MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 72,420,846	\$ 68,137,254
Payments to Employees	(18,899,008)	(18,656,552)
Payments to Vendors	(12,017,839)	(8,273,116)
Internal Activity - Payments Made from Other Funds	(573,102)	(1,761,742)
Net Cash Provided by Operating Activities	<u>40,930,897</u>	<u>39,445,844</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds - Municipal Service Assessment	(8,634,246)	(9,232,018)
Transfers to Other Funds - Utility Revenue Distribution	(1,500,000)	(1,500,000)
Net Cash Used by Non-Capital Financing Activities	<u>(10,134,246)</u>	<u>(10,732,018)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(6,132,634)	(6,502,634)
Interest Payments on Long-Term Obligations	(6,034,766)	(8,078,681)
Acquisition and Construction of Capital Assets	(14,864,262)	(7,424,098)
Capital Contributions - Customer/Special Assessments	234,625	260,308
Proceeds from Alaska Drinking Water Loans	9,594,625	-
Principal Payments on Alaska Drinking Water Loans	(9,018,153)	(8,520,300)
SBITA Obligations maturing within one year	232	-
Long term SBITA obligations	(4,607)	-
Lease Obligations Maturing within One Year	151	105
Long Term Lease Obligations	(4,109)	(3,915)
Net Cash Used by Capital and Related Financing Activities	<u>(26,228,898)</u>	<u>(30,269,215)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received (Paid)	4,910,828	4,214,316
Net Cash Provided (Used) by Investing Activities	<u>4,910,828</u>	<u>4,214,316</u>
Net increase (decrease) in cash	9,478,581	2,658,927
Cash, January 1	63,813,391	61,154,464
Cash, December 31	<u>\$ 73,291,972</u>	<u>\$ 63,813,391</u>
CASH AND CASH EQUIVALENTS		
Equity in General Cash Pool	\$ 31,703,791	\$ 31,616,835
Equity in Bond and Grant Capital Acquisition and Construction Pool	29,473,089	23,350,905
Customer Deposits	337,778	328,286
Interim rate escrow funds	3,047,522	-
Restricted equity in general cash pool - bond and loan debt service	8,729,792	8,517,365
Cash and Cash Equivalents, December 31	<u>\$ 73,291,972</u>	<u>\$ 63,813,391</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2024 and 2023

	2024	2023
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ 26,762,291	\$ 29,013,145
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Allowance for Uncollectible Accounts	20,673	(43,829)
Depreciation and Amortization	10,664,307	12,804,942
Amortization of leased right to use assets	5,160	4,816
Amortization of SBITA right to use assets	4,800	4,799
PERS Relief- Noncash Expenses	1,236,568	721,268
OPEB Relief- Noncash Expenses	120,909	(499,250)
Miscellaneous Non-Operating Revenues	19,792	26,146
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable and Other Receivables	66,390	(237,798)
Leases Receivable	181,037	5,039
Unbilled Reimbursable Projects	16,552	(131,619)
Inventories	(381,181)	(394,357)
Customer Deposits Payable	9,492	(91,872)
Prepaid Items	175,766	(393,613)
Unbilled Special Assessments	172,903	(4,311)
Deferred Debits	(446,095)	(238,602)
Deferred Outflows of Resources Related to Pensions	158,434	3,159
Deferred Outflows of Resources Related to OPEB	(3,346)	127,349
Accounts Payable and Other Liabilities	120,088	340,468
Accrued Payroll Liabilities	465,346	174,545
Compensated Absences Payable	238,282	(30,625)
Net Pension Liability	915,677	(203,520)
Net Other Postemployment Benefits Asset	355,424	(1,195,038)
Unearned Revenue	419,835	(27,986)
Deferred Inflows of Resources Related to OPEB	(169,977)	(256,073)
Deferred Inflows of Resources Related to Leases	(198,230)	(31,339)
Net Cash Provided by Operating Activities	40,930,897	39,445,844
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributed Capital - Private Development		724,120
Capital Purchases on Account, Net	(145,783)	900,806
Allowance for funds used during construction	889,837	467,866
Total Non-Cash Investing, Capital and Financing Activities	\$ 744,054	\$ 2,092,792

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2024

REVENUE:	Estimated	Actual	Variance With Final Budget
Charges for Services	\$ 70,600,000	\$ 69,912,890	\$ (687,110)
Miscellaneous Revenue	1,440,000	1,637,626	197,626
Total Operating Revenue	72,040,000	71,550,516	(489,484)
Investment Income	2,706,050	4,939,792	2,233,742
Other Income	5,000	19,792	14,792
Total Nonoperating Revenue	2,711,050	4,959,584	2,248,534
Transfers from Other Funds	-	-	-
TOTAL	\$ 74,751,050	\$ 76,510,100	\$ 1,759,050

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2024

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Operating Expenses:			
Labor			
Labor and Benefits	\$ 20,018,870	\$ 18,964,566	(1,054,304)
Overtime	453,000	1,360,636	907,636
Total Labor	20,471,870	20,325,202	(146,668)
Non Labor			
Non Labor	10,727,478	10,268,492	(458,986)
Travel	96,700	67,891	(28,809)
Transfers (MUSA and gross receipts)	14,234,246	10,134,246	(4,100,000)
Depreciation and Amortization	12,159,715	10,692,449	(1,467,266)
Amortization of Leased Right to Use Assets	-	5,160	5,160
Amortization of SBITA Right to Use Assets	-	4,800	4,800
Total Non Labor	37,218,139	31,173,038	(6,045,101)
Total Direct Costs	57,690,009	51,498,240	(6,191,769)
Charges from Other Departments	2,512,943	2,341,213	171,730
Charges to Other Departments	(456,609)	(1,609,527)	1,152,918
Total Operating Expenses	59,746,343	52,229,926	(4,867,121)
Non Operating Expenses:			
Interest on Bonded Debt	4,950,000	4,725,582	224,418
Amortization of Debt Expense	(915,096)	(905,670)	(9,426)
Debt Issuance Costs	83,500	-	83,500
Interest on Loans	1,649,753	1,362,995	286,758
Interest During Construction	(700,000)	(889,837)	189,837
Interest on Leases	-	2,764	(2,764)
Interest on SBITA	-	722	(722)
Total Non Operating Expenses	5,068,157	4,296,556	771,601
TOTAL	64,814,500	56,526,482	(4,095,520)
Increase (Decrease) in Net Position	\$ 9,936,550	\$ 19,983,618	\$ 10,047,068

Non-Budget Items:

Non Operating Revenue			
PERS On-Behalf		(1,236,568)	
OPEB On-Behalf		(120,909)	
Total Non Operating Revenue		(1,357,477)	
Non Operating Expense			
PERS On-Behalf Expense		(1,236,568)	
PERS GASB 68 expense (benefit)		1,074,111	
OPEB On-Behalf benefit		(120,909)	
OPEB Expense (benefit)		182,101	
Total Non Operating Expense		(101,265)	
Change in Net Position		\$ 18,727,406	

Appropriations:

Total Expenses	64,814,500	56,526,482	\$ 8,288,018
Less: Non Cash Items not Appropriated			
Depreciation and Amortization	12,159,715	10,702,409	1,457,306
Amortization of Debt Expense	(915,096)	(905,670)	(9,426)
Interest During Construction	(700,000)	(889,837)	189,837
Total Non Cash	10,544,619	8,906,902	1,637,717
Total Appropriated Expenses	\$ 54,269,881	\$ 47,619,580	\$ 6,650,301

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Detail Schedule of Water Plant, Depreciation and Amortization
For the Year Ended December 31, 2024
(In Thousands)

	Water Plant				Balance 12/31/24	Accumulated Depreciation and Amortization				Balance 12/31/24	Net Book Value of Plant
	Balance 1/1/24	Additions	Retirements	Reclass		Balance 1/1/24	Additions	Retirements	Reclass		
WATER PLANT IN SERVICE											
Tangible Plant:											
Land and Land Rights	\$ 6,869	-	-	-	6,869	\$ -	-	-	-	-	\$ 6,869
Source of Supply	47,122	552	-	-	47,674	29,014	518	-	-	29,532	18,142
Pumping Plant	18,031	11	-	-	18,042	8,114	497	-	-	8,611	9,431
Water Treatment Plant	121,822	3,291	-	-	125,113	50,383	1,819	-	-	52,202	72,911
Transmission Plant	700,367	3,932	346	-	703,953	281,013	12,055	374	-	292,694	411,259
General Plant	43,087	4,431	410	-	47,108	23,679	2,162	344	-	25,497	21,611
Total Tangible Plant	937,298	12,217	756	-	948,759	392,203	17,051	718	-	408,536	540,223
Intangible Plant	6,624	77	1,282	-	5,419	6,607	(978)	1,282	-	4,347	1,072
Total Water Plant in Service	943,922	12,294	2,038	-	954,178	398,810	16,073	2,000	-	412,883	541,295
Acquisition Adjustment	3,502	-	-	-	3,502	3,334	34	-	-	3,368	134
Property Held for Future Use	911	-	-	-	911	-	-	-	-	-	911
Leased Right to Use Assets	101	3	-	-	104	10	5	-	-	15	89
SBITA Right to Use Assets	14	-	-	-	14	4	5	-	-	9	5
Construction Work in Progress	12,896	15,319	10,639	-	17,576	-	-	-	-	-	17,576
TOTAL WATER PLANT	\$ 961,346	\$ 27,616	\$ 12,677	\$ -	\$ 976,285	\$ 402,158	\$ 16,117	\$ 2,000	\$ -	\$ 416,275	\$ 560,010

MUNICIPALITY OF ANCHORAGE, ALASKA
Water Utility Fund
Comparative Annual Operating Revenue Relationships
For the Years Ended December 31,

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Average Number of Customers	56,663	56,805	56,570	56,971	57,042
Revenue from Customer Sales	\$ 62,973,873	\$ 65,306,684	\$ 67,413,655	\$ 67,848,454	\$ 70,866,122
Average Revenue per Customer	\$ 1,153	\$ 1,150	\$ 1,192	\$ 1,191	\$ 1,242



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MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Net Position
December 31, 2024 and 2023

	2024	2023
CURRENT ASSETS		
Cash	\$ 2,200	\$ 2,200
Equity in General Cash Pool	25,183,788	28,201,761
Accrued Interest Receivable	225,023	279,366
Interest Receivable Leases	331	-
Leases Receivable	20,836	15,153
Accounts Receivable:		
Utility Customers, Less Allowance for Uncollectibles of \$34,550	5,800,246	5,924,293
Other Accounts, Less Allowance for Uncollectibles of \$10,602	845,464	1,421,788
Accounts Receivable, Net	6,645,710	7,346,081
Special Assessments Receivable	70,141	49,947
Unbilled Reimbursable Projects	134,756	120,967
Prepaid Items	433,897	413,123
Inventories	709,217	776,583
Total Current Assets	33,425,899	37,205,181
RESTRICTED ASSETS		
Current:		
Equity in Bond and Grant Capital Acquisition and Construction Pool	20,734,785	14,535,606
Equity in General Cash Pool - Bond and Loan obligations	9,774,196	8,644,338
Interim rate escrow investment	1,498,048	-
Non-Current:		
Customer Deposits	110,715	106,809
Net OPEB asset	8,171,193	-
Total Restricted Assets	40,288,937	23,286,753
NON-CURRENT ASSETS		
Non-Current:		
Net OPEB asset	-	8,499,276
Unamortized Cost of Debt Issuance	238,808	278,782
Unbilled Special Assessments	776,859	874,716
Long term Leases Receivable	140,385	132,297
Regulatory debits	3,814,761	3,366,444
Total Non-Current Assets	4,970,813	13,151,515
WASTEWATER PLANT		
Plant in Service, at Cost	778,047,461	768,755,965
Less: Accumulated Depreciation	(378,207,754)	(363,748,749)
Net Plant in Service	399,839,707	405,007,216
Property Held for Future Use	1,379,931	1,379,931
Leased right to use assets less amortiation of \$11,609	54,176	58,046
Construction Work in Progress	28,826,058	27,644,343
Net Wastewater Plant	430,099,872	434,089,536
Total Assets	508,785,521	507,732,985
DEFERRED OUTFLOWS OF RESOURCES		
Unamortized Loss on Refunded Issues	779,449	871,184
Deferred Outflow related to Net Pension Liability	1,300,099	1,446,345
Deferred Outflow related to Net OPEB Asset and Liabilities	583,345	580,255
Total Deferred Outflows of Resources	2,662,893	2,897,784
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 511,448,414	\$ 510,630,769

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Net Position
December 31, 2024 and 2023

	2024	2023
CURRENT LIABILITIES		
Accounts Payable	\$ 957,850	\$ 1,112,721
Accrued Payroll Liabilities	632,903	750,285
Compensated Absences Payable	1,110,613	1,127,903
Accrued Interest Payable	1,297,098	2,603,219
Pollution Remediation Obligation	-	465,000
Lease Obligations maturing within one year	3,377	3,291
Long-Term Obligations Maturing within One Year	14,027,919	13,170,993
Total Current Liabilities	18,029,760	19,233,412
LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Current:		
Capital Acquisition and Construction Accounts Payable	3,060,500	2,197,406
Customer Refund Payable	123	131
Unearned Revenue	57,867	57,852
Non-Current:		
Customer Deposits Payable	110,715	106,809
Total Liabilities Payable from Restricted Assets	3,229,205	2,362,198
NON-CURRENT LIABILITIES		
Net Pension Liability	18,991,020	18,145,780
Compensated Absences Payable	530,541	383,597
Pollution Remediation Obligation	2,250,000	2,175,000
Revenue Bonds Payable	71,562,704	77,613,120
Plus: Unamortized Premiums	6,629,504	7,409,750
Net Revenue Bonds Payable	78,192,208	85,022,870
Alaska Clean Water Loans Payable	75,076,924	76,872,141
Leases	52,782	56,159
Long-Term Loan Payable	1,000	1,000
Total Non-Current Liabilities	175,094,475	182,656,547
Total Liabilities	196,353,440	204,252,157
DEFERRED INFLOWS OF RESOURCES		
Contributions in Aid of Construction (Net of Amortization)	142,149,758	146,937,200
Deferred Inflow related to Net OPEB Asset and liabilities	242,530	399,431
Net Lease Liability	153,470	141,692
Total Deferred Inflows of Resources	142,545,758	147,478,323
NET POSITION		
Net Investment in Capital Assets	139,049,638	125,235,266
Restricted for Interim Rate Escrow Requirement	1,498,048	-
Restricted for OPEB	8,171,193	-
Unrestricted	23,830,337	33,665,023
Total Net Position	172,549,216	158,900,289
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 511,448,414	\$ 510,630,769

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2024 and 2023

	2024	2023
OPERATING REVENUES		
Charges for Sales and Services:		
Residential Sales	\$ 50,041,686	\$ 48,751,452
Commercial Sales	14,556,563	14,356,026
Public Authorities	3,038,159	3,032,118
Total Charges for Sales and Services	67,636,408	66,139,596
Other:		
Miscellaneous	1,129,680	1,478,327
Total Operating Revenues	68,766,088	67,617,923
OPERATING EXPENSES		
Operations:		
Collection System	4,700,022	4,220,904
Pumping Plant	1,321,645	1,064,299
Treatment	17,092,456	15,834,718
Customer Service	2,415,942	2,373,802
Administrative and General	10,666,048	10,333,730
PERS On-behalf and Pension Expense	2,132,933	480,836
OPEB Expense	279,700	(1,682,779)
Total Operations	38,608,746	32,625,510
Depreciation and Amortization	11,130,296	12,429,825
Total Operating Expenses	49,739,042	45,055,335
 Operating Income	 19,027,046	 22,562,588
NON-OPERATING REVENUES		
Investment Income (Loss) - Short-Term Investments	3,808,033	3,386,278
Lease Interest Income	3,555	3,371
Intergovernmental Revenue- PERS On-behalf	1,141,447	665,785
Intergovernmental Revenue- OPEB On-behalf	111,608	(460,846)
Miscellaneous Non-Operating Revenues	19,639	20,294
Total Non-Operating Revenues	5,084,282	3,614,882
NON-OPERATING EXPENSES		
Interest and Fees on Long-Term Obligations	4,151,059	4,532,501
Interest and Fees on Leases	1,460	3,156
Allowance for Funds Used During Construction	(1,023,610)	(758,420)
Miscellaneous Income Deductions	938,597	981,450
Total Non-Operating Expenses	4,067,506	4,758,687
 Total Non-Operating Income (Loss)	 1,016,776	 (1,143,805)
TRANSFERS		
Municipal Service Assessment	6,394,895	6,958,865
Total Transfers	6,394,895	6,958,865
 Change in Net Position	 13,648,927	 14,459,918
Net Position, January 1	158,900,289	144,440,371
Net Position, December 31	\$ 172,549,216	\$ 158,900,289



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MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2024

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	\$ 69,570,377	\$ 66,843,707
Payments to Employees	(18,943,284)	(18,087,424)
Payments to Vendors	(15,912,088)	(14,353,907)
Internal Activity - Payments Made to Other Funds	(2,290,330)	(1,710,712)
Net Cash Provided by Operating Activities	32,424,675	32,691,664
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds - Municipal Service Assessment	(6,394,895)	(6,958,865)
Net Cash Used by Non-Capital Financing Activities	(6,394,895)	(6,958,865)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(5,940,416)	(5,595,417)
Interest Payments and Fees on Long-Term Obligations	(7,012,883)	(5,910,447)
Acquisition and Construction of Capital Assets	(10,206,976)	(9,327,331)
Capital Contributions - Customer/Special Assessments	165,607	179,414
Proceeds from Alaska Clean Water Loans	6,625,715	1,665,847
Principal Payments on Alaska Clean Water Loans	(7,674,006)	(6,626,198)
Lease Obligations Maturing within One Year	86	83
Long Term Lease Obligations	(3,377)	(3,292)
Net Cash Used by Capital and Related Financing Activities	(24,046,250)	(25,617,341)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received (Paid)	3,829,488	3,434,993
Net Cash Provided (Used) by Investing Activities	3,829,488	3,434,993
Net Increase in Cash	5,813,018	3,550,451
Cash, January 1	51,490,714	47,940,263
Cash, December 31	\$ 57,303,732	\$ 51,490,714
CASH AND CASH EQUIVALENTS		
Cash	\$ 2,200	\$ 2,200
Equity in General Cash Pool	25,183,788	28,201,761
Equity in Bond and Grant Capital Acquisition and Construction Pool	20,734,785	14,535,606
Customer Deposits	110,715	106,809
Interim rate escrow funds	1,498,048	-
Restricted equity in general cash pool - debt service obligations	9,774,196	8,644,338
Cash and Cash Equivalents, December 31	\$ 57,303,732	\$ 51,490,714

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2024

	2024	2023
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ 19,027,046	\$ 22,562,588
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Allowance for Uncollectible Accounts	(30,710)	(36,917)
Depreciation and Amortization	11,126,426	12,425,955
Amortization of leased right to use assets	3,870	3,870
PERS Relief- Noncash Expense	1,141,447	665,785
OPEB Relief- Noncash Expense	111,608	(460,846)
Miscellaneous Non-Operating Revenues	(13,253)	20,187
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable and Other Receivables	747,000	(882,336)
Leases Receivable	(13,771)	6,328
Unbilled Reimbursable Projects	(13,789)	(17,787)
Inventories	67,366	(28,242)
Customer Deposits Payable	4,506	5,906
Prepays	(20,774)	(218,687)
Unbilled Special Assessments and Other Non-Current Assets	97,857	76,403
Regulatory debits	(838,317)	(321,608)
Accounts Payable and Other Liabilities	(154,872)	144,262
Accrued Payroll Liabilities	(117,382)	101,522
Compensated Absences Payable	129,654	3,837
Customer Refund Payable	(8)	-
Unearned Revenue	15	56,400
Deferred Outflows of Resources Related to Pensions	146,246	2,915
Deferred Outflows of Resources Related to OPEB	(3,090)	117,554
Net Pension Liability	845,240	(187,864)
Net OPEB Asset	328,083	(1,103,111)
Deferred Inflows of Resources Related to OPEB	(156,901)	(236,376)
Deferred Inflows of Resources Related to Leases	11,178	(8,074)
Net Cash Provided by Operating Activities	32,424,675	32,691,664
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Contributed Capital - Private Development	425,284	594,072
Capital Purchases on Account, Net	2,249,792	1,183,108
Allowance for funds used during construction	1,023,610	758,420
Total Non-Cash Investing, Capital and Financing Activities	\$ 3,698,686	\$ 2,535,600

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2024

REVENUE:	Estimated	Actual	Variance With Final Budget
Charges for Services	\$ 68,400,000	\$ 67,636,410	\$ (763,590)
Miscellaneous Revenue	994,000	1,129,680	135,680
Total Operating Revenue	69,394,000	68,766,090	(627,910)
Investment Income	1,984,050	3,792,135	1,808,085
Other Income	5,000	39,092	34,092
Total Nonoperating Revenue	1,989,050	3,831,227	1,842,177
Transfers from Other Funds			-
TOTAL	\$ 71,383,050	\$ 72,597,317	\$ 1,214,267

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2024

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Operating Expenses:			
Labor			
Labor and Benefits	\$ 19,192,985	\$ 18,925,805	\$ 267,180
Overtime	419,500	758,295	(338,795)
Total Labor	19,612,485	19,684,100	(71,615)
Non Labor			
Non Labor	16,247,448	16,179,352	68,096
Travel	102,100	87,868	14,232
Transfers (MUSA and gross receipts)	6,394,895	6,394,895	-
Depreciation and Amortization	11,570,834	11,126,426	444,408
Amortization of Leased Right to Use Assets	-	3,870	(3,870)
Total Non Labor	34,315,277	33,792,411	522,866
Total Direct Costs	53,927,762	53,476,511	451,251
Charges from Other Departments	2,431,748	2,288,605	143,143
Charges to Other Departments	(216,830)	(1,100,114)	883,284
Total Operating Expenses	56,142,680	54,665,002	1,477,678
Non Operating Expenses:			
Interest on Bonded Debt	3,654,268	3,584,649	69,619
Debt issuance costs	100,000	-	100,000
Amortization of Debt Expense	(668,626)	(648,537)	(20,089)
Interest on Leases	1,600	1,460	140
Other Interest Expense	1,545,730	1,209,848	335,882
Interest During Construction	(900,000)	(1,023,610)	123,610
Total Non Operating Expenses	3,732,972	3,123,810	609,162
TOTAL	59,875,652	57,788,812	2,086,840
Increase (Decrease) in Net Position	\$ 11,507,398	\$ 14,808,505	\$ 3,301,107

Non-Budget Items:

Non Operating Revenue		
PERS On-behalf		1,141,447
OPEB On-behalf		111,608
Total Non Operating Revenue		1,253,055

Non Operating Expense		
PERS On-Behalf expense		1,141,447
PERS GASB 68 expense		991,486
OPEB On-behalf expense		111,608
OPEB expense		168,092
Total Non Operating Revenue		2,412,633
Change in Net Position		\$ 13,648,927

Appropriations:

Total Expenses	\$ 59,875,652	\$ 57,788,812	\$ 2,086,840
Less: Non Cash Items not Appropriated			
Depreciation and Amortization	11,570,834	11,130,296	440,538
Amortization of Debt Expense	(668,626)	(648,537)	(20,089)
Interest During Construction	(900,000)	(1,023,610)	123,610
Total Non Cash	10,002,208	9,458,149	544,059
Total Appropriated Expenses	\$ 49,873,444	\$ 48,330,663	\$ 1,542,781

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Detail Schedule of Wastewater Plant, Depreciation and Amortization
December 31, 2024
(In Thousands)

	Wastewater Plant				Accumulated Depreciation and Amortization					Net Book Value of Plant	
	Balance 1/1/24	Additions	Retirements	Reclass	Balance 12/31/24	Balance 1/1/24	Additions	Retirements	Reclass		Balance 12/31/24
WASTEWATER PLANT IN SERVICE											
Tangible Plant:											
Land and Land Rights	\$ 5,453	\$ -	\$ -	\$ -	\$ 5,453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,453
Wastewater Collection Plant	448,673	1,665	51	-	450,287	219,060	7,063	71	-	226,052	224,235
Wastewater Pumping	25,182	147	-	-	25,329	8,713	799	-	-	9,512	15,817
Treatment and Disposal Plant	229,851	5,442	-	-	235,293	98,486	6,501	-	-	104,987	130,306
General Plant	52,391	3,829	577	-	55,643	30,099	2,778	550	-	32,327	23,316
Total Tangible Plant	761,550	11,083	628	-	772,005	356,358	17,141	621	-	372,878	399,127
Intangible Plant	7,206	96	1,260	-	6,042	7,391	(801)	1,260	-	5,330	712
Total Wastewater Plant in Service	768,756	11,179	1,888	-	778,047	363,749	16,340	1,881	-	378,208	399,839
Property Held for Future Use	1,380	-	-	-	1,380	-	-	-	-	-	1,380
Leased right to use assets	66	-	-	-	66	8	4	-	-	12	54
Construction Work in Progress	27,644	11,960	10,778	-	28,826	-	-	-	-	-	28,826
TOTAL WASTEWATER PLANT	\$ 797,846	\$ 23,139	\$ 12,666	\$ -	\$ 808,319	\$ 363,757	\$ 16,344	\$ 1,881	\$ -	\$ 378,220	\$ 430,099

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility Fund
Comparative Annual Operating Revenue Relationships
For the Years Ended December 31,

	2020	2021	2022	2023	2024
Average Number of Customers	57,472	57,599	57,686	57,755	57,815
Revenue from Customer Sales	\$ 57,528,175	\$ 62,388,837	\$ 66,735,690	\$ 67,082,394	\$ 68,188,643
Average Revenue per Customer	\$ 1,034	\$ 1,083	\$ 1,157	\$ 1,161	\$ 1,179



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MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Comparative Statements of Net Position
December 31, 2024 and 2023

	2024	2023
CURRENT ASSETS		
Cash	\$ 1,043	\$ 1,051
Cash and Investments in Central Treasury	6,794,924	8,014,083
Equity in Bond and Grant Capital Acquisition and Construction Pool	3,917,831	3,135,390
Accounts Receivable, Net	1,029,089	976,771
Accrued Interest Receivable	346,316	394,966
Prepaid Items and Deposits	25,164	26,188
Total Current Assets	12,114,367	12,548,449
NONCURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	67,755,159	67,881,630
SBITA right to Use Assets, less Amortization \$306	612	-
Less: Accumulated Depreciation	(16,069,415)	(16,330,602)
Net Capital Assets	51,686,356	51,551,028
Construction Work in Progress	2,040,736	1,978,337
Net OPEB Asset	-	1,815,846
Intergovernmental Receivable	3,158	-
Restricted assets:		
Debt Service Investment	171	2
Net OPEB Asset	1,597,108	-
Total Noncurrent Assets	55,327,529	55,345,213
Total Assets	67,441,896	67,893,662
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow Related to Pension	254,112	309,007
Deferred Outflows Related to OPEB	114,018	123,970
Total Deferred Outflows of Resources	368,130	432,977
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 67,810,026	\$ 68,326,639
CURRENT LIABILITIES		
Accrued Payroll Liabilities	\$ 189,148	\$ 165,032
Accounts Payable	136,697	112,144
Compensated Absences payable	253,169	198,658
Accrued Interest Payable	372,959	384,199
SBITA payable, current Portion	286	-
Capital Acquisition and Construction Accounts and Retainages Payable	476,966	198,319
Bond Payable, due within one year	376,200	358,200
Total Current Liabilities	1,805,425	1,416,552
NONCURRENT LIABILITIES		
Net Pension Liability	3,711,908	3,876,795
SBITA payable	305	-
Bonds payable, Net of Discount	38,056,992	38,404,068
Notes Payable	9,319,774	8,890,506
Total Noncurrent Liabilities	51,088,979	51,171,369
Total Liabilities	52,894,404	52,587,921
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to OPEB	47,404	85,337
Total Deferred Inflows of Resources	47,404	85,337
NET POSITION		
Net Investment in Capital Assets	5,496,569	5,678,272
Restricted for OPEB	1,597,108	-
Unrestricted	7,774,541	9,975,109
Total Net Position	14,868,218	15,653,381
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 67,810,026	\$ 68,326,639

MUNICIPALITY OF ANCHORAGE, ALASKA
 Refuse Utility Fund
 Comparative Statements of Revenues, Expenses, and Changes in Net Position
 For the Years Ended December 31, 2024 and 2023

	2024	2023
OPERATING REVENUES		
Charges for Services:		
Refuse Collection Charges	\$ 14,466,082	\$ 13,332,129
Container Rental Charges	636,616	600,392
Total Charges for Services	15,102,698	13,932,521
Other Revenue	87,264	277,217
Total Operating Revenues	15,189,962	14,209,738
OPERATING EXPENSES		
Personnel Services	4,459,319	4,425,777
Pension and OPEB On-behalf and Pension and OPEB Expenses	325,682	4,480
Supplies	589,334	585,662
Other Services and Charges	4,169,688	4,072,596
Charges from Other Departments	1,352,815	1,198,433
Depreciation & Amortization	3,032,325	2,045,441
Total Operating Expenses	13,929,163	12,332,389
Operating Income	1,260,799	1,877,349
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- Pension and OPEB On-behalf	244,917	43,785
Investment Income- Short-term Investments	789,019	943,186
Interest on Long-term Obligations	(2,413,837)	(2,459,031)
Long-term Debt Issuance Expense	(41,770)	(45,120)
Gain (loss) on Disposal of Capital Assets	(13,355)	-
Total Non-Operating Revenues (Expenses)	(1,435,026)	(1,517,180)
Income Before Capital Contributions and Transfers	(174,227)	360,169
CAPITAL CONTRIBUTIONS AND TRANSFERS		
Capital contributions	572,508	-
Municipal Service Assessment	(817,404)	(198,426)
Dividend	(360,510)	(300,000)
Transfers to Other Funds	(5,530)	-
Total Transfers	(610,936)	(498,426)
Change in Net Position	(785,163)	(138,257)
Net Position, January 1	15,653,381	15,791,638
Net Position, December 31	\$ 14,868,218	\$ 15,653,381

MUNICIPALITY OF ANCHORAGE
 Refuse Utility Fund
 Comparative Statements of Cash Flows
 For the Years Ended December 31, 2024 and 2023

	2024	2023
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	\$ 15,137,644	\$ 14,123,469
Payments to Employees	(4,380,692)	(4,425,831)
Payments to Vendors	(4,733,445)	(4,700,142)
Payments for Interfund Services Used	(1,352,815)	(1,198,433)
Net Cash from Operating Activities	4,670,692	3,799,063
CASH FLOWS FOR NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds	(1,183,444)	(498,426)
Net Cash for Non-Capital Financing Activities	(1,183,444)	(498,426)
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(358,200)	-
Proceeds from Issuance of Notes Payable	429,269	5,927,252
Principal Payments on SBITA	(327)	-
Acquisition and Construction of Capital Assets	(2,963,841)	(6,966,476)
Grant Proceeds Capital	569,350	7,024
Interest Payments on Long-term Obligations	(2,437,724)	(2,137,364)
Net Cash for Capital and Related Financing Activities	(4,761,473)	(3,169,564)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	837,668	925,526
Net Cash from Investing Activities	837,668	925,526
Net Increase in Cash	(436,557)	1,056,599
Cash, January 1	11,150,526	10,093,927
Cash, December 31	\$ 10,713,969	\$ 11,150,526
COMPONENTS OF CASH		
Cash	\$ 1,043	\$ 1,051
Cash and Investments in Central Treasury	6,794,924	8,014,083
Cash for Debt Service	171	2
Equity in Bond and Grant Capital Acquisition and Construction Pool	3,917,831	3,135,390
Cash and Cash Equivalents, December 31	\$ 10,713,969	\$ 11,150,526

MUNICIPALITY OF ANCHORAGE
 Refuse Utility Fund
 Comparative Statements of Cash Flows
 For the Years Ended December 31, 2024 and 2023

	2024	2023
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES:		
Operating Income	\$ 1,260,799	\$ 1,877,349
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Depreciation	3,032,325	2,045,441
Pension and OPEB Relief- Noncash Expenses	244,917	43,785
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which		
Increase (Decrease) Cash:		
Accounts Receivable, Net	(52,318)	(103,174)
Prepaid Items and Deposits	1,024	(20,922)
Net OPEB Asset	218,738	(440,679)
Deferred Outflows of Resources Related to Pensions	54,895	(39,547)
Deferred Outflows of Resources Related to OPEB	9,952	5,773
Accounts Payable	24,553	(20,962)
Compensated Absences	54,511	(4,036)
Unearned Revenue and Deposits	-	16,905
Accrued Payroll Liabilities	24,116	3,982
Net Pension Liability	(164,887)	468,026
Deferred Inflows of Resources Related to OPEB	(37,933)	(32,878)
Net Cash from Operating Activities	\$ 4,670,692	\$ 3,799,063
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	476,966	198,319
Contributed Capital and Equipment	572,508	-
Total Noncash Investing, Capital, and Financing Activities	\$ 1,049,474	\$ 198,319

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2024

REVENUES:	Estimated	Actual	Variance With Final Budget
Refuse Collection Charges	13,949,791	\$ 14,466,082	\$ 516,291
Container Rental Charges	531,948	636,616	104,668
Investment Income	902,015	789,019	(112,996)
Intergovernmental Revenues- Pension and OPEB On-behalf	-	244,917	244,917
Other Revenue	147,596	87,264	(60,332)
Capital Contributions		572,508	572,508
TOTAL	<u>\$ 15,531,350</u>	<u>\$ 16,796,406</u>	<u>\$ 1,265,056</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2024

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 4,980,128	\$ 4,459,319	\$ 520,809
Pension and OPEB On-behalf and Pensions and OPEB Expenses	-	325,682	(325,682)
Supplies	610,291	589,334	20,957
Municipal Service Assessment	817,404	817,404	-
Dividend	360,510	360,510	-
Other Services and Charges	4,182,214	4,169,688	12,526
Charges from Other Departments	1,345,463	1,352,815	(7,352)
Interest Expense and Other Charges	2,483,960	2,413,837	70,123
Long-term debt Issuance Expense	20,000	41,770	(21,770)
Depreciation	1,257,000	3,032,325	(1,775,325)
Loss on Disposal of Capital Assets	-	13,355	(13,355)
Transfers to Other Funds	6,480	5,530	950
TOTAL	<u>\$ 16,063,450</u>	<u>\$ 17,581,569</u>	<u>\$ (1,518,119)</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Refuse Plant and Depreciation
December 31, 2024

	Plant			Balance 12/31/24
	Balance 1/1/24	Additions	Retirements	
CAPITAL ASSETS				
Land	\$5,949,077	\$ -	\$ -	\$5,949,077
Land Improvements	7,366,338.00	154,584	-	7,520,922
Buildings	32,456,570	616,449	-	33,073,019
Building Improvements	4,507,455	1,037,284	-	5,544,739
Vehicles	11,944,118	1,282,526	(2,853,587)	10,373,057
Machinery and Equipment	4,831,216	81,302	(77,319)	4,835,199
Computer Hardware	599,296	7,944	(371,418)	235,822
Computer Software	147,683	-	-	147,683
Office Equipment	79,877	-	(4,236)	75,641
Right of use asset - SBITA	-	918	-	918
Total Capital Assets	\$67,881,630	3,181,007	(3,306,560)	\$67,756,077
Construction Work in Progress	1,978,337	3,242,488	(3,180,089)	2,040,736
TOTAL	\$ 69,859,967	\$ 6,423,495	\$ (6,486,649)	\$ 69,796,813

MUNICIPALITY OF ANCHORAGE, ALASKA
Refuse Utility Fund
Detail Schedule of Refuse Plant and Depreciation
December 31, 2024

	Accumulated Depreciation			Balance 12/31/24	Net Book Value of Plant
	Balance 1/1/24	Additions	Retirements		
CAPITAL ASSETS					
Land	\$ -	\$ -	\$ -	\$ -	\$ 5,949,077
Land Improvements	81,848	245,974	-	327,822	7,193,100
Buildings	3,407,545	980,893	-	4,388,438	28,684,581
Building Improvements	363,913	148,198	-	512,111	5,032,628
Vehicles	7,846,097	1,301,168	(2,853,588)	6,293,677	4,079,380
Machinery and Equipment	3,879,361	295,579	(64,257)	4,110,683	724,516
Computer Hardware	552,598	37,172	(371,125)	218,645	17,177
Computer Software	127,472	20,211	-	147,683	-
Office Equipment	71,768	2,824	(4,236)	70,356	5,285
Right of use asset - SBITA	-	306	-	306	612
Total Capital Assets	16,330,602	3,032,325	(3,293,206)	16,069,721	51,686,356
Construction Work in Progress	-	-	-	-	2,040,736
TOTAL	\$ 16,330,602	\$ 3,032,325	\$ (3,293,206)	\$ 16,069,721	\$ 53,727,092

MUNICIPALITY OF ANCHORAGE, ALASKA
 Refuse Utility Fund
 Comparative Annual Operating Revenue Relationships
 For the Years Ended December 31,

	2020	2021	2022	2023	2024
Average Number of Customers	11,946	12,012	12,029	12,054	12,016
Revenue From Customer Sales	\$ 11,904,035	\$ 12,687,546	\$ 13,018,189	\$ 13,932,521	\$ 15,102,698
Average Revenue Per Customer	\$ 996	\$ 1,056	\$ 1,082	\$ 1,156	\$ 1,257



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MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Net Position
December 31, 2024 and 2023

	2024	2023
CURRENT ASSETS		
Cash	\$ 2,732	\$ 2,424
Cash and Investments in Central Treasury	28,332,199	31,619,021
Equity in Bond and Grant Capital Acquisition and Construction Pool	-	4,318,652
Accounts Receivable, Net	2,328,498	2,951,312
Accrued Interest Receivable	1	-
Inventory	42,170	45,436
Prepaid Items and Deposits	6,774	6,949
Total Unrestricted Current Assets	30,712,374	38,943,794
Total Current Assets	30,712,374	38,943,794
NONCURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	227,360,440	221,545,546
Right to Use Asset - Leases, Net of Amortization \$165,561	882,996	938,183
Right to Use Asset-SBITAs, Net of Amortization \$580	1,158	-
Less: Accumulated Depreciation	(80,903,905)	(75,102,214)
Net Capital Assets	147,340,689	147,381,515
Construction Work in Progress	30,421,637	20,807,493
Total Capital Assets	177,762,326	168,189,008
Net OPEB Asset	-	257,068
Intergovernmental receivables	1,997,955	-
Restricted Assets:		
Landfill Post Closure Cash Reserve	22,189,493	19,736,075
Debt service investments	304	3
Net OPEB Asset	290,013	-
Intergovernmental receivables	-	1,997,955
Total Restricted Noncurrent Assets	22,479,810	21,734,033
Total Noncurrent Assets	202,240,091	190,180,109
Total Assets	232,952,465	229,123,903
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow Related to Pension	46,143	43,746
Deferred Outflows Related to OPEB	20,704	17,550
Total Deferred Outflows of Resources	66,847	61,296
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 233,019,312	\$ 229,185,199

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Net Position
December 31, 2024 and 2023

	2024	2023
CURRENT LIABILITIES		
Accrued Payroll Liabilities	\$ 466,752	\$ 394,356
Accounts Payable	1,285,711	2,435,082
Compensated Absences payable	572,129	516,592
Accrued Interest Payable	739,750	733,590
Accrued Interest Payable, Leases	1,747	1,774
Leases Payable, current portion	37,691	35,645
SBITAs Payable, current portion	543	-
Alaska Clean Water Loans Payable, current portion	1,038,590	1,038,590
Due to other governments	181,537	-
Capital Acquisition and Construction Accounts and Retainages Payable	112,576	395,749
Bonds payable, due within one year	668,800	636,800
Total Current Liabilities	5,105,826	6,188,178
NONCURRENT LIABILITIES		
Net Pension Liability	674,033	548,836
Leases Payable, net of current portion	909,633	947,325
SBITAs Payable, net of current portion	579	-
Bonds payable, Net of Unamortized Discount	67,656,876	68,273,898
Alaska Clean Water loans payable, net of current portion	4,603,098	5,641,686
Notes Payable	26,998,898	20,699,380
Landfill closure liability	48,224,598	47,021,798
Total Noncurrent Liabilities	149,067,715	143,132,923
Total Liabilities	154,173,541	149,321,101
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to OPEB	8,608	12,081
Total Deferred Inflows of Resources	8,608	12,081
NET POSITION		
Net Investment in Capital Assets	75,735,042	70,519,935
Restricted for Capital Construction	-	1,997,955
Restricted for OPEB	290,013	-
Unrestricted	2,812,108	7,334,127
Total Net Position	78,837,163	79,852,017
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 233,019,312	\$ 229,185,199

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended December 31, 2024 and 2023

	2024	2023
OPERATING REVENUES		
Charges for Sales and Services:		
Landfill Fees	\$ 26,372,629	\$ 24,911,047
Hazardous Waste Fees	819,982	984,838
Community Recycling Surcharge	802,983	364,553
Landfill Gas Sales	2,179,563	2,215,297
Total Charges for Sales and Services	30,175,157	28,475,735
Other Revenue	226,461	243,742
Total Operating Revenues	30,401,618	28,719,477
OPERATING EXPENSES		
Personnel Services	8,716,605	8,427,430
Pension and OPEB On-behalf and Pension and OPEB Expenses	127,701	(122,152)
Supplies	1,404,384	1,919,303
Other Services and Charges	7,052,992	6,242,314
Amortization of Landfill Closure Costs	1,202,800	4,400,287
Charges from Other Departments	1,890,050	1,910,498
Depreciation and Amortization	7,554,445	5,978,685
Total Operating Expenses	27,948,977	28,756,365
Operating Income (Loss)	2,452,641	(36,888)
NONOPERATING REVENUES (EXPENSES)		
Investment Income (Loss) - Short-term Investments	2,334,699	2,136,157
Interest Expense on Leases	(20,838)	(17,659)
Investment Gain (Loss) on Landfill Post Closure Cash Reserve	1,959,303	2,377,833
Gain on Disposal of Capital Assets	200,000	-
Long-term Debt Issuance Expense	(85,125)	(86,106)
Return of unused grant revenue	(181,537)	-
Intergovernmental Revenue- Pension and OPEB On-behalf	44,473	6,198
Interest Expense and Other Charges	(4,787,634)	(4,562,190)
Total Non-Operating Revenues (Expenses)	(536,659)	(145,767)
Income Before Contributions and Transfers	1,915,982	(182,655)
CAPITAL CONTRIBUTIONS AND TRANSFERS		
Capital Contributions- Intergovernmental	-	1,997,955
Transfers:		
Municipal Service Assessment	(2,170,366)	(1,054,341)
Dividend	(750,000)	(750,000)
Transfers to Other Funds	(10,470)	-
Total Capital Contributions and Transfers	(2,930,836)	193,614
Change in Net Position	(1,014,854)	10,959
Net Position, January 1	79,852,017	79,841,058
Net Position, December 31	\$ 78,837,163	\$ 79,852,017



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MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2024 and 2023

	2024	2023
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	\$ 31,024,432	\$ 28,140,223
Payments to Employees	(8,588,672)	(8,360,832)
Payments to Vendors	(9,603,306)	(8,550,625)
Payments for Interfund Services Used	(1,890,050)	(1,910,498)
Net Cash from Operating Activities	10,942,404	9,318,268
CASH FLOWS FOR NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds	(2,930,836)	(1,804,341)
Net Cash for Non-Capital Financing Activities	(2,930,836)	(1,804,341)
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(1,675,388)	(1,038,558)
Proceeds from Issuance of long-term Obligations	6,299,516	13,959,070
Interest Payments on Long-Term Obligations	(4,814,821)	(3,995,959)
Interest Payments on Leases	(20,865)	(18,079)
Principal Payments on Leases and SBITAs	(36,260)	(18,388)
Change in due to other governments	181,537	
Acquisition and Construction of Capital Assets	(17,395,843)	(20,847,863)
Grant Proceeds Capital	(181,537)	-
Proceeds from Disposition of Capital Assets	186,645	-
Net Cash from (for) Capital and Related Financing Activities	(17,457,016)	(11,959,777)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	4,294,001	4,514,527
Net Cash from Investing Activities	4,294,001	4,514,527
Net Increase (Decrease) in Cash	(5,151,447)	68,677
Cash, January 1	55,676,175	55,607,498
Cash, December 31	\$ 50,524,728	\$ 55,676,175
COMPONENTS OF CASH		
Cash	\$ 2,732	\$ 2,424
Cash and Investment in Central Treasury	28,332,199	31,619,021
Equity in Bond and Grant Capital Acquisition and Construction Pool	-	4,318,652
Restricted for Debt Service	304	3
Restricted for Landfill Post Closure Cash Reserve	22,189,493	19,736,075
Cash and Cash Equivalents, December 31	\$ 50,524,728	\$ 55,676,175

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2024 and 2023

	2024	2023
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES:		
Operating Income (Loss)	\$ 2,452,641	\$ (36,888)
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Depreciation	7,554,445	5,978,685
Amortization of Landfill Closure Costs	1,202,800	4,400,287
Pension and OPEB Relief- Noncash Expenses	44,473	6,198
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable, Net	622,814	(579,288)
Prepaid Items and Deposits	175	748
Inventories	3,266	2,258
Net OPEB Asset	(32,945)	33,957
Deferred Outflows of Resources Related to Pension	(2,397)	13,280
Deferred Outflows of Resources Related to OPEB	(3,154)	9,907
Accounts Payable	(1,149,371)	(392,015)
Compensated Absences	55,537	(75,125)
Accrued Payroll Liabilities	72,396	141,724
Unearned Revenue and Deposits	-	34
Net Pension Liability	125,197	(172,557)
Deferred Inflows of Resources Related to OPEB	(3,473)	(12,937)
Net Cash from Operating Activities	\$ 10,942,404	\$ 9,318,268
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	\$ 112,576	\$ 2,507,757
Contributed Capital and Equipment	-	6,074,682
Total Noncash Investing, Capital, and Financing Activities	\$ 112,576	\$ 8,582,439

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2024

REVENUES:	Estimated	Actual	Variance With Final Budget
Landfill Fees	\$ 26,000,010	\$ 26,372,629	\$ 372,619
Hazardous Waste Fees	641,050	819,982	178,932
Community Recycle Surcharge	550,113	802,983	252,870
Landfill Gas Sales	2,500,000	2,179,563	(320,437)
Other Operating Revenue	215,100	226,461	11,361
Investment Income (Loss)	1,584,985	2,334,699	749,714
Investment Gain (Loss) on Landfill Post Closure Cash Reserve	252,144	1,959,303	1,707,159
Interest Income - leases	1,273	-	(1,273)
Intergovernmental Revenues- Pension and OPEB On-behalf	-	44,473	44,473
Gain on Disposition of Capital Assets	100,020	200,000	99,980
Capital Contributions	-	-	-
TOTAL	\$ 31,844,695	\$ 34,940,093	\$ 3,095,398

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2024

EXPENSES:	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 9,199,233	\$ 8,716,605	\$ 482,628
Pension and OPEB On-behalf and Pension and OPEB Expenses	-	127,701	(127,701)
Supplies	1,913,058	1,404,384	508,674
Municipal Service Assessment	2,171,103	2,170,366	737
Dividend	750,000	750,000	-
Other Services and Charges	6,789,791	7,052,992	(263,201)
Charges from Other Departments	2,081,374	1,890,050	191,324
Depreciation & Amortization	5,550,000	7,554,445	(2,004,445)
Lease Interest Expense	46,001	20,838	25,163
Interest on Long-Term Obligations	4,842,339	4,787,634	54,705
Long- Term Debt Issuance Expense	30,000	85,125	(55,125)
Amortization of Landfill Closure Costs	1,510,686	1,202,800	307,886
Transfers to Other Funds	9,520	10,470	(950)
TOTAL	\$ 34,893,105	\$ 35,773,410	\$ (880,305)



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MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Solid Waste Plant and Depreciation
December 31, 2024

	Plant			Balance 12/31/24
	Balance 1/1/24	Additions	Retirements	
CAPITAL ASSETS				
Land	\$ 13,905,508	\$ -	\$ -	\$ 13,905,508
Land Improvements	88,232,660	813,614	-	89,046,274
Buildings	81,601,996	1,215,256	-	82,817,252
Building Improvements	3,922,093	1,270,630	-	5,192,723
Vehicles	11,763,770	1,270,125	(596,644)	12,437,251
Machinery and Equipment	21,513,369	2,942,256	(1,030,071)	23,425,554
Computer Hardware	388,119	-	(69,723)	318,396
Computer Software	84,042	-	-	84,042
Office Equipment	133,989	-	(549)	133,440
Right-of-use assets				-
Buildings and improvements	1,048,557	-	-	1,048,557
SBITAs	-	1,738	-	1,738
Total Capital Assets	222,594,103	7,513,619	(1,696,987)	228,410,735
Construction Work in Progress	20,807,493	16,926,025	(7,311,881)	30,421,637
TOTAL	\$ 243,401,596	\$ 24,439,644	\$ (9,008,868)	\$ 258,832,372

MUNICIPALITY OF ANCHORAGE, ALASKA
Solid Waste Fund
Detail Schedule of Solid Waste Plant and Depreciation
December 31, 2024

	Accumulated Depreciation			Balance 12/31/24	Net Book Value of Plant
	Balance 1/1/24	Additions	Retirements		
CAPITAL ASSETS					
Land	\$ -	\$ -	\$ -	\$ -	\$ 13,905,508
Land Improvements	39,874,521	1,959,751	-	41,834,272	47,212,002
Buildings	11,072,221	2,448,520	-	13,520,741	69,296,511
Building Improvements	897,316	114,014	-	1,011,330	4,181,393
Vehicles	8,170,259	1,115,444	(596,644)	8,689,059	3,748,192
Machinery and Equipment	14,692,977	1,769,545	(1,030,071)	15,432,451	7,993,103
Computer Hardware	303,245	61,160	(69,723)	294,682	23,714
Computer Software	70,050	11,517	-	81,567	2,475
Office Equipment	21,625	18,727	(549)	39,803	93,637
Right-of-use assets				-	-
Buildings and improvements	110,374	55,187	-	165,561	882,996
SBITAs	-	580	-	580	1,158
Total Capital Assets	75,212,588	7,554,445	(1,696,987)	81,070,046	147,340,689
Construction Work in Progress	-	-	-	-	30,421,637
TOTAL	\$ 75,212,588	7,554,445	(1,696,987)	\$ 81,070,046	\$ 177,762,326

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Net Position
December 31, 2024 and 2023

	2024	2023
CURRENT ASSETS		
Cash	\$ 500	\$ 500
Accrued Interest on Investments	100,650	185,149
Accrued Interest on Leases	177,278	180,227
Accounts Receivable, Net	1,350,011	1,389,522
Lease Receivable	1,059,263	1,022,334
Prepaid Items and Deposits	49,860	81,224
Parts Inventory	329,025	329,025
Total Unrestricted Current Assets	3,066,587	3,187,981
NONCURRENT ASSETS		
Long-term Lease Receivable	58,169,875	59,229,139
Assets Held for Resale	-	242,093
Capital Assets:		
Capital Assets, at Cost	523,737,046	510,418,446
Leased Right to Use Assets, less Amortization \$136,431	400,418	445,894
SBITA right to Use Assets, less Amortization \$10,483	6,571	9,599
Less: Accumulated Depreciation	(185,611,397)	(172,776,767)
Net Capital Assets	338,532,638	338,097,172
Construction Work in Progress	156,576,564	99,876,087
Total Capital Assets, Net	495,109,202	437,973,259
Net OPEB Asset	-	587,816
Intergovernmental Receivables	69,910,592	-
Total Unrestricted Noncurrent Assets	623,189,669	498,032,307
Restricted Assets:		
Cash Legal Settlement Set Aside	1,950,000	1,950,000
Equity in general cash pool - held for debt service	15,307,984	5,215,400
Equity in bond and capital acquisition construction pool	141,043,012	-
Net OPEB Asset	420,394	-
Intergovernmental Receivables	-	50,084,943
Total Restricted Noncurrent Assets	158,721,390	57,250,343
Total Noncurrent Assets	781,911,059	555,282,650
Total Assets	784,977,646	558,470,631
DEFERRED OUTFLOWS OF RESOURCES		
Related to Pension	66,888	100,030
Related to OPEB	30,012	40,131
Total Deferred Outflows of Resources	96,900	140,161
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 785,074,546	\$ 558,610,792

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Net Position
December 31, 2024 and 2023

	2024	2023
CURRENT LIABILITIES		
Accrued Payroll Liabilities	\$ 135,441	\$ 132,018
Accounts Payable and Retainages	6,997,396	626,320
Capital Acquisition and Construction Accounts and Retainages Payable	3,717,383	7,011,939
Lease Payable, Current Portion	42,562	41,520
SBITA payable, current Portion	5,436	4,375
Compensated Absences	217,943	175,124
Due to other funds	41,356,528	22,505,599
Accrued Interest Payable	253,985	339,068
Interest Payable on Leases	781	842
Bonds Payable	370,000	525,000
Total Current Liabilities	53,097,455	31,361,805
NONCURRENT LIABILITIES		
Other Noncurrent Liabilities	1,707,058	1,720,582
Lease Payable	372,751	415,313
SBITA payable	884	4,607
Compensated Absences	129,048	115,689
Net Pension Liability	977,055	1,254,975
Notes Payable	-	40,000,000
Revenue Bonds Payable (net of Unamortized Premium)	263,298,848	67,511,429
Total Noncurrent Liabilities	266,485,644	111,022,595
Total Liabilities	319,583,099	142,384,400
DEFERRED INFLOWS OF RESOURCES		
Related to OPEB	12,478	27,625
Related to Leases	56,692,617	58,516,497
Total Deferred Inflows of Resources	56,705,095	58,544,122
NET POSITION		
Net Investment in Capital Assets	368,344,350	322,459,076
Restricted for Acquisition and Construction	1,950,000	52,034,943
Restricted for Debt Service	15,307,984	5,215,400
Restricted for OPEB	420,394	-
Unrestricted	22,763,624	(22,027,149)
Total Net Position	408,786,352	357,682,270
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 785,074,546	\$ 558,610,792

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For The Years Ended December 31, 2024 and 2023

	2024	2023
OPERATING REVENUES		
Charges for Sales and Services:		
Dockage	\$ 1,734,500	\$ 1,614,198
Wharfage, Dry Bulk	243,028	506,814
Wharfage, Liquid Bulk	4,075,629	5,357,616
Wharfage, General Cargo	5,194,337	4,126,430
Storage Revenue	192,792	235,571
Office Rental	21,733	46,044
Utilities	18,236	23,006
Miscellaneous	227,176	201,056
Total Charges for Sales and Services	11,707,431	12,110,735
Other:		
Crane Rentals	148,432	135,108
Other Lease Revenue	1,823,880	1,930,333
Industrial Park Lease Rentals	1,740,092	1,747,578
POL Value Yard Fees	428,430	413,260
Total Other	4,140,834	4,226,279
Total Operating Revenues	15,848,265	16,337,014
OPERATING EXPENSES		
Operations:		
Personnel Services	2,760,475	2,755,602
Pension and OPEB On-behalf and Pension and OPEB Expenses	(17,917)	(172,896)
Supplies	248,102	231,981
Other Services and Charges	7,309,292	6,767,342
Charges from Other Departments	1,234,337	1,217,693
Total Operations	11,534,289	10,799,722
Depreciation and Amortization	13,228,979	13,023,730
Total Operating Expenses	24,763,268	23,823,452
Operating Loss	(8,915,003)	(7,486,438)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- Pension and OPEB On-behalf	64,467	14,174
Investment Income (Loss) - Short Term Investments	484,820	13,998
Interest Income on Leases	2,150,985	1,887,222
Interest Expense on Leases	(11,317)	(17,021)
Interest Expense on SBITAs	(477)	-
Security Fees	1,637,606	1,552,076
Right of Way Fees	196,256	192,166
Interest on Long-term Obligations	(3,728,881)	(3,787,861)
Long-term Debt Issuance Expense	(5,715,227)	(42,500)
Security Contract	(1,895,075)	(1,730,616)
Gain on Sale of Capital Assets	93,307	21,775
Total Nonoperating Revenues (Expenses)	(6,723,536)	(1,896,587)
Loss before Contributions and Transfers	(15,638,539)	(9,383,025)
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	68,934,976	86,477,961
Transfers to Other Funds:		
Municipal Service Assessment	(1,551,181)	(1,239,640)
Dividend	(604,174)	(736,369)
Transfer to Other Funds	(37,000)	-
Transfers from Other funds	-	-
Total Contributions and Transfers	66,742,621	84,501,952
Change in Net Position	51,104,082	75,118,927
Net Position, January 1	357,682,270	282,563,343
Net Position, December 31	\$ 408,786,352	\$ 357,682,270



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MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2024 and 2023

	2024	2023
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	\$ 15,086,230	\$ 15,288,280
Payments to Employees	(2,700,874)	(2,693,804)
Payments to Vendors	(1,168,480)	(6,775,686)
Payments for Interfund Services Used	(1,234,337)	(1,217,693)
Net Cash from Operating Activities	9,982,539	4,601,097
CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Transfer to Other Funds	(2,192,355)	(1,976,009)
Due to Other funds	18,850,929	22,505,599
Security Contract	(1,895,075)	(1,730,616)
Right of Way and Security Fees	1,833,862	1,744,242
Net Cash for Non-Capital Financing Activities	16,597,361	20,543,216
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Interest Payments on Long-term Obligations	(3,960,875)	(3,913,933)
Interest Payments on Leases & SBITA	(11,854)	(16,956)
Principal Payments on Leases & SBITA	(46,839)	(41,359)
Acquisition and Construction of Capital Assets	(73,656,819)	(75,484,540)
Proceeds from Sale or Disposition of Capital Assets	93,307	21,775
Proceeds from Sale of Assets Held for Resale	242,093	-
Proceeds from Issuance of Debt	196,304,329	-
Principal Payments on Long-term Obligations	(40,525,000)	(715,000)
Debt issuance costs	(5,715,227)	(42,500)
Interest received from leases	2,153,934	1,923,467
Capital Contributions received - Intergovernmental	49,109,328	42,712,665
Net Cash from (for) Capital and Related Financing Activities	123,986,377	(35,556,381)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income (Loss)	569,319	(88,912)
Net Cash from Investing Activities	569,319	(88,912)
Net Increase (Decrease) in Cash	151,135,596	(10,500,980)
Cash, January 1	7,165,900	17,666,880
Cash, December 31	\$ 158,301,496	\$ 7,165,900
COMPONENTS OF CASH		
Cash	\$ 500	\$ 500
Restricted cash - settlement set aside	1,950,000	1,950,000
Restricted equity in general cash pool - debt service	15,307,984	5,215,400
Restricted cash - unspent bond proceeds	141,043,012	
Cash, December 31	\$ 158,301,496	\$ 7,165,900

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2024 and 2023

	2024	2023
RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating Loss	\$ (8,915,003)	\$ (7,486,438)
Adjustments to Reconcile Operating Loss to Net Cash Flows from Operating Activities:		
Depreciation & Amortization	13,228,979	13,023,730
Pension and OPEB Relief- Noncash Expenses	64,467	14,174
Changes in Assets, Deferred Outflows of Resources, Deferred Inflows of Resources and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable, Net	39,511	(343,909)
Lease Receivable, Net	1,022,334	(6,728,907)
Prepaid Items and Deposits	31,362	28,010
Net OPEB Asset	167,422	(5,857)
Deferred Outflows of Resources Related to Pensions	33,142	14,003
Deferred Outflows of Resources Related to OPEB	10,119	14,775
Accounts Payable and Retainage	6,371,076	209,146
Compensated Absences	56,178	14,477
Net Pension Liability	(277,920)	(187,588)
Other Long-term Obligations	(13,524)	(13,524)
Accrued Payroll Liabilities	3,423	47,321
Deferred Inflows of Resources Related to OPEB	(15,147)	(22,403)
Deferred Inflows of Resources Related to Leases	(1,823,880)	6,024,087
Net Cash Flows from Operating Activities	\$ 9,982,539	\$ 4,601,097
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	\$ 3,717,383	\$ 7,011,939
Capital Contributions	-	50,084,943
Total Noncash Investing, Capital, and Financing Activities	\$ 3,717,383	\$ 57,096,882

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2024

	Estimated	Actual	Variance With Final Budget
REVENUES:			
Dockage	\$ 1,610,413	\$ 1,734,500	\$ 124,087
Wharfage, Dry Bulk	128,252	243,028	114,776
Wharfage, Liquid Bulk	1,719,102	4,075,629	2,356,527
Wharfage, General Cargo	6,041,020	5,194,337	(846,683)
Storage Revenue	229,722	192,792	(36,930)
Office Rental	40,000	21,733	(18,267)
Utilities	44,704	18,236	(26,468)
Crane Rentals	56,500	148,432	91,932
Industrial Park Lease Rentals	1,536,506	1,740,092	203,586
Lease Revenue	2,876,870	1,823,880	(1,052,990)
Cash Pools Short-Term Int	727,000	484,820	(242,180)
Lease Interest Income	327,818	2,150,985	1,823,167
Right of Way Fees	173,000	196,256	23,256
POL Value Yard Fees	291,696	428,430	136,734
Security Fees	1,477,975	1,637,606	159,631
Gain on Sale of Assets	-	93,307	93,307
Intergovernmental Revenues- Pension and OPEB On-behalf	-	64,467	64,467
Capital Contributions	-	68,934,976	68,934,976
Miscellaneous	253,025	227,176	(25,849)
TOTAL	<u>\$ 17,533,603</u>	<u>\$ 89,410,682</u>	<u>\$ 71,877,079</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2024

	Authorizations	Actual	Variance With Final Budget
EXPENSES:			
Personnel Services	\$ 2,979,300	\$ 2,760,475	\$ 218,825
Pension and OPEB on On-behalf and Pension and OPEB Expenses	-	(17,917)	17,917
Supplies	241,500	248,102	(6,602)
Other Services and Charges	2,773,900	7,309,292	(4,535,392)
Charges from Other Departments	1,456,951	1,234,337	222,614
Municipal Service Assessment	1,551,181	1,551,181	-
Depreciation	13,837,791	13,228,979	608,812
Interest on Long-term Obligation	4,072,953	3,728,881	344,072
Lease & SBITA Interest Expense	10,012	11,794	(1,782)
Long-term Debt Issuance Expense	5,673,047	5,715,227	(42,180)
Security Contract	1,900,000	1,895,075	4,925
Dividend	604,174	604,174	-
Transfer to Other Funds	37,000	37,000	-
TOTAL	<u>\$ 35,137,809</u>	<u>\$ 38,306,600</u>	<u>\$ (3,168,791)</u>



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MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Port Plant and Depreciation
For The Year Ended December 31, 2024

	Plant			Balance 12/31/24
	Balance 1/1/24 As Adjusted	Additions	Retirements	
CAPITAL ASSETS				
Land	\$ 38,439,459	\$ -	\$ -	\$ 38,439,459
Infrastructure	312,182,976	2,171,715	-	314,354,691
Infrastructure Storm Drain	-	253,713	-	253,713
Buildings	7,069,156	11,116,281	-	18,185,437
Building Improvements	802,443	-	-	802,443
Land Improvements	136,751,097	-	-	136,751,097
Vehicles	1,304,470	44,701	-	1,349,171
Machinery and Equipment	12,972,854	24,538	(343,189)	12,654,203
Computer Equipment	230,369	1,542	-	231,911
Computer Software	579,490	14,000	-	593,490
Office Equipment	64,787	-	-	64,787
Art	21,344	35,300	-	56,644
Right of use asset-Lease	536,849	-	-	536,849
Right of use asset - SBITA	14,398	2,656	-	17,054
Total Capital Assets	510,969,692	13,664,446	(343,189)	524,290,949
Construction Work in Progress	99,876,088	70,346,724	(13,646,248)	156,576,564
TOTAL	\$ 610,845,780	\$ 84,011,170	\$ (13,989,437)	\$ 680,867,513

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Detail Schedule of Port Plant and Depreciation
For The Year Ended December 31, 2024

	Accumulated Depreciation			Balance 12/31/24	Net Book Value of Plant
	Balance 1/1/24 As Adjusted	Additions	Retirements		
CAPITAL ASSETS					
Land	\$ -	\$ -	\$ -	\$ -	\$ 38,439,459
Infrastructure	105,289,483	7,819,818	-	113,109,301	201,245,390
Infrastructure Storm Drain	-	-	-	-	253,713
Buildings	4,977,146	372,680	-	5,349,826	12,835,611
Building Improvements	395,613	14,899	-	410,512	391,931
Land Improvements	48,417,733	4,565,294	-	52,983,027	83,768,070
Vehicles	1,198,909	54,036	-	1,252,945	96,226
Machinery and Equipment	11,934,038	230,737	(343,189)	11,821,586	832,617
Computer Equipment	181,891	16,647	-	198,538	33,373
Computer Software	317,168	103,707	-	420,875	172,615
Office Equipment	64,787	-	-	64,787	-
Art	-	-	-	-	56,644
Right of use asset-Lease	90,954	45,477	-	136,431	400,418
Right of use asset - SBITA	4,799	5,684	-	10,483	6,571
Total Capital Assets	<u>172,872,521</u>	<u>13,228,979</u>	<u>(343,189)</u>	<u>185,758,311</u>	<u>338,532,638</u>
Construction Work in Progress	-	-	-	-	156,576,564
TOTAL	<u>\$ 172,872,521</u>	<u>\$ 13,228,979</u>	<u>\$ (343,189)</u>	<u>\$ 185,758,311</u>	<u>\$ 495,109,202</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Fund
Comparative Annual Operating Revenue Relationships
For the Years Ended December 31,

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Total Tonnage	4,704,101	4,987,806	5,189,935	5,134,500	5,483,779
Operating Revenues	\$ 13,795,065	\$ 14,727,374	\$ 14,618,081	\$ 16,337,014	\$ 15,848,265
Average Revenue Per Ton	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3



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MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Net Position
December 31, 2024 and 2023

	2024	2023
CURRENT ASSETS		
Cash	\$ 200	\$ 200
Cash and Investments in Central Treasury	4,363,465	-
Intergovernmental Receivables	-	7,273,556
Lease Interest Receivable	42,700	43,759
Accounts Receivable, Net	316,444	325,345
Lease Receivable	277,332	268,678
Prepaid Items and Deposits	2,684	2,972
Total Current Assets	5,002,825	7,914,510
NONCURRENT ASSETS		
Capital Assets:		
Capital Assets, at Cost	128,537,424	128,331,293
Less: Accumulated Depreciation	(46,775,476)	(43,042,647)
Net Capital Assets	81,761,948	85,288,646
Construction Work in Progress	813,010	447,218
Net OPEB Asset	-	359,611
Lease Receivable	15,272,624	15,549,956
Intergovernmental Receivables	2,622,686	-
Restricted for Net OPEB Asset	140,186	-
Total Noncurrent Assets	100,610,454	101,645,431
Total Assets	105,613,279	109,559,941
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows Related to Pension	22,305	61,196
Deferred Outflows Related to OPEB	10,008	24,551
Total Deferred Outflows of Resources	32,313	85,747
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	105,645,592	109,645,688
CURRENT LIABILITIES		
Accounts Payable and Retainages	86,796	76,690
Accrued Payroll Liabilities	60,375	48,914
Compensated Absences	69,157	74,633
Due to other funds	-	1,356,724
Unearned Revenues and Deposits	349,684	340,315
Capital Acquisition and Construction Accounts and Retainages Payable	126,874	809,792
Total Current Liabilities	692,886	2,707,068
NONCURRENT LIABILITIES		
Net Pension Liability	325,813	767,763
Total Noncurrent Liabilities	325,813	767,763
Total Liabilities	1,018,699	3,474,831
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to OPEB	4,161	16,900
Deferred Inflows Related to Leases	14,936,267	15,401,219
Total Deferred Inflows of Resources	14,940,428	15,418,119
NET POSITION		
Net Investment in Capital Assets	82,448,084	84,926,072
Restricted for OPEB	140,186	-
Unrestricted	7,098,195	5,826,666
Total Net Position	89,686,465	90,752,738
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION	\$ 105,645,592	\$ 109,645,688

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
OPERATING REVENUES		
Charges for Services	\$ 1,069,364	\$ 774,346
Lease Income	464,952	520,411
Total Operating Revenues	<u>1,534,316</u>	<u>1,294,757</u>
OPERATING EXPENSES		
Personnel Services	1,179,245	1,196,840
Pension and OPEB On-behalf and Pension and OPEB Expenses	(160,332)	123,320
Supplies	180,689	259,293
Other Services and Charges	4,820,837	5,088,760
Charges to Other Departments	267,108	251,297
Depreciation	3,735,835	3,693,634
Total Operating Expenses	<u>10,023,382</u>	<u>10,613,144</u>
Operating Loss	(8,489,066)	(9,318,387)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental Revenues- Non-capital	29,403	153,489
Intergovernmental Revenue- Pension and OPEB On-behalf	21,498	8,671
Interest Income from Leases	548,476	555,334
Investment Income (Loss)	101,065	(2,826)
Gain on Disposition of Assets	-	69,981
Other Revenue	559	353
Nonoperating Revenues	<u>701,001</u>	<u>785,002</u>
Loss Before Contributions and Transfers	(7,788,065)	(8,533,385)
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions	6,791,866	7,880,049
Municipal Service Assessment	(70,074)	(63,291)
Total Contributions and Transfers	<u>6,721,792</u>	<u>7,816,758</u>
Change in Net Position	(1,066,273)	(716,627)
Net Position, January 1	90,752,738	91,469,365
Net Position, December 31	<u>\$ 89,686,465</u>	<u>\$ 90,752,738</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2024 and 2023

	2024	2023
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from Customers	\$ 1,356,871	\$ 1,286,339
Payments to Employees	(1,173,260)	(1,185,840)
Payments to Vendors	(4,991,132)	(5,356,752)
Payments for Interfund Services Used	(267,108)	(251,297)
Net Cash for Operating Activities	<u>(5,074,629)</u>	<u>(5,507,550)</u>
CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds	(70,074)	(63,291)
Due to Other Funds	(1,356,724)	1,356,724
Net Cash from Non-Capital Financing Activities	<u>(1,426,798)</u>	<u>1,293,433</u>
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(1,257,847)	(1,283,851)
Proceeds from the sale or disposition of capital assets	-	134,998
Capital Contributions	11,472,139	4,410,353
Interest payments receive on leases	549,535	560,613
Net Cash from Capital and Related Financing Activities	<u>10,763,827</u>	<u>3,822,113</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	101,065	(2,826)
Net Cash from Investing Activities	<u>101,065</u>	<u>(2,826)</u>
Net Increase in Cash	4,363,465	(394,830)
Cash, January 1	200	395,030
Cash, December 31	<u>\$ 4,363,665</u>	<u>\$ 200</u>
COMPONENTS OF CASH:		
Cash	\$ 200	\$ 200
Cash and Investments in Central Treasury	4,363,465	-
Cash and Cash Equivalents, December 31	<u>\$ 4,363,665</u>	<u>\$ 200</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2024 and 2023

	2024	2023
RECONCILIATION OF OPERATING LOSS TO NET CASH FOR OPERATING ACTIVITIES:		
Operating Loss	\$ (8,489,066)	\$ (9,318,387)
Adjustments to Reconcile Operating Loss to Net Cash for Operating Activities:		
Depreciation Expense	3,735,835	3,693,634
Pension and OPEB Relief- Noncash Expenses	21,498	8,671
Miscellaneous Revenue	559	353
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which		
Increase (Decrease) Cash:		
Accounts Receivable, Net	8,901	(74,508)
Lease Receivable, net	268,678	(1,934,283)
Prepaid Items and Deposits	288	(496)
Net OPEB Asset	219,425	(183,340)
Deferred Outflows of Resources Related to Pensions	38,891	(26,656)
Deferred Outflows of Resources Related to OPEB	14,543	(7,920)
Accounts Payable and Retainages	10,106	(8,203)
Accrued Payroll Liabilities	11,461	9,115
Compensated Absences	(5,476)	1,885
Net Pension Liability	(441,950)	330,818
Unearned Revenue	9,369	326,145
Deferred Inflows of Resources Related to OPEB	(12,739)	1,747
Deferred Inflows of Resources Related to Leases	(464,952)	1,673,875
Net Cash for Operating Activities	\$ (5,074,629)	\$ (5,507,550)
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	\$ 126,874	\$ 809,792
Contributed Capital and Equipment	6,791,866	7,880,049
Total Noncash Investing, Capital, and Financing Activities	\$ 6,918,740	\$ 8,689,841

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2024

REVENUES	Estimated	Actual	Variance With Final Budget
Airport Lease Fees	\$ 86,678	\$ 344,952	\$ 258,274
Lease Revenue	555,372	464,952	(90,420)
Lease Interest	416,950	548,476	131,526
Permanent Parking Fees	350,000	433,058	83,058
Merrill Field Fuel Fees	120,000	134,932	14,932
Medivac Taxiway Use Fees	62,000	64,296	2,296
Vehicle Parking	76,000	71,910	(4,090)
Investment Income	103,000	101,065	(1,935)
State Aviation Fuel Fees	28,000	29,403	1,403
Transient Parking Fees	8,500	7,167	(1,333)
Other	7,500	13,373	5,873
Aircraft Impoundments	2,500	235	(2,265)
Capital Contributions	-	6,791,866	6,791,866
Intergovernmental Revenue- Non-capital	158,942	-	(158,942)
Intergovernmental Revenues- Pension and OPEB On-behalf	-	21,498	21,498
Airport Damage Recovery	1,000	-	(1,000)
TOTAL	\$ 1,976,442	\$ 9,027,183	\$ 7,050,741

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2024

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 1,148,208	\$ 1,179,245	\$ (31,037)
Pension and OPEB On-behalf and Pension and OPEB Expense	-	(160,332)	160,332
Supplies	228,000	180,689	47,311
Municipal Service Assessment	70,074	70,074	-
Divident to MOA	100,000	-	100,000
Other Services and Charges	657,850	4,820,837	(4,162,987)
Charges from Other Departments	(1,079,309)	267,108	(1,346,417)
Depreciation	3,040,323	3,735,835	(695,512)
TOTAL	\$ 4,165,146	\$ 10,093,456	\$ (5,928,310)



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MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Airport Plant and Depreciation
December 31, 2024

	Municipal Airport Plant			
	Balance 1/1/24	Additions	Retirements	Balance 12/31/24
CAPITAL ASSETS				
Land	\$ 19,080,355	\$ -	\$ -	\$ 19,080,355
Land Improvements	24,605,226	-	-	24,605,226
Infrastructure	67,686,252	-	-	67,686,252
Buildings	7,018,023	-	-	7,018,023
Building Improvements	2,179,443	-	-	2,179,443
Vehicles	865,309	141,389	-	1,006,698
Machinery and Equipment	6,838,805	56,918	-	6,895,723
Computer Equipment	30,492	10,830	(3,006)	38,316
Office Furniture and Fixtures	27,388	-	-	27,388
Total Capital Assets	128,331,293	209,137	(3,006)	128,537,424
Construction Work in Progress	447,218	529,101	(163,309)	813,010
TOTAL	\$ 128,778,511	\$ 738,238	\$ (166,315)	\$ 129,350,434

MUNICIPALITY OF ANCHORAGE, ALASKA
Municipal Airport Fund
Detail Schedule of Airport Plant and Depreciation
December 31, 2024

	Accumulated Depreciation			Balance 12/31/24	Net Book Value of Plant
	Balance 1/1/24	Additions	Retirements		
CAPITAL ASSETS					
Land	\$ -	\$ -	\$ -	\$ -	\$ 19,080,355
Land Improvements	9,504,113	820,538	-	10,324,651	14,280,575
Infrastructure	21,969,801	2,248,384	-	24,218,185	43,468,067
Buildings	5,550,648	86,901	-	5,637,549	1,380,474
Building Improvements	954,735	72,649	-	1,027,384	1,152,059
Vehicles	741,043	36,236	-	777,279	229,419
Machinery and Equipment	4,264,427	470,766	-	4,735,193	2,160,530
Computer Equipment	30,492	361	(3,006)	27,847	10,469
Office Furniture and Fixtures	27,388	-	-	27,388	-
Total Capital Assets	43,042,647	3,735,835	(3,006)	46,775,476	81,761,948
Construction Work in Progress	-	-	-	-	813,010
TOTAL	\$ 43,042,647	\$ 3,735,835	\$ (3,006)	\$ 46,775,476	\$ 82,574,958

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Comparative Statements of Net Position
For the Years Ended December 31, 2024 and 2023

	2024	2023
CURRENT ASSETS		
Cash and Investments in Central Treasury	\$ 6,883,275	\$ 5,451,137
Equity in Capital Acquisition and Construction Accounts	272,985	217,644
Accounts Receivable, net	9,186	29,053
Due from other funds	217,874	-
Total Current Assets	7,383,320	5,697,834
NONCURRENT ASSETS		
Accounts Receivable, net	94,250,561	96,841,316
Regulatory and other assets	1,767,291	1,487,663
Restricted Assets:		
Investments for Operations	3,000,000	3,000,000
Total Noncurrent Asset	99,017,852	101,328,979
PLANT		
Plant in Service, at Cost	10,988,210	10,988,210
Less: Accumulated Depreciation	(4,556,621)	(4,254,224)
Net Plant in Service	6,431,589	6,733,986
Construction Work in Progress	541,590	497,745
Total Plant in Service	6,973,179	7,231,731
TOTAL ASSETS	\$ 113,374,351	\$ 114,258,544
LIABILITIES		
Accounts Payable and Retainages	\$ 63,265	\$ 44,980
Capital Acquisition and Construction Accounts and Retainage Payable	223,296	169,482
Accrued payroll liabilities	1,467	-
Compensated Absences	4,844	-
Total Liabilities	292,872	214,462
DEFERRED INFLOWS OF RESOURCES		
Related to Installment Sale of Electric Utility	94,250,561	96,841,316
Total Deferred Inflows of Resources	94,250,561	96,841,316
NET POSITION		
Net Investment in Capital Assets	6,749,883	7,062,249
Restricted for Operations	3,000,000	3,000,000
Unrestricted	9,081,035	7,140,517
Total Net Position	18,830,918	17,202,766
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 113,374,351	\$ 114,258,544

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Comparative Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended December 31, 2024 and 2023

	2024	2023
OPERATING REVENUES:		
Wholesale Power Sales	\$ 1,603,431	\$ 2,016,174
Other Operating Income	332,533	284,247
Total Operating Revenues	1,935,964	2,300,421
OPERATING EXPENSES:		
Operations:		
Personnel Services	74,919	-
Production	168,802	179,180
Administrative and General	63,270	62,441
Total Operations	306,991	241,621
Depreciation	302,397	302,276
Total Operating Expenses	609,388	543,897
Operating Income	1,326,576	1,756,524
NONOPERATING REVENUES:		
Investment Income	599,395	478,157
Installment Sale	2,590,754	2,565,103
Other	24	-
Total Nonoperating Revenues	3,190,173	3,043,260
Total Income before Contributions and Transfers	4,516,749	4,799,784
TRANSFERS		
Transfer to Other Funds:		
Municipal Utility Revenue Distribution	(300,000)	(300,000)
Contribution to MOA Trust Fund	(2,588,597)	(2,562,967)
Transfers from Other Funds	-	-
Total Transfers	(2,888,597)	(2,862,967)
Change in Net Position	1,628,152	1,936,817
Net Position, January 1	17,202,766	15,265,949
Net Position, December 31	\$ 18,830,918	\$ 17,202,766

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2024 and 2023

	2024	2023
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts from CEA and MEA	\$ 1,623,322	\$ 2,024,941
Payments to Employees	(68,608)	-
Payments to Vendors	(213,787)	(209,770)
Other Operating Revenue	332,533	284,247
Net Cash from Operating Activities	1,673,460	2,099,418
CASH FLOWS FROM (FOR) NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers to Other Funds	(2,888,597)	(2,862,967)
Due from Other Funds	(217,874)	-
Regulatory Debits	(279,628)	(135,767)
Other Non-operating Revenue	2,590,754	2,565,103
Net Cash from (for) Non-Capital and Related Financing Activities	(795,345)	(433,631)
CASH FLOWS FOR CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	9,969	(312,738)
Net Cash for Capital and Related Financing Activities	9,969	(312,738)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income Received	599,395	478,157
Net Cash from Investing Activities	599,395	478,157
Net Increase in Cash	1,487,479	1,831,206
Cash, January 1	8,668,781	6,837,575
Cash, December 31	\$ 10,156,260	\$ 8,668,781
CASH AND CASH EQUIVALENTS		
Cash and Investments in Central Treasury	6,883,275	5,451,137
Equity in Capital Acquisition and Construction Accounts	272,985	217,644
Restricted Investments for Operations	3,000,000	3,000,000
Cash and Cash Equivalents, December 31	\$ 10,156,260	\$ 8,668,781
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES		
Operating Income	\$ 1,326,576	\$ 1,756,524
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities:		
Depreciation	302,397	302,276
Other Revenues	24	-
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable, Net	19,867	8,767
Accounts Payable and Retainages	18,285	31,851
Accrued payroll liabilities	1,467	-
Compensated Absences	4,844	-
Net Cash from Operating Activities	1,673,460	2,099,418
Non-Cash Investing, Capital and Financing Activities		
Capital Purchases on Account	223,296	169,482
Total Noncash Investing, Capital and Financial Activities	\$ 223,296	\$ 169,482

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2024

	<u>Estimated</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
REVENUES:			
Wholesale Power Sales	\$ 1,615,991	\$ 1,603,431	\$ (12,560)
Installment Sales	2,588,597	2,590,754	2,157
Investment Income	369,000	599,395	230,395
Other Operating Income	250,000	332,533	82,533
Other Non-operating Revenue	-	24	24
TOTAL	<u>\$ 4,823,588</u>	<u>\$ 5,126,137</u>	<u>\$ 302,549</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2024

	<u>Authorizations</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
EXPENSES:			
Production	\$ 214,000	\$ 168,802	\$ 45,198
Personnel Services	113,609	74,919	38,690
Administrative and General Expense	227,711	63,270	164,441
Depreciation	301,362	302,397	(1,035)
Transfer to Other Funds	2,888,597	2,888,597	-
TOTAL	<u>\$ 3,745,279</u>	<u>\$ 3,497,985</u>	<u>\$ 247,294</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Detail Schedule of Plant, Depreciation, Depletion and Amortization
For the Year Ended December 31, 2024

	Plant			Balance 12/31/24
	Balance 1/1/24	Additions	Deletions	
HYDROELECTRIC PLANT IN SERVICE				
Reservoirs, Dams, & Waterways	\$ 146,818	\$ -	\$ -	\$ 146,818
Structures and Improvements	7,772,800	-	-	7,772,800
Accessory Equipment	2,647,855	-	-	2,647,855
Miscellaneous Power Plant Equipment	313,025	-	-	313,025
Roads, Railroads, and Bridges	107,712	-	-	107,712
Total Hydroelectric Plant in Service	10,988,210	-	-	10,988,210
Construction Work in Progress	497,745	43,845	-	541,590
TOTAL PLANT	\$ 11,485,955	\$ 43,845	\$ -	\$ 11,529,800

MUNICIPALITY OF ANCHORAGE, ALASKA
Anchorage Hydropower Fund
Detail Schedule of Plant, Depreciation, Depletion and Amortization
For the Year Ended December 31, 2024

	Accumulated Depreciation			Balance 12/31/24	Net Book Value Plant
	Balance 1/1/24	Additions	Deletions		
HYDROELECTRIC PLANT IN SERVICE					
Reservoirs, Dams, & Waterways	\$ 7,646	\$ 3,670	\$ -	\$ 11,316	\$ 135,502
Structures and Improvements	3,883,501	215,307	-	4,098,808	3,673,992
Accessory Equipment	217,454	73,875	-	291,329	2,356,526
Miscellaneous Power Plant Equipment	127,426	7,294	-	134,720	178,305
Roads, Railroads, and Bridges	18,197	2,251	-	20,448	87,264
Total Hydroelectric Plant in Service	4,254,224	302,397	-	4,556,621	6,431,589
Construction Work in Progress	-	-	-	-	541,590
TOTAL PLANT	\$ 4,254,224	\$ 302,397	\$ -	\$ 4,556,621	\$ 6,973,179

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Comparative Statements of Net Position
December 31, 2024 and 2023

	2024	2023
CURRENT ASSETS		
Cash and Investments in Central Treasury	\$ -	\$ 1,739,254
Equity in Bond and Capital Acquisition and Construction Pool	10,696,995	7,760,758
Accounts Receivable, Net	90,238	-
Inventories	850,541	533,340
Prepaid items and deposits	90,300	90,300
Total Current Assets	11,728,074	10,123,652
NONCURRENT ASSETS		
Restricted for Net OPEB Asset	1,299,947	1,419,111
Capital Assets, at Cost	82,092,005	76,568,673
Less: Accumulated Depreciation	(62,372,682)	(58,929,871)
Net Capital Assets	19,719,323	17,638,802
Construction Work in Progress	695,731	1,885,123
Total Noncurrent Assets	21,715,001	20,943,036
Total Assets	33,443,075	31,066,688
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows Related to Pension	206,831	241,494
Deferred Outflows Related to OPEB	92,804	96,884
Deferred Outflows Related to Grant	135,450	-
Total Deferred Outflows of Resources	435,085	338,378
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	33,878,160	31,405,066
CURRENT LIABILITIES		
Accounts Payable and Retainages	477,514	446,865
Accrued Payroll Liabilities	163,097	152,245
Capital Acquisition and Construction Accounts and Retainage Payable	47,142	45,647
Due to Other Funds	85,000	85,000
Compensated Absences	214,926	164,877
Total Current Liabilities	987,679	894,634
NONCURRENT LIABILITIES		
Advance from Other Funds	680,000	765,000
Net Pension Liability	3,021,263	3,029,774
Total Noncurrent Liabilities	3,701,263	3,794,774
Total Liabilities	4,688,942	4,689,408
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to OPEB	38,584	66,692
Total Deferred Inflows of Resources	38,584	66,692
NET POSITION		
Net Investment in Capital Assets	20,367,912	19,478,278
Restricted for OPEB	1,299,947	-
Unrestricted	7,482,775	7,170,688
Total Net Position	29,150,634	26,648,966
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 33,878,160	\$ 31,405,066

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Comparative Statements of Revenues, Expenses, and Changes in Fund Net Position
For the Years Ended December 31, 2024 and 2023

	2024	2023
OPERATING REVENUES		
Charges for Services - Intragovernmental Billings	\$ 10,545,691	\$ 10,652,361
Total Operating Revenues	10,545,691	10,652,361
OPERATING EXPENSES		
Personnel Services	4,104,127	4,339,813
Pension and OPEB On-behalf and Pension and OPEB Expenses	320,636	(464,981)
Supplies	2,395,544	2,314,028
Other Services and Charges	313,215	430,369
Charges from Other Departments	2,111,778	2,063,317
Depreciation	3,442,811	3,777,282
Total Operating Expenses	12,688,111	12,459,828
Operating Loss	(2,142,420)	(1,807,467)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- Pension and OPEB On-behalf	199,348	34,218
Investment Income- Short-term Investments	622,201	543,216
Interest Expense	(53,662)	(60,563)
Gain(loss) on Disposition of Capital Assets	298,188	39,675
Other Revenue	235,534	369,473
Total Nonoperating Revenues (Expenses)	1,301,609	926,019
CONTRIBUTIONS AND TRANSFERS		
Capital Contributions from governmental funds-capital projects funds	1,977,040	2,762,889
Transfers from Other Funds	1,365,439	1,000,000
Total Contributions and Transfers	3,342,479	3,762,889
Change in Net Position	2,501,668	2,881,441
Net Position, January 1	26,648,966	23,767,525
Net Position, December 31	\$ 29,150,634	\$ 26,648,966

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2024 and 2023

	2024	2023
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 10,690,987	\$ 11,021,834
Payments to Employees	182,189	(528,866)
Payments to Vendors	(7,555,524)	(6,470,196)
Payments for Interfund Services Used	<u>(2,111,778)</u>	<u>(2,063,317)</u>
Net Cash from Operating Activities	<u>1,205,874</u>	<u>1,959,455</u>
CASH FLOWS FOR NON-CAPITAL FINANCING ACTIVITIES		
Intergovernmental Revenue	199,348	34,218
Advance to other funds	<u>(85,000)</u>	<u>(85,000)</u>
Net Cash for Non-capital Financing Activities	<u>114,348</u>	<u>(50,782)</u>
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(4,332,445)	(3,079,081)
Interest Payments on Interfund Loan	(53,662)	(60,563)
Capital Contributions from governmental funds-capital projects funds	1,977,040	2,762,889
Transfers from Other Funds	1,365,439	1,000,000
Proceeds from the Sale or Disposition of Capital Assets	298,188	(2,662,271)
Net Cash for Capital and Related Financing Activities	<u>(745,440)</u>	<u>(2,039,026)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	622,201	543,216
Net Cash from Investing Activities	<u>622,201</u>	<u>543,216</u>
Net Increase in Cash	1,196,983	412,863
Cash, January 1	9,500,012	9,087,149
Cash, December 31	<u>\$ 10,696,995</u>	<u>\$ 9,500,012</u>
COMPONENTS OF CASH		
Cash and Investments in Central Treasury	\$ -	\$ 1,739,254
Equity in Bond and Capital Acquisition and Construction Pool	10,696,995	7,760,758
Cash and Cash Equivalents, December 31	<u>\$ 10,696,995</u>	<u>\$ 9,500,012</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH FROM OPERATING ACTIVITIES		
Operating Loss	\$ (2,142,420)	\$ (1,807,467)
Adjustments to Reconcile Operating Loss to Net Cash from Operating Activities:		
Depreciation	3,442,811	3,777,282
Other Revenues	235,534	369,473
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Inventories	(317,201)	(113,532)
Accounts Receivable, Net	(90,238)	-
Net OPEB Asset	119,164	23,191
Deferred Outflows of Resources Related to Pension	34,663	41,121
Deferred Outflows of Resources Related to OPEB	4,080	39,193
Deferred Outflows of Resources Related to Grant	(135,450)	-
Accounts Payable and Retainages	30,649	262,565
Accrued Payroll Liabilities	10,852	(7,781)
Compensated Absences	50,049	(21,886)
Net Pension Liability	(8,511)	(545,409)
Deferred Inflows of Resources Related to OPEB	(28,108)	(57,295)
Net Cash from Operating Activities	<u>\$ 1,205,874</u>	<u>\$ 1,959,455</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital Purchases on Account	\$ 47,142	\$ 45,647
Total Noncash Investing, Capital, and Financing Activities	<u>\$ 47,142</u>	<u>\$ 45,647</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2024

REVENUES	Estimated	Actual	Variance With Final Budget
Intragovernmental Billings	\$ 10,889,338	\$ 10,545,691	\$ (343,647)
Intergovernmental Revenue- Pension and OPEB On-behalf	-	199,348	199,348
Capital Contributions	-	1,977,040	1,977,040
Investment Income	345,000	622,201	277,201
Gain (Loss) on Disposition of Capital Assets	125,000	298,188	173,188
Transfers from Other Funds	1,365,439	1,365,439	-
Other Revenue	150,600	235,534	84,934
TOTAL	\$ 12,875,377	\$ 15,243,441	\$ 2,368,064

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2024

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 4,194,708	\$ 4,104,127	\$ 90,581
Pension and OPEB On-behalf and Pension and OPEB Expenses	-	320,636	(320,636)
Supplies	2,973,710	2,395,544	578,166
Other Services and Charges	288,399	313,215	(24,816)
Charges from Other Departments	2,403,988	2,111,778	292,210
Interest Expense	-	53,662	(53,662)
Depreciation	6,663,744	3,442,811	3,220,933
TOTAL	\$ 16,524,549	\$ 12,741,773	\$ 3,782,776

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Equipment Maintenance Capital Assets and Depreciation
December 31, 2024

	Capital Assets			
	Balance 1/1/23	Additions	Retirements	Balance 12/31/24
CAPITAL ASSETS				
Land	\$ 3,105,964	\$ -	\$ -	\$ 3,105,964
Buildings	3,111,272	-	-	3,111,272
Building Improvements	399,670	-	-	399,670
Vehicles	52,047,143	4,756,762	-	56,803,905
Machinery and Equipment	17,706,936	756,379	-	18,463,315
Office Equipment	197,688	2,796	-	200,484
Intangible Software	-	7,395	-	7,395
Total Capital Assets	76,568,673	5,523,332	-	82,092,005
Capital Acquisitions in Progress	1,885,123	2,323,978	(3,513,370)	695,731
TOTAL	\$ 78,453,796	\$ 7,847,310	\$ (3,513,370)	\$ 82,787,736

MUNICIPALITY OF ANCHORAGE, ALASKA
Equipment Maintenance Fund
Detail Schedule of Equipment Maintenance Capital Assets and Depreciation
December 31, 2024

	Accumulated Depreciation			Balance 12/31/24	Net Book Value of Capital Assets
	Balance 1/1/23	Additions	Retirements		
CAPITAL ASSETS					
Land	\$ -	\$ -	\$ -	\$ -	\$ 3,105,964
Buildings	1,040,802	98,061	-	1,138,863	1,972,409
Building Improvements	104,357	13,322	-	117,679	281,991
Vehicles	44,699,303	2,182,547	-	46,881,850	9,922,055
Machinery and Equipment	12,907,434	1,144,674	-	14,052,108	4,411,207
Office Equipment	177,975	4,145	-	182,120	18,364
Intangible Software	-	62	-	62	7,333
Total Capital Assets	58,929,871	3,442,811	-	62,372,682	19,719,323
Capital Acquisitions in Progress	-	-	-	-	695,731
TOTAL	\$ 58,929,871	\$ 3,442,811	\$ -	\$ 62,372,682	\$ 20,415,054

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Net Position
December 31, 2024 and 2023

	2024	2023
CURRENT ASSETS		
Cash and Investments in central treasury	\$ -	\$ 1,346,533
Prepaid Items and Deposits	149,732	694,869
Total Current Assets	149,732	2,041,402
NONCURRENT ASSETS		
Restricted for Net OPEB Asset	4,606,770	4,932,655
Capital Assets, at Cost	90,722,524	93,400,142
SBITAs right to Use Assets, less Amortization \$650,130	4,314,663	3,576,462
Less: Accumulated Depreciation and Amortization	(65,890,545)	(60,947,506)
Net Capital Assets	29,146,642	36,029,098
Capital Acquisitions in Progress	1	-
Total Noncurrent Assets	33,753,413	40,961,753
Total Assets	33,903,145	43,003,155
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows related to Pension	732,972	839,403
Deferred Outflows related to OPEB	328,879	336,758
Total Deferred Outflows of Resources	1,061,851	1,176,161
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	34,964,996	44,179,316
CURRENT LIABILITIES		
Accounts Payable and Retainages	797,856	715,117
Accrued Payroll Liabilities	553,983	387,446
Capital Acquisition and Construction Accounts and Retainage Payable	16,002	98,768
Compensated Absences	889,665	618,113
Accrued Interest Payable	24,197	55,432
SBITAs payable, current Portion	1,269,924	1,082,593
Long-Term Obligations Maturing Within One Year	1,659,097	5,137,634
Total Current Liabilities	5,210,724	8,095,103
NONCURRENT LIABILITIES		
Compensated Absences Payable	-	159,249
Advance from other funds	29,770,809	30,244,058
Net Pension Obligation	10,706,793	10,531,119
SBITAs payable	2,763,814	2,333,303
Direct financing agreements	1,092,815	2,751,912
Total Noncurrent Liabilities	44,334,231	46,019,641
Total Liabilities	49,544,955	54,114,744
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows related to OPEB	136,734	231,814
Total Deferred Inflows of Resources	136,734	231,814
NET POSITION		
Net Invested in Capital Assets	22,344,991	24,624,888
Restricted for OPEB	4,606,770	-
Unrestricted (Deficit)	(41,668,454)	(34,792,130)
Total Net Position	(14,716,693)	(10,167,242)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 34,964,996	\$ 44,179,316

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Revenues, Expenses, and Changes in Net Position (Deficit)
For the Years Ended December 31, 2024 and 2023

	2024	2023
OPERATING REVENUES		
Charges for Sales and Services - Intergovernmental Billings	\$ 26,655,419	\$ 27,360,577
Total Operating Revenues	26,655,419	27,360,577
OPERATING EXPENSES		
Personnel Services	12,352,914	10,785,337
Pension and OPEB On-behalf and Pension and OPEB Expenses	1,227,239	(714,078)
Supplies	68,312	74,068
Other Services and Charges	5,723,905	6,756,088
Charges from Other Departments	742,285	841,628
Depreciation and Amortization:	9,781,176	10,689,712
Total Operating Expenses	29,895,831	28,432,755
 Operating Loss	(3,240,412)	(1,072,178)
 NONOPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- Pension and OPEB On-behalf	706,450	118,939
Investment Loss- Short-term Investments	(1,954,519)	(1,708,079)
Other Revenue	25,725	27,038
Interest on Long-term Obligations	(143,872)	(297,528)
Interest on SBITA payable	-	(226,304)
Cost of Issuance	-	(10,000)
Gain (loss) on Disposition of SBITAs	81,355	-
Gain (loss) on Disposition of Capital Assets	(24,178)	(74,624)
Total Nonoperating Revenues (Expenses)	(1,309,039)	(2,170,558)
 Income (loss) before capital contributions and transfers	(4,549,451)	(3,242,736)
 TRANSFERS		
Transfers of capital assets to governmental activites	-	(1,371,104)
Transfers to Other Funds	-	(12,416)
Transfers from Other Funds	-	952,290
Total Transfers	-	(431,230)
 Change in Net Position	(4,549,451)	(3,673,966)
Net Position (Deficit), January 1	(10,167,242)	(6,493,276)
Net Position, December 31	\$ (14,716,693)	\$ (10,167,242)

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Cash Flows
For the Years Ended December 31, 2024 and 2023

	2024	2023
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 26,655,419	\$ 27,387,854
Payments to Employees	(12,780,524)	(10,937,515)
Payments to Vendors	(5,138,616)	(6,713,308)
Payments for Interfund Services Used	(742,285)	(841,628)
Net Cash Provided from Operating Activities	7,993,994	8,895,403
CASH FLOWS FROM (FOR) NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Advances from other funds	(473,249)	3,026,275
Intergovernmental Revenue	706,450	118,939
Transfers to Other Funds	-	(12,416)
Net Cash from Non-Capital and Related Financing Activities	233,201	3,132,798
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Payments on Long-Term Obligations	(5,137,633)	(7,399,580)
Interest Payments on Long-Term Obligations	(175,107)	(352,673)
Interest Payments on SBITA	-	(226,304)
Principal Payments on SBITA	(591,766)	(1,400,904)
Transfers from Other Funds	-	952,290
Acquisition and Construction of Capital Assets	(1,690,525)	(848,957)
Proceeds from Issuance of Debt	-	368,520
Proceeds (loss) from Sale or Disposition of Capital Assets	(24,178)	(74,624)
Net Cash for Capital and Related Financing Activities	(7,619,209)	(8,982,232)
CASH FLOWS FOR INVESTING ACTIVITIES		
Investment Loss	(1,954,519)	(1,708,079)
Net Cash for Investing Activities	(1,954,519)	(1,708,079)
Net Increase (Decrease) in Cash	(1,346,533)	1,337,890
Cash, January 1	1,346,533	8,643
Cash, December 31	\$ -	\$ 1,346,533
COMPONENTS OF CASH		
Cash and Investments in Central Treasury	\$ -	\$ 1,346,533
Cash and Cash Equivalents, December 31	\$ -	\$ 1,346,533
RECONCILIATION OF OPERATING INCOME TO CASH FROM OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (3,240,412)	\$ (1,072,178)
Adjustments to Reconcile Operating Income to Net Cash Provided from Operating Activities:		
Depreciation and Amortization	9,781,176	10,689,712
Other Revenue	107,080	27,038
Non-cash gain on SBITA termination	(81,355)	-
Changes in Assets, Deferred Outflows and Inflows, and Liabilities Which Increase (Decrease) Cash:		
Net OPEB Asset	325,885	(627,243)
Accounts receivable - net	-	27,277
Prepaid Items and Deposits	545,137	1,129,594
Deferred Outflows of Resources Related to Pensions	106,431	4,231
Deferred Outflows of Resources Related to OPEB	7,879	69,446
Accounts Payable and Retainages	82,739	(1,039,784)
Accrued Payroll Liabilities	166,537	20,871
Compensated Absences	112,303	(54,110)
Net Pension Liability	175,674	(141,153)
Deferred Inflows of Resources Related to OPEB	(95,080)	(138,298)
Total Cash from Operating Activities	\$ 7,993,994	\$ 8,895,403
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Capital Purchases on Account	\$ 16,002	\$ 98,768
Derecognition of subscription asset due to termination	3,334,540	-
Derecognition of subscription liability due to termination	(3,415,895)	-
Non-cash gain recognized from termination of SBITA	81,355	-
Total Non-Cash Investing, Capital, and Financing Activities	\$ 16,002	\$ 98,768

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2024

REVENUES	Estimated	Actual	Final Budget
Intergovernmental Billings	\$ 30,279,597	\$ 26,655,419	\$ (3,624,178)
Investment Loss - Short-Term Investments	(2,110,000)	(1,954,519)	155,481
Intergovernmental Revenue- Pension and OPEB On-behalf	-	706,450	706,450
Other Revenue	-	25,725	25,725
Gain on Disposition of Capital Assets	-	(24,178)	(24,178)
TOTAL	\$ 28,169,597	\$ 25,408,897	\$ (2,760,700)

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2024

EXPENSES	Authorizations	Actual	Final Budget
Personnel Services	\$ 13,309,125	\$ 12,352,914	\$ (956,211)
Pension and OPEB On-behalf and Pension and OPEB Expenses	-	1,227,239	1,227,239
Supplies	52,683	68,312	15,629
Other Services and Charges	8,639,029	5,723,905	(2,915,124)
Charges from Other Departments	726,887	742,285	15,398
Depreciation and Amortization	9,299,755	9,781,176	481,421
Interest on Long-Term Obligations	207,285	143,872	(63,413)
Cost of Issuance	23,000	-	(23,000)
TOTAL	\$ 32,257,764	\$ 30,039,703	\$ (2,218,061)

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Comparative Statements of Net Position
For the Year Ended December 31, 2024

	Property and Equipment				Balance 12/31/24
	Balance 1/1/24	Additions	Retirements	Transfers	
CAPITAL ASSETS					
Computer Equipment	\$ 13,016,272	\$ 1,631,934	\$ (4,309,552)	\$ -	\$ 10,338,654
Machinery and Equipment	39,480	-	-	-	39,480
Office Furniture and Fixtures	-	-	-	-	-
Intangible Assets	80,344,390	-	-	-	80,344,390
SBITA right to use assets	4,816,800	4,625,504	(4,477,511)	-	4,964,793
Total Capital Assets	98,216,942	6,257,438	(8,787,063)	-	95,687,317
Capital Acquisitions in Progress	-	1,631,935	(1,631,934)	-	1
TOTAL	\$ 98,216,942	\$ 7,889,373	\$ (10,418,997)	\$ -	\$ 95,687,318

MUNICIPALITY OF ANCHORAGE, ALASKA
Information Technology Fund
Detail Schedule of Property and Equipment, Depreciation and Amortization
For the Year Ended December 31, 2024

	Accumulated Depreciation and Amortization				Net Book Value of Assets Property & Equipment
	Balance 1/1/24	Additions	Retirements	Balance 12/31/24	
CAPITAL ASSETS					
Computer Equipment	\$ 10,856,329	\$ 1,190,287	\$ (4,285,374)	\$ 7,761,242	\$ 2,577,412
Machinery and Equipment	28,853	3,687	-	32,540	6,940
Office Furniture and Fixtures	-	-	-	-	-
Intangible Assets	50,062,324	8,034,439	-	58,096,763	22,247,627
SBITA right to use assets	1,240,338	552,763	(1,142,971)	650,130	4,314,663
Total Capital Assets	62,187,844	9,781,176	(5,428,345)	66,540,675	29,146,642
Capital Acquisitions in Progress	-	-	-	-	1
TOTAL	\$ 62,187,844	\$ 9,781,176	\$ (5,428,345)	\$ 66,540,675	\$ 29,146,643

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Liability and Workers' Compensation Fund
 Comparative Statements of Net Deficit
 For the Years Ended December 31, 2024 and 2023

	2024	2023
CURRENT ASSETS		
Cash and Investments in Central Treasury	\$ 8,918,687	\$ 11,366,626
Accounts Receivable, Net	14,567	14,566
Prepaid Items and Deposits	1,185,373	1,135,136
Total Current Assets	10,118,627	12,516,328
NONCURRENT ASSETS		
Advances to Other Funds	5,792,251	5,792,251
Capital Assets, at cost	7,626	7,626
Less: Accumulated Depreciation	(2,034)	(508)
Net capital Assets	5,592	7,118
Net OPEB Asset	170,285	159,571
Total Noncurrent Assets	5,968,128	5,958,940
Total Assets	16,086,755	18,475,268
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows Related to Pension	27,094	27,155
Deferred Outflows Related to OPEB	12,157	10,894
Total Deferred Outflows of Resources	39,251	38,049
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	16,126,006	18,513,317
CURRENT LIABILITIES		
Accounts Payable and Retainages	1,964	2,224
Accrued Payroll Liabilities	22,702	18,509
Compensated Absences	38,426	35,848
Claims Payable	16,450,959	18,177,493
Claims Incurred but Not Reported	4,992,964	4,807,331
Total Current Liabilities	21,507,015	23,041,405
NON-CURRENT LIABILITIES		
Compensated Absences	-	212
Claims Incurred but Not Reported	10,862,777	10,127,695
Net Pension Liability	395,766	340,681
Total Noncurrent Liabilities	11,258,543	10,468,588
Total Liabilities	32,765,558	33,509,993
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to OPEB	5,054	7,499
Total Deferred Inflows of Resources	5,054	7,499
NET DEFICIT		
Net Investment in Capital Assets	5,592	7,118
Restricted for OPEB	170,285	-
Unrestricted	(16,820,483)	(15,011,293)
Total Net Deficit	(16,644,606)	(15,004,175)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET DEFICIT	\$ 16,126,006	\$ 18,513,317

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Liability and Workers' Compensation Fund
 Comparative Statements of Revenues, Expenses and Changes in Net Deficit
 For the Years Ended December 31, 2024 and 2023

	2024	2023
OPERATING REVENUES		
Premium Revenue	\$ 12,838,329	\$ 12,249,015
Other Revenue	7,741	8,955
Total Operating Revenues	12,846,070	12,257,970
OPERATING EXPENSES		
Personnel Services	580,651	496,467
Pension and OPEB On-behalf and Pension and OPEB Expenses	66,837	(43,979)
Supplies	4,442	8,818
Services and Charges:		
Insurance Premiums	3,407,228	2,143,408
Claims and Processing Fees Net of Change in Estimated but Not Reported	10,226,129	10,461,188
Professional Services	28,256	33,409
Other	3,967	234,766
Total Services and Charges	13,665,580	12,872,771
Charges from Other Departments	1,231,411	1,057,066
Depreciation	1,526	508
Total Operating Expenses	15,550,447	14,391,651
Operating Loss	(2,704,377)	(2,133,681)
NONOPERATING REVENUES (EXPENSES)		
Intergovernmental Revenue- Pension and OPEB On-behalf	26,113	3,848
Investment Income (Loss)	1,037,833	913,143
Total Nonoperating Revenues	1,063,946	916,991
Change in Net Deficit	(1,640,431)	(1,216,690)
Net Deficit, January 1	(15,004,175)	(13,787,485)
Net Deficit, December 31	\$ (16,644,606)	\$ (15,004,175)

MUNICIPALITY OF ANCHORAGE, ALASKA
 General Liability and Workers' Compensation Fund
 Comparative Statements of Cash Flows
 For the Years Ended December 31, 2024 and 2023

	2024	2023
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 12,846,069	\$ 12,260,197
Payments to Employees	(600,205)	(492,281)
Payments to Vendors	(14,526,338)	(12,013,415)
Payments for Intefund Services Used	(1,231,411)	(1,057,066)
Net Cash for Operating Activities	(3,511,885)	(1,302,565)
CASH FLOWS FROM (FOR) NON-CAPITAL FINANCING ACTIVITIES		
Advances to Other Funds	-	344,400
Intergovernmental Revenue	26,113	3,848
Net Cash from Non-Capital Financing Activities	26,113	348,248
CASH FLOWS FROM (FOR) CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	-	(7,626)
Net Cash Provided by Capital and Related Financing Activities	-	(7,626)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	1,037,833	913,143
Net Cash from Investing Activities	1,037,833	913,143
Net Increase (Decrease) in Cash	(2,447,939)	(48,800)
Cash, January 1	11,366,626	11,415,426
Cash, December 31	\$ 8,918,687	\$ 11,366,626
COMPONENTS OF CASH		
Cash and Investments in Cental Treasury	\$ 8,918,687	\$ 11,366,626
Cash and Cash Equivalents, December 31	\$ 8,918,687	\$ 11,366,626
RECONCILIATION OF OPERATING LOSS TO NET CASH FOR OPERATING ACTIVITIES		
Operating Loss	\$ (2,704,377)	\$ (2,133,681)
Adjustments to Reconcile Operating Loss to Net Cash for Operating Activities:		
Depreciation	1,526	508
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Accounts Receivable, Net	(1)	2,227
Net OPEB Asset	(10,714)	(3,909)
Prepaid Items and Deposits	(50,237)	(217,210)
Deferred Outflows of Resources Related to Pensions	61	3,347
Deferred Outflows of Resources Related to OPEB	(1,263)	3,792
Accounts Payable and Retainages	(260)	(192,644)
Payroll Liabilities Payable	4,193	8,035
Compensated Absences	2,366	(1)
Claims Payable	(1,726,534)	(1,405,027)
Claims Incurred but Not Reported	920,715	2,683,055
Net Pension Liability	55,085	(45,175)
Deferred Inflows of Resources Related to OPEB	(2,445)	(5,882)
Net Cash for Operating Activities	\$ (3,511,885)	\$ (1,302,565)

MUNICIPALITY OF ANCHORAGE, ALASKA
General Liability and Workers' Compensation Fund
Detail Schedule of Estimated and Actual Revenues
For the Year Ended December 31, 2024

REVENUES	Estimated	Actual	Variance With Final Budget
Intragovernmental Billings	\$ 13,021,314	\$ 12,838,329	\$ (182,985)
Intergovernmental Revenue- Pension and OPEB On-behalf	-	26,113	26,113
Investment Income	893,000	1,037,833	144,833
Other Revenue	1,000	7,741	6,741
TOTAL	\$ 13,915,314	\$ 13,910,016	\$ (5,298)

MUNICIPALITY OF ANCHORAGE, ALASKA
General Liability and Workers' Compensation Fund
Detail Schedule of Authorized and Actual Expenses
For the Year Ended December 31, 2024

EXPENSES	Authorizations	Actual	Variance With Final Budget
Personnel Services	\$ 552,520	\$ 580,651	\$ (28,131)
Pension and OPEB On-behalf and Pension and OPEB Expenses	-	66,837	(66,837)
Supplies	4,500	4,442	58
Insurance Premiums	3,245,500	3,407,228	(161,728)
Claims and Processing Fees	8,436,278	10,226,129	(1,789,851)
Professional Services	38,000	28,256	9,744
Other Services and Charges	287,353	3,967	283,386
Depreciation	-	1,526	(1,526)
Charges from Other Departments	1,839,989	1,231,411	608,578
TOTAL	\$ 14,404,140	\$ 15,550,447	\$ (1,146,307)

MUNICIPALITY OF ANCHORAGE, ALASKA
 Medical and Dental Self Insurance Fund
 Comparative Statements of Net Position
 December 31, 2024 and 2023

	2024	2023
CURRENT ASSETS		
Cash and Investments in Cental Treasury	\$ 41,959,949	\$ 40,798,568
Misc Accounts Receivable	852,056	1,208,958
Total Current Assets	<u>42,812,005</u>	<u>42,007,526</u>
NONCURRENT ASSETS		
Advances to Other Funds	41,927	46,060
Total Noncurrent Assets	<u>41,927</u>	<u>46,060</u>
TOTAL ASSETS	<u><u>42,853,932</u></u>	<u><u>42,053,586</u></u>
CURRENT LIABILITIES		
Accounts Payable and Retainages	1,790,313	1,405,129
Accrued Payroll Liabilities	9,892	6,327
Compensated Absences	20,681	12,396
Claims Payable	392,276	-
Claims Incurred but Not Reported	6,219,000	5,365,000
Total Current Liabilities	<u>8,432,162</u>	<u>6,788,852</u>
NONCURRENT LIABILITIES		
Compensated Absences	13,617	23,960
Total Noncurrent Liabilities	<u>13,617</u>	<u>23,960</u>
Total Liabilities	<u>8,445,779</u>	<u>6,812,812</u>
NET POSITION		
Unrestricted	34,408,153	35,240,774
Total Net Position	<u>34,408,153</u>	<u>35,240,774</u>
TOTAL LIABILITIES AND NET POSITION	<u><u>\$ 42,853,932</u></u>	<u><u>\$ 42,053,586</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Medical and Dental Self Insurance Fund
 Comparative Statements of Revenues, Expenses and Changes in Net Position
 For the Years Ended December 31, 2024 and 2023

	2024	2023
OPERATING REVENUES		
Premium Revenue	\$ 53,178,144	\$ 52,526,026
Miscellaneous	68,741	102,515
Total Operating Revenues	<u>53,246,885</u>	<u>52,628,541</u>
OPERATING EXPENSES		
Personnel Services	440,744	338,427
Supplies	60	49
Medical and Dental Claims Net of Change in Estimated but Not Reported	52,994,137	46,559,856
Professional Services	1,207,567	1,156,960
Other Services and Charges	2,467,281	2,573,834
Charges from Other Departments	887	665
Total Operating Expenses	<u>57,110,676</u>	<u>50,629,791</u>
Operating Income	(3,863,791)	1,998,750
NONOPERATING REVENUES (EXPENSES)		
Investment Income (Expenses)	3,031,170	2,665,328
Total Nonoperating Revenues	<u>3,031,170</u>	<u>2,665,328</u>
Change in Net Position	(832,621)	4,664,078
Net Position, January 1	35,240,774	30,576,696
Net Position, December 31	<u><u>\$ 34,408,153</u></u>	<u><u>\$ 35,240,774</u></u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Medical and Dental Self Insurance Fund
 Comparative Statements of Cash Flows
 For the Years Ended December 31, 2024 and 2023

	2024	2023
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts for Interfund Services Provided	\$ 53,603,787	\$ 52,483,837
Payments to Employees	(439,237)	(332,601)
Payments to Vendors	(55,037,585)	(50,896,897)
Payments for Interfund Services Used	(887)	(665)
Net Cash from Operating Activities	(1,873,922)	1,253,674
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES		
Advance to Other Funds	4,133	21,851
Net Cash from Non-Capital and Related Financing Activities	4,133	21,851
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Income	3,031,170	2,665,328
Net Cash from Investing Activities	3,031,170	2,665,328
Net Increase in Cash	1,161,381	3,940,853
Cash, January 1	40,798,568	36,857,715
Cash, December 31	\$ 41,959,949	\$ 40,798,568
COMPONENTS OF CASH		
Cash and Investments in Central Treasury	\$ 41,959,949	\$ 40,798,568
Cash and Cash Equivalents, December 31	\$ 41,959,949	\$ 40,798,568
RECONCILIATION OF OPERATING INCOME TO NET CASH FROM OPERATING ACTIVITIES		
Operating Income	\$ (3,863,791)	\$ 1,998,750
Changes in Assets, Deferred Inflows and Outflows of Resources, and Liabilities Which Increase (Decrease) Cash:		
Misc Accts Receivable	356,902	(144,704)
Accounts Payable and Retainages	385,184	1,037,178
Accrued Payroll Liabilities	3,565	2,147
Compensated Absences	(2,058)	3,679
Claims Payable	392,276	(1,195,879)
Claims Incurred but not Reported	854,000	(447,497)
Net Cash from Operating Activities	\$ (1,873,922)	\$ 1,253,674

MUNICIPALITY OF ANCHORAGE, ALASKA
Tax Revenues by Source
Governmental Funds
Last Ten Years

Fiscal Year	General Property	Motor Vehicle Registration	Hotel/Motel	Excise on Tobacco	Excise on Marijuana ⁽³⁾	Excise on Alcohol ⁽⁵⁾	Excise on Fuel Products ⁽⁴⁾	E911 Surcharge ⁽²⁾	Penalties and Interest	Other ⁽¹⁾	Total
2015	507,254,110	11,712,417	25,986,940	24,081,507	-	-	-	6,378,754	2,764,394	6,004,335	584,182,457
2016	524,228,262	11,485,431	24,836,967	22,270,476	19,884	-	-	6,558,506	2,632,050	6,251,669	598,283,245
2017	556,157,353	11,082,632	25,597,388	20,376,831	1,262,866	-	-	7,930,788	2,586,660	6,461,801	631,456,319
2018	547,284,984	10,255,498	27,618,716	19,995,191	3,057,876	-	11,672,010	7,906,670	2,955,878	6,986,441	637,733,264
2019	555,793,768	10,825,678	30,820,525	19,849,332	4,041,331	-	13,435,158	7,591,488	2,823,449	7,345,110	652,525,839
2020	580,145,306	10,895,112	12,645,465	19,101,324	5,269,900	-	11,693,166	8,004,789	2,576,605	3,239,055	653,570,722
2021	611,769,981	10,492,568	29,023,408	20,227,922	5,731,646	13,849,323	12,174,995	7,522,495	4,080,507	7,680,321	722,553,166
2022	598,985,667	11,083,990	39,797,520	20,986,097	5,798,413	15,897,456	11,986,348	8,015,895	4,146,167	12,781,190	729,478,743
2023	603,788,200	10,689,667	43,290,092	20,695,515	5,835,085	16,170,601	14,398,632	8,060,562	4,379,974	10,818,848	738,127,176
2024	624,649,139	10,772,387	45,726,324	23,705,145	6,261,352	16,201,818	13,438,301	8,220,154	4,298,059	10,118,882	763,391,561

Notes:

⁽¹⁾ Other includes Motor Vehicle Rental Tax, Foreclosed Property, Tax Cost Recoveries and Aircraft Tax.

⁽²⁾ E911 Surcharge Revenue created in 2014, was previously recognized in the Fire Service Area and Anchorage Metropolitan Police Service Area Funds.

⁽³⁾ Excise on Marijuana Revenue created in 2016.

⁽⁴⁾ Excise on Fuel Products Revenue created in 2018.

⁽⁵⁾ Excise on Alcohol Products Revenue created in 2021.

Source: Municipality of Anchorage, Finance Department.



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MUNICIPALITY OF ANCHORAGE, ALASKA
 Summary of Debt Service Requirements to Maturity
 December 31, 2024

Year	Areawide G.O. Bonds	Fire, Police, Economic & Community Development G.O. Bonds	Roads & Drainage G.O. Bonds	General Funds Notes & Contracts	General Government Revenue Bonds
2025	\$ 4,172,016	\$ 7,476,444	\$ 46,218,640	\$ 7,992,225	\$ 7,032,950
2026	3,841,374	7,069,711	39,737,613	7,987,543	7,119,450
2027	3,841,796	7,070,575	39,742,537	7,775,963	7,287,450
2028	3,434,248	6,557,388	36,142,156	7,507,853	7,282,200
2029	3,312,025	5,686,592	32,540,982	7,226,268	7,286,450
2030	3,312,623	5,686,820	32,545,797	7,103,570	7,279,200
2031	2,952,804	5,298,941	29,757,475	6,893,464	7,280,450
2032	2,851,686	5,276,142	28,121,462	6,776,331	7,284,200
2033	2,782,056	5,128,092	26,413,212	1,360,059	7,284,700
2034	2,755,542	5,198,141	26,534,818	1,360,059	7,283,050
2035	2,655,074	4,986,189	24,090,050	1,360,059	6,984,200
2036	2,588,702	4,222,180	21,142,937	1,360,059	6,985,400
2037	2,588,155	3,974,026	19,417,094	1,360,059	6,987,000
2038	2,588,584	3,974,668	19,419,473	1,360,059	6,983,600
2039	2,220,953	2,865,242	16,134,580	1,360,059	-
2040	2,087,193	2,294,715	14,453,617	1,360,059	-
2041	1,785,352	2,054,079	11,905,169	1,360,059	-
2042	1,428,657	1,482,316	9,312,027	1,360,059	-
2043	580,226	611,940	5,189,235	1,360,059	-
2044	580,135	611,844	5,188,422	1,360,059	-
2045	-	-	-	1,360,059	-
2046	-	-	-	1,360,059	-
2047	-	-	-	1,360,059	-
2048	-	-	-	1,360,058	-
2049	-	-	-	-	-
2050	-	-	-	-	-
2051	-	-	-	-	-
2052	-	-	-	-	-
2053	-	-	-	-	-
2054	-	-	-	-	-
2055	-	-	-	-	-
2056	-	-	-	-	-
2057	-	-	-	-	-
2058	-	-	-	-	-
2059	-	-	-	-	-
2060	-	-	-	-	-
2061	-	-	-	-	-
2062	-	-	-	-	-
2063	-	-	-	-	-
2064	-	-	-	-	-
2065	-	-	-	-	-
TOTAL	\$ 52,359,201	\$ 87,526,046	\$ 484,007,296	\$ 81,024,152	\$ 100,360,300

MUNICIPALITY OF ANCHORAGE, ALASKA
Summary of Debt Service Requirements to Maturity
December 31, 2024

Year	Internal Service Funds Notes & Contracts	Enterprise Funds Bonds, Loans Contracts	Total Primary Government	Anchorage School District Bonds	Total Reporting Entity
2025	\$ 1,728,308	\$ 56,765,309	\$ 131,385,892	\$ 51,801,311	\$ 183,187,203
2026	464,561	62,851,678	129,071,929	41,786,109	170,858,038
2027	226,341	62,313,153	128,257,816	41,784,459	170,042,275
2028	226,340	59,686,603	120,836,787	38,385,860	159,222,647
2029	182,344	57,741,442	113,976,103	33,374,063	147,350,166
2030	103,760	54,794,068	110,825,839	31,511,659	142,337,498
2031	-	87,335,731	139,518,865	30,237,985	169,756,850
2032	-	47,462,203	97,772,023	30,234,186	128,006,209
2033	-	44,854,159	87,822,278	30,228,240	118,050,518
2034	-	44,456,690	87,588,300	29,234,258	116,822,558
2035	-	43,992,994	84,068,566	26,435,115	110,503,681
2036	-	43,225,567	79,524,845	22,273,075	101,797,920
2037	-	42,290,455	76,616,788	16,868,175	93,484,963
2038	-	29,707,631	64,034,015	15,343,900	79,377,915
2039	-	28,871,579	51,452,413	15,352,675	66,805,088
2040	-	28,035,535	48,231,119	10,014,106	58,245,225
2041	-	26,541,363	43,646,022	5,681,300	49,327,322
2042	-	25,410,580	38,993,639	5,680,200	44,673,839
2043	-	24,776,524	32,517,983	-	32,517,983
2044	-	23,000,577	30,741,036	-	30,741,036
2045	-	22,990,505	24,350,564	-	24,350,564
2046	-	22,932,138	24,292,197	-	24,292,197
2047	-	22,931,044	24,291,103	-	24,291,103
2048	-	20,990,000	22,350,058	-	22,350,058
2049	-	20,984,700	20,984,700	-	20,984,700
2050	-	20,986,806	20,986,806	-	20,986,806
2051	-	16,923,444	16,923,444	-	16,923,444
2052	-	16,919,331	16,919,331	-	16,919,331
2053	-	16,919,100	16,919,100	-	16,919,100
2054	-	16,919,457	16,919,457	-	16,919,457
2055	-	16,917,838	16,917,838	-	16,917,838
2056	-	16,919,301	16,919,301	-	16,919,301
2057	-	16,921,963	16,921,963	-	16,921,963
2058	-	16,922,550	16,922,550	-	16,922,550
2059	-	16,914,976	16,914,976	-	16,914,976
2060	-	16,922,926	16,922,926	-	16,922,926
2061	-	16,920,103	16,920,103	-	16,920,103
2062	-	16,920,778	16,920,778	-	16,920,778
2063	-	10,573,313	10,573,313	-	10,573,313
2064	-	10,574,266	10,574,266	-	10,574,266
2065	-	10,571,290	10,571,290	-	10,571,290
TOTAL	\$ 2,931,654	\$ 1,228,970,799	\$ 2,037,179,447	\$ 476,226,676	\$ 2,545,124,992

MUNICIPALITY OF ANCHORAGE, ALASKA
 Areawide General Obligation Bonds
 Debt Service Requirements to Maturity
 December 31, 2024

Year	Principal	Interest	Total
2025	\$ 2,495,769	\$ 1,676,247	\$ 4,172,016
2026	2,321,920	1,519,454	3,841,374
2027	2,432,687	1,409,110	3,841,796
2028	2,141,109	1,293,139	3,434,248
2029	2,109,647	1,202,378	3,312,025
2030	2,208,549	1,104,074	3,312,623
2031	1,942,946	1,009,858	2,952,804
2032	1,928,053	923,633	2,851,686
2033	1,941,290	840,766	2,782,056
2034	1,992,868	762,674	2,755,542
2035	1,975,836	679,238	2,655,074
2036	1,994,610	594,092	2,588,702
2037	2,083,356	504,799	2,588,155
2038	2,178,689	409,895	2,588,584
2039	1,908,309	312,644	2,220,953
2040	1,849,289	237,905	2,087,193
2041	1,618,660	166,692	1,785,352
2042	1,331,621	97,036	1,428,657
2043	536,454	43,771	580,226
2044	557,822	22,313	580,135
TOTAL	\$ 37,549,484	\$ 14,809,717	\$ 52,359,201

MUNICIPALITY OF ANCHORAGE, ALASKA
 Fire, Police, Economic and Community Development General Obligation Bonds
 Debt Service Requirements to Maturity
 December 31, 2024

Year	Fire		Police		Economic and Community Development		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2025	\$ 1,816,559	\$ 841,183	\$ 787,232	\$ 663,245	\$ 2,116,051	\$ 1,252,174	\$ 7,476,444
2026	1,708,970	741,761	734,698	618,651	2,127,763	1,137,866	7,069,711
2027	1,788,507	662,540	771,368	582,236	2,226,125	1,039,798	7,070,575
2028	1,478,776	579,370	886,749	543,965	2,131,853	936,675	6,557,388
2029	1,194,032	532,313	796,738	511,898	1,786,890	864,720	5,686,592
2030	1,242,756	483,794	833,777	475,225	1,859,806	791,462	5,686,820
2031	1,101,101	437,421	872,080	436,021	1,731,605	720,714	5,298,941
2032	1,135,312	394,637	897,753	395,670	1,801,379	651,390	5,276,142
2033	1,114,536	352,518	938,652	354,581	1,785,420	582,386	5,128,092
2034	1,159,721	312,398	1,002,565	315,276	1,894,108	514,073	5,198,141
2035	1,116,238	265,608	1,047,170	270,996	1,850,554	435,622	4,986,189
2036	898,355	218,554	967,556	225,351	1,553,510	358,855	4,222,180
2037	937,913	178,752	964,249	181,716	1,421,316	290,080	3,974,026
2038	980,305	136,478	1,007,681	138,271	1,484,151	227,782	3,974,668
2039	639,484	93,544	660,140	93,667	1,214,790	163,618	2,865,242
2040	530,874	70,645	614,100	68,457	887,938	122,701	2,294,715
2041	420,554	50,784	609,090	43,753	842,953	86,945	2,054,079
2042	372,057	32,037	257,971	18,475	750,888	50,888	1,482,316
2043	210,250	17,155	99,960	8,156	255,566	20,852	611,940
2044	218,625	8,745	103,942	4,158	265,745	10,630	611,844
TOTAL	<u>\$ 20,064,925</u>	<u>\$ 6,410,238</u>	<u>\$ 14,853,473</u>	<u>\$ 5,949,769</u>	<u>\$ 29,988,410</u>	<u>\$ 10,259,231</u>	<u>\$ 87,526,046</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
Roads and Drainage General Obligation Bonds
Debt Service Requirements to Maturity
December 31, 2024

Year	Principal	Interest	Total
2025	\$ 31,104,388	\$ 15,114,251	\$ 46,218,640
2026	26,381,648	13,355,965	39,737,613
2027	27,551,313	12,191,225	39,742,537
2028	25,176,513	10,965,643	36,142,156
2029	22,452,693	10,088,289	32,540,982
2030	23,360,112	9,185,686	32,545,797
2031	21,452,268	8,305,207	29,757,475
2032	20,637,503	7,483,959	28,121,462
2033	19,705,103	6,708,109	26,413,212
2034	20,550,738	5,984,080	26,534,818
2035	18,920,202	5,169,848	24,090,050
2036	16,750,969	4,391,968	21,142,937
2037	15,768,166	3,648,928	19,417,094
2038	16,474,174	2,945,299	19,419,473
2039	13,907,277	2,227,302	16,134,580
2040	12,757,800	1,695,817	14,453,617
2041	10,698,743	1,206,425	11,905,169
2042	8,577,463	734,564	9,312,027
2043	4,797,769	391,465	5,189,235
2044	4,988,867	199,555	5,188,422
TOTAL	<u>\$ 362,013,709</u>	<u>\$ 121,993,587</u>	<u>\$ 484,007,296</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 The Alaska Center for Performing Arts Roof Revenue Bond
 Debt Service Requirements to Maturity
 December 31, 2024

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 180,000	\$ 115,000	\$ 295,000
2026	190,000	106,000	296,000
2027	205,000	96,500	301,500
2028	210,000	86,250	296,250
2029	225,000	75,750	300,750
2030	230,000	64,500	294,500
2031	245,000	53,000	298,000
2032	260,000	40,750	300,750
2033	270,000	27,750	297,750
2034	285,000	14,250	299,250
TOTAL	\$ 2,300,000	\$ 679,750	\$ 2,979,750

MUNICIPALITY OF ANCHORAGE, ALASKA
Internal Service Fund
Information Technology Master Lease Agreement
Debt Service Requirements to Maturity
December 31, 2024

Year	Principal	Interest	Total
2025	\$ 1,659,097	\$ 69,211	\$ 1,728,308
2026	420,013	44,548	464,561
2027	194,198	32,143	226,341
2028	205,095	21,245	226,340
2029	172,270	10,074	182,344
2030	101,239	2,521	103,760
TOTAL	\$ 2,751,912	\$ 179,742	\$ 2,931,654

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Library Master Lease Agreement
Debt Service Requirements to Maturity
December 31, 2024

Year	Principal	Interest	Total
2025	\$ 44,270	\$ 3,587	\$ 47,857
2026	45,604	2,253	47,857
2027	46,979	878	47,857
TOTAL	\$ 136,853	\$ 6,718	\$ 143,571

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
CAMA Tax System Master Lease Agreement
Debt Service Requirements to Maturity
December 31, 2024

Year	Principal	Interest	Total
2025	\$ 971,400	\$ 153,862	\$ 1,125,262
2026	1,005,029	120,233	1,125,262
2027	824,790	86,754	911,544
2028	635,081	58,882	693,963
2029	379,336	35,126	414,462
2030	279,615	14,291	293,906
2031	84,610	2,065	86,675
TOTAL	\$ 4,179,861	\$ 471,213	\$ 4,651,074

MUNICIPALITY OF ANCHORAGE, ALASKA
General Fund
Street Lights Master Lease Agreement
Debt Service Requirements to Maturity
December 31, 2024

Year	Principal	Interest	Total
2025	\$ 24,554	\$ 4,104	\$ 28,658
2026	25,134	3,524	28,658
2027	25,727	2,931	28,658
2028	26,334	2,324	28,658
2029	26,956	1,702	28,658
2030	27,592	1,066	28,658
2031	28,245	414	28,659
TOTAL	\$ 184,542	\$ 16,065	\$ 200,607

MUNICIPALITY OF ANCHORAGE, ALASKA
 Summary of Enterprise Funds
 Debt Service Requirements to Maturity
 December 31, 2024

Year	Water Utility Bonds & Contracts	Wastewater Utility Bonds & Contracts	Port Utility Bonds & Contracts	Solid Waste Bonds & Contracts	Total
2025	\$ 20,352,521	\$ 18,664,326	\$ 8,341,250	\$ 9,407,212	\$ 56,765,309
2026	20,873,256	18,368,900	14,220,140	9,389,382	62,851,678
2027	20,665,256	17,896,807	14,654,643	9,096,447	62,313,153
2028	20,028,531	16,197,941	14,638,930	8,821,201	59,686,603
2029	19,036,816	15,247,413	14,638,757	8,818,456	57,741,442
2030	17,563,887	13,782,108	14,640,617	8,807,456	54,794,068
2031	15,950,417	13,248,458	14,639,151	43,497,705	87,335,731
2032	14,446,053	11,682,760	14,642,892	6,690,498	47,462,203
2033	13,109,201	10,421,556	14,641,297	6,682,105	44,854,159
2034	12,933,542	10,204,134	14,638,805	6,680,209	44,456,690
2035	12,863,248	10,140,795	14,640,776	6,348,175	43,992,994
2036	12,698,954	9,536,759	14,641,679	6,348,175	43,225,567
2037	12,186,755	9,113,563	14,640,674	6,349,463	42,290,455
2038	4,580,211	4,139,428	14,642,230	6,345,762	29,707,631
2039	3,864,989	4,018,899	14,640,616	6,347,075	28,871,579
2040	3,599,363	3,443,330	14,644,967	6,347,875	28,035,535
2041	2,792,199	2,760,816	14,640,923	6,347,425	26,541,363
2042	2,086,054	2,336,121	14,643,030	6,345,375	25,410,580
2043	1,516,516	2,268,098	14,645,460	6,346,450	24,776,524
2044	1,091,782	917,250	14,642,895	6,348,650	23,000,577
2045	1,086,535	917,750	14,639,570	6,346,650	22,990,505
2046	1,029,125	921,125	14,636,438	6,345,450	22,932,138
2047	1,030,125	917,375	14,638,694	6,344,850	22,931,044
2048	-	-	14,640,350	6,349,650	20,990,000
2049	-	-	14,640,250	6,344,450	20,984,700
2050	-	-	14,642,356	6,344,450	20,986,806
2051	-	-	10,574,194	6,349,250	16,923,444
2052	-	-	10,570,881	6,348,450	16,919,331
2053	-	-	10,572,050	6,347,050	16,919,100
2054	-	-	10,572,169	6,347,288	16,919,457
2055	-	-	10,570,813	6,347,025	16,917,838
2056	-	-	10,573,563	6,345,738	16,919,301
2057	-	-	10,574,063	6,347,900	16,921,963
2058	-	-	10,574,825	6,347,725	16,922,550
2059	-	-	10,570,288	6,344,688	16,914,976
2060	-	-	10,574,663	6,348,263	16,922,926
2061	-	-	10,572,703	6,347,400	16,920,103
2062	-	-	10,574,203	6,346,575	16,920,778
2063	-	-	10,573,313	-	10,573,313
2064	-	-	10,574,266	-	10,574,266
2065	-	-	10,571,290	-	10,571,290
TOTAL	<u>\$ 235,385,336</u>	<u>\$ 197,145,712</u>	<u>\$ 532,550,674</u>	<u>\$ 295,607,946</u>	<u>\$ 1,228,970,799</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Water Utility
 Debt Service Requirements to Maturity
 December 31, 2024

Year	Revenue Bonds		Long-term Contracts		Total
	Principal	Interest	Principal	Interest	
2025	\$ 6,307,634	\$ 4,507,877	\$ 8,212,195	\$ 1,324,815	\$ 20,352,521
2026	6,752,634	4,241,257	8,630,995	1,248,370	20,873,256
2027	6,957,632	3,958,386	8,631,694	1,117,544	20,665,256
2028	6,892,632	3,655,182	8,493,244	987,473	20,028,531
2029	7,132,632	3,334,036	7,710,654	859,494	19,036,816
2030	7,397,632	3,000,265	6,422,752	743,238	17,563,887
2031	7,672,632	2,652,995	4,978,490	646,300	15,950,417
2032	6,933,816	2,291,724	4,649,486	571,027	14,446,053
2033	6,215,000	1,970,375	4,423,136	500,690	13,109,201
2034	6,535,000	1,651,625	4,313,171	433,746	12,933,542
2035	6,865,000	1,316,625	4,313,171	368,452	12,863,248
2036	7,220,000	964,500	4,211,295	303,159	12,698,954
2037	7,590,000	594,250	3,763,111	239,394	12,186,755
2038	640,000	388,500	3,369,358	182,353	4,580,211
2039	670,000	355,750	2,708,024	131,215	3,864,989
2040	705,000	321,375	2,482,989	89,999	3,599,363
2041	745,000	285,125	1,709,916	52,158	2,792,199
2042	780,000	247,000	1,035,584	23,470	2,086,054
2043	820,000	207,000	479,732	9,784	1,516,516
2044	865,000	164,875	59,915	1,992	1,091,782
2045	905,000	120,625	59,914	996	1,086,535
2046	955,000	74,125	-	-	1,029,125
2047	1,005,000	25,125	-	-	1,030,125
TOTAL	\$ 98,562,244	\$ 36,328,597	\$ 90,658,826	\$ 9,835,669	\$ 235,385,336

MUNICIPALITY OF ANCHORAGE, ALASKA
Wastewater Utility
Debt Service Requirements to Maturity
December 31, 2024

Year	Revenue Bonds		Long-term Contracts		Total
	Principal	Interest	Principal	Interest	
2025	\$ 6,050,416	\$ 3,399,581	\$ 7,977,503	\$ 1,236,826	\$ 18,664,326
2026	6,410,416	3,177,234	7,659,876	1,121,374	18,368,900
2027	6,660,416	2,939,638	7,290,914	1,005,839	17,896,807
2028	5,320,416	2,695,624	7,286,063	895,838	16,197,941
2029	5,490,416	2,453,727	6,515,318	787,952	15,247,413
2030	5,675,416	2,202,955	5,214,151	689,586	13,782,108
2031	5,865,416	1,942,809	4,829,496	610,737	13,248,458
2032	5,075,208	1,673,037	4,396,857	537,658	11,682,760
2033	4,305,000	1,445,625	4,199,862	471,069	10,421,556
2034	4,525,000	1,224,875	4,046,824	407,435	10,204,134
2035	4,755,000	992,875	4,046,825	346,095	10,140,795
2036	4,995,000	749,125	3,507,877	284,757	9,536,759
2037	5,255,000	492,875	3,134,186	231,502	9,113,563
2038	570,000	347,250	3,038,325	183,853	4,139,428
2039	600,000	318,000	2,963,257	137,642	4,018,899
2040	630,000	287,250	2,433,524	92,556	3,443,330
2041	665,000	254,875	1,785,524	55,417	2,760,816
2042	700,000	220,750	1,387,373	27,998	2,336,121
2043	735,000	184,875	1,341,672	6,551	2,268,098
2044	770,000	147,250	-	-	917,250
2045	810,000	107,750	-	-	917,750
2046	855,000	66,125	-	-	921,125
2047	895,000	22,375	-	-	917,375
TOTAL	\$ 77,613,120	\$ 27,346,480	\$ 83,055,427	\$ 9,130,685	\$ 197,145,712

MUNICIPALITY OF ANCHORAGE, ALASKA
 Refuse and Solid Waste Services Utilities
 Debt Service Requirements to Maturity
 December 31, 2024

Year	Revenue Bonds		Long-term Contracts		Total
	Principal	Interest	Principal	Interest	
2025	\$ 1,045,000	\$ 5,304,425	\$ 1,038,590	\$ 2,019,197	\$ 9,407,212
2026	1,095,000	5,252,175	1,038,588	2,003,619	9,389,382
2027	1,150,000	5,197,425	760,983	1,988,039	9,096,447
2028	1,205,000	5,139,925	499,651	1,976,625	8,821,201
2029	1,270,000	5,079,675	499,651	1,969,130	8,818,456
2030	1,330,000	5,016,175	499,645	1,961,636	8,807,456
2031	1,400,000	4,949,675	36,644,818	503,212	43,497,705
2032	1,470,000	4,879,675	326,146	14,677	6,690,498
2033	1,540,000	4,806,175	326,146	9,784	6,682,105
2034	1,620,000	4,729,175	326,142	4,892	6,680,209
2035	1,700,000	4,648,175	-	-	6,348,175
2036	1,785,000	4,563,175	-	-	6,348,175
2037	1,880,000	4,469,463	-	-	6,349,463
2038	1,975,000	4,370,762	-	-	6,345,762
2039	2,080,000	4,267,075	-	-	6,347,075
2040	2,190,000	4,157,875	-	-	6,347,875
2041	2,310,000	4,037,425	-	-	6,347,425
2042	2,435,000	3,910,375	-	-	6,345,375
2043	2,570,000	3,776,450	-	-	6,346,450
2044	2,675,000	3,673,650	-	-	6,348,650
2045	2,780,000	3,566,650	-	-	6,346,650
2046	2,890,000	3,455,450	-	-	6,345,450
2047	3,005,000	3,339,850	-	-	6,344,850
2048	3,130,000	3,219,650	-	-	6,349,650
2049	3,250,000	3,094,450	-	-	6,344,450
2050	3,380,000	2,964,450	-	-	6,344,450
2051	3,520,000	2,829,250	-	-	6,349,250
2052	3,660,000	2,688,450	-	-	6,348,450
2053	3,805,000	2,542,050	-	-	6,347,050
2054	4,005,000	2,342,288	-	-	6,347,288
2055	4,215,000	2,132,025	-	-	6,347,025
2056	4,435,000	1,910,738	-	-	6,345,738
2057	4,670,000	1,677,900	-	-	6,347,900
2058	4,915,000	1,432,725	-	-	6,347,725
2059	5,170,000	1,174,688	-	-	6,344,688
2060	5,445,000	903,263	-	-	6,348,263
2061	5,730,000	617,400	-	-	6,347,400
2062	6,030,000	316,575	-	-	6,346,575
TOTAL	\$ 108,760,000	\$ 132,436,775	\$ 41,960,360	\$ 12,450,811	\$ 295,607,946

MUNICIPALITY OF ANCHORAGE, ALASKA
Port Utility
Debt Service Requirements to Maturity
December 31, 2024

Year	Revenue Bonds		Total
	Principal	Interest	
2025	\$ 370,000	\$ 7,971,250	\$ 8,341,250
2026	2,830,000	11,390,140	14,220,140
2027	3,370,000	11,284,643	14,654,643
2028	3,475,000	11,163,930	14,638,930
2029	3,605,000	11,033,757	14,638,757
2030	3,745,000	10,895,617	14,640,617
2031	3,890,000	10,749,151	14,639,151
2032	4,050,000	10,592,892	14,642,892
2033	4,215,000	10,426,297	14,641,297
2034	4,390,000	10,248,805	14,638,805
2035	4,580,000	10,060,776	14,640,776
2036	4,780,000	9,861,679	14,641,679
2037	4,990,000	9,650,674	14,640,674
2038	5,215,000	9,427,230	14,642,230
2039	5,450,000	9,190,616	14,640,616
2040	5,705,000	8,939,967	14,644,967
2041	5,965,000	8,675,923	14,640,923
2042	6,245,000	8,398,030	14,643,030
2043	6,540,000	8,105,460	14,645,460
2044	6,845,000	7,797,895	14,642,895
2045	7,165,000	7,474,570	14,639,570
2046	7,515,000	7,121,438	14,636,438
2047	7,910,000	6,728,694	14,638,694
2048	8,325,000	6,315,350	14,640,350
2049	8,760,000	5,880,250	14,640,250
2050	9,220,000	5,422,356	14,642,356
2051	5,605,000	4,969,194	10,574,194
2052	5,845,000	4,725,881	10,570,881
2053	6,100,000	4,472,050	10,572,050
2054	6,365,000	4,207,169	10,572,169
2055	6,640,000	3,930,813	10,570,813
2056	6,940,000	3,633,563	10,573,563
2057	7,260,000	3,314,063	10,574,063
2058	7,595,000	2,979,825	10,574,825
2059	7,940,000	2,630,288	10,570,288
2060	8,310,000	2,264,663	10,574,663
2061	8,685,000	1,887,703	10,572,703
2062	9,075,000	1,499,203	10,574,203
2063	9,480,000	1,093,313	10,573,313
2064	9,905,000	669,266	10,574,266
2065	10,345,000	226,290	10,571,290
TOTAL	\$ 255,240,000	\$ 277,310,674	\$ 532,550,674

MUNICIPALITY OF ANCHORAGE, ALASKA
CIVICVentures
Debt Service Requirements to Maturity
December 31, 2024

Year	Revenue Bonds		Total
	Principal	Interest	
2025	\$ 3,490,000	\$ 3,247,950	\$ 6,737,950
2026	3,750,000	3,073,450	6,823,450
2027	4,100,000	2,885,950	6,985,950
2028	4,305,000	2,680,950	6,985,950
2029	4,520,000	2,465,700	6,985,700
2030	4,745,000	2,239,700	6,984,700
2031	4,980,000	2,002,450	6,982,450
2032	5,230,000	1,753,450	6,983,450
2033	5,495,000	1,491,950	6,986,950
2034	5,740,000	1,243,800	6,983,800
2035	5,970,000	1,014,200	6,984,200
2036	6,210,000	775,400	6,985,400
2037	6,460,000	527,000	6,987,000
2038	6,715,000	268,600	6,983,600
TOTAL	\$ 71,710,000	\$ 25,670,550	\$ 97,380,550

MUNICIPALITY OF ANCHORAGE, ALASKA
 Anchorage School District
 Debt Service Requirements to Maturity
 December 31, 2024

Year	General Obligation Bonds		Total
	Principal	Interest	
2025	\$ 38,705,000	\$ 13,096,311	\$ 51,801,311
2026	30,135,000	11,651,109	41,786,109
2027	31,330,000	10,454,459	41,784,459
2028	29,050,000	9,335,860	38,385,860
2029	24,975,000	8,399,063	33,374,063
2030	23,860,000	7,651,659	31,511,659
2031	23,360,000	6,877,985	30,237,985
2032	24,135,000	6,099,186	30,234,186
2033	24,925,000	5,303,240	30,228,240
2034	24,750,000	4,484,258	29,234,258
2035	22,790,000	3,645,115	26,435,115
2036	19,465,000	2,808,075	22,273,075
2037	14,755,000	2,113,175	16,868,175
2038	13,725,000	1,618,900	15,343,900
2039	14,220,000	1,132,675	15,352,675
2040	9,330,000	684,106	10,014,106
2041	5,295,000	386,300	5,681,300
2042	5,510,000	170,200	5,680,200
2043	1,500,000	30,000	1,530,000
TOTAL	\$ 381,815,000	\$ 95,941,676	\$ 477,756,676

MUNICIPALITY OF ANCHORAGE, ALASKA
 Certificates of Participation Bonds, 2017 Series A
 Debt Service Requirements to Maturity
 December 31, 2024

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 4,130,000	\$ 1,300,389	\$ 5,430,389
2026	4,255,000	1,170,707	5,425,707
2027	4,395,000	1,032,845	5,427,845
2028	4,540,000	885,173	5,425,173
2029	4,695,000	728,089	5,423,089
2030	4,860,000	560,947	5,420,947
2031	5,035,000	383,071	5,418,071
2032	5,220,000	196,272	5,416,272
TOTAL	<u>\$ 37,130,000</u>	<u>\$ 6,257,493</u>	<u>\$ 43,387,493</u>

MUNICIPALITY OF ANCHORAGE, ALASKA
 Areawide General building lease agreement
 Debt Service Requirements to Maturity
 December 31, 2024

Year	Revenue Bonds		Total
	Principal	Interest	
2025	372,091	987,968	1,360,059
2026	392,963	967,096	1,360,059
2027	415,007	945,052	1,360,059
2028	438,287	921,772	1,360,059
2029	462,872	897,186	1,360,059
2030	488,837	871,221	1,360,059
2031	516,259	843,800	1,360,059
2032	545,219	814,840	1,360,059
2033	575,803	784,256	1,360,059
2034	608,103	751,956	1,360,059
2035	642,214	717,844	1,360,059
2036	678,240	681,819	1,360,059
2037	716,286	643,773	1,360,059
2038	756,466	603,593	1,360,059
2039	798,900	561,158	1,360,059
2040	843,715	516,344	1,360,059
2041	891,043	469,015	1,360,059
2042	941,027	419,032	1,360,059
2043	993,814	366,245	1,360,059
2044	1,049,562	310,496	1,360,059
2045	1,108,438	251,621	1,360,059
2046	1,170,616	189,443	1,360,059
2047	1,236,282	123,777	1,360,059
2048	1,305,632	54,427	1,360,058
TOTAL	<u>\$ 17,947,673</u>	<u>\$ 14,693,734</u>	<u>\$ 32,641,407</u>