

General Government Operating Budget Development

The General Government Operating Budget (GGOB) for the Municipality of Anchorage is an annual budget that is developed in the following stages, during the year before the budget year:

- the Mayor prepares and proposes the budget for the upcoming year – this becomes the Mayor’s Proposed Budget
- the Assembly may amend the Mayor’s Proposed Budget
- the Mayor may veto Assembly amendments
- the Assembly may override the Mayor’s vetoes – the resulting budget becomes the Approved Budget
- then, early in the budget year, the Approved Budget is updated with firmed-up revenues and spending plans to get to the tax rates for the budget year. This update is called the Revised Budget.

Additional information on the municipal budget development process can be found in Appendix U.

Mayor’s Proposed Budget

The mayor's budget prioritizes public safety, tackling homelessness, restoring core services, and establishing a future-oriented foundation from which to build.

A budget is not only a reflection of our values and priorities, but the vehicle through which they become results. This budget is focused on funding strategies to address the community's biggest challenges while delivering quality public services each day.

The 2025 operating budget includes key investments to address homelessness, expand and improve crisis-response services, strengthen road-plowing capacity, support childcare and early education, and rebuild the Municipality's workforce to safeguard critical service delivery for the people of Anchorage.

Highlights to Mayor LaFrance’s 2025 Proposed General Government Operating Budget:

- Addressing homelessness head-on through housing, shelter, and camp cleanup
- Expanding the Mobile Crisis Team, which responds to residents in crisis, to 24-hour service
- Continue fully funding the Anchorage Safety Patrol; shifting service from the Anchorage Health Department to the Anchorage Fire Department to improve crisis-response capacity
- Improving recruitment and retention in the Prosecutor's Office, a key public safety function
- Raising snowplow operator pay to expand snow-removal capacity, reliability, and expertise
- Investing the Anchorage Child Care and Early Education Fund directly into the childcare sector to stabilize the sector and spur growth
- Supporting innovative pilot projects to improve access to quality, affordable childcare and early education
- Kickstarting a new Grants team focused on securing large federal and state investments, including infrastructure dollars

- Making municipal jobs more competitive to improve consistency and functionality of critical services.

Highlights to Mayor LaFrance’s 2025 Proposed General Government Capital Budget:

- Traffic calming and pedestrian safety
- Parks and trails projects, including funding to revitalize Town Square Park
- Improving Chugach State Park access
- Critical road and drainage work
- Public safety investments, including emergency vehicles
- Upgrades to the Anchorage Senior Center

Details are available in the Capital Section V of this document and the 2025 Proposed General Government Capital Improvement Budget / 2025-2030 Proposed Capital Improvement Program.

Proposed Levies for Consideration on April 2025 Ballot

Alongside the budget, the Mayor has also put forward two special levies to address the Municipality’s aging equipment:

- A special snow equipment levy to replace obsolete equipment to keep our roads safe and clear all winter
- A special public safety levy for the Anchorage Police Department’s deteriorating vehicle fleet to maintain crisis response capacity and keep the public safe.

The 2025 proposed budget continues to prioritize core service delivery and aligns funding toward critical community needs, all while coming in almost \$0.2 million under the tax cap. This budget reflects our commitment to the hard work ahead. Our community deserves no less.

2025 Continuation Budget

The Municipal operating budgets start with a continuation budget; a continuation budget is a projection of what it would cost in the budget year (2025) to continue existing programs and services at the same level of activity as the current year (2024).

Starting with the 2024 Revised Budget of \$620,262,824, 2024 non-recurring (one-time) spending is removed from the budget. Next, costs are projected for debt service, labor, and non-labor for operating activities to continue to next year. The 2025 continuation level spending plan result is about a 2.3% increase compared to the 2024 Revised Budget.

The continuation spending increase of \$14.4 million is comprised of:

- Reversal of one-time labor and non-labor items from 2024 as a net \$6.9 million decrease, including, but not limited to:
 - One-time projects:
 - employee retention and incentive allocation
 - workforce study and employee needs assessment
 - consultant to analyze Eklutna re-watering options
 - ACCEEF implementation team
 - Hmong Veterans Memorial
 - North Gasline Trail temporary bridge safety improvement
 - Chugiak-Eagle River Senior Center generator replacement
 - Chugiak, Eagle River comprehensive plan
 - public access procurement application software

- creating specific Housing Fund
 - 2024 run-off election
 - Heavy Equipment Operation staff mission critical pay
 - operating activities for recruitment, legal services, snow removal, and training
- Debt Service – Net \$7.0 million change, including, but not limited to:
 - General obligation (GO) bond debt service is expected to increase \$2.3 million according to debt schedules
 - Tax Anticipation Notes (TANs) budgeted expense is anticipated to increase \$4.4 million from a \$0 budget in 2024; TANs were not budgeted nor issued in 2024. There is a \$4.4 million increase in anticipated revenue related to TANs so they are budgeted to be net neutral in 2025
 - Property Appraisal debt service for CAMA software is budgeted to increase \$0.3 million
- Salaries and Benefits – \$11.8 million increase (see Appendix C for details). The labor continuation budget is created with the positions budgeted in the Revised Budget, populated with current employees' steps and pay enhancements, and then adjusts the budget to next-year steps, uplifts, collective bargaining agreement (CBAs) changes, etc., including, but not limited to:
 - Full-time equivalent (FTE) paid hours decrease from 2,096 in 2024 to 2,088 in 2025 for most positions
 - Wage increases and step progressions based on existing collective bargaining agreements (CBAs), ranging from 0% to 5.7%
 - Health benefit costs increase about \$1.3 million
- Non-Labor adjustments
 - Police & Fire Retirement – \$1.3 increase for retiree insurance and contributions to the Certificates of Participation (COPs) Fund that was used to pay the Police & Fire Retirement Trust Fund
 - Contractual and commodity cost increases for Animal Shelter and facility maintenance

Projected continuation financing source changes are next identified. Property taxes, the largest source of local funding, are established based on the projected taxing capacity for 2025, using preliminary numbers to calculate the Tax Limit (tax cap) including projections of non-property tax revenues based on recent economic trends. The projected property tax limit change for 2025 is an increase of \$12.0 million.

Other continuation revenue changes of a net \$2.7 million decrease include, but not limited:

- Removing 2024 one-time revenues that were transfers from ML&P Sale Fund (170000) to cover ML&P PERS liability
 - TANs increase of \$4.4 million
 - Investment earnings projected decrease of \$1.0 million
 - State Municipal Assistance revenues decrease \$3.6 million
- Fund balance adjustments for 2024 activity were removed
- Intragovernmental Charges (IGCs) were calculated based on 2025 Proposed Budget and 2024 factors. Factors will be updated during the 2025 Revised Budget process and IGCs will then be calculated based on the 2025 Revised Budget.

2025 Proposed Budget

The 2025 Proposed General Government Operating Budget (GGOB) is a balanced budget at \$645,830,992, an increase of \$25.6 million from the 2024 Revised Budget of \$620,262,824 and about \$0.2 million under the preliminary 2025 Tax Limit.

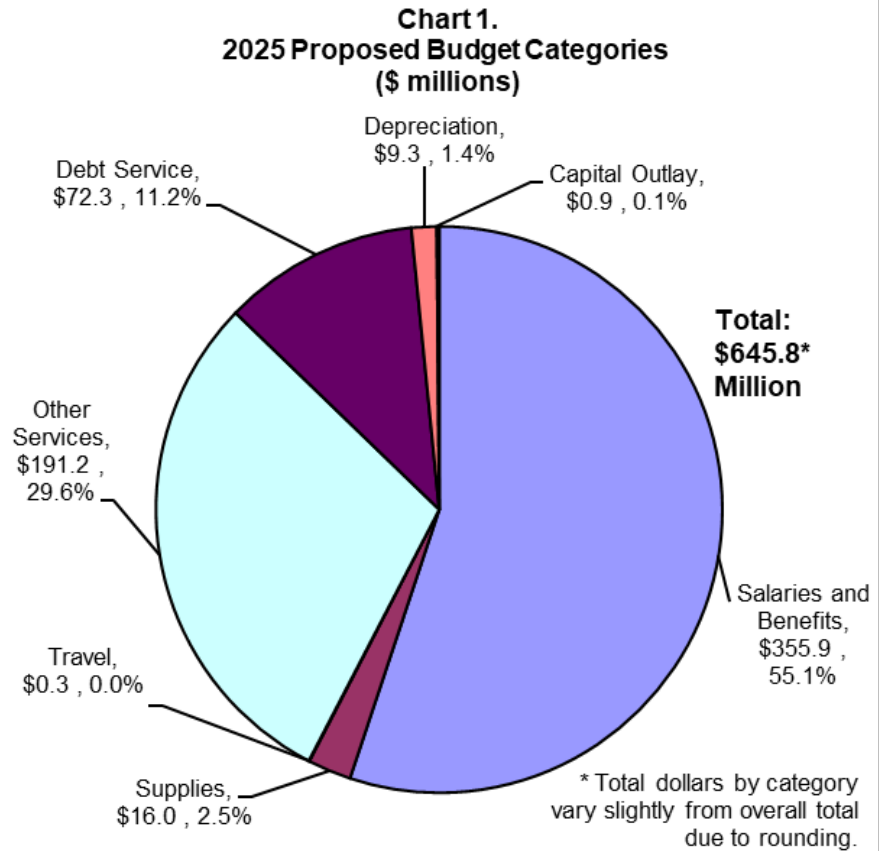
The proposed changes from the 2024 Continuation Budget include the following:

- Organizational changes
 - Reestablishment of the Office of the Chief Administration Officer (CAO). This office will work closely with the Office of the Municipal Manager, and will oversee key internal operations, including the Municipality's financial, human resources, information technology, and purchasing functions. These areas of responsibility are core to the Municipality's ability to balance the budget, fill vacancies in departments, and make government work better for residents. The addition of the role of the CAO reflects the internal operational work needed to address challenges including municipal staffing and finances.
 - Moving the Office of the Chief Fiscal Officer to the Finance Department
 - Rebranding Community Development department to be Planning, Development & Public Works
 - Anchorage Safety Patrol contract movement of funding for contract services from the Health Department to the Fire Department
- Operations and maintenance cost increases for voter approved assets of \$0.3 million
- Legislative Branch one-time and ongoing adjustments of \$0.8 million
- Completion of Harris Govern Rental Tax Vehicle Module as one-time \$0.1 million
- New Senior Finance Officer position of \$0.1 million
- Congregate Shelter and third-party oversight of \$3.5 million
- Community Navigation positions shifting from Alcohol Tax funding of \$0.4 million
- Snow-plow operator salaries adjustment of \$0.3 million
- Municipal Attorney increase contracted services of \$0.5 million
- Planning, Development & Public Works GIS software
- Police resource management supplies and services of \$0.5 million
- Traffic Engineering Neighborhood Greenways of \$0.1 million
- Girdwood Board of Supervisors (GBOS) approved requested increase of \$0.2 million
- Revenues adjustments
 - Fee adjustments for Parks & Recreation of \$0.8 million and Cemetery of \$0.2 million
 - One-time revenues of \$10.9 million.

Chart 1 reflects the main budget categories as a percent of the total 2025 Proposed Budget.

Salaries and benefits, or total compensation for personnel, is the largest spending category that includes wages, wage adjustments (Performance Incentive Program (PIP) pay, education, etc.), medical benefits, retirement, social security, vacancy factor, etc. Details of the factors that go into calculating the salaries and benefits can be found in Appendix C.

Other Services includes non-labor discretionary and non-discretionary spending, including contracts and utilities. Transfers, including one-time expenses and transfers to programs, such as Fleet operating and capital programs and Police & Fire Retirement programs are in this category. This category also includes management of municipal-owned facilities including convention and performing arts centers; sports and ice arenas; the Anchorage Golf Course; and the Anchorage Museum, all within the Office of the Chief Administrative Officer. Most of the costs for the Limited Road Service Areas (LRSA) are also included in this category in the Maintenance & Operations department.



Debt Service is primarily comprised of repayment of general obligation (GO) bond debt for capital projects and other principal and interest payments; voter approved GO bond debt service is included in the tax cap, and thus any related debt service increase results in the same amount of tax dollar increase. The other debt service included in this category is: TANs; Lease/Purchase Agreements that may be used for financing capital projects that are not bondable, such as software and many Information Technology projects; and leases that are classified as debt service, as required by the Governmental Accounting Standards Board statement 87 (GASB 87).

Additional information on the municipal debt service can be found in Appendix F.

The following Table 1 reflects the 2025 Proposed direct cost budget of \$645,830,992 by department / agency, with debt service and depreciation highlighted:

| | | | | | |
|------------------------------|------------------|--------------|--------------------------------------|-------------------|---------------|
| Police | \$ 143,282 | 22.2% | Assembly | \$ 8,822 | 1.4% |
| Fire | \$ 116,449 | 18.0% | Human Resources | \$ 7,193 | 1.1% |
| Debt Service | \$ 72,335 | 11.2% | Traffic Engineering | \$ 6,741 | 1.0% |
| Maintenance & Operations | \$ 65,597 | 10.2% | Real Estate | \$ 4,357 | 0.7% |
| Public Transportation | \$ 32,231 | 5.0% | Planning | \$ 3,795 | 0.6% |
| Chief Administrative Officer | \$ 26,860 | 4.2% | Planning, Development & Public Works | \$ 3,441 | 0.5% |
| Parks & Recreation | \$ 22,923 | 3.5% | Mayor | \$ 2,914 | 0.5% |
| Information Technology | \$ 22,911 | 3.5% | Municipal Manager | \$ 2,108 | 0.3% |
| Convention Center Reserve | \$ 22,265 | 3.4% | Purchasing | \$ 1,984 | 0.3% |
| Health | \$ 18,390 | 2.8% | Management & Budget | \$ 1,339 | 0.2% |
| Finance | \$ 15,301 | 2.4% | Project Management & Engineering | \$ 951 | 0.1% |
| Development Services | \$ 12,404 | 1.9% | Equal Rights Commission | \$ 872 | 0.1% |
| Library | \$ 9,996 | 1.5% | Internal Audit | \$ 869 | 0.1% |
| Municipal Attorney | \$ 9,573 | 1.5% | Equity & Justice | \$ 363 | 0.1% |
| Depreciation | \$ 9,300 | 1.4% | Public Works | \$ 264 | 0.0% |
| | | | TOTAL | \$ 645,831 | 100.0% |

Depreciation of \$9,299,755, from Information Technology assets, and primarily SAP (MOA's primary financial software), although budgeted, is not appropriated in the operating budget, since the appropriation / authority to spend for the assets being depreciated occurred either in previous GGOBs or capital requests, making the 2025 Proposed Budget appropriation \$636,606,2237.

2025 Proposed Revenue and Financing Sources Highlights

Annually, the Municipality is required to have a balanced budget. Since the 2025 Proposed Budget identifies \$645.8 million in spending / financing uses, it also provides \$645.8 million in revenues / financing sources.

As exhibited in Chart 2, the financing sources are comprised of:

- \$613.9 million of revenues (with \$373.9 million of property tax revenue and \$240.0 million of non-property tax revenue (other government, programmatic, investment, etc.))
- \$30.5 million of intra-governmental charge (IGC) revenue
- \$1.4 million of fund balance.

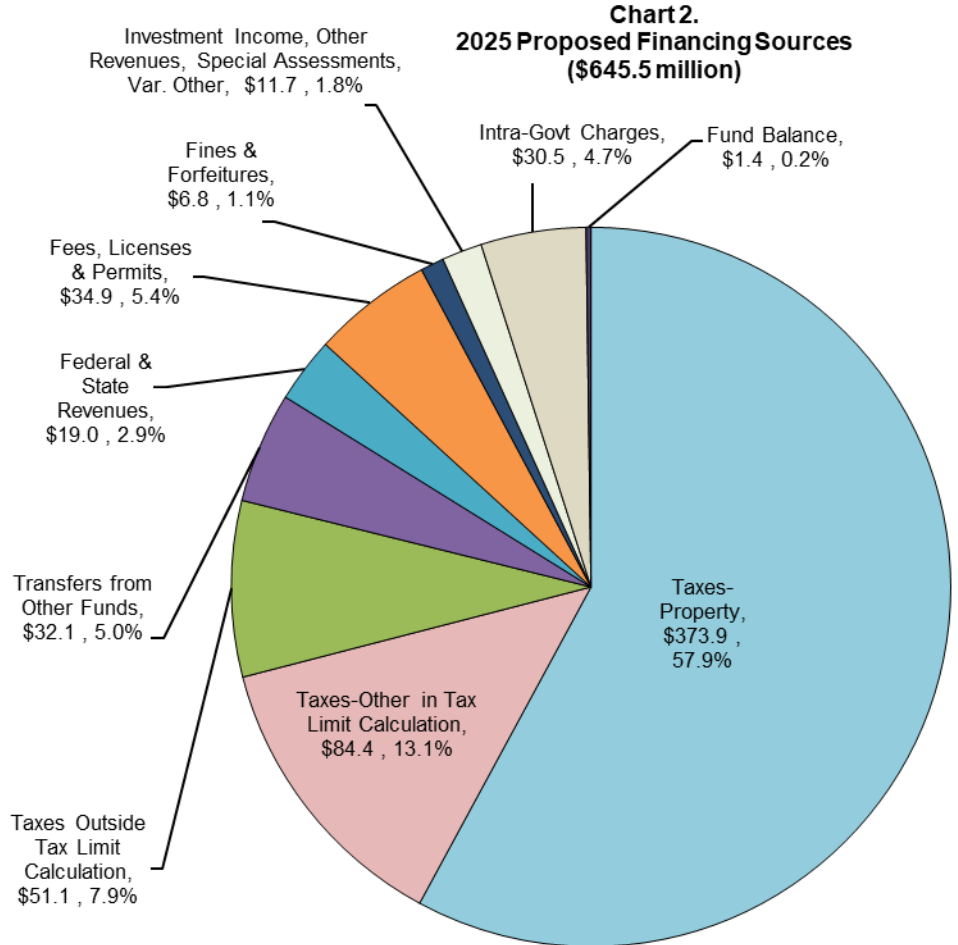


Table 2 shows the revenues supporting general government operations, summarized by group, with the change from 2024 Revised Budget to the 2025 Proposed Budget.

Additional revenue details are provided in the Revenue section of this document.

Taxes – Property – Total of \$373.9 Million

Property taxes are the largest financing source for general government operations.

Municipal property taxes have voter approved limits by service area. Most of the property taxes are for services in the five major funds (Areawide, Anchorage Fire, Anchorage Roads, Anchorage Police, and Anchorage Parks & Recreation)

| | 2024 Revised Budget | 2025 Proposed Budget | 25 v 24 \$ Chg | 25 v 24 % Chg |
|---|------------------------|-------------------------|-------------------|------------------|
| Taxes – Property | 361.0 | 373.9 | 13.0 | 3.6% |
| Non-Property Tax Revenues | | | | |
| Taxes–Non-Property Subject to Tax Cap | 82.8 | 84.4 | 1.6 | 2.0% |
| Taxes–Non-Property Not Subject to Tax Cap | 51.1 | 51.1 | (0.0) | 0.0% |
| Transfers from Other Funds | 25.1 | 32.1 | 7.0 | 27.8% |
| Revenues from Other Governments | 21.1 | 19.0 | (2.2) | (10.2%) |
| Program Revenues | 34.5 | 34.9 | 0.5 | 1.3% |
| Fines & Forfeitures | 7.0 | 6.8 | (0.2) | (2.2%) |
| Investment/Othr Revenues/Spec.Assessm | 9.1 | 11.7 | 2.6 | 28.3% |
| Subtotal Non-Property Tax Revenues | 230.6 | 240.0 | 9.3 | 4.1% |
| Total Revenues Supporting Operations | 591.6 | 613.9 | 22.3 | 3.8% |

and, along with the Building Safety Service Area, are governed by a Tax Limit (also known as the tax cap). The property taxes for other services or other service areas are limited to maximum mill rates (i.e. Girdwood Valley, Chugiak Fire, limited road service areas, etc.) or maximum dollar amounts (Areawide Emergency Medical Services Lease and Areawide Anchorage Police Department Information Technology Systems Special Levy).

The tax cap calculates two numbers important to the budget and taxpayers:

- The maximum amount of *all* taxes that can be collected; and
- The maximum amount of *property* taxes that can be collected.

The 2025 preliminary tax cap calculation uses 2024 property taxes to be collected and budgeted non-property tax taxes as the 2025 base. One-time settlements and debt service from 2024 are taken out then the remaining amount is adjusted for population and inflation, and new construction for growth is also added. Next, any known settlement recoveries and debt service for 2025 are added, with the result being the maximum amount of all taxes that can be collected.

As shown in Table 3, the preliminary (the final limit is calculated in April) 2025 Tax Limit calculation indicates that a maximum of \$429.2 million in *all* taxes can be collected (not subject to the tax cap is another \$24.5 million limited by mill levies set by service area boards). Next, Table 3

| | 2024 | 2025 | Difference |
|--------------------------------------|-----------------|-----------------|----------------|
| Maximum Amount ALL Taxes | \$ 416.5 | \$ 429.2 | \$ 12.7 |
| (Less) Non-property Taxes | \$ (82.8) | \$ (84.4) | \$ (1.6) |
| Inclusion of Unused Capacity | \$ 0.6 | \$ 1.7 | \$ 1.1 |
| Maximum Amount PROPERTY Taxes | \$ 334.3 | \$ 346.5 | \$ 12.2 |
| Property taxes to be collected | \$ 334.3 | \$ 346.3 | \$ 12.0 |
| Amount "under the cap" | \$ 0.0 | \$ 0.2 | \$ 0.2 |

shows that the maximum amount of *property* taxes that can be collected is \$346.5 million, which is calculated by reducing the limit on all taxes that can be collected by the non-property tax taxes and then adding general government use of tax capacity within the tax cap. Note that the core of the tax cap's design is that when non-property tax taxes increase, property taxes to be collected decreases by the same amount, and conversely, when non-property tax taxes decrease, property taxes that can be collected increase by the same amount – every dollar of non-property tax taxes replaces a dollar of property tax.

The following non-property tax taxes, totaling \$84.4 million, are included in the 2025 Proposed Budget and automatically reduce the same amount in property taxes allowed to be collected:

- \$10.3 million – Automobile Tax (flat from 2024)
- \$20.0 million – Tobacco Tax (up \$1.0 million from 2024)
- \$10.0 million – Motor Vehicle Rental (flat from 2024)
- \$13.5 million – Fuel Excise Tax (flat from 2024)
- \$9.2 million – Payment in Lieu of Taxes (PILT) (Utility, State, and Federal) (down \$0.9 million from 2024)
- \$21.4 million – Municipal Utility Service Assessments (MUSA) / Municipal Enterprise Service Assessments (MESA) (up \$1.5 million from 2024)

A projected net increase of \$1.6 million of these non-property taxes offsets a decrease in property taxes that could be collected in 2025.

The 2025 Proposed Budget is financed with \$346.3 million in property taxes subject to the tax cap and is presented to have the property tax support at \$0.2 million under the preliminary 2025 property tax cap. It is a \$12.0 million (3.6%) increase from the amount of property taxes to be collected in 2024 for general government.

The property taxes not subject to the tax cap total \$27.6 million (an increase of \$1.0 million from 2024) bringing the total of all property taxes supporting the 2025 Proposed Budget to \$373.9 million.

The preliminary 2025 Tax Limit can be found on page 15 of this section.

Table 4 illustrates the property tax impact per \$100,000 of property value, with 2025 based on the current preliminary taxable assessed values and proposed average mill rate. The average property tax bill is projected to increase 0.5% from 2024 due to the 2025 property taxes to be collected being up by 3.6% and the preliminary taxable assessed value projected to go up 3.0% from the amounts for 2024. These amounts will be updated in the spring during the Revised Budget process to include most recent taxable assessed values and mill rates.

| Table 4. | | | | |
|---|-------------|-------------|------------------|--|
| Property Tax Impact | | | | |
| | 2024 | 2025 | Change | |
| | | | (rounded) | |
| Tax Per \$100,000 Assessed Value | \$912 | \$918 | \$5 | |
| <i>(Excludes Anchorage School District)</i> | | | | |

Non-Property Tax Revenue – Total of \$240.0 Million

For 2025, there is a projected \$9.3 million overall increase from 2024 in the revenue categories that include:

- Taxes – Non-Property: Taxes – Other/PILT Not Subject to Tax Limit; Taxes – Other/PILT Subject to Tax Limit
- Transfers from Other Funds
- Revenues from Other Governments: Federal Revenues; State Revenues
- Program revenues: Fees & Charges for Services; Licenses, Permits, Certifications
- Fines & Forfeitures
- Investment Income; Other Revenues; Special Assessments

Some of the 2025 Proposed Budget revenues are based on projected 2024 activity and variables that may change by the end of the year due to varying local and global factors. Some of these factors, along with other variables, were taken into consideration when developing the 2025 revenue budgets. These factors and other unknowns may carry forward to 2025; as part of the annual budget process, the revenues will be reevaluated and updated during 2025 Revised Budget process.

Taxes – Non-Property – Increase of \$1.6 Million

This category includes non-property taxes and penalties and interest related to non-payment of taxes. Payments in lieu of taxes (PILTs) made by municipal utilities, municipal enterprises, and private companies instead of taxes to the local, state, and federal governments are also included in this category. Non-property taxes that are subject to the Tax Limit Calculation will offset property taxes dollar-for-dollar. Representative examples of changes in this category include:

Room Tax (not subject to Tax Limit) – The 2025 budget is anticipated to be \$45.1 million, which is flat from the 2024 budget. 2024 actuals tracked in line with the 2023 revenues, through 2nd quarter.

Tobacco Tax (subject to Tax Limit) – The 2025 budget is \$20.0 million, a \$1.0 million increase from 2024. The increase expected from annual CPI adjustment and increased revenue contribution from Other Tobacco Products (OTP) offset by the small incremental decline in consumption that is assumed to continue year over year.

Payment in Lieu of Tax, Utility (subject to the Tax Limit) – The 2025 budget is anticipated to be \$8.1 million, which is \$1.0 million lower than the 2024 budget of \$9.1 million and is in line with the downward trend of the PILT received from Chugach Electric Association, Inc.

MUSA/MESA (subject to the Tax Limit) – The 2025 budget is anticipated to be \$20.9 million, which is \$1.5 million higher than the 2024 budget of \$19.4 million. Municipal utility service assessments (MUSA) / municipal enterprise service assessments (MESA) are calculated by applying the respective service area millage rate to the determined value of the entity's net plant (AWWU, SWS) and adjusted plant (Merrill Field, Don Young Port of Alaska). The projected increase for 2025 is primarily due to the anticipated increased MUSA from AWWU.

Transfers from Other Funds – Increase of \$7.0 Million

Transfers from Other Funds includes contractual transfers related to Room Tax, transfers from MOA's Trust Fund (created with the proceeds from the sales of the Anchorage Telephone Utility (ATU) and Municipal Light & Power (ML&P)), and utility revenue distributions (dividends from municipal utility and enterprise departments).

Transfers from Other Funds – The 2025 budget is \$8.5 million, an increase of \$3.1 million from the 2024 budget of \$5.4 million. This increase is the net result of 2024 budgeted one-time transfers being reversed from the 2025 budget offset by the proposed \$3.8 million transfer from the ML&P Sale Fund (170000) to cover the ML&P PERS liability payment and debt.

Transfer from MOA Trust Fund – The MOA Trust Transfer (AMC 6.50.060) is an annual dividend based on a set percentage of the average asset balance of the projected overall pooled trust's portfolio value. The 2025 Proposed Budget is an increase of \$0.2 million from 2024. The payout rate for 2025 is 4.00%. Calculation for the 2025 annual dividend payment will be based on the average asset balance associated with the trailing 18 consecutive quarters ending March 31, 2025.

Utility Revenue Distribution – Per AMC 26.10.065, a portion of a utility net income may be pledged to the general government. The 2025 budget of \$7.2 million is an increase of \$3.7 million from the 2024 budget of \$3.5 million. The \$7.2 million 2025 budget includes:

- \$2.9 million from Anchorage Hydropower (up \$1.9 million from 2024)
- \$2.5 million from Anchorage Water Utility (up \$1.0 million from 2024)
- \$0.6 million from Don Young Port of Alaska (flat from 2024)
- \$0.1 million from Merrill Field Airport (flat from 2024)
- \$0.3 million from Solid Waste Services – Refuse Collection (flat from 2024)
- \$0.8 million from Solid Waste Services – Disposal (flat from 2024)

Revenues from Other Governments: Federal Revenues; State Revenues – Decrease of \$2.2 Million

This category includes revenue received by general government from federal and state governments.

Federal Revenues

SEMT Program – The Supplemental Emergency Medical Transportation (SEMT) is supplemental federal dollars for Medicaid transports available through the SEMT Program implemented by the State of Alaska, AS 47.07.085; information on the program can be found at: [Supplemental Emergency Medical Transport \(SEMT\) Program \(alaska.gov\)](https://alaska.gov). An increase of \$1.4 million is projected from the 2024 budget of \$13.0 million to a budget of \$14.4 million in 2025.

State Revenues

Municipal Assistance – A total of \$0.5 million is included in the 2025 Proposed Budget from the State of Alaska (SOA) Community Assistance Program (CAP), which is a decrease of \$3.6 million from the amount budgeted in 2024, reflecting uncertainty of any special allotment by the SOA in 2025.

Program Revenues: Fees & Charges for Services; Licenses, Permits, Certifications – Increase of \$0.5 Million

This category includes fees paid for services, such as land use permits and bus fares. Changes projected in 2025 include, but are not limited to:

Fees & Charges for Services

Platting Fees – A decrease of \$0.1 million is projected from the 2024 budget of \$0.4 million to a budget of \$0.3 million in 2025 in line with historical averages and projected activity.

Wetlands Mitigation Credit – A decrease of \$0.1 million is projected from the 2024 budget of \$0.1 million to a budget of \$0 in 2025 due to no Wetlands Mitigation Credits being expected in 2025.

Sanitary Inspection Fees – The 2025 Proposed Budget moves \$0.6 million to other and newly created revenue accounts in Development Services to better identify the revenue sources of COSA Fees and On-Site Permits.

Park Land & Operations – An increase of \$0.7 million is proposed from the 2024 budget of \$0.5 million to a budget of \$1.2 million in 2025 to reflect proposed fee changes. These proposed increased or newly established fees are to be available for public inspection and comment in conjunction with public hearings on the 2025 Proposed Budget in accordance with AMC 25.10.011. Many of the current fee rates for Anchorage Parks & Recreation date back to 2006, 2008 or 2011 and since that time the cost of operations has risen without the fees keeping pace. The consumer price index has risen 38% since 2006 to today or 24% since 2011 to today.

Cemetery Fees – An increase of \$0.2 million is proposed from the 2024 budget of \$0.4 million to a budget of \$0.6 million in 2025 to reflect proposed fee changes. The Anchorage Memorial Park Cemetery Advisory Board at its regular meeting on July 12, 2021, reviewed the proposed fee increases to the services offered by the cemetery. The board unanimously approved and recommends the proposed fee increases. The cemetery fees were raised in 2016 and in the years since the cost of operations has increased. Everything from the materials the cemetery purchases to the latest maintenance contract have gone up since 2016. The proposed fees will help cover those increases and relieve some of the operating costs from the taxpayers.

Incarceration Cost Recovery – The 2025 budget is an increase of \$0.1 million from \$0.2 million in 2024 to \$0.3 million in 2025 to reflect anticipated activity in 2025.

Licenses, Permits, Certifications

Plmbr/Gas/Sht Metal Cert – A decrease of \$0.1 million is projected from the 2024 budget of \$0.1 million to a budget of \$0 in 2025. This decrease is in line with the revenues for the plumber, gas, and sheet metal certifications being due on even numbered years.

Local Business Licenses – A decrease of \$0.4 million is projected from the 2024 budget of \$0.5 million to a budget of \$0.1 million in 2025. This decrease is in line with the revenues for the local business licenses in the Building Safety Service Area (163000) being due on even numbered years.

Building Permit Plan Review Fees – The 2025 budget is an increase of \$0.3 million from \$2.2 million in 2024 to \$2.5 million in 2025. This projected increase is in the Building Safety Service Area (163000) and in line with projected building activity.

Construction & ROW Permits – The 2025 Proposed Budget moves \$1.1 million to newly created revenue accounts in Development Services to better identify the revenue sources of ROW Rental Permits, ROW General Permits, and ROW Utility Permits.

Elevator Permits – The 2025 budget is a decrease of \$0.1 million from \$0.6 million in 2024 to \$0.5 million in 2025 to reflect anticipated activity in 2025 in the Building Safety Service Area (163000).

Miscellaneous Permits – 2025 budget is projected to be \$0.1 million lower in 2025, with a budget of \$0.2 million, based on projected permit activity.

On-Site Permits – The 2025 Proposed Budget is \$0.2 million in this newly created revenue account. This revenue was budgeted in 2024 in Sanitary Inspection Fees.

Fines & Forfeitures – Decrease of \$0.2 Million

SOA Trial Court Fines – The 2025 budget is anticipated to be \$1.2 million, which is \$0.2 million lower than the 2024 budget of \$1.4 million. This revenue includes PFD garnishments and the projected revenue is related to the projected PFD in 2025.

Investment Income; Other Revenues; Special Assessments; Various Other Financial Sources – Increase of \$2.6 Million

Investment Income

GCP Short Term Investment Income – General Cash Pools (GCP) Short-Term Interest is projected to be \$1.0 million lower in 2025, with a budget of \$2.0 million, based on projected cash pool balances and interest rates.

TANs Interest Earnings – Tax Anticipation Notes (TANs) are short-term notes issued by the MOA for the purpose of raising funds to pay ongoing operating expenses. They are issued in anticipation of receiving property taxes and other revenues scheduled to be collected during the year and are expected to be offset by the cost of issuance. There is an anticipated increase of \$4.4 million in this revenue, bringing the budget up from \$0 in 2024. TANs were not budgeted nor issued in 2024. There is a \$4.4 million increase in anticipated costs related to TANs so they are budgeted to be net neutral in 2025.

Other Revenues

Land Sales – Cash – The 2025 Proposed Budget is at \$0, which is \$1.0 million lower than 2024. These revenues are typically considered one-time projections and are dependent on anticipated Heritage Land Bank sales each year and will be evaluated, along with all other revenues, during the 2025 Revised Budget process.

Intra-Governmental Charges (IGCs) – Total of \$30.5 Million

IGCs are charges for services provided by one municipal agency to another. For example, the Maintenance & Operations department maintains most of the general government buildings. Maintenance costs are budgeted as direct costs in the Maintenance & Operations department and “charged out” through IGCs to the departments using buildings that are maintained, usually based on square footage. The square footage is called a “factor” and each IGC has a factor that was determined to best represent the proportion of service the receiving department gets. By using this intra-governmental charge system, the full cost of a program—including overhead—is linked to the receiving program’s budget and the costs of the programs providing service are fully recovered annually. The costs of workers’ compensation and general liability are charged to the departments and agencies as IGCs. This system also allows departments and agencies to charge municipal utilities/enterprise, grants, capital projects, and other special revenue funds for services.

In 2025, IGCs are anticipated to generate \$30.5 million in financing source “revenue,” which is \$1.0 million more than 2024 and is reflective of the changes in the 2024 budget. As part of the annual budget process, IGC factors will be updated during 2025 Revised Budget process.

Fund Balance – Total of (\$1.4) Million

Fund balance is generally defined as the difference between a fund’s assets and liabilities. This category of financing sources includes unspent funds at year-end in governmental operating funds. These balances then may be used to help pay for the following year’s budget, reducing the amount of financing from other sources that otherwise would be required to support the spending within the respective fund. Fund balance is considered a one-time financing source and thus, is typically used for one-time financing uses.

As part of the annual budget process, fund balance will be reviewed during first quarter budget revisions to ensure that the funds remain in compliance with the Municipal fund balance reserve policies.

The 2025 Proposed Budget includes fund balance use of \$0.7 million in the Areawide General Fund (101000) and \$3.8 million from the ML&P Sale Fund (170000) that will be transferred to the Areawide General Fund (101000) to support the proposed budget.

Several programs generate revenue to pay operating costs in funds that are treated as self-sustaining but the revenues received may be different than actual spend, for example: the Anchorage Building Safety Service Area Fund (163000) receives revenue from construction-related permits; Heritage Land Bank Fund (221000) receives revenue from the sale of Municipal property; and the Dena’ina Center receives Room Tax revenue to pay its debt service. The Public Finance and Investment Fund (164000) charges fees on financial transactions for the municipal departments and the Anchorage School District at rates that are different than actual annual spend. The Self-Insurance Fund (602000) and Management Information Systems Fund (607000) receive IGC revenue at rates that are different than actual annual spend. A net of \$3.1 million of fund balance in these funds is projected to be generated (increased) based on the 2025 Proposed Budget and is comprised as follows:

- \$1.7 million use – Anchorage Building Safety Service Area Fund (163000)
- \$0.4 million generation – Public Finance and Investment Fund (164000) – this is based on anticipated Public Finance Investment Management Fee revenue being higher than anticipated 2025 costs and may be used in following years if such revenues are lower than costs
- \$9.2 million generation – Convention Center Operating Reserve Fund (2020X0) to be used only for convention center costs with increase related to projected increase in Room Tax
- \$0.7 million use – Self-Insurance Fund (602000)
- \$4.1 million use – Management Information Systems Fund (607000)

Anchorage Building Safety Service Area Fund (163000), Self-Insurance Fund (602000), and Management Information Systems Fund (607000) show use (decreases) in fund balances.

- Anchorage Building Safety Service Area Fund (163000) has been running at deficit for many years. In 2024, a 0.045 mill rate was approved to provide \$1.5 million in property tax revenues to this fund; this was the first time since 2003 that property taxes were used to support this fund. In 2025, a 0.5 mill is proposed to provide \$1.7 million in property taxes support to this fund, but the fund will still show a \$1.7 million use of fund balance.
- Self-Insurance Fund (602000) is an internal service fund used to accumulate workers' compensation and general liability services and claims costs and allocate those costs based on an annualized reimbursement formula that establishes a recovery rate for each municipal department and agency. The recovery rate is set at the beginning of each year and applied as a percentage of payroll during each municipal payroll run. As part of the annual budget process, the IGCs may be updated during first quarter budget revisions to reimburse this fund to reduce the use of fund balance and, where allowable, settlements may be recovered in the tax cap.
- Management Information Systems Fund (607000) is an internal service fund used to accumulate and allocate costs for Information Technology services to other municipal departments and agencies on a cost-reimbursement basis. In addition to ongoing operating costs, this fund recovers, usually based on depreciation, the costs of capital projects that were funded with Lease/Purchase Agreements, thus it will continue to run at a deficit until the debt-funded projects are fully depreciated. As part of the annual budget process, the IGCs may be updated during first quarter budget revisions to reimburse this fund to reduce the use of fund balance.

2025 Proposed General Government Operating Budget
Tax Limit Calculation

Anchorage Municipal Charter 14.03 and Anchorage Municipal Code 12.25.040

| Line | | 2024 | | 2025 | | Line |
|------|---|------------|---------------------|-------------|---------------------|------|
| | | at Revised | | at Proposed | | |
| 1 | <u>Step 1: Building Base with Taxes Collected the Prior Year</u> | | | | | 1 |
| 2 | Real/Personal Property Taxes to be Collected | | 317,799,100 | | 334,333,113 | 2 |
| 3 | Auto Tax | | 10,409,910 | | 10,311,702 | 3 |
| 4 | Tobacco Tax | | 21,500,000 | | 19,050,000 | 4 |
| 5 | Marijuana Sales Tax | | 4,700,000 | | - | 5 |
| 6 | Motor Vehicle Rental Tax | | 10,000,000 | | 10,000,000 | 6 |
| 7 | Fuel Excise Tax | | 14,400,000 | | 13,500,000 | 7 |
| 8 | Payment in Lieu of Taxes (State & Federal) | | 10,999,990 | | 10,070,633 | 8 |
| 9 | MUSA/MESA | | 19,260,458 | | 19,820,796 | 9 |
| 10 | Step 1 Total | | <u>409,069,458</u> | | <u>417,086,244</u> | 10 |
| 11 | | | | | | 11 |
| 12 | <u>Step 2: Back out Prior Year's Exclusions Not Subject to Tax Limit</u> | | | | | 12 |
| 13 | Judgments/Legal Settlements (One-Time) | | (827,500) | | (2,455,352) | 13 |
| 14 | Debt Service (One-Time) | | (62,839,984) | | (55,482,032) | 14 |
| 15 | Step 2 Total | | <u>(63,667,484)</u> | | <u>(57,937,384)</u> | 15 |
| 16 | | | | | | 16 |
| 17 | Tax Limit Base (before Adjustment for Population and CPI) | | <u>345,401,974</u> | | <u>359,148,860</u> | 17 |
| 18 | | | | | | 18 |
| 19 | <u>Step 3: Adjust for Population, Inflation</u> | | | | | 19 |
| 20 | Population 5 Year Average | -0.50% | (1,727,010) | -0.40% | (1,436,600) | 20 |
| 21 | Change in Consumer Price Index 5 Year Average | 3.00% | 10,362,060 | 3.00% | 10,774,470 | 21 |
| 22 | Step 3 Total | 2.50% | <u>8,635,050</u> | 2.60% | <u>9,337,870</u> | 22 |
| 23 | | | | | | 23 |
| 24 | The Base for Calculating Following Year's Tax Limit | | 354,037,024 | | 368,486,730 | 24 |
| 25 | | | | | | 25 |
| 26 | <u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u> | | | | | 26 |
| 27 | New Construction | | 4,212,114 | | 2,626,498 | 27 |
| 28 | Taxes Authorized by Voter-Approved Ballot - O&M | | 338,000 | | 265,500 | 28 |
| 29 | Judgments/Legal Settlements (One-Time) | | 2,455,352 | | - | 29 |
| 30 | Debt Service (One-Time) | | 55,482,032 | | 57,808,888 | 30 |
| 31 | Step 4 Total | | <u>62,487,498</u> | | <u>60,700,886</u> | 31 |
| 32 | | | | | | 32 |
| 33 | Limit on ALL Taxes that can be collected | | 416,524,522 | | 429,187,616 | 33 |
| 34 | | | | | | 34 |
| 35 | <u>Step 5: To determine limit on property taxes, back out other taxes</u> | | | | | 35 |
| 36 | Automobile Tax | | (10,311,702) | | (10,311,702) | 36 |
| 37 | Tobacco Tax | | (19,050,000) | | (20,000,000) | 37 |
| 38 | Motor Vehicle Rental Tax | | (10,000,000) | | (10,000,000) | 38 |
| 39 | Fuel Excise Tax | | (13,500,000) | | (13,500,000) | 39 |
| 40 | Payment in Lieu of Taxes (Utility, State, and Federal) | | (10,070,633) | | (9,167,131) | 40 |
| 41 | MUSA/MESA | | (19,820,796) | | (21,401,849) | 41 |
| 42 | Step 5 Total | | <u>(82,753,131)</u> | | <u>(84,380,682)</u> | 42 |
| 43 | | | | | | 43 |
| 44 | Limit on PROPERTY Taxes that can be collected | | 333,771,391 | | 344,806,934 | 44 |
| 45 | | | | | | 45 |
| 46 | Add General Government use of tax capacity within the Tax Cap | | 562,222 | | 1,683,422 | 46 |
| 47 | | | | | | 47 |
| 48 | Limit on PROPERTY Taxes that can be collected within the Tax Cap | | 334,333,613 | | 346,490,356 | 48 |
| 49 | | | | | | 49 |
| 50 | <u>Step 6: Determine property taxes to be collected if different than Limit on Property Taxes that can be collected</u> | | | | | 50 |
| 51 | Property taxes to be collected based on spending decisions minus other available revenue. | | | | | 51 |
| 52 | | | | | | 52 |
| 53 | Property taxes TO BE COLLECTED | | 334,333,113 | | 346,317,106 | 53 |
| 54 | | | | | | 54 |
| 55 | Amount below limit on property taxes that can be collected ("under the cap") | | 500 | | 173,250 | 55 |

There also are service areas with boards that set their maximum mill levies. The property taxes in these service areas are not subject to the Tax Limit Calculation ("outside the cap"). The 2025 total property taxes "outside the cap" is **\$27,631,777**, making the total of all property taxes to be collected for General Government **\$373,948,883**.

This page intentionally left blank.

Position Summary by Department / Agency

| Department / Agency | 2023 Revised Budget | | | | | 2024 Revised Budget | | | | | 2025 Proposed Budget | | | | | 25 v 24 Chg | |
|--------------------------------------|---------------------|-----------|------------|-----------|--------------|---------------------|-----------|------------|-----------|--------------|----------------------|-----------|------------|-----------|--------------|-------------|-------------|
| | FT | PT | Seas | Temp | Total | FT | PT | Seas | Temp | Total | FT | PT | Seas | Temp | Total | # | % |
| Assembly | 34 | 1 | - | - | 35 | 36 | 1 | - | - | 37 | 37 | 1 | - | - | 38 | 1 | 2.7% |
| Chief Administrative Officer | - | - | - | - | - | - | - | - | - | - | 13 | - | - | - | 13 | 13 | 0.0% |
| Chief Fiscal Officer | 2 | - | - | - | 2 | 2 | - | - | - | 2 | - | - | - | - | - | (2) | -100.0% |
| Development Services | 72 | - | - | - | 72 | 72 | - | - | - | 72 | 72 | - | - | - | 72 | - | 0.0% |
| Equal Rights Commission | 6 | - | - | - | 6 | 6 | - | - | - | 6 | 6 | - | - | - | 6 | - | 0.0% |
| Equity & Justice | 3 | - | - | - | 3 | 3 | - | - | - | 3 | 2 | - | - | - | 2 | (1) | -33.3% |
| Finance | 89 | - | - | - | 89 | 89 | - | - | - | 89 | 92 | - | - | - | 92 | 3 | 3.4% |
| Fire | 403 | - | - | - | 403 | 408 | - | - | - | 408 | 408 | - | - | - | 408 | - | 0.0% |
| Health | 60 | 2 | - | - | 62 | 60 | 2 | - | - | 62 | 60 | 2 | - | - | 62 | - | 0.0% |
| Human Resources | 41 | - | - | - | 41 | 41 | - | - | - | 41 | 41 | - | - | - | 41 | - | 0.0% |
| Information Technology | 85 | - | - | - | 85 | 88 | - | - | - | 88 | 85 | - | - | - | 85 | (3) | -3.4% |
| Internal Audit | 5 | 1 | - | - | 6 | 5 | 1 | - | - | 6 | 5 | 1 | - | - | 6 | - | 0.0% |
| Library | 62 | 27 | - | - | 89 | 62 | 26 | - | - | 88 | 65 | 26 | - | - | 91 | 3 | 3.4% |
| Maintenance & Operations | 153 | - | 6 | - | 159 | 153 | - | 6 | - | 159 | 153 | - | 6 | - | 159 | - | 0.0% |
| Management & Budget | 6 | - | - | - | 6 | 6 | - | - | - | 6 | 6 | - | - | - | 6 | - | 0.0% |
| Mayor | 10 | - | - | - | 10 | 10 | - | - | - | 10 | 11 | - | - | - | 11 | 1 | 10.0% |
| Municipal Attorney | 46 | - | - | - | 46 | 46 | - | - | - | 46 | 46 | - | - | - | 46 | - | 0.0% |
| Municipal Manager | 20 | 2 | - | - | 22 | 20 | 2 | - | - | 22 | 12 | 2 | - | - | 14 | (8) | -36.4% |
| Parks & Recreation | 79 | 23 | 206 | 25 | 333 | 79 | 25 | 204 | 25 | 333 | 79 | 25 | 205 | 25 | 334 | 1 | 0.3% |
| Planning | 23 | 1 | - | - | 24 | 24 | 1 | - | - | 25 | 25 | - | - | - | 25 | - | 0.0% |
| Planning, Development & Public Works | 18 | - | - | - | 18 | 17 | - | - | - | 17 | 17 | - | - | - | 17 | - | 0.0% |
| Police | 610 | - | - | - | 610 | 614 | - | - | - | 614 | 614 | - | - | - | 614 | - | 0.0% |
| Project Management & Engineering | 5 | - | - | - | 5 | 5 | - | - | - | 5 | 5 | - | - | - | 5 | - | 0.0% |
| Public Transportation | 168 | - | - | - | 168 | 182 | - | - | - | 182 | 182 | - | - | - | 182 | - | 0.0% |
| Public Works | 1 | - | - | - | 1 | 1 | - | - | - | 1 | 1 | - | - | - | 1 | - | 0.0% |
| Purchasing | 13 | - | - | - | 13 | 13 | - | - | - | 13 | 13 | - | - | - | 13 | - | 0.0% |
| Real Estate | 4 | 1 | - | - | 5 | 5 | - | - | - | 5 | 5 | - | - | - | 5 | - | 0.0% |
| Traffic Engineering | 27 | - | 3 | 1 | 31 | 29 | - | 3 | 1 | 33 | 29 | - | 3 | 1 | 33 | - | 0.0% |
| Position Total | 2,045 | 58 | 215 | 26 | 2,344 | 2,076 | 58 | 213 | 26 | 2,373 | 2,084 | 57 | 214 | 26 | 2,381 | 8 | 0.3% |

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

2025 Continuation Adjustments from 2024 Revised

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

2025 Proposed

Assembly - Add one (1) FT Assembly Aide position

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

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

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

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

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

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

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

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

Municipal Manager - Transfer one (1) FT Risk Manager position and five (5) FT Special Administrative Assistant positions from Risk Management to CAO; and transfer one (1) FT Principal Administrative Officer position from Culture, Entertainment & Arts Venues to CAO; and transfer one (1) FT Special Administrative Assistant position to Mayor

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

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

2024 Revised to 2025 Proposed Direct Cost Budget Reconciliation by Department / Agency

(Direct Cost in \$ Thousands)

Table with columns for Department / Agency, 2024 Revised Budget, 2025 Continuation Changes (One-Time, Debt Service, Cont Labor, Room Tax, P&F Ret, Other, Sub-total), Cont, CAO, Other Xfers, CD as PDP, Bond O&M, Other, GBOS, Sub-total, Budget, Less Depr., and 2025 Proposed (Budget, Less Depr., Approp.).

Notes (details are provided in Overview narrative, Position Summary by Department / Agency, department reconciliations, and AO 2024-92):

- Continuation Changes: Reverse 2024 One-Time Requirements: Assembly - (\$285,000) for employee retention and incentive allocation; (\$150,000) for workforce study and employee needs assessment; (\$45,000) to hire consultant to analyze Eklutna re-watering options; (\$100,000) direct grant to ACT for ACCCEF Implementation Team; (\$75,000) for legal contracts; (\$75,000) for Assembly priorities policy convening and communications; (\$350,000) for run-off election; Finance - (\$22,000) use labor savings, due to deputy treasurer vacancy to contribute to capital project for work already done earlier in the year; Human Resources - (\$75,000) training for new drug testing; Maintenance & Operations - (\$750,000) for heavy equipment operator staff mission critical pay and (\$300,000) for Chugiak-Eagle River Senior Center generator replacement; Parks & Recreation - (\$10,000) for Hmong Veterans Memorial and (\$52,063) for North Gasline Trail temporary bridge safety improvement; Planning - (\$200,000) for Chugiak, Eagle River comprehensive plan; Purchasing - (\$25,000) for public access procurement application software; Real Estate - (\$500,000) to create specific Housing Fund; and Taxes & Reserve - (\$3,688,021) to pay for the cost of the ML&P PERS liability.
Debt Service: \$2,326,900 of General Obligation (GO) Bond changes; \$4,442,000 of Tax Anticipation Notes (TANs); and (\$303,160) of Finance debt service for the CAMA system.
Continuation Labor: Includes: Full Time Equivalent (FTE) work hours from 2,096 in 2024 to 2,088 in 2025 for most positions; wage increases (ranging from 0% to 5.7%) and step progressions based on existing collective bargaining agreements (CBAs); and health benefit cost increases.
Other: Finance - \$23,525 for inflationary and contractual adjustments; Health - \$62,274 for Animal Care and Control ongoing contract services; Human Resources - \$109,811 for ML&P PERS liability; Maintenance & Operations - \$569,796 for contractual increases for service contracts (snow removal, elevator maintenance, HVAC repair, security services, etc.) and \$292,905 for utility rate increases (Chugiak, MEA, Enstar, ANWU, SWS, etc.); and Real Estate - \$59,382 for City Hall operating and maintenance estimated increase and \$94,157 for Permit Center estimated lease increase.
Proposed Changes:
Chief Administrative Officer: Add new Chief Administrative Officer and new Grant Development Specialist positions and transfer: Equal Opportunity from Equity & Justice as Federal Compliance Officer; i-Team from Information Technology; and Risk Management and Culture Entertainment & Arts Venues from Municipal Manager.
Other Transfers: Chief Fiscal Officer to Finance; Safety Center/Patrol Contract funding from Health to Fire; iasWorld from Information Technology to Finance; and Special Administrative Assistant position from Municipal Manager to Mayor.
Bond Operations & Maintenance (O&M): Increases for operating and maintenance costs associated with capital projects going into service, as approved by voters.
Other: Assembly - \$789,598 for Legislative Branch requested adjustments; Finance - \$146,929 for completion of Harris Govern Rental Tax Vehicle Module and \$135,369 to add new Senior Finance Officer position; Health - \$3,534,604 for congregate shelter and third-party oversight; Library - \$366,829 for Community Navigation positions shifted from Alcohol Tax funding; Maintenance & Operations - \$278,566 for snow plowing operator salaries; Municipal Attorney - \$450,000 for prosecution recruitment and retention and public defender contract increase; Planning, Development & Public Works - \$20,300 for GIS Software; Police - \$466,000 for resource management supplies and services; and Traffic Engineering - \$116,000 for Neighborhood Greenways.
GBOS: Girdwood Board of Supervisors' (GBOS) approved requested budget changes in the Girdwood Service Area.

2025 Proposed Budget Revenues, Direct Costs by Department, and Other Financing

(\$ Thousands)

| Fund # | 101000 & 170000 | 131000 | 141000 | 151000 | 161000 | 163000 | 104000 |
|---|--------------------|---------------|-----------------------|----------------|------------------|--------------|--------------|
| Revenue Type | Area-wide | Anch Fire | Anch Roads / Drainage | Anch Police | Anch Parks & Rec | Bld Safety | Chugiak Fire |
| Federal Revenues | 14,550 | - | 87 | - | - | - | - |
| Fees & Charges for Services | 19,003 | 420 | 2 | 1,223 | 2,659 | 23 | - |
| Fines & Forfeitures | 539 | - | - | 6,234 | - | 30 | - |
| Investment Income | 6,228 | 454 | 478 | 949 | 231 | (960) | 60 |
| Licenses, Permits, Certifications | 2,887 | 676 | 115 | - | - | 5,929 | - |
| Other Revenues | 1,031 | 38 | 68 | 560 | 91 | 1 | 1 |
| Special Assessments | 8 | - | 220 | - | - | - | - |
| State Revenues | 2,968 | 118 | 624 | 557 | 40 | - | 2 |
| Taxes - Other/PILT - Not Subject to Tax Limit | 22,307 | 383 | 841 | 599 | 409 | - | 26 |
| Taxes - Other/PILT - Subject to Tax Limit | 80,164 | 1,056 | 1,400 | 1,397 | 364 | - | - |
| Taxes - Property | 9,842 | 85,510 | 79,375 | 147,143 | 22,720 | 1,727 | 1,527 |
| Transfers from Other Funds | 31,051 | - | - | - | - | - | - |
| Var. Other Financial Sources | 49 | 35 | 498 | 7 | 35 | - | - |
| Revenues Total | 190,627 | 88,689 | 83,708 | 158,669 | 26,549 | 6,749 | 1,616 |
| Department / Agency | | | | | | | |
| Assembly | 9,017 | - | - | - | - | - | - |
| Chief Administrative Officer | 14,214 | - | - | - | 80 | - | - |
| Development Services | 5,471 | - | - | - | - | 6,932 | - |
| Equal Rights Commission | 872 | - | - | - | - | - | - |
| Equity & Justice | 363 | - | - | - | - | - | - |
| Finance | 14,146 | - | - | - | - | - | - |
| Fire | 39,497 | 78,631 | - | - | - | - | 1,133 |
| Health | 18,394 | - | - | - | - | - | - |
| Human Resources | 7,193 | - | - | - | - | - | - |
| Information Technology | 1,304 | - | - | - | - | - | - |
| Internal Audit | 869 | - | - | - | - | - | - |
| Library | 10,032 | - | - | - | - | - | - |
| Maintenance & Operations | 19,670 | - | 80,180 | - | - | - | - |
| Management & Budget | 1,339 | - | - | - | - | - | - |
| Mayor | 2,914 | - | - | - | - | - | - |
| Municipal Attorney | 9,573 | - | - | - | - | - | - |
| Municipal Manager | 2,309 | - | - | - | - | - | - |
| Parks & Recreation | 502 | - | - | - | 20,724 | - | - |
| Planning | 3,795 | - | - | - | - | - | - |
| Planning, Development & Public Works | 3,324 | - | - | - | - | - | - |
| Police | 423 | - | - | 142,419 | - | - | - |
| Project Management & Engineering | 951 | - | - | - | - | - | - |
| Public Transportation | 33,021 | - | - | - | - | - | - |
| Public Works | 264 | - | - | - | - | - | - |
| Purchasing | 1,984 | - | - | - | - | - | - |
| Real Estate | 9,838 | - | - | - | - | - | - |
| Traffic Engineering | 7,104 | - | - | - | - | - | - |
| TANs Expense | 2,963 | - | - | - | - | - | - |
| Convention Center & Reserves | 3,817 | - | - | - | - | - | - |
| Direct Cost Total | 225,164 | 78,631 | 80,180 | 142,419 | 20,804 | 6,932 | 1,133 |
| Charges by/to Department / Agency | (30,070) | 10,058 | 3,527 | 16,250 | 5,746 | 1,536 | 482 |
| Charges by/to Total | (30,070) | 10,058 | 3,527 | 16,250 | 5,746 | 1,536 | 482 |
| Function Cost Total | 195,094 | 88,689 | 83,708 | 158,669 | 26,549 | 8,468 | 1,616 |
| Net Increase (Decrease / Use) in Fund Balance | (4,467) | - | - | - | - | (1,719) | - |

Sources and Uses by Major Funds and Non-major Funds in the Aggregate

| 106000 | 119000 | 162000 | SA/LRSA | 164000 | 2020X0 | 221000 | 301000 | 602000 | 607000 | |
|------------------|-----------------------|---------------------------|-------------------------------------|-------------------|-----------------------|--------------------|--------------|-----------------|-------------------|-----------------|
| Gird-wood Valley | Chugiak/Birchwd/ER RR | Eagle River / Chugiak P&R | Multiple: Special Assmt, SAs, LRSAs | Public Fin Invest | Cnvtn Ctr Ops Reserve | Heritage Land Bank | Rev Bond-PAC | Self-Ins | Mgmt Info Systems | Total Budget |
| - | - | - | - | - | - | - | - | - | - | 14,637 |
| 24 | 25 | 462 | - | 1,297 | - | 185 | - | 1 | - | 25,323 |
| - | - | - | - | - | - | - | - | - | - | 6,802 |
| (23) | (17) | (71) | 245 | 36 | 393 | 393 | 32 | 605 | (2,211) | 6,822 |
| - | - | - | - | - | - | - | - | - | - | 9,606 |
| 3 | 2 | 22 | - | 1,567 | - | 300 | 263 | - | - | 3,944 |
| - | - | - | - | - | - | - | - | - | - | 228 |
| 3 | - | - | 12 | - | - | - | - | - | - | 4,324 |
| 46 | 165 | 16 | 17 | - | 26,265 | - | - | - | - | 51,072 |
| - | - | - | - | - | - | - | - | - | - | 84,381 |
| 4,936 | 9,110 | 5,083 | 6,976 | - | - | - | - | - | - | 373,949 |
| - | 97 | - | - | - | 975 | - | - | - | - | 32,123 |
| - | - | 1 | - | - | - | 89 | - | - | - | 715 |
| 4,989 | 9,381 | 5,512 | 7,250 | 2,900 | 27,633 | 967 | 295 | 606 | (2,211) | 613,928 |
| - | - | - | - | - | - | - | - | - | - | 9,017 |
| - | - | - | - | - | - | - | 295 | 12,566 | - | 27,155 |
| - | - | - | - | - | - | - | - | - | - | 12,404 |
| - | - | - | - | - | - | - | - | - | - | 872 |
| - | - | - | - | - | - | - | - | - | - | 363 |
| - | - | - | - | 2,300 | - | - | - | - | - | 16,447 |
| 1,500 | - | - | 829 | - | - | - | - | - | - | 121,591 |
| - | - | - | - | - | - | - | - | - | - | 18,394 |
| - | - | - | - | - | - | - | - | - | - | 7,193 |
| - | - | - | - | - | - | - | - | - | 31,138 | 32,441 |
| - | - | - | - | - | - | - | - | - | - | 869 |
| - | - | - | - | - | - | - | - | - | - | 10,032 |
| 1,477 | 9,255 | - | 4,179 | - | - | - | - | - | - | 114,762 |
| - | - | - | - | - | - | - | - | - | - | 1,339 |
| - | - | - | - | - | - | - | - | - | - | 2,914 |
| - | - | - | - | - | - | - | - | - | - | 9,573 |
| - | - | - | - | - | - | - | - | - | - | 2,309 |
| 453 | - | 4,655 | - | - | - | - | - | - | - | 26,333 |
| - | - | - | - | - | - | - | - | - | - | 3,795 |
| 118 | - | - | - | - | - | - | - | - | - | 3,441 |
| 817 | - | - | 1,861 | - | - | - | - | - | - | 145,519 |
| - | - | - | - | - | - | - | - | - | - | 951 |
| - | - | - | - | - | - | - | - | - | - | 33,021 |
| - | - | - | - | - | - | - | - | - | - | 264 |
| - | - | - | - | - | - | - | - | - | - | 1,984 |
| - | - | - | - | - | - | 676 | - | - | - | 10,514 |
| - | - | - | - | - | - | - | - | - | - | 7,104 |
| - | - | - | - | - | - | - | - | - | - | 2,963 |
| - | - | - | - | - | 18,449 | - | - | - | - | 22,266 |
| 4,365 | 9,255 | 4,655 | 6,869 | 2,300 | 18,449 | 676 | 295 | 12,566 | 31,138 | 645,831 |
| 624 | 126 | 857 | 381 | 242 | - | 275 | - | (11,259) | (29,261) | (30,485) |
| 624 | 126 | 857 | 381 | 242 | - | 275 | - | (11,259) | (29,261) | (30,485) |
| 4,989 | 9,381 | 5,512 | 7,250 | 2,542 | 18,449 | 952 | 295 | 1,307 | 1,877 | 615,346 |
| - | - | - | - | 358 | 9,184 | 15 | - | (701) | (4,088) | (1,418) |

2025 Proposed Budget Revenues, Direct Costs by Category, and Other Financing

(\$ Thousands)

| Revenue Type | Fund # | 101000 | 131000 | 141000 | 151000 | 161000 | 163000 | 104000 |
|---|----------|-----------------|---------------|-----------------------|----------------|------------------|--------------|--------------|
| | & 170000 | Area-wide | Anch Fire | Anch Roads / Drainage | Anch Police | Anch Parks & Rec | Bld Safety | Chugiak Fire |
| Federal Revenues | | 14,550 | - | 87 | - | - | - | - |
| Fees & Charges for Services | | 19,003 | 420 | 2 | 1,223 | 2,659 | 23 | - |
| Fines & Forfeitures | | 539 | - | - | 6,234 | - | 30 | - |
| Investment Income | | 6,228 | 454 | 478 | 949 | 231 | (960) | 60 |
| Licenses, Permits, Certifications | | 2,887 | 676 | 115 | - | - | 5,929 | - |
| Other Revenues | | 1,031 | 38 | 68 | 560 | 91 | 1 | 1 |
| Special Assessments | | 8 | - | 220 | - | - | - | - |
| State Revenues | | 2,968 | 118 | 624 | 557 | 40 | - | 2 |
| Taxes - Other/PILT - Not Subject to Tax Limit | | 22,307 | 383 | 841 | 599 | 409 | - | 26 |
| Taxes - Other/PILT - Subject to Tax Limit | | 80,164 | 1,056 | 1,400 | 1,397 | 364 | - | - |
| Taxes - Property | | 9,842 | 85,510 | 79,375 | 147,143 | 22,720 | 1,727 | 1,527 |
| Transfers from Other Funds | | 31,051 | - | - | - | - | - | - |
| Var. Other Financial Sources | | 49 | 35 | 498 | 7 | 35 | - | - |
| Revenues Total | | 190,627 | 88,689 | 83,708 | 158,669 | 26,549 | 6,749 | 1,616 |
| Category of Expense | | | | | | | | |
| Salaries and Benefits | | 129,850 | 63,426 | 12,294 | 114,038 | 11,030 | 6,608 | - |
| Supplies | | 7,015 | 2,290 | 2,169 | 3,249 | 757 | 65 | - |
| Travel | | 177 | 38 | - | 19 | - | - | - |
| Other Services | | 72,680 | 9,231 | 18,660 | 23,194 | 5,512 | 254 | 1,133 |
| Debt Service | | 15,084 | 3,427 | 47,039 | 1,859 | 3,313 | - | - |
| Depreciation Amortization | | - | - | - | - | - | - | - |
| Capital Outlay | | 358 | 218 | 18 | 59 | 192 | 5 | - |
| Direct Cost Total | | 225,164 | 78,631 | 80,180 | 142,419 | 20,804 | 6,932 | 1,133 |
| Charges by/to Department / Agency | | (30,070) | 10,058 | 3,527 | 16,250 | 5,746 | 1,536 | 482 |
| Charges by/to Total | | (30,070) | 10,058 | 3,527 | 16,250 | 5,746 | 1,536 | 482 |
| Function Cost Total | | 195,094 | 88,689 | 83,708 | 158,669 | 26,549 | 8,468 | 1,616 |
| Net Increase (Decrease / Use) in Fund Balance | | (4,467) | - | - | - | - | (1,719) | - |

Sources and Uses by Major Funds and Non-major Funds in the Aggregate

| 106000 | 119000 | 162000 | SA/LRSA | 164000 | 2020X0 | 221000 | 301000 | 602000 | 607000 | |
|------------------|-----------------------|---------------------------|-------------------------------------|-------------------|-----------------------|--------------------|--------------|-----------------|-------------------|-----------------|
| Gird-wood Valley | Chugiak/Birchwd/ER RR | Eagle River / Chugiak P&R | Multiple: Special Assmt, SAs, LRSAs | Public Fin Invest | Cnvtn Ctr Ops Reserve | Heritage Land Bank | Rev Bond-PAC | Self-Ins | Mgmt Info Systems | Total Budget |
| - | - | - | - | - | - | - | - | - | - | 14,637 |
| 24 | 25 | 462 | - | 1,297 | - | 185 | - | 1 | - | 25,323 |
| - | - | - | - | - | - | - | - | - | - | 6,802 |
| (23) | (17) | (71) | 245 | 36 | 393 | 393 | 32 | 605 | (2,211) | 6,822 |
| - | - | - | - | - | - | - | - | - | - | 9,606 |
| 3 | 2 | 22 | - | 1,567 | - | 300 | 263 | - | - | 3,944 |
| - | - | - | - | - | - | - | - | - | - | 228 |
| 3 | - | - | 12 | - | - | - | - | - | - | 4,324 |
| 46 | 165 | 16 | 17 | - | 26,265 | - | - | - | - | 51,072 |
| - | - | - | - | - | - | - | - | - | - | 84,381 |
| 4,936 | 9,110 | 5,083 | 6,976 | - | - | - | - | - | - | 373,949 |
| - | 97 | - | - | - | 975 | - | - | - | - | 32,123 |
| - | - | 1 | - | - | - | 89 | - | - | - | 715 |
| 4,989 | 9,381 | 5,512 | 7,250 | 2,900 | 27,633 | 967 | 295 | 606 | (2,211) | 613,928 |
| 344 | 659 | 2,293 | 21 | 1,114 | - | 365 | - | 554 | 13,267 | 355,863 |
| 166 | 167 | 126 | 5 | 2 | - | 5 | - | 5 | 23 | 16,045 |
| 5 | - | - | - | - | - | 1 | - | - | 14 | 253 |
| 3,740 | 8,339 | 2,163 | 6,014 | 1,182 | 18,448 | 298 | - | 12,007 | 8,299 | 191,154 |
| 111 | 84 | 63 | 829 | - | 1 | - | 295 | - | 230 | 72,335 |
| - | - | - | - | - | - | - | - | - | 9,300 | 9,300 |
| - | 6 | 10 | - | 2 | - | 8 | - | - | 5 | 881 |
| 4,365 | 9,255 | 4,655 | 6,869 | 2,300 | 18,449 | 676 | 295 | 12,566 | 31,138 | 645,831 |
| 624 | 126 | 857 | 381 | 242 | - | 275 | - | (11,259) | (29,261) | (30,485) |
| 624 | 126 | 857 | 381 | 242 | - | 275 | - | (11,259) | (29,261) | (30,485) |
| 4,989 | 9,381 | 5,512 | 7,250 | 2,542 | 18,449 | 952 | 295 | 1,307 | 1,877 | 615,346 |
| - | - | - | - | 358 | 9,184 | 15 | - | (701) | (4,088) | (1,418) |

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

| Revenue Type | 101000 Areawide Service Area (incl Fund 170000) | | | 131000 Anchorage Fire Service Area | | | 141000 Anchorage Roads & Drainage Service Area | | |
|---|---|-----------------|-----------------|--|---------------|---------------|--|---------------|---------------|
| | 2023 | 2024 | 2025 | 2023 | 2024 | 2025 | 2023 | 2024 | 2025 |
| | Actuals* | Revised | Proposed | Actuals* | Revised | Proposed | Actuals* | Revised | Proposed |
| Federal Revenues | 18,541 | 13,053 | 14,550 | - | - | - | 94 | 76 | 87 |
| Fees & Charges for Services | 17,598 | 19,155 | 19,003 | 602 | 420 | 420 | 4 | 2 | 2 |
| Fines & Forfeitures | 75 | 499 | 539 | - | - | - | - | - | - |
| Investment Income | 5,244 | 3,144 | 6,228 | 614 | (110) | 454 | 1,281 | 381 | 478 |
| Licenses, Permits, Certification | 2,797 | 2,783 | 2,887 | 750 | 676 | 676 | 61 | 115 | 115 |
| Other Revenues | 1,821 | 921 | 1,031 | 82 | 38 | 38 | 4 | 68 | 68 |
| Special Assessments | 24 | 8 | 8 | - | - | - | 204 | 220 | 220 |
| State Revenues | 2,308 | 6,618 | 2,968 | 118 | 120 | 118 | 894 | 626 | 624 |
| Taxes - Other/PILT - Not Subject to | 28,581 | 22,279 | 22,307 | 507 | 391 | 383 | 952 | 817 | 841 |
| Taxes - Other/PILT - Subject to | 80,651 | 78,536 | 80,164 | 1,075 | 1,056 | 1,056 | 1,426 | 1,400 | 1,400 |
| Taxes - Property | (108) | 9,265 | 9,842 | 83,602 | 82,980 | 85,510 | 80,851 | 77,590 | 79,375 |
| Transfers from Other Funds | 19,947 | 24,042 | 31,051 | - | - | - | - | - | - |
| Var. Other Financial Sources | 20,067 | 49 | 49 | 153 | 35 | 35 | 76 | 498 | 498 |
| Revenues Total | 197,546 | 180,354 | 190,627 | 87,501 | 85,605 | 88,689 | 85,848 | 81,794 | 83,708 |
| Department / Agency (prior year activity is presented in budget year organization structure) | | | | | | | | | |
| Assembly | 7,535 | 9,406 | 9,017 | - | - | - | - | - | - |
| Chief Administrative Officer | - | - | 14,214 | - | - | - | - | - | - |
| Chief Fiscal Officer | 538 | 603 | - | - | - | - | - | - | - |
| Development Services | 5,167 | 5,362 | 5,471 | - | - | - | - | - | - |
| Equal Rights Commission | 772 | 827 | 872 | - | - | - | - | - | - |
| Equity & Justice | 610 | 479 | 363 | - | - | - | - | - | - |
| Finance | 12,031 | 12,142 | 14,146 | - | - | - | - | - | - |
| Fire | 28,239 | 34,820 | 39,497 | 79,294 | 76,003 | 78,631 | - | - | - |
| Health | 13,835 | 18,568 | 18,394 | - | - | - | - | - | - |
| Human Resources | 6,295 | 6,971 | 7,193 | - | - | - | - | - | - |
| Information Technology | 1,132 | 1,291 | 1,304 | - | - | - | - | - | - |
| Internal Audit | 780 | 859 | 869 | - | - | - | - | - | - |
| Library | 8,830 | 9,445 | 10,032 | - | - | - | - | - | - |
| Maintenance & Operations | 18,512 | 18,682 | 19,670 | - | - | - | 81,784 | 78,398 | 80,180 |
| Management & Budget | 1,160 | 1,260 | 1,339 | - | - | - | - | - | - |
| Mayor | 2,402 | 2,587 | 2,914 | - | - | - | - | - | - |
| Municipal Attorney | 7,179 | 9,070 | 9,573 | - | - | - | - | - | - |
| Municipal Manager | 15,342 | 15,372 | 2,309 | - | - | - | - | - | - |
| Parks & Recreation | 637 | 497 | 502 | - | - | - | - | - | - |
| Planning | 3,632 | 3,833 | 3,795 | - | - | - | - | - | - |
| Planning, Development & Public Works | 2,914 | 3,270 | 3,324 | - | - | - | - | - | - |
| Police | 446 | 423 | 423 | - | - | - | - | - | - |
| Project Management & Engineering | 914 | 911 | 951 | - | - | - | - | - | - |
| Public Transportation | 29,328 | 32,191 | 33,021 | - | - | - | - | - | - |
| Public Works | 72 | 238 | 264 | - | - | - | - | - | - |
| Purchasing | 1,771 | 1,924 | 1,984 | - | - | - | - | - | - |
| Real Estate | 26,414 | 10,133 | 9,838 | - | - | - | - | - | - |
| Traffic Engineering | 6,102 | 6,730 | 7,104 | - | - | - | - | - | - |
| TANs Expense | 2,495 | - | 2,963 | - | - | - | - | - | - |
| Convention Center & Reserves | - | 3,688 | 3,817 | - | - | - | - | - | - |
| Direct Cost Total | 205,083 | 211,582 | 225,164 | 79,294 | 76,003 | 78,631 | 81,784 | 78,398 | 80,180 |
| Charges by/to Dept / Agency | (20,937) | (27,548) | (30,070) | 7,819 | 9,602 | 10,058 | 2,797 | 3,396 | 3,527 |
| Charges by/to Total | (20,937) | (27,548) | (30,070) | 7,819 | 9,602 | 10,058 | 2,797 | 3,396 | 3,527 |
| Function Cost Total | 184,146 | 184,034 | 195,094 | 87,112 | 85,605 | 88,689 | 84,581 | 81,794 | 83,708 |

* 2023 Actuals are unaudited

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

| Revenue Type | 151000 Anchorage Police Service Area | | | 161000 Anchorage Parks & Recreation Service Area | | | 163000 Building Safety Service Area | | |
|---|--|----------------|----------------|--|---------------|---------------|---|--------------|--------------|
| | 2023 | 2024 | 2025 | 2023 | 2024 | 2025 | 2023 | 2024 | 2025 |
| | Actuals* | Revised | Proposed | Actuals* | Revised | Proposed | Actuals* | Revised | Proposed |
| Federal Revenues | - | - | - | - | - | - | - | - | - |
| Fees & Charges for Services | 1,188 | 1,174 | 1,223 | 1,581 | 1,781 | 2,659 | 27 | 21 | 23 |
| Fines & Forfeitures | 8,253 | 6,434 | 6,234 | - | - | - | 29 | 24 | 30 |
| Investment Income | 2,274 | 634 | 949 | 597 | 135 | 231 | (316) | (830) | (960) |
| Licenses, Permits, Certification | - | - | - | - | - | - | 6,751 | 6,245 | 5,929 |
| Other Revenues | 785 | 560 | 560 | 7 | 91 | 91 | 2 | 1 | 1 |
| Special Assessments | - | - | - | - | - | - | - | - | - |
| State Revenues | 521 | 559 | 557 | 40 | 41 | 40 | - | - | - |
| Taxes - Other/PILT - Not Subject to | 794 | 624 | 599 | 435 | 403 | 409 | - | - | - |
| Taxes - Other/PILT - Subject to | 1,423 | 1,397 | 1,397 | 370 | 364 | 364 | - | - | - |
| Taxes - Property | 132,024 | 140,061 | 147,143 | 23,264 | 22,909 | 22,720 | - | 1,528 | 1,727 |
| Transfers from Other Funds | 99 | - | - | 61 | - | - | - | - | - |
| Var. Other Financial Sources | 204 | 7 | 7 | 25 | 35 | 35 | - | - | - |
| Revenues Total | 147,565 | 151,449 | 158,669 | 26,380 | 25,759 | 26,549 | 6,494 | 6,988 | 6,749 |
| Department / Agency (prior year activity is presented in budget year organization structure) | | | | | | | | | |
| Assembly | - | - | - | - | - | - | - | - | - |
| Chief Administrative Officer | - | - | - | - | - | 80 | - | - | - |
| Chief Fiscal Officer | - | - | - | - | - | - | - | - | - |
| Development Services | - | - | - | - | - | - | 6,036 | 6,783 | 6,932 |
| Equal Rights Commission | - | - | - | - | - | - | - | - | - |
| Equity & Justice | - | - | - | - | - | - | - | - | - |
| Finance | - | - | - | - | - | - | - | - | - |
| Fire | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - |
| Human Resources | - | - | - | - | - | - | - | - | - |
| Information Technology | - | - | - | - | - | - | - | - | - |
| Internal Audit | - | - | - | - | - | - | - | - | - |
| Library | - | - | - | - | - | - | - | - | - |
| Maintenance & Operations | - | - | - | - | - | - | - | - | - |
| Management & Budget | - | - | - | - | - | - | - | - | - |
| Mayor | - | - | - | - | - | - | - | - | - |
| Municipal Attorney | - | - | - | - | - | - | - | - | - |
| Municipal Manager | - | - | - | 36 | 80 | - | - | - | - |
| Parks & Recreation | - | - | - | 19,060 | 20,011 | 20,724 | - | - | - |
| Planning | - | - | - | - | - | - | - | - | - |
| Planning, Development & Public | - | - | - | - | - | - | - | - | - |
| Police | 129,087 | 135,729 | 142,419 | - | - | - | - | - | - |
| Project Management & Engineering | - | - | - | - | - | - | - | - | - |
| Public Transportation | - | - | - | - | - | - | - | - | - |
| Public Works | - | - | - | - | - | - | - | - | - |
| Purchasing | - | - | - | - | - | - | - | - | - |
| Real Estate | - | - | - | - | - | - | - | - | - |
| Traffic Engineering | - | - | - | - | - | - | - | - | - |
| TANs Expense | - | - | - | - | - | - | - | - | - |
| Convention Center & Reserves | - | - | - | - | - | - | - | - | - |
| Direct Cost Total | 129,087 | 135,729 | 142,419 | 19,095 | 20,091 | 20,804 | 6,036 | 6,783 | 6,932 |
| Charges by/to Dept / Agency | 11,612 | 15,720 | 16,250 | 5,032 | 5,668 | 5,746 | 1,313 | 1,517 | 1,536 |
| Charges by/to Total | 11,612 | 15,720 | 16,250 | 5,032 | 5,668 | 5,746 | 1,313 | 1,517 | 1,536 |
| Function Cost Total | 140,700 | 151,449 | 158,669 | 24,127 | 25,759 | 26,549 | 7,349 | 8,299 | 8,468 |

* 2023 Actuals are unaudited

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

| Revenue Type | SUBTOTAL Five Major Funds (101, 131, 141, 151, 161) and Building Safety (163) | | | 104000 Chugiak Fire Service Area | | | 106000 Girdwood Valley Service Area | | |
|---|---|----------------|----------------|--|--------------|--------------|---|--------------|--------------|
| | 2023 | 2024 | 2025 | 2023 | 2024 | 2025 | 2023 | 2024 | 2025 |
| | Actuals* | Revised | Proposed | Actuals* | Revised | Proposed | Actuals* | Revised | Proposed |
| Federal Revenues | 18,635 | 13,129 | 14,637 | - | - | - | - | - | - |
| Fees & Charges for Services | 21,000 | 22,553 | 23,330 | - | - | - | 20 | 24 | 24 |
| Fines & Forfeitures | 8,358 | 6,957 | 6,802 | - | - | - | - | - | - |
| Investment Income | 9,693 | 3,354 | 7,380 | 179 | 126 | 60 | 75 | 52 | (23) |
| Licenses, Permits, Certification | 10,358 | 9,819 | 9,606 | - | - | - | - | - | - |
| Other Revenues | 2,702 | 1,677 | 1,787 | 256 | 1 | 1 | 8 | 3 | 3 |
| Special Assessments | 228 | 228 | 228 | - | - | - | - | - | - |
| State Revenues | 3,882 | 7,965 | 4,307 | 2 | 2 | 2 | 3 | 3 | 3 |
| Taxes - Other/PILT - Not Subject to | 31,269 | 24,514 | 24,539 | (11) | 28 | 26 | (5) | 46 | 46 |
| Taxes - Other/PILT - Subject to | 84,944 | 82,753 | 84,381 | 39 | - | - | 56 | - | - |
| Taxes - Property | 319,634 | 334,333 | 346,317 | 1,307 | 1,445 | 1,527 | 4,102 | 4,596 | 4,936 |
| Transfers from Other Funds | 20,106 | 24,042 | 31,051 | - | - | - | - | - | - |
| Var. Other Financial Sources | 20,525 | 625 | 625 | - | - | - | - | - | - |
| Revenues Total | 551,334 | 531,949 | 554,991 | 1,772 | 1,603 | 1,616 | 4,260 | 4,725 | 4,989 |
| Department / Agency (prior year activity is presented in budget year organization structure) | | | | | | | | | |
| Assembly | 7,535 | 9,406 | 9,017 | - | - | - | - | - | - |
| Chief Administrative Officer | - | - | 14,294 | - | - | - | - | - | - |
| Chief Fiscal Officer | 538 | 603 | - | - | - | - | - | - | - |
| Development Services | 11,203 | 12,145 | 12,404 | - | - | - | - | - | - |
| Equal Rights Commission | 772 | 827 | 872 | - | - | - | - | - | - |
| Equity & Justice | 610 | 479 | 363 | - | - | - | - | - | - |
| Finance | 12,031 | 12,142 | 14,146 | - | - | - | - | - | - |
| Fire | 107,532 | 110,823 | 118,128 | 1,817 | 1,133 | 1,133 | 1,901 | 1,387 | 1,500 |
| Health | 13,835 | 18,568 | 18,394 | - | - | - | - | - | - |
| Human Resources | 6,295 | 6,971 | 7,193 | - | - | - | - | - | - |
| Information Technology | 1,132 | 1,291 | 1,304 | - | - | - | - | - | - |
| Internal Audit | 780 | 859 | 869 | - | - | - | - | - | - |
| Library | 8,830 | 9,445 | 10,032 | - | - | - | - | - | - |
| Maintenance & Operations | 100,297 | 97,080 | 99,850 | - | - | - | 1,199 | 1,439 | 1,477 |
| Management & Budget | 1,160 | 1,260 | 1,339 | - | - | - | - | - | - |
| Mayor | 2,402 | 2,587 | 2,914 | - | - | - | - | - | - |
| Municipal Attorney | 7,179 | 9,070 | 9,573 | - | - | - | - | - | - |
| Municipal Manager | 15,378 | 15,452 | 2,309 | - | - | - | - | - | - |
| Parks & Recreation | 19,696 | 20,508 | 21,226 | - | - | - | 307 | 433 | 453 |
| Planning | 3,632 | 3,833 | 3,795 | - | - | - | - | - | - |
| Planning, Development & Public | 2,914 | 3,270 | 3,324 | - | - | - | - | 50 | 118 |
| Police | 129,533 | 136,152 | 142,841 | - | - | - | 807 | 811 | 817 |
| Project Management & Engineering | 914 | 911 | 951 | - | - | - | - | - | - |
| Public Transportation | 29,328 | 32,191 | 33,021 | - | - | - | - | - | - |
| Public Works | 72 | 238 | 264 | - | - | - | - | - | - |
| Purchasing | 1,771 | 1,924 | 1,984 | - | - | - | - | - | - |
| Real Estate | 26,414 | 10,133 | 9,838 | - | - | - | - | - | - |
| Traffic Engineering | 6,102 | 6,730 | 7,104 | - | - | - | - | - | - |
| TANs Expense | 2,495 | - | 2,963 | - | - | - | - | - | - |
| Convention Center & Reserves | - | 3,688 | 3,817 | - | - | - | - | - | - |
| Direct Cost Total | 520,380 | 528,586 | 554,130 | 1,817 | 1,133 | 1,133 | 4,213 | 4,120 | 4,365 |
| Charges by/to Dept / Agency | 7,635 | 8,354 | 7,047 | 428 | 470 | 482 | 521 | 604 | 624 |
| Charges by/to Total | 7,635 | 8,354 | 7,047 | 428 | 470 | 482 | 521 | 604 | 624 |
| Function Cost Total | 528,015 | 536,940 | 561,177 | 2,245 | 1,603 | 1,616 | 4,734 | 4,725 | 4,989 |

* 2023 Actuals are unaudited

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

| Revenue Type | 119000 Chugiak, Birchwood, Eagle River Rural Road Service Area | | | 162000 Eagle River / Chugiak Parks & Recreation Service Area | | | SA/LRSA Multiple: Special Assessment, Service Areas, and Limited Road Service Areas | | |
|---|--|--------------|--------------|--|--------------|--------------|---|--------------|--------------|
| | 2023 | 2024 | 2025 | 2023 | 2024 | 2025 | 2023 | 2024 | 2025 |
| | Actuals* | Revised | Proposed | Actuals* | Revised | Proposed | Actuals* | Revised | Proposed |
| Federal Revenues | - | - | - | - | - | - | - | - | - |
| Fees & Charges for Services | 38 | 25 | 25 | 259 | 462 | 462 | - | - | - |
| Fines & Forfeitures | - | - | - | - | - | - | - | - | - |
| Investment Income | 45 | 3 | (17) | 369 | 312 | (71) | 413 | 256 | 245 |
| Licenses, Permits, Certification | - | - | - | - | - | - | - | - | - |
| Other Revenues | 271 | 2 | 2 | 24 | 22 | 22 | - | - | - |
| Special Assessments | - | - | - | - | - | - | - | - | - |
| State Revenues | - | - | - | - | - | - | 13 | 12 | 12 |
| Taxes - Other/PILT - Not Subject to | (100) | 175 | 165 | 21 | 18 | 16 | 10 | 21 | 17 |
| Taxes - Other/PILT - Subject to | 277 | - | - | - | - | - | 11 | - | - |
| Taxes - Property | 7,812 | 9,056 | 9,110 | 4,419 | 4,678 | 5,083 | 6,426 | 6,859 | 6,976 |
| Transfers from Other Funds | - | 97 | 97 | - | - | - | - | - | - |
| Var. Other Financial Sources | - | - | - | - | 1 | 1 | - | - | - |
| Revenues Total | 8,344 | 9,357 | 9,381 | 5,091 | 5,492 | 5,512 | 6,874 | 7,148 | 7,250 |
| Department / Agency (prior year activity is presented in budget year organization structure) | | | | | | | | | |
| Assembly | - | - | - | - | - | - | - | - | - |
| Chief Administrative Officer | - | - | - | - | - | - | - | - | - |
| Chief Fiscal Officer | - | - | - | - | - | - | - | - | - |
| Development Services | - | - | - | - | - | - | - | - | - |
| Equal Rights Commission | - | - | - | - | - | - | - | - | - |
| Equity & Justice | - | - | - | - | - | - | - | - | - |
| Finance | - | - | - | - | - | - | - | - | - |
| Fire | - | - | - | - | - | - | 829 | 829 | 829 |
| Health | - | - | - | - | - | - | - | - | - |
| Human Resources | - | - | - | - | - | - | - | - | - |
| Information Technology | - | - | - | - | - | - | - | - | - |
| Internal Audit | - | - | - | - | - | - | - | - | - |
| Library | - | - | - | - | - | - | - | - | - |
| Maintenance & Operations | 8,356 | 9,234 | 9,255 | - | - | - | 2,981 | 4,179 | 4,179 |
| Management & Budget | - | - | - | - | - | - | - | - | - |
| Mayor | - | - | - | - | - | - | - | - | - |
| Municipal Attorney | - | - | - | - | - | - | - | - | - |
| Municipal Manager | - | - | - | - | - | - | - | - | - |
| Parks & Recreation | - | - | - | 7,493 | 4,647 | 4,655 | - | - | - |
| Planning | - | - | - | - | - | - | - | - | - |
| Planning, Development & Public | - | - | - | - | - | - | - | - | - |
| Police | - | - | - | - | - | - | 2,000 | 1,861 | 1,861 |
| Project Management & Engineering | - | - | - | - | - | - | - | - | - |
| Public Transportation | - | - | - | - | - | - | - | - | - |
| Public Works | - | - | - | - | - | - | - | - | - |
| Purchasing | - | - | - | - | - | - | - | - | - |
| Real Estate | - | - | - | - | - | - | - | - | - |
| Traffic Engineering | - | - | - | - | - | - | - | - | - |
| TANs Expense | - | - | - | - | - | - | - | - | - |
| Convention Center & Reserves | - | - | - | - | - | - | - | - | - |
| Direct Cost Total | 8,356 | 9,234 | 9,255 | 7,493 | 4,647 | 4,655 | 5,810 | 6,869 | 6,869 |
| Charges by/to Dept / Agency | 118 | 123 | 126 | 718 | 845 | 857 | 366 | 379 | 381 |
| Charges by/to Total | 118 | 123 | 126 | 718 | 845 | 857 | 366 | 379 | 381 |
| Function Cost Total | 8,474 | 9,357 | 9,381 | 8,210 | 5,492 | 5,512 | 6,176 | 7,248 | 7,250 |

* 2023 Actuals are unaudited

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

| Revenue Type | SUBTOTAL Service Areas Funded with Prop. Taxes | | | 164000 Public Finance Investment Fund | | | 2020X0 Convention Center Operations Reserve | | |
|---|---|---------------|---------------|--|--------------|--------------|--|---------------|---------------|
| | 2023 | 2024 | 2025 | 2023 | 2024 | 2025 | 2023 | 2024 | 2025 |
| | Actuals* | Revised | Proposed | Actuals* | Revised | Proposed | Actuals* | Revised | Proposed |
| Federal Revenues | - | - | - | - | - | - | - | - | - |
| Fees & Charges for Services | 317 | 511 | 511 | 1,329 | 1,297 | 1,297 | - | - | - |
| Fines & Forfeitures | - | - | - | - | - | - | - | - | - |
| Investment Income | 1,081 | 749 | 194 | 106 | 69 | 36 | 749 | 166 | 393 |
| Licenses, Permits, Certification | - | - | - | - | - | - | - | - | - |
| Other Revenues | 560 | 27 | 27 | 762 | 1,567 | 1,567 | 1,100 | - | - |
| Special Assessments | - | - | - | - | - | - | - | - | - |
| State Revenues | 18 | 17 | 17 | - | - | - | - | - | - |
| Taxes - Other/PILT - Not Subject to | (84) | 288 | 269 | - | - | - | 25,356 | 26,274 | 26,265 |
| Taxes - Other/PILT - Subject to | 383 | - | - | - | - | - | - | - | - |
| Taxes - Property | 24,066 | 26,635 | 27,632 | - | - | - | - | - | - |
| Transfers from Other Funds | - | 97 | 97 | - | - | - | 904 | 1,005 | 975 |
| Var. Other Financial Sources | - | 1 | 1 | - | - | - | - | - | - |
| Revenues Total | 26,342 | 28,325 | 28,747 | 2,197 | 2,933 | 2,900 | 28,109 | 27,445 | 27,633 |
| Department / Agency (prior year activity is presented in budget year organization structure) | | | | | | | | | |
| Assembly | - | - | - | - | - | - | - | - | - |
| Chief Administrative Officer | - | - | - | - | - | - | - | - | - |
| Chief Fiscal Officer | - | - | - | - | - | - | - | - | - |
| Development Services | - | - | - | - | - | - | - | - | - |
| Equal Rights Commission | - | - | - | - | - | - | - | - | - |
| Equity & Justice | - | - | - | - | - | - | - | - | - |
| Finance | - | - | - | 2,225 | 2,257 | 2,300 | - | - | - |
| Fire | 4,546 | 3,349 | 3,463 | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - |
| Human Resources | - | - | - | - | - | - | - | - | - |
| Information Technology | - | - | - | - | - | - | - | - | - |
| Internal Audit | - | - | - | - | - | - | - | - | - |
| Library | - | - | - | - | - | - | - | - | - |
| Maintenance & Operations | 12,535 | 14,852 | 14,911 | - | - | - | - | - | - |
| Management & Budget | - | - | - | - | - | - | - | - | - |
| Mayor | - | - | - | - | - | - | - | - | - |
| Municipal Attorney | - | - | - | - | - | - | - | - | - |
| Municipal Manager | - | - | - | - | - | - | - | - | - |
| Parks & Recreation | 7,800 | 5,080 | 5,108 | - | - | - | - | - | - |
| Planning | - | - | - | - | - | - | - | - | - |
| Planning, Development & Public Works | - | 50 | 118 | - | - | - | - | - | - |
| Police | 2,807 | 2,672 | 2,678 | - | - | - | - | - | - |
| Project Management & Engineering | - | - | - | - | - | - | - | - | - |
| Public Transportation | - | - | - | - | - | - | - | - | - |
| Public Works | - | - | - | - | - | - | - | - | - |
| Purchasing | - | - | - | - | - | - | - | - | - |
| Real Estate | - | - | - | - | - | - | - | - | - |
| Traffic Engineering | - | - | - | - | - | - | - | - | - |
| TANs Expense | - | - | - | - | - | - | - | - | - |
| Convention Center & Reserves | - | - | - | - | - | - | 18,003 | 18,363 | 18,449 |
| Direct Cost Total | 27,688 | 26,004 | 26,277 | 2,225 | 2,257 | 2,300 | 18,003 | 18,363 | 18,449 |
| Charges by/to Dept / Agency | 2,151 | 2,421 | 2,470 | 218 | 230 | 242 | - | - | - |
| Charges by/to Total | 2,151 | 2,421 | 2,470 | 218 | 230 | 242 | - | - | - |
| Function Cost Total | 29,840 | 28,425 | 28,747 | 2,443 | 2,487 | 2,542 | 18,003 | 18,363 | 18,449 |

* 2023 Actuals are unaudited

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

| Revenue Type | 221000 Heritage Land Bank | | | 301000 Revenue Bond Payment-Performing Arts Center | | | 602000 Self Insurance | | |
|---|------------------------------|--------------|------------|--|------------|------------|--------------------------|-----------------|-----------------|
| | 2023 | 2024 | 2025 | 2023 | 2024 | 2025 | 2023 | 2024 | 2025 |
| | Actuals* | Revised | Proposed | Actuals* | Revised | Proposed | Actuals* | Revised | Proposed |
| Federal Revenues | - | - | - | - | - | - | - | - | - |
| Fees & Charges for Services | 518 | 290 | 185 | - | - | - | - | 1 | 1 |
| Fines & Forfeitures | - | - | - | - | - | - | - | - | - |
| Investment Income | 566 | 244 | 393 | 36 | 26 | 32 | 913 | 893 | 605 |
| Licenses, Permits, Certification | - | - | - | - | - | - | - | - | - |
| Other Revenues | 2,003 | 1,207 | 300 | 401 | 312 | 263 | (11) | - | - |
| Special Assessments | - | - | - | - | - | - | - | - | - |
| State Revenues | - | - | - | - | - | - | - | - | - |
| Taxes - Other/PILT - Not Subject to | - | - | - | - | - | - | - | - | - |
| Taxes - Other/PILT - Subject to | - | - | - | - | - | - | - | - | - |
| Taxes - Property | - | - | - | - | - | - | - | - | - |
| Transfers from Other Funds | - | - | - | - | - | - | - | - | - |
| Var. Other Financial Sources | - | 89 | 89 | - | - | - | - | - | - |
| Revenues Total | 3,087 | 1,830 | 967 | 437 | 338 | 295 | 902 | 894 | 606 |
| Department / Agency (prior year activity is presented in budget year organization structure) | | | | | | | | | |
| Assembly | - | - | - | - | - | - | - | - | - |
| Chief Administrative Officer | - | - | - | - | - | 295 | - | - | 12,566 |
| Chief Fiscal Officer | - | - | - | - | - | - | - | - | - |
| Development Services | - | - | - | - | - | - | - | - | - |
| Equal Rights Commission | - | - | - | - | - | - | - | - | - |
| Equity & Justice | - | - | - | - | - | - | - | - | - |
| Finance | - | - | - | - | - | - | - | - | - |
| Fire | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - |
| Human Resources | - | - | - | - | - | - | - | - | - |
| Information Technology | - | - | - | - | - | - | - | - | - |
| Internal Audit | - | - | - | - | - | - | - | - | - |
| Library | - | - | - | - | - | - | - | - | - |
| Maintenance & Operations | - | - | - | - | - | - | - | - | - |
| Management & Budget | - | - | - | - | - | - | - | - | - |
| Mayor | - | - | - | - | - | - | - | - | - |
| Municipal Attorney | - | - | - | - | - | - | - | - | - |
| Municipal Manager | - | - | - | 302 | 299 | - | 13,386 | 12,564 | - |
| Parks & Recreation | - | - | - | - | - | - | - | - | - |
| Planning | - | - | - | - | - | - | - | - | - |
| Planning, Development & Public Works | - | - | - | - | - | - | - | - | - |
| Police | - | - | - | - | - | - | - | - | - |
| Project Management & Engineering | - | - | - | - | - | - | - | - | - |
| Public Transportation | - | - | - | - | - | - | - | - | - |
| Public Works | - | - | - | - | - | - | - | - | - |
| Purchasing | - | - | - | - | - | - | - | - | - |
| Real Estate | 272 | 659 | 676 | - | - | - | - | - | - |
| Traffic Engineering | - | - | - | - | - | - | - | - | - |
| TANs Expense | - | - | - | - | - | - | - | - | - |
| Convention Center & Reserves | - | - | - | - | - | - | - | - | - |
| Direct Cost Total | 272 | 659 | 676 | 302 | 299 | 295 | 13,386 | 12,564 | 12,566 |
| Charges by/to Dept / Agency | 247 | 259 | 275 | - | - | - | (11,181) | (11,181) | (11,259) |
| Charges by/to Total | 247 | 259 | 275 | - | - | - | (11,181) | (11,181) | (11,259) |
| Function Cost Total | 520 | 918 | 952 | 302 | 299 | 295 | 2,205 | 1,383 | 1,307 |

* 2023 Actuals are unaudited

2025 Proposed General Government Operating Budget

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

| Revenue Type | 607000 Management Information Systems | | | SUBTOTAL Other Funds, non Prop. Tax Supported | | | GRAND TOTAL All General Government Funds | | |
|---|--|-----------------|-----------------|--|-----------------|-----------------|---|-----------------|-----------------|
| | 2023 | 2024 | 2025 | 2023 | 2024 | 2025 | 2023 | 2024 | 2025 |
| | Actuals* | Revised | Proposed | Actuals* | Revised | Proposed | Actuals* | Revised | Proposed |
| Federal Revenues | - | - | - | - | - | - | 18,635 | 13,129 | 14,637 |
| Fees & Charges for Services | 0 | - | - | 1,848 | 1,587 | 1,482 | 23,164 | 24,651 | 25,323 |
| Fines & Forfeitures | - | - | - | - | - | - | 8,358 | 6,957 | 6,802 |
| Investment Income | (1,708) | (2,110) | (2,211) | 662 | (712) | (752) | 11,436 | 3,391 | 6,822 |
| Licenses, Permits, Certification | - | - | - | - | - | - | 10,358 | 9,819 | 9,606 |
| Other Revenues | 27 | - | - | 4,281 | 3,087 | 2,130 | 7,543 | 4,791 | 3,944 |
| Special Assessments | - | - | - | - | - | - | 228 | 228 | 228 |
| State Revenues | - | - | - | - | - | - | 3,900 | 7,982 | 4,324 |
| Taxes - Other/PILT - Not Subject to | - | - | - | 25,356 | 26,274 | 26,265 | 56,541 | 51,076 | 51,072 |
| Taxes - Other/PILT - Subject to | - | - | - | - | - | - | 85,327 | 82,753 | 84,381 |
| Taxes - Property | - | - | - | - | - | - | 343,701 | 360,968 | 373,949 |
| Transfers from Other Funds | - | - | - | 904 | 1,005 | 975 | 21,011 | 25,144 | 32,123 |
| Var. Other Financial Sources | - | - | - | - | 89 | 89 | 20,525 | 715 | 715 |
| Revenues Total | (1,681) | (2,110) | (2,211) | 33,051 | 31,330 | 30,190 | 610,727 | 591,605 | 613,928 |
| Department / Agency (prior year activity is presented in budget year organization structure) | | | | | | | | | |
| Assembly | - | - | - | - | - | - | 7,535 | 9,406 | 9,017 |
| Chief Administrative Officer | - | - | - | - | - | 12,861 | - | - | 27,155 |
| Chief Fiscal Officer | - | - | - | - | - | - | 538 | 603 | - |
| Development Services | - | - | - | - | - | - | 11,203 | 12,145 | 12,404 |
| Equal Rights Commission | - | - | - | - | - | - | 772 | 827 | 872 |
| Equity & Justice | - | - | - | - | - | - | 610 | 479 | 363 |
| Finance | - | - | - | 2,225 | 2,257 | 2,300 | 14,256 | 14,400 | 16,447 |
| Fire | - | - | - | - | - | - | 112,079 | 114,172 | 121,591 |
| Health | - | - | - | - | - | - | 13,835 | 18,568 | 18,394 |
| Human Resources | - | - | - | - | - | - | 6,295 | 6,971 | 7,193 |
| Information Technology | 27,578 | 31,531 | 31,138 | 27,578 | 31,531 | 31,138 | 28,710 | 32,822 | 32,441 |
| Internal Audit | - | - | - | - | - | - | 780 | 859 | 869 |
| Library | - | - | - | - | - | - | 8,830 | 9,445 | 10,032 |
| Maintenance & Operations | - | - | - | - | - | - | 112,832 | 111,932 | 114,762 |
| Management & Budget | - | - | - | - | - | - | 1,160 | 1,260 | 1,339 |
| Mayor | - | - | - | - | - | - | 2,402 | 2,587 | 2,914 |
| Municipal Attorney | - | - | - | - | - | - | 7,179 | 9,070 | 9,573 |
| Municipal Manager | - | - | - | 13,688 | 12,863 | - | 29,066 | 28,315 | 2,309 |
| Parks & Recreation | - | - | - | - | - | - | 27,496 | 25,588 | 26,333 |
| Planning | - | - | - | - | - | - | 3,632 | 3,833 | 3,795 |
| Planning, Development & Public Works | - | - | - | - | - | - | 2,914 | 3,320 | 3,441 |
| Police | - | - | - | - | - | - | 132,340 | 138,824 | 145,519 |
| Project Management & Engineering | - | - | - | - | - | - | 914 | 911 | 951 |
| Public Transportation | - | - | - | - | - | - | 29,328 | 32,191 | 33,021 |
| Public Works | - | - | - | - | - | - | 72 | 238 | 264 |
| Purchasing | - | - | - | - | - | - | 1,771 | 1,924 | 1,984 |
| Real Estate | - | - | - | 272 | 659 | 676 | 26,687 | 10,792 | 10,514 |
| Traffic Engineering | - | - | - | - | - | - | 6,102 | 6,730 | 7,104 |
| TANs Expense | - | - | - | - | - | - | 2,495 | - | 2,963 |
| Convention Center & Reserves | - | - | - | 18,003 | 18,363 | 18,449 | 18,003 | 22,051 | 22,266 |
| Direct Cost Total | 27,578 | 31,531 | 31,138 | 61,768 | 65,673 | 65,424 | 609,836 | 620,263 | 645,831 |
| Charges by/to Dept / Agency | (25,172) | (29,553) | (29,261) | (35,888) | (40,245) | (40,002) | (26,102) | (29,470) | (30,485) |
| Charges by/to Total | (25,172) | (29,553) | (29,261) | (35,888) | (40,245) | (40,002) | (26,102) | (29,470) | (30,485) |
| Function Cost Total | 2,406 | 1,978 | 1,877 | 25,879 | 25,428 | 25,422 | 583,734 | 590,793 | 615,346 |

* 2023 Actuals are unaudited