



**Municipality of Anchorage**

**2024 Revised  
Budgets**

**2024 Established Tax  
Levies**

**Dave Bronson, Mayor  
Anchorage, Alaska**

# Municipality of Anchorage

## Dave Bronson, Mayor

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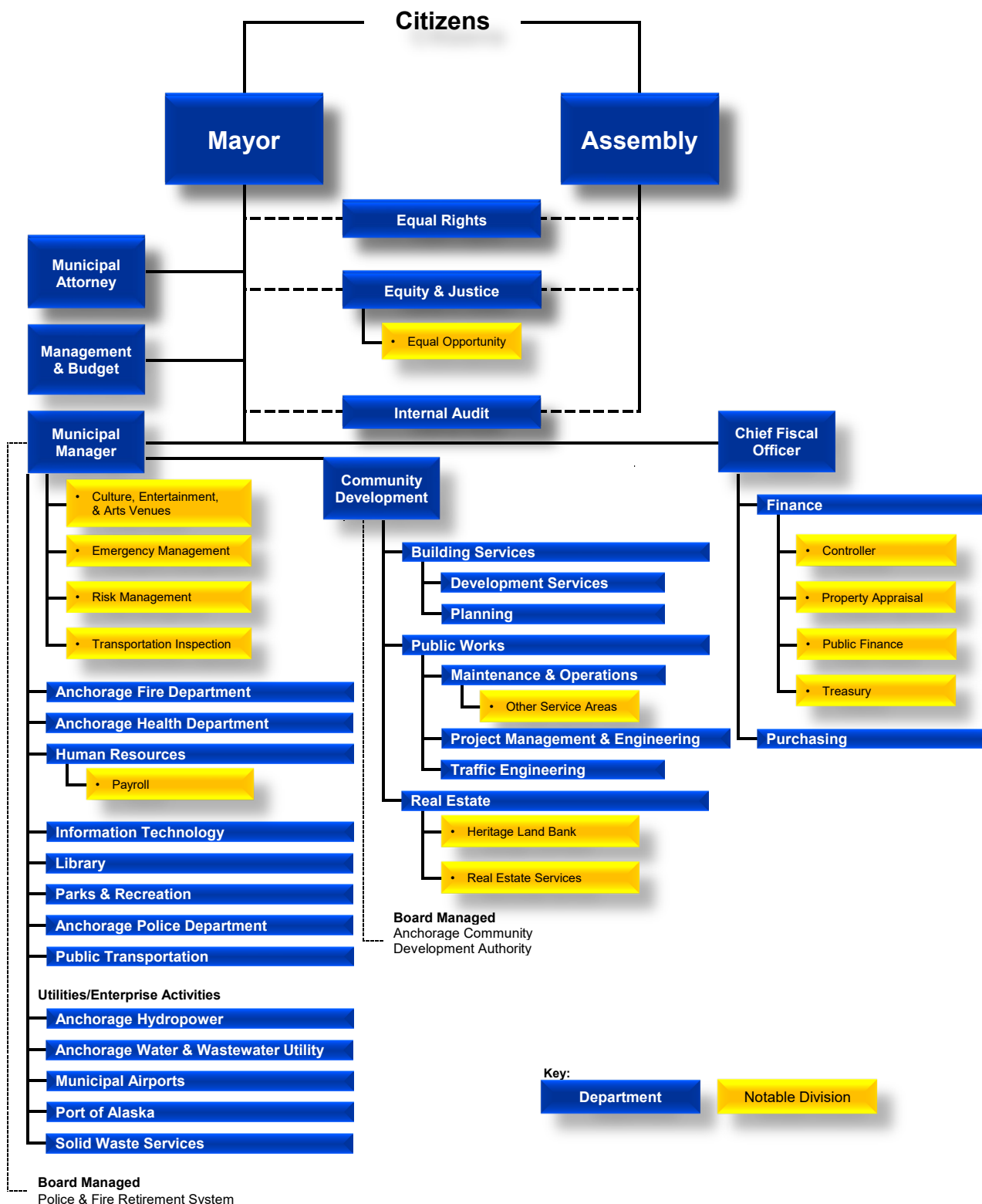
Sharon Lechner, Director

Marilyn Banzhaf, Deputy Director

Erin Baker

Christine Chesnut

# Municipality of Anchorage



# 2024 Revised Budgets and 2024 Property Taxes

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## Municipal Clerk's Office

**Amended and Approved April 30, 2024**  
**Immediate Reconsideration Passed May 3, 2024**  
**Amended and Approved May 3, 2024**  
**Mayoral Veto Given May 3, 2024**  
**Veto Overridden May 7, 2024**

Submitted By: Chair of the Assembly at the  
Request of the Mayor  
 Prepared By: Office of Management & Budget  
 For Reading: April 9, 2024

## ANCHORAGE, ALASKA

AR 2024-104, As Amended with *Mayor Vetoes* and Veto Overrides

1 **A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING**  
 2 **FUNDS FOR THE 2024 GENERAL GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY**  
 3 **OF ANCHORAGE**

4  
 5 **WHEREAS**, the approved 2024 budget for the Municipality of Anchorage was adopted by AO No. 2023 -  
 6 95 as Amended with Mayor Vetoes and Veto Overrides; and

7  
 8 **WHEREAS**, the Mayor has recommended revisions to departments and fund appropriations for 2024;  
 9 now, therefore,

10  
 11 **THE ANCHORAGE ASSEMBLY RESOLVES:**

12  
 13 **Section 1.** The direct cost amounts set forth for the 2024 fiscal year for the following operating  
 14 departments and/or agencies are hereby appropriated for the 2024 fiscal year:

15 Department/Agency	2024 Approved Budget	Revision	2024 Revised Budget
16 <u>GENERAL GOVERNMENT</u>			
		\$ 478,352	\$ 9,405,741
		<del>50,331</del>	<del>8,977,720</del>
		\$ 478,352	\$ 9,405,741
20 Assembly	\$ 8,927,389	<del>50,331</del>	<del>8,977,720</del>
		<u>8,727</u>	<u>602,788</u>
		<del>9,527</del>	<del>603,588</del>
		<u>8,727</u>	<u>602,788</u>
25 Chief Fiscal Officer	594,061	<del>9,527</del>	<del>603,588</del>
		<u>96,980</u>	<u>3,319,563</u>
		<del>98,980</del>	<del>3,321,563</del>
		<u>96,980</u>	<u>3,319,563</u>
30 Community Development	3,222,583	<del>98,980</del>	<del>3,321,563</del>
		<u>61,201</u>	<u>12,144,553</u>
		<del>68,201</del>	<del>12,151,553</del>
		<u>61,201</u>	<u>12,144,553</u>
35 Development Services	12,083,352	<del>68,201</del>	<del>12,151,553</del>
		<u>(40,683)</u>	<u>827,012</u>
		<del>(35,656)</del>	<del>832,039</del>
		<u>(40,683)</u>	<u>827,012</u>
40 Equal Rights Commission	867,695	<del>(35,656)</del>	<del>832,039</del>
42 Equity & Justice	453,922	25,472	479,394

## Resolution to Revise and Appropriate 2024 General Government Operating Budget

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		2024 Approved Budget	Revision	2024 Revised Budget
1	Department/Agency			
2				
3			<b>(4,919)</b>	<b>14,399,932</b>
4			<del>347,592</del>	<del>14,752,443</del>
5			<del>(4,919)</del>	<del>14,399,932</del>
6	Finance	14,404,851	<del>347,592</del>	<del>14,752,443</del>
7				
8			<b>(679,158)</b>	<b>114,172,448</b>
9			<del>(673,158)</del>	<del>114,178,448</del>
10			<del>(679,158)</del>	<del>114,172,448</del>
11	Fire	114,851,606	<del>(673,158)</del>	<del>114,178,448</del>
12				
13			<b>3,947,479</b>	<b>18,567,996</b>
14			<del>3,955,479</del>	<del>18,575,996</del>
15			<del>3,947,479</del>	<del>18,567,996</del>
16	Health	14,620,517	<del>3,955,479</del>	<del>18,575,996</del>
17				
18			<b>34,672</b>	<b>6,971,140</b>
19			<del>75,175</del>	<del>7,011,643</del>
20			<del>34,672</del>	<del>6,971,140</del>
21	Human Resources	6,936,468	<del>75,175</del>	<del>7,011,643</del>
22				
23			<b>106,674</b>	<b>23,522,089</b>
24			<del>(264,761)</del>	<del>23,150,654</del>
25			<del>106,674</del>	<del>23,522,089</del>
26	Information Technology	23,415,415	<del>(264,761)</del>	<del>23,150,654</del>
27				
28			<b>(1,096)</b>	<b>858,568</b>
29			<del>5,033</del>	<del>864,697</del>
30			<del>(1,096)</del>	<del>858,568</del>
31	Internal Audit	859,664	<del>5,033</del>	<del>864,697</del>
32				
33			<b>(18,933)</b>	<b>9,445,466</b>
34			<del>12,067</del>	<del>9,476,466</del>
35			<del>(18,933)</del>	<del>9,445,466</del>
36	Library	9,464,399	<del>12,067</del>	<del>9,476,466</del>
37				
38			<b>2,014,086</b>	<b>111,931,989</b>
39			<del>2,026,086</del>	<del>111,943,989</del>
40			<del>2,014,086</del>	<del>111,931,989</del>
41	Maintenance & Operations	109,917,903	<del>1,441,086</del>	<del>111,358,989</del>
42				
43			<b>8,486</b>	<b>1,260,398</b>
44			<del>13,366</del>	<del>1,265,278</del>
45			<del>8,486</del>	<del>1,260,398</del>
46	Management & Budget	1,251,912	<del>13,366</del>	<del>1,265,278</del>
47				

## Resolution to Revise and Appropriate 2024 General Government Operating Budget

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	2024 Approved Budget	Revision	2024 Revised Budget
1 Department/Agency			
2			
3		<u>25,762</u>	<u>2,586,644</u>
4		<del>27,473</del>	<del>2,588,355</del>
5		<del>25,762</del>	<del>2,586,644</del>
6 Mayor	2,560,882	<del>27,473</del>	<del>2,588,355</del>
7			
8		<u>144,028</u>	<u>9,070,286</u>
9		<del>164,699</del>	<del>9,090,957</del>
10		<del>144,028</del>	<del>9,070,286</del>
11 Municipal Attorney	8,926,258	<del>164,699</del>	<del>9,090,957</del>
12			
13		<u>723,112</u>	<u>28,314,595</u>
14		<del>1,228,917</del>	<del>28,820,400</del>
15		<del>723,112</del>	<del>28,314,595</del>
16 Municipal Manager	27,591,483	<del>1,228,917</del>	<del>28,820,400</del>
17			
18		<u>374,317</u>	<u>25,588,109</u>
19		<del>389,535</del>	<del>25,603,327</del>
20		<del>374,317</del>	<del>25,588,109</del>
21 Parks & Recreation	25,213,792	<del>291,094</del>	<del>25,504,886</del>
22			
23		<u>(11,938)</u>	<u>3,833,270</u>
24		<del>(6,938)</del>	<del>3,838,270</del>
25		<del>(11,938)</del>	<del>3,833,270</del>
26 Planning	3,845,208	<del>(6,938)</del>	<del>3,838,270</del>
27			
28		<u>(899,776)</u>	<u>138,823,743</u>
29		<del>(874,776)</del>	<del>138,848,743</del>
30		<del>(899,776)</del>	<del>138,823,743</del>
31 Police	139,723,519	<del>(874,776)</del>	<del>138,848,743</del>
32			
33		<u>(23,123)</u>	<u>910,788</u>
34		<del>(22,123)</del>	<del>911,788</del>
35		<del>(23,123)</del>	<del>910,788</del>
36 Project Management & Engineering	933,911	<del>(22,123)</del>	<del>911,788</del>
37			
38		<u>291,507</u>	<u>32,190,654</u>
39		<del>306,365</del>	<del>32,205,512</del>
40		<del>291,507</del>	<del>32,190,654</del>
41 Public Transportation	31,899,147	<del>117,419</del>	<del>32,016,566</del>
42			
43 Public Works	237,959	93	238,052
44			
45		<u>22,802</u>	<u>1,924,427</u>
46		<del>180,464</del>	<del>2,082,089</del>
47		<del>22,802</del>	<del>1,924,427</del>
48 Purchasing	1,901,625	<del>155,464</del>	<del>2,057,089</del>
49			



Resolution to Revise and Appropriate 2024 General Government Operating Budget

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1	Department/Agency	2024 Approved Budget	Revision	2024 Revised Budget
2				
3			<b>307</b>	<b>10,792,141</b>
4			<del>1,307</del>	<del>10,793,144</del>
5			<b>307</b>	<b>10,792,141</b>
6	Real Estate	10,791,834	1,307	10,793,144
7				
8			<b>39,161</b>	<b>6,730,006</b>
9			<del>41,161</del>	<del>6,732,006</del>
10			<b>39,161</b>	<b>6,730,006</b>
11	Traffic Engineering	6,690,845	41,161	6,732,006
12				
13	Non-Departmental (TANS DS Fund 101)	2,703,000	(2,703,000)	-
14				
15	Convention Center & Reserves	17,146,244	4,905,033	22,051,277
16				
17			<b>\$ 8,925,625</b>	<b>\$ 610,963,069</b>
18			<del>\$ 9,351,944</del>	<del>\$ 611,389,388</del>
19			<b>\$ 8,925,625</b>	<b>\$ 610,963,069</b>
20	GRAND TOTAL GENERAL GOVERNMENT	<u>\$ 602,037,444</u>	<u>\$ 8,454,557</u>	<u>\$ 610,492,004</u>

22 **Section 2.** The function cost amounts set forth for the 2024 fiscal year for the following operating funds  
 23 are hereby appropriated (see **Section 3. 4.**):

24	Fund No.	Fund Description	2024 Approved Budget	Revision	2024 Revised Budget
25		<u>GENERAL FUNDS</u>			
26				<b>\$ 3,099,327</b>	<b>\$ 180,345,591</b>
27				<del>\$ 3,295,910</del>	<del>\$ 180,542,174</del>
28				<b>\$ 3,099,327</b>	<b>\$ 180,345,591</b>
29	101000	Areawide General	\$ 177,246,264	\$ 2,765,072	\$ 180,011,336
30					
31	103000	Areawide EMS Lease	829,029	-	829,029
32					
33				<b>149,201</b>	<b>1,602,957</b>
34				<del>149,305</del>	<del>1,603,061</del>
35				<b>149,201</b>	<b>1,602,957</b>
36	104000	Chugiak Fire SA	1,453,756	149,285	1,603,044
37					
38	105000	Glen Alps SA	394,944	52,102	447,046
39					
40				<b>99,435</b>	<b>4,724,720</b>
41				<del>99,383</del>	<del>4,724,668</del>
42				<b>99,435</b>	<b>4,724,720</b>
43	106000	Girdwood Valley SA	4,625,285	99,290	4,724,575
44					
45	107000	AW APD IT Systems Special Levy	1,840,000	-	1,840,000
46	110000	Chugach State Park Access SA	-	-	-
47	111000	Birchtree/Elmore LRSA	326,606	42,041	368,647
48	112000	Sec. 6/Campbell Airstrip LRSA	180,127	25,971	206,098

## Resolution to Revise and Appropriate 2024 General Government Operating Budget

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	Fund		2024		2024
	No.	Fund Description	Approved	Revision	Revised
			Budget		Budget
1					
2	113000	Valli-Vue Estates LRSA	129,755	19,683	149,438
3	114000	Skyranch Estates LRSA	40,145	6,657	46,802
4	115000	Upper Grover LRSA	20,796	2,776	23,572
5	116000	Raven Woods/Bubbling Brook LRSA	22,822	4,167	26,989
6	117000	Mt. Park Estates LRSA	34,618	4,872	39,490
7	118000	Mt. Park/Robin Hill RRSA	173,184	28,347	201,531
8					
9				<b>1,157,460</b>	<b>9,356,853</b>
10				<del>1,158,441</del>	<del>9,357,834</del>
11				<del>1,157,460</del>	<del>9,356,853</del>
12	119000	Chugiak/Birchwood/Eagle River RRSA	8,199,393	<del>1,158,312</del>	<del>9,357,705</del>
13					
14	121000	Eaglewood Contributing RSA	117,251	16,019	133,270
15	122000	Gateway Contributing RSA	2,492	87	2,579
16	123000	Lakehill LRSA	65,017	8,698	73,715
17	124000	Totem LRSA	36,870	3,800	40,670
18	125000	Paradise Valley South LRSA	19,204	1,986	21,190
19	126000	SRW Homeowners LRSA	69,059	8,080	77,139
20					
21				<b>33,194</b>	<b>422,543</b>
22				<del>32,868</del>	<del>422,217</del>
23				<del>33,194</del>	<del>422,543</del>
24	129000	Eagle River Street Light SA	389,349	<del>32,842</del>	<del>422,191</del>
25					
26				<b>(1,097,286)</b>	<b>85,604,895</b>
27				<del>(1,094,587)</del>	<del>85,607,594</del>
28				<del>(1,097,286)</del>	<del>85,604,895</del>
29	131000	Anchorage Fire SA	86,702,181	<del>(1,096,285)</del>	<del>85,605,896</del>
30					
31				<b>249,543</b>	<b>81,793,905</b>
32				<del>231,193</del>	<del>81,775,555</del>
33				<del>249,543</del>	<del>81,793,905</del>
34	141000	Anchorage Roads & Drainage SA	81,544,362	<del>(54,269)</del>	<del>81,490,093</del>
35					
36	142000	Talus West LRSA	173,704	(48,366)	125,338
37	143000	Upper O'Malley LRSA	763,535	91,251	854,786
38	144000	Bear Valley LRSA	60,030	7,873	67,903
39	145000	Rabbit Creek View/Heights LRSA	130,570	19,959	150,529
40	146000	Villages Scenic Parkway LRSA	27,261	3,891	31,152
41	147000	Sequoia Estates LRSA	24,823	5,581	30,404
42	148000	Rockhill LRSA	68,816	9,430	78,246
43	149000	South Goldenview Area RRSA	792,535	112,322	904,857
44	150000	Homestead LRSA	29,783	3,499	33,282
45					
46				<b>(406,770)</b>	<b>151,449,372</b>
47				<del>(375,402)</del>	<del>151,480,740</del>
48				<del>(406,770)</del>	<del>151,449,372</del>
49	151000	Anchorage Metropolitan Police SA	151,856,142	<del>(377,225)</del>	<del>151,478,917</del>
50					

Resolution to Revise and Appropriate 2024 General Government Operating Budget

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	Fund No.	Fund Description	2024 Approved Budget	Revision	2024 Revised Budget
1					
2					
3	152000	Turnagain Arm Police SA	21,782	-	21,782
4					
5				<u>85,981</u>	<u>25,758,885</u>
6				<del>90,232</del>	<del>25,763,136</del>
7				<del>85,981</del>	<del>25,758,885</del>
8	161000	Anchorage Parks & Recreation SA	25,672,904	36,724	25,709,628
9					
10				<u>394,602</u>	<u>5,492,397</u>
11				<del>400,674</del>	<del>5,498,469</del>
12				<del>394,602</del>	<del>5,492,397</del>
13	162000	Eagle River/Chugiak Parks/Rec SA	5,097,795	354,051	5,451,846
14					
15				<u>551</u>	<u>8,299,261</u>
16				<del>277</del>	<del>8,298,987</del>
17				<del>551</del>	<del>8,299,261</del>
18	163000	Anchorage Building Safety SA	8,298,710	96	8,298,806
19					
20				<u>(4,522)</u>	<u>2,487,284</u>
21				<del>9,416</del>	<del>2,501,222</del>
22				<del>(4,522)</del>	<del>2,487,284</del>
23	164000	Public Finance & Investment Fund	2,491,806	9,482	2,501,288
24					
25	170000	ML&P Sale Proceeds	-	3,688,021	3,688,021
26					
27				<u>\$ 7,879,463</u>	<u>\$ 567,852,168</u>
28				<del>\$ 8,116,457</del>	<del>\$ 568,089,162</del>
29				<del>\$ 7,879,463</del>	<del>\$ 567,852,168</del>
30		Subtotal General Funds	\$ 559,972,705	\$ 7,196,122	\$ 567,168,827
31					
32		<u>SPECIAL REVENUE FUNDS</u>			
33	2020X0	Convention Center Reserves	\$ 17,146,244	\$ 1,217,012	\$ 18,363,256
34					
35				<u>(37,505)</u>	<u>917,637</u>
36				<del>(23,287)</del>	<del>931,855</del>
37				<del>(37,505)</del>	<del>917,637</del>
38	221000	Heritage Land Bank	955,142	(23,190)	931,952
39					
40				<u>\$ 1,179,507</u>	<u>\$ 19,280,893</u>
41				<del>\$ 1,193,725</del>	<del>\$ 19,295,111</del>
42				<del>\$ 1,179,507</del>	<del>\$ 19,280,893</del>
43		Subtotal Special Revenue Funds	\$ 18,101,386	\$ 1,193,822	\$ 19,295,208
44					
45		<u>DEBT SERVICE FUND</u>			
46	301000	PAC Surcharge Revenue Bond	\$ 298,750	\$ -	\$ 298,750
47					

## Resolution to Revise and Appropriate 2024 General Government Operating Budget

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Fund No.	Fund Description	2024 Approved Budget	Revision	2024 Revised Budget
<u>INTERNAL SERVICE FUNDS</u>				
			\$ (549,838)	\$ 1,382,826
			\$ (547,771)	\$ 1,384,893
			\$ (549,838)	\$ 1,382,826
602000	Self-Insurance	\$ 1,932,664	\$ (514,993)	\$ 1,417,671
			636,655	(7,321,588)
			635,313	(7,322,930)
			636,655	(7,321,588)
607000	Management Information Systems	(7,958,243)	636,655	(7,321,588)
			\$ 86,817	\$ (5,938,762)
			\$ 87,542	\$ (5,938,037)
			\$ 86,817	\$ (5,938,762)
	Subtotal Internal Service Funds	\$ (6,025,579)	\$ 121,662	\$ (5,903,917)
			\$ 9,145,787	\$ 581,493,049
			\$ 9,397,724	\$ 581,744,986
			\$ 9,145,787	\$ 581,493,049
GRAND TOTAL GENERAL GOVERNMENT		\$ 572,347,262	\$ 8,511,606	\$ 580,858,868

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

**Section 4.** Appropriating property taxes as a transfer in the amount of TWO HUNDRED SIXTY-THREE MILLION SEVEN HUNDRED FOURTEEN THOUSAND THREE HUNDRED EIGHTY-NINE DOLLARS (\$263,714,389) from Areawide General Fund (101000) to the Anchorage School District for the 2024 tax year.

**Section 5.** Appropriating a transfer in the amount of ONE MILLION NINETY-SEVEN THOUSAND SIX HUNDRED SEVENTY-SEVEN DOLLARS (\$1,097,677) from the 2024 Operating Budget, Eagle River/Chugiak Parks & Recreation Service Area Operating Fund (162000) to the Eagle River/Chugiak Parks & Recreation Service Area Capital Improvement Projects Fund (462800) for continued Eagle River/Chugiak parks repairs and maintenance, all within the Parks & Recreation Department.

**Section 6.** Appropriating a transfer in the amount of TWO HUNDRED THOUSAND DOLLARS (\$200,000) from the 2024 Operating Budget, Areawide General Fund (101000) to the Areawide General Capital Improvement Projects (CIP) Fund (401800) for roof reserves at George M. Sullivan Arena, Anchorage Museum at Rasmuson Center, and Z.J. Loussac Library, all within the Maintenance & Operations Department, is recommended as follows:

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

Resolution to Revise and Appropriate 2024 General Government Operating Budget

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1 **Section 7.** Appropriating a transfer in the amount of FORTY THOUSAND DOLLARS (\$40,000) from the  
 2 2024 Operating Budget, Glen Alps Service Area Operating Fund (105000) to the Miscellaneous Capital  
 3 Projects Pass-Thru Capital Improvement Projects Fund (409800) for the purpose of providing funding for  
 4 the Glen Alps Roads and Drainage Capital Improvement Program, all within the Maintenance &  
 5 Operations Department.

6  
 7 **Section 8.** Appropriating a transfer in the amount of FIFTY THOUSAND DOLLARS (\$50,000) from the  
 8 2024 Operating Budget, Areawide General Operating Fund (101000) to the Operating Projects  
 9 Committed General Fund (190000) for 1% for Art Maintenance, all within the Community Development  
 10 Department.

11  
 12 **Section 9.** Appropriating a transfer in the amount of ONE HUNDRED THOUSAND DOLLARS  
 13 (\$100,000) from the 2024 Operating Budget, Anchorage Parks & Recreation Service Area (SA)  
 14 Operating Fund (161000) to the Anchorage Parks & Recreation SA Capital Improvement Projects Fund  
 15 (461800) for capital reserve for future repairs at Bartlett, Dimond, East, Service, and West pools, all  
 16 within the Parks & Recreation Department.

17  
 18 **Section 10.** Appropriating a transfer in the amount of ONE MILLION FOUR HUNDRED THOUSAND  
 19 THREE HUNDRED SEVENTY-EIGHT DOLLARS (\$1,400,378) from the 2024 Operating Budget,  
 20 Anchorage Parks & Recreation Service Area (SA) Operating Fund (161000) to the Anchorage Parks &  
 21 Recreation SA Capital Improvement Projects Fund (461800) for purchasing capital equipment and  
 22 improving parks, trails, and facilities, all within the Parks & Recreation Department.

23  
 24 **Section 11.** Appropriating a transfer in the amount of FOUR MILLION THREE HUNDRED TWELVE  
 25 THOUSAND SEVEN HUNDRED FIFTY-SEVEN DOLLARS (\$4,312,757) from the 2024 Operating  
 26 Budget, Chugiak, Birchwood, Eagle River Rural Road Service Area (CBERRRSA) Operating Fund  
 27 (119000) to the CBERRRSA Capital Improvement Projects Fund (419800) for road and drainage  
 28 improvement projects, all within the Maintenance & Operations Department.

29  
 30 **Section 12.** Revising and appropriating the 2024 Operating Budget for the Police & Fire Retirees  
 31 Medical Operating Fund (165000) as supported by transfers from 2024 Police and Fire Departments'  
 32 General Government Operating Budgets:

	2024 Approved Budget	Revision	2024 Revised Budget
35 165000 P&F Retirees Med Ops - Direct Cost	\$ 223,019	\$ 73	\$ 223,092
37		<u>\$ 107</u>	<u>\$ 240,853</u>
38		<u>\$ 115</u>	<u>\$ 240,861</u>
39		<u>\$ 107</u>	<u>\$ 240,853</u>
40 165000 P&F Retirees Med Ops - Function Cost	\$ 240,746	<u>\$ 115</u>	<u>\$ 240,861</u>

## Resolution to Revise and Appropriate 2024 General Government Operating Budget

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1 **Section 13.** Revising and appropriating the 2024 Operating Budget for the Police & Fire Retiree Medical  
 2 Liability Fund (281000) as supported by contributions from 2024 Police and Fire Departments' General  
 3 Government Operating Budgets:

	2024 Approved Budget	Revision	2024 Revised Budget
6 281000 P&F Retiree Med Liability - Direct Cost	\$ 3,913,759	\$ -	\$ 3,913,759
		<b>\$ 5,141</b>	<b>\$ 3,938,881</b>
		<del>\$ 5,228</del>	<del>\$ 3,938,968</del>
		<del>\$ 5,141</del>	<del>\$ 3,938,881</del>
11 281000 P&F Retiree Med Liability - Function Cost	\$ 3,933,740	<del>\$ 5,228</del>	<del>\$ 3,938,968</del>

13 **Section 14.** Revising and appropriating the 2024 Operating Budget for the Equipment Maintenance  
 14 (Fleet) Fund (601000) from anticipated income included as expenditures in the General Government  
 15 Operating Budget Departments:

	2024 Approved Budget	Revision	2024 Revised Budget
18 601000 Equipment Maintenance - Direct Cost	\$ 6,613,469	\$ 94,348	\$ 6,707,817
		<b>\$ 217,964</b>	<b>\$ 9,111,805</b>
		<del>\$ 240,261</del>	<del>\$ 9,134,102</del>
		<del>\$ 217,964</del>	<del>\$ 9,111,805</del>
23 601000 Equipment Maintenance - Function Cost	\$ 8,893,841	<del>\$ 234,986</del>	<del>\$ 9,128,827</del>

25 **Section 15.** Revising and appropriating the 2024 Operating Budget for the Police and Fire Retirement  
 26 System Fund (715000) from anticipated investment income of the Fund as approved by the Anchorage  
 27 Police and Fire Retirement System Board:

	2024 Approved Budget	Revision	2024 Revised Budget
30 715000 P&F Retirement - Direct Cost	\$ 36,975,905	\$ (3,521)	\$ 36,972,384
		<b>\$ (3,004)</b>	<b>\$ 37,046,774</b>
		<del>\$ (2,703)</del>	<del>\$ 37,047,075</del>
		<del>\$ (3,004)</del>	<del>\$ 37,046,774</del>
35 715000 P&F Retirement - Function Cost	\$ 37,049,778	<del>\$ (2,736)</del>	<del>\$ 37,047,042</del>

## Resolution to Revise and Appropriate 2024 General Government Operating Budget

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1 **Section 16.** The 2024 Operating Budget for the Alcoholic Beverages Retail Sales Tax Fund (206000) is  
 2 hereby revised and appropriated to the following respective departments, with details attached to the  
 3 Assembly Memorandum (AM):

4 Department	2024 Approved Budget	Revision	2024 Revised Budget
		<u>(100,000)</u>	<u>350,000</u>
		<u>-----</u>	<u>450,000</u>
		<u>(100,000)</u>	<u>350,000</u>
9 Assembly	\$ 450,000	\$ -----	\$ 450,000
11 Finance	284,703	118	284,821
		<b>71,068</b>	<b>17,497,819</b>
14 Anchorage Health Department	17,426,751	<u>(28,932)</u>	<u>17,397,819</u>
15 Library	738,639	(31,480)	707,159
16 Municipal Attorney	276,463	11,143	287,606
17 Parks & Recreation	645,830	(6,746)	639,084
18 Anchorage Police Department	1,167,421	31,184	1,198,605
		<u>\$ (24,713)</u>	<u>\$ 20,965,094</u>
		<u>\$ 75,287</u>	<u>\$ 21,065,094</u>
		<u>\$ (24,713)</u>	<u>\$ 20,965,094</u>
23 Alcohol Bvgs Sales Tax - Direct Cost	\$ 20,989,807	\$ <u>(24,713)</u>	\$ <u>20,965,094</u>
		<u>\$ (23,844)</u>	<u>\$ 21,045,418</u>
		<u>\$ 76,156</u>	<u>\$ 21,145,418</u>
		<u>\$ (23,844)</u>	<u>\$ 21,045,418</u>
28 206000 Alcohol Bvgs Sales Tax - Function Cost	\$ 21,069,262	\$ <u>(23,722)</u>	\$ <u>21,045,540</u>

30 **Section 17.** Appropriating a transfer in the amount of TWENTY-TWO THOUSAND DOLLARS (\$22,000)  
 31 from the 2024 Operating Budget, Areawide General Operating Fund (101000) to the Areawide General  
 32 Capital Fund (401800) for the Tax Database Implementation Project, all within the Finance Department.

34 **Section 18.** Appropriating a transfer in the amount of FIFTY-TWO THOUSAND SIXTY-THREE  
 35 DOLLARS (\$52,063) from the 2024 Operating Budget, Anchorage Bowl Parks & Recreation Service  
 36 Area Fund (161000), to the Anchorage Parks & Recreation Capital Improvement Projects Fund  
 37 (461800), for North Gasline Trail temporary bridge safety improvement - Klutina Street, all within  
 38 the Parks & Recreation Department.

40 **Section 19.** Appropriating a transfer in the amount of THREE HUNDRED THOUSAND DOLLARS  
 41 (\$300,000) from the 2024 Operating Budget, Areawide General Operating Fund (101000), Health  
 42 Department to the Areawide General Capital Improvement Projects Fund (401800), Maintenance &  
 43 Operations Department, for the Chugiak-Eagle River Senior Center capital repairs.

Resolution to Revise and Appropriate 2024 General Government Operating Budget

Page 11 of 11

1 **Section 20.** The appropriations made by this resolution are in addition to any other appropriation  
2 provided for by law for Fiscal Year 2024.

3  
4 **Section 21.** The Office of Management and Budget, with agreement of the Municipal Clerk or  
5 designee, is authorized to make conforming changes reasonably necessary to implement  
6 approved amendments to this AR and any attached memoranda or exhibits.

7  
8 **22.**

9 **Section 48.** This resolution shall take effect immediately upon passage and approval by the Assembly.

10  
11 PASSED AND APPROVED by the Anchorage Assembly this 3rd day of May, 2024.

12  
13 *Christopher Constant*

14  
15 \_\_\_\_\_  
Chair

16 ATTEST:

17  
18 *Jasmine Acres*

19  
20 \_\_\_\_\_  
Municipal Clerk

21  
22 OMB Note: To reflect the changes from the original to this as Amended version, a ~~strikethrough~~ identifies  
23 an amount being replaced and **bold** is the resulting amount due to Assembly Amendments; **bold and**  
24 **italicized** is the resulting amount due to Mayor vetoes; and **bold, italicized, and underlined** is the  
25 resulting amount due to Assembly overrides of Mayor vetoes.  
26





# MUNICIPALITY OF ANCHORAGE

## Assembly Memorandum

AM No. 281 – 2024

Meeting Date: April 9, 2024

1 **FROM: MAYOR**

2  
3 **SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE**  
4 **REVISING AND APPROPRIATING FUNDS FOR THE 2024 GENERAL**  
5 **GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY OF**  
6 **ANCHORAGE**  
7

8 The attached resolution reflects the Administration's proposed revisions to the 2024 General  
9 Government Operating Budget. The proposed package updates revenues, fine-tunes costs, and  
10 funds items that were not anticipated at the time the 2024 budget was approved last November.  
11 The revised 2024 budget sets the tax need and amount of property taxes to be collected for  
12 2024.

13  
14 Direct Costs Adjustments

15 These revisions increase the 2024 operating direct cost budget by \$8.5 million from the 2024  
16 Approved budget.

17  
18 The larger adjustments include: \$3.1 million for Community Service Patrol contractual increase;  
19 \$3.7 million transfer from ML&P to pay for ML&P PERS costs paid in previous years; \$1.8 million  
20 contractual increase related to projected increase in Room Tax revenue; \$4.5 million reduction  
21 for Tax Anticipation Notices (TANs) that are not anticipated to be issued in 2024 (see discussion  
22 of TANs revenue decreases, below); and \$2.1 million increases related to service area board  
23 requests.

24  
25 Additionally, the revised budget changes include retention incentives; increased overtime for  
26 snowplowing; and recovery for the Self-Insured fund.

27  
28 When compared to the 2023 Revised budget, there is a total direct cost increase of \$19.5 million.

29  
30 Revenue (Non-Property Tax) Adjustments

31 These revisions increase the 2024 operating revenue budget by \$3.6 million from the 2024  
32 Approved budget.

33  
34 Larger adjustments include: \$5.9 million projected increase in Room Tax revenue; \$4.8 million  
35 reduction for TANs that are no longer anticipated to be issued in 2024 (note that TANs  
36 expenditures also decreased, as shown in the attached detailed listing of changes); \$4.1 million  
37 increase in Anchorage Water Utility dividend; \$3.7 million reduction in Community Assistance  
38 Program in line with current estimate from the State of Alaska; and \$1.8 million reduction in non-  
39 property tax taxes subject to the cap (thus offset \$ for \$ with property tax increase).

40  
41 When compared to the 2023 Revised budget, total revenues decrease by \$2.2 million.

42 Tax Cap and Property Tax Requirement

1 When compared to 2023, the Tax Cap increased \$15.5 million, overall. The maximum amount  
2 of property taxes allowed under the Tax Cap increased \$16.5 million.

3  
4 The proposed revised budget comes in at \$1.0 million under the Tax Cap and includes a .5 mill  
5 rate tax assessment for Anchorage Building Safety Service Area fund.

6  
7 The service area property taxes increased \$2.1 million from 2024 Approved and a total of \$2.5  
8 million from 2023.

9  
10 The 2024 average mill rate is 9.10 mills, which translates into a \$910 cost per \$100,000 of taxable  
11 assessed value.

12  
13 A detailed listing of changes from the 2024 Approved General Government Operating Budget is  
14 attached.

15  
16 Alcoholic Beverages Retail Sales Tax Program

17 No programmatic changes are proposed but adjustments were made for calculated labor and  
18 IGCs. A detailed listing of changes from the 2024 Approved Alcoholic Beverages Retail Sales  
19 Tax Program Budget is attached.

20  
21 The budget documents, as previously approved, are available at the following site:

22  
23 <http://www.muni.org/Departments/budget/Pages/default.aspx>  
24

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

27  
28 **THE ADMINISTRATION RECOMMENDS APPROVAL.**

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

30 Approved by: Sharon Lechner, OMB Director

31 Concur: Alden Thern, CFO

32 Concur: Kent Kohlhase, Municipal Manager

33 Respectfully Submitted: Dave Bronson, Mayor  
34

2024 Revised General Government Operating Budget

		Financing Source Use/Increase (Non-Use/Decrease)										
Line #	Department / Agency	Category and Description	(1)-Time / (R)ecurring	Fund	Filled * Positions	Vacant * Positions	Direct Costs	Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax - Special Levy and SAs with Max Tax Rates
1		<b>2024 Approved General Government Operating Budget</b>					\$ 611,337,199	\$ 228,056,249	\$ 28,288,198	\$ 3,289,811	\$ 327,232,496	\$ 24,470,445
4		<b>Fund Balance Adjustments for Reserves</b>										
5		Total Fund Balance Adjustments for Reserves					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7		<b>Running Subtotal of 2024 Revised General Government Operating Budget</b>					\$ 611,337,199	\$ 228,056,249	\$ 28,288,198	\$ 3,289,811	\$ 327,232,496	\$ 24,470,445
8		<b>Financing Source Changes</b>										
9	Development Services	Tax recovery for Anchorage Building Safety Service Area per recommendation of Assembly counsel	1	163000	-	-	-	-	-	(1,677,260)	1,677,260	-
10	Multiple	Department Revenues - Miscellaneous revenue adjustments in line with revised projections	R	Multiple	-	-	-	352,533	-	1,000	(353,533)	-
11	Multiple	TANs Investment Earnings - Municipality will not be issuing TANs in 2024 so no TANs budget is needed	R	Multiple	-	-	(4,462,000)	(4,769,500)	-	-	307,500	-
12	Taxes & Reserves	Property Tax Exemption Recovery - take to 0 to reflect expected collections	R	101000	-	-	-	(690,000)	-	-	690,000	-
13	Taxes & Reserves	P&I on Tobacco Tax - in line with 2023 actuals	R	101000	-	-	-	(23,000)	-	-	23,000	-
14	Taxes & Reserves	P&I on Motor Vehicle Tax - in line with Treasury projection	R	101000	-	-	-	(5,000)	-	-	5,000	-
15	Taxes & Reserves	Room Tax - At \$45.5M in line with latest Treasury recommendation	R	101000	-	-	1,753,559	5,885,803	-	(2,692,049)	(1,440,195)	-
16	Taxes & Reserves	Community Assistance Program - Adjustment in line with estimate from Department of Commerce, Community and Economic Development	R	101000	-	-	-	(3,672,656)	-	-	3,672,656	-
17	Taxes & Reserves	Dividend - AWWU - Water to total \$5.6M for 2024	R	101000	-	-	-	4,100,000	-	-	(4,100,000)	-
18	Taxes & Reserves	Dividend - Municipal Airports - to total \$100K for 2024	R	101000	-	-	-	100,000	-	-	(100,000)	-
19		<b>Total Financing Source Changes</b>					\$ (2,708,441)	\$ 1,278,180	\$ -	\$ (4,368,309)	\$ 381,688	\$ -
21		<b>Running Subtotal of 2024 Revised General Government Operating Budget</b>					\$ 608,628,758	\$ 229,334,429	\$ 28,288,198	\$ (1,078,498)	\$ 327,614,184	\$ 24,470,445
22		<b>Tax Cap Impact</b>										
23	Multiple	Non-Property Taxes Subject to Tax Cap - Tobacco Tax, Motor Vehicle Rental Tax, Fuel Excise Tax, and MUSA	R	101000	-	-	-	(1,858,697)	-	-	1,858,697	-
24	Maintenance & Operations	Voter Approved Bond O&M - Bond Proposition 4, AO 2024-4; contingent upon certification of election results	R	141000	-	-	66,500	-	-	-	66,500	-
25	Parks & Recreation	Voter Approved Bond O&M - 2022 Bond Proposition 5, AO 2022-9(S)	R	161000	-	-	6,000	-	-	-	6,000	-
26	Taxes & Reserves	Settlement	1	101000	-	-	-	-	-	(2,455,352)	2,455,352	-
27		<b>Total Tax Cap Impact</b>					\$ 72,500	\$ (1,858,697)	\$ -	\$ (2,455,352)	\$ 4,386,549	\$ -
29		<b>Running Subtotal of 2024 Revised General Government Operating Budget</b>					\$ 608,701,258	\$ 227,475,732	\$ 28,288,198	\$ (3,533,850)	\$ 332,000,733	\$ 24,470,445
30		<b>Operational Realignment</b>										
31	Assembly	Increase for 2022 financial audit	1	101000	-	-	75,000	-	-	-	75,000	-
32	Community Development	GIS contractual software license increase	R	101000	-	-	100,000	-	-	-	100,000	-
33	Finance	Controller - Increase funding for staffing	R	101000	-	-	300,000	-	-	-	300,000	-
34	Health	Community Service Patrol contractual increase	R	101000	-	-	3,132,335	-	-	-	3,132,335	-
35	Health	Golden Lion prior year operating costs for prior years	1	101000	-	-	756,532	-	-	-	756,532	-
36	Human Resources	2024 ML&P PERS contractual increase	R	101000	-	-	38,195	-	-	-	38,195	-
37	Information Technology	Transfer budget to fund Finance and Purchasing staffing	R	607000	-	-	(450,000)	-	-	(450,000)	-	-
38	Maintenance & Operations	Increase overtime to address snowplowing and hauling activities	1	141000	-	-	601,873	-	-	-	601,873	-
39	Municipal Manager	Facilities contractual increases - ACPA, Museum	R	101000	-	-	204,952	-	-	-	204,952	-
40	Municipal Manager	WC/GL Intragovernmental Charges (IGCs) Recovery	1	Multiple	-	-	500,000	500,000	-	(500,000)	500,000	-
41	Purchasing	Increase funding for staffing	R	101000	-	-	150,000	-	-	-	150,000	-
42	Multiple	City Hall employees parking for 8 months	R	101000	-	-	79,319	-	-	16,694	62,625	-
43	Multiple	\$1K 2024 retention bonus for all NON Rep Employees	1	Multiple	-	-	282,000	-	-	66,000	213,000	3,000
44	Multiple	Adjust fleet to reflect current budget and allocation	R	Multiple	-	-	281,670	-	-	14,318	230,417	36,935
45	Multiple	P & F Retirement Insurance - adjust to actual 2024 cost	R	Multiple	-	-	(273,145)	-	-	-	(273,145)	-
46	Multiple	Labor Scrub - adjust positions to current status	R	Multiple	-	-	(428,739)	-	-	28,798	(446,657)	(10,880)
47	Multiple	Transfer from ML&P to pay for ML&P PERS	1	Multiple	-	-	3,688,021	3,688,021	-	3,688,021	(3,688,021)	-
48	Multiple	Intragovernmental Charges (IGCs) in line with updated factors	R	Multiple	-	-	-	-	1,344,935	(828,739)	(659,162)	142,966
49		<b>Total Operational Realignment</b>					\$ 9,038,013	\$ 4,188,021	\$ 1,344,935	\$ 2,035,092	\$ 1,297,944	\$ 172,021
51		<b>Running Subtotal of 2024 Revised General Government Operating Budget</b>					\$ 617,739,271	\$ 231,663,753	\$ 29,633,133	\$ (1,498,758)	\$ 333,298,677	\$ 24,642,466

2024 Revised General Government Operating Budget

Financing Source Use/Increase (Non-Use/Decrease)

Line #	Department / Agency	Category and Description	(1)-Time / (R)ecurring	Fund	Filled * Positions	Vacant * Positions	Direct Costs	Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax - Special Levy and SAs with Max Tax Rates		
52	<b>Board Requests from Service Areas (SA) with Maximum Tax Rates</b>													
53	Fire	Chugiak Fire SA - Adjust budget to the maximum mill rate of 1.0	R	104000	-	-	144,361	-	-	-	-	144,361		
54	Maintenance & Operations	Glen Alps - Adjust budget to the maximum mill rate of 2.75	R	105000	-	-	52,102	-	-	-	-	52,102		
55	Multiple	Girdwood Valley Service Area - Calculate mill rate to budget amount (maximum mill rate is 6.0)	R	106000	-	-	-	-	-	-	-	-		
56	Project Management & Engine	CASA - Chugach State Park Access Service Area - due to timing, there is low probability that debt will be issued in 2024.	R	110000	-	-	-	-	-	-	-	-		
57	Maintenance & Operations	Birch Tree/Elmore LRSA - Adjust budget to the maximum mill rate of 1.50	R	111000	-	-	42,041	-	-	-	-	42,041		
58	Maintenance & Operations	Campbell Airstrip LRSA - Adjust budget to 1.25 mills (maximum mill rate is 1.50)	R	112000	-	-	25,971	-	-	-	-	25,971		
59	Maintenance & Operations	Valli Vue Estates LRSA - Adjust budget to the maximum mill rate of 1.40	R	113000	-	-	19,683	-	-	-	-	19,683		
60	Maintenance & Operations	Skyranch Estates LRSA - Adjust budget to the maximum mill rate of 1.30	R	114000	-	-	6,657	-	-	-	-	6,657		
61	Maintenance & Operations	Upper Grover LRSA - Adjust budget to the maximum mill rate of 1.00	R	115000	-	-	2,776	-	-	-	-	2,776		
62	Maintenance & Operations	Ravenwood LRSA - Adjust budget to the maximum mill rate of 1.50	R	116000	-	-	4,167	-	-	-	-	4,167		
63	Maintenance & Operations	Mt Park Estates LRSA - Adjust budget to the maximum mill rate of 1.00	R	117000	-	-	4,872	-	-	-	-	4,872		
64	Maintenance & Operations	Mt Park/Robin Hill RRSAs - Adjust budget to the maximum mill rate of 1.30	R	118000	-	-	28,347	-	-	-	-	28,347		
65	Maintenance & Operations	CBERRRSA - Adjust budget to the maximum mill rate of 2.10 as 1.10 for roads and drainage operating and 1.00 for capital	R	119000	-	-	1,140,804	-	-	-	-	1,140,804		
66	Maintenance & Operations	Eaglewood SA - Adjust budget to the maximum mill rate of 0.42 (maximum mill rate is 20% of CBERRRSA mill rate)	R	121000	-	-	16,019	-	-	-	-	16,019		
67	Maintenance & Operations	Gateway SA - Adjust budget to the maximum mill rate of 0.32 (maximum mill rate is 15% of CBERRRSA mill rate)	R	122000	-	-	87	-	-	-	-	87		
68	Maintenance & Operations	Lakehill LRSA - Adjust budget to the maximum mill rate of 1.50	R	123000	-	-	8,698	-	-	-	-	8,698		
69	Maintenance & Operations	Totem LRSA - Adjust budget to 1.00 mills (maximum mill rate is 1.50)	R	124000	-	-	3,800	-	-	-	-	3,800		
70	Maintenance & Operations	Paradise Valley LRSA - Adjust budget to the maximum mill rate of 1.00	R	125000	-	-	1,986	-	-	-	-	1,986		
71	Maintenance & Operations	SRW Homeowners LRSA - Adjust budget to the maximum mill rate of 1.50	R	126000	-	-	8,080	-	-	-	-	8,080		
72	Maintenance & Operations	Eagle River Street Lights SA - Adjust budget to 0.20 mills with \$100,000 of fund balance use (maximum mill rate is 0.50)	R	129000	-	-	31,562	-	-	100,000	-	(68,438)		
73	Maintenance & Operations	Talus West LRSA - Adjust budget to 0.80 mills (maximum mill rate is 1.30)	R	142000	-	-	(48,366)	-	-	-	-	(48,366)		
74	Maintenance & Operations	Upper O'Malley LRSA - Adjust budget to maximum mill rate of 2.00	R	143000	-	-	91,251	-	-	-	-	91,251		
75	Maintenance & Operations	Bear Valley LRSA - Adjust budget to the maximum mill rate of 1.50	R	144000	-	-	7,873	-	-	-	-	7,873		
76	Maintenance & Operations	Rabbit Creek View and Heights LRSA - Adjust budget to the maximum mill rate of 2.50	R	145000	-	-	19,959	-	-	-	-	19,959		
77	Maintenance & Operations	Villages Scenic Parkway LRSA - Adjust budget to the max mill rate of 1.00	R	146000	-	-	3,891	-	-	-	-	3,891		
78	Maintenance & Operations	Sequoia Estates LRSA - Adjust budget to the maximum mill rate of 1.50	R	147000	-	-	5,581	-	-	-	-	5,581		
79	Maintenance & Operations	Rockhill LRSA - Adjust budget to the maximum mill rate of 1.50	R	148000	-	-	9,430	-	-	-	-	9,430		
80	Maintenance & Operations	South Golden View RRSAs - Adjust budget to the maximum mill rate of 1.80	R	149000	-	-	112,322	-	-	-	-	112,322		
81	Maintenance & Operations	Homestead LRSA - Adjust budget to maximum mill rate of 1.30	R	150000	-	-	3,499	-	-	-	-	3,499		
82	Parks & Recreation	ER/Chugiak Parks & Rec - Adjust budget to 1.00 mills: 0.75 mills for operating and 0.25 mills for capital (maximum mill rate for operating and capital is 1.00)	R	162000	-	-	305,032	-	-	-	-	305,032		
83	<b>Total Board Requests from Service Areas (SA) with Maximum Tax Rates</b>						-	-	\$ 2,052,485	\$ -	\$ 100,000	\$ -	\$ 1,952,485	
84	<b>Running Subtotal of 2024 Revised General Government Operating Budget</b>								\$ 619,791,756	\$ 231,663,753	\$ 29,633,133	\$ (1,398,758)	\$ 332,298,677	\$ 26,594,951
85	<b>2024 Approved General Government Operating Budget</b>								\$ 611,337,199	\$ 228,056,249	\$ 28,288,198	\$ 3,289,811	\$ 327,232,496	\$ 24,470,445
86	<b>Total Adjustments</b>						-	-	\$ 8,454,557	\$ 3,607,504	\$ 1,344,935	\$ (4,688,569)	\$ 6,066,181	\$ 2,124,506
87	<b>2024 Revised General Government Operating Budget</b>								\$ 619,791,756	\$ 231,663,753	\$ 29,633,133	\$ (1,398,758)	\$ 332,298,677	\$ 26,594,951
88													<b>Total Property Taxes</b>	<b>\$ 359,893,628</b>
89	<b>Less Depreciation / Amortization - Information Technology</b>								\$ (9,299,755)					
90	<b>2024 Revised General Government Operating Budget Appropriation</b>								\$ 610,492,001					
91												<b>Tax Cap</b>	<b>\$ 334,333,613</b>	
92												<b>Amount (Over)/Under the Tax Cap</b>	<b>\$ 1,034,936</b>	
93	<b>Assembly Amendments</b>													
94	Parks & Recreation	Amendment #1, Line 1: North Gasline Trail temporary bridge safety improvement (conforming capital appropriation in Section 18)	1	161000	-	-	52,063	-	-	-	-	52,063	-	
95	Maintenance & Operations	Amendment # 1, Line 2: Chugiak-Eagle River Senior Center generator replacement (conforming capital appropriation in Section 19)	1	101000	-	-	300,000	-	-	-	-	300,000	-	
96	Public Transportation	Amendment #1, Line 3: Add 2 FTEs, one (1) each Maintenance Worker I and II - Site Enhancement Crew, PTD snow removal and maintenances	R	101000	-	2	188,946	-	-	-	-	188,946	-	
97	Maintenance & Operations	Amendment #1, Line 4: Snowplowing and hauling labor increase	R	141000	-	-	285,000	-	-	-	-	285,000	-	
98	Purchasing	Amendment #1, Line 5: Public access procurement application software	1	101000	-	-	25,000	-	-	-	-	25,000	-	

2024 Revised General Government Operating Budget

Financing Source Use/Increase (Non-Use/Decrease)

Line #	Department / Agency	Category and Description	(1)-Time / (R)ecurring	Fund	Filled * Positions	Vacant * Positions	Direct Costs	Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax - Special Levy and SAs with Max Tax Rates			
103	Assembly	Amendment #1, Line 6: Move from alcohol tax professional service contracts for housing initiatives	R	101000	-	-	150,000	-	-	-	150,000	-			
104	Taxes & Reserves	Amendment #1, Line 7: Community Assistance Program - Adjustment in line with estimate from Department of Commerce, Community and Economic Development	R	101000	-	-	-	3,672,656	-	-	(3,672,656)	-			
105	Taxes & Reserves	Amendment #1, Line 8: Reverse Dividend - AWWU - Water to total \$5.6M for 2024	R	101000	-	-	-	(4,100,000)	-	-	4,100,000	-			
106	Taxes & Reserves	Amendment #1, Line 9: Reverse Dividend - Municipal Airports - to total \$100K for 2024	R	101000	-	-	-	(100,000)	-	-	100,000	-			
107	Information Technology	Amendment #1, Line 10a: REVERSE transfer budget for Finance & Purchasing Staffing	R	607000	-	-	450,000	-	-	450,000	-	-			
108	Finance	Amendment #1, Line 10b: REVERSE Controller increase funding for staffing	R	101000	-	-	(300,000)	-	-	-	(300,000)	-			
109	Purchasing	Amendment #1, Line 10c: REVERSE Increase funding for staffing	R	101000	-	-	(150,000)	-	-	-	(150,000)	-			
110	Multiple	Amendment #1, Line 11a: REVERSE City Hall Employees Parking for 8 months	R	101000	-	-	(79,319)	-	-	(16,694)	(62,625)	-			
111	Multiple	Amendment #1, Line 11b: REVERSE \$1K 2024 retention bonus for all non-reps	1	Multiple	-	-	(282,000)	-	-	(66,000)	(213,000)	(3,000)			
112	Assembly	Amendment #1, Line 11c: MOA Employee retention & incentive allocation	1	Multiple	-	-	285,000	-	-	-	285,000	-			
113	Multiple	Amendment #1, Line 12: REVERSE WC/GL IGC Recovery	1	Multiple	-	-	(500,000)	(500,000)	-	500,000	(500,000)	-			
114	Health	Amendment #2, Line 1: Emergency Cold Weather Shelter - annual Fall activation	R	101000	-	-	756,532	-	-	-	756,532	-			
115	Health	Amendment #2, Line 2: REVERSE Golden Lion prior year operating costs	1	101000	-	-	(756,532)	-	-	-	(756,532)	-			
116	Parks & Recreation	Amendment Conforming: ER/Chugiak Parks & Rec - adjust budget to 1.01 mills: 0.75 mills for operating, 0.25 mills for capital, (maximum mill rate for operating and capital is 1.00) and 0.01 for bond indebtedness	R	162000	-	-	46,378	-	-	-	-	46,378			
117	Development Services	Tax recovery for Anchorage Building Safety Service Area adjust to .045 mills	1	163000	-	-	-	-	-	149,686	(149,686)	-			
118	Multiple	Amendment Conforming: IGCs in line with updated factors	R	Multiple	-	-	-	-	(163,113)	(430,015)	596,394	(3,266)			
119	<b>Total Assembly Amendments</b>					-	2	\$ 471,068	\$ (1,027,344)	\$ (163,113)	\$ 586,977	\$ 1,034,436	\$ 40,112		
120	<b>Running Subtotal of 2024 Revised General Government Operating Budget with Assembly Amendments</b>							\$ 620,262,824	\$ 230,636,409	\$ 29,470,020	\$ (811,781)	\$ 334,333,113	\$ 26,635,063		
121	<b>2024 Approved General Government Operating Budget</b>							\$ 611,337,199	\$ 228,056,249	\$ 28,288,198	\$ 3,289,811	\$ 327,232,496	\$ 24,470,445		
122	<b>Total Adjustments</b>							-	2	\$ 8,925,625	\$ 2,580,160	\$ 1,181,822	\$ (4,101,592)	\$ 7,100,617	\$ 2,164,618
123	<b>2024 Revised General Government Operating Budget with Assembly Amendments</b>							\$ 620,262,824	\$ 230,636,409	\$ 29,470,020	\$ (811,781)	\$ 334,333,113	\$ 26,635,063		
124												<b>Total Property Taxes</b>	<b>\$ 360,968,176</b>		
125	<b>Less Depreciation / Amortization - Information Technology</b>							\$ (9,299,755)							
126	<b>2024 Revised General Government Operating Budget Appropriation with Assembly Amendments</b>							\$ 610,963,069							
127											<b>Tax Cap</b>	<b>\$ 334,333,613</b>			
128											<b>Amount (Over)/Under the Tax Cap</b>	<b>\$ 500</b>			
129	<b>Mayor Vetoes</b>														
130	Assembly	Amendment #1, Line 6: Move from alcohol tax professional service contracts for housing initiatives	R	101000	-	-	(150,000)	-	-	-	(150,000)	-			
131	Taxes & Reserves	Amendment #1, Line 7: Community Assistance Program - Adjustment in line with estimate from Department of Commerce, Community and Economic Development	R	101000	-	-	-	(3,672,656)	-	-	3,672,656	-			
132	Taxes & Reserves	Amendment #1, Line 8: Reverse Dividend - AWWU - Water to total \$5.6M for 2024	R	101000	-	-	-	4,100,000	-	-	(4,100,000)	-			
133	Taxes & Reserves	Amendment #1, Line 9: Reverse Dividend - Municipal Airports - to total \$100K for 2024	R	101000	-	-	-	100,000	-	-	(100,000)	-			
134	Information Technology	Amendment #1, Line 10a: REVERSE transfer budget for Finance & Purchasing Staffing	R	607000	-	-	(450,000)	-	-	(450,000)	-	-			
135	Finance	Amendment #1, Line 10b: REVERSE Controller increase funding for staffing	R	101000	-	-	300,000	-	-	-	300,000	-			
136	Purchasing	Amendment #1, Line 10c: REVERSE Increase funding for staffing	R	101000	-	-	150,000	-	-	-	150,000	-			
137	Multiple	Amendment #1, Line 11a: REVERSE City Hall Employees Parking for 8 months	R	101000	-	-	79,319	-	-	(16,694)	96,013	-			
138	Multiple	Amendment #1, Line 11b: REVERSE \$1K 2024 retention bonus for all non-reps	1	Multiple	-	-	282,000	-	-	66,000	213,000	3,000			
139	Assembly	Amendment #1, Line 11c: MOA Employee retention & incentive allocation	1	Multiple	-	-	(285,000)	-	-	-	(285,000)	-			
140	Multiple	Amendment #1, Line 12: REVERSE WC/GL IGC Recovery	1	Multiple	-	-	500,000	500,000	-	(500,000)	500,000	-			
141	Health	Amendment #2, Line 1: Emergency Cold Weather Shelter - annual Fall activation	R	101000	-	-	(756,532)	-	-	-	(756,532)	-			
142	Health	Amendment #2, Line 2: REVERSE Golden Lion prior year operating costs	1	101000	-	-	756,532	-	-	-	756,532	-			
143	Multiple	Amendment Conforming: IGCs in line with updated factors	R	Multiple	-	-	-	-	174,382	395,732	(573,893)	3,779			
144	<b>Total Mayor Vetoes</b>							\$ 426,319	\$ 1,027,344	\$ 174,382	\$ (504,962)	\$ (277,224)	\$ 6,779		

2024 Revised General Government Operating Budget

Line #	Department / Agency	Category and Description	(1)-Time / (R)Recurring	Fund	Filled * Positions	Vacant * Positions	Financing Source Use/Increase (Non-Use/Decrease)					
							Direct Costs	Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax - Special Levy and SAs with Max Tax Rates
150	<b>Running Subtotal of 2024 Revised General Government Operating Budget w Assembly Amendments and Mayor Vetoes</b>						\$ 620,689,143	\$ 231,663,753	\$ 29,644,402	\$ (1,316,743)	\$ 334,055,889	\$ 26,641,842
151												
152	2024 Approved General Government Operating Budget						\$ 611,337,199	\$ 228,056,249	\$ 28,288,198	\$ 3,289,811	\$ 327,232,496	\$ 24,470,445
153												
154	Total Adjustments, Assembly Amendments, and Mayor Vetoes						\$ 9,351,944	\$ 3,607,504	\$ 1,356,204	\$ (4,606,554)	\$ 6,823,393	\$ 2,171,397
155												
156	2024 Revised General Government Operating Budget with Assembly Amendments and Mayor Vetoes						\$ 620,689,143	\$ 231,663,753	\$ 29,644,402	\$ (1,316,743)	\$ 334,055,889	\$ 26,641,842
157											Total Property Taxes	\$ 360,697,731
158	Less Depreciation / Amortization - Information Technology						\$ (9,299,755)					
159	<b>2024 Revised General Government Operating Budget Appropriation with Assembly Amendments and Mayor Vetoes</b>						\$ 611,389,388					
160											Tax Cap	\$ 334,333,613
161											Amount (Over)/Under the Tax Cap	\$ 277,724
162	<b>Veto Overrides</b>											
163	Assembly	Amendment #1, Line 6: Move from alcohol tax professional service contracts for housing initiatives	R	101000	-	-	150,000	-	-	-	150,000	-
164	Taxes & Reserves	Amendment #1, Line 7: Community Assistance Program - Adjustment in line with estimate from Department of Commerce, Community and Economic Development	R	101000	-	-	-	3,672,656	-	-	(3,672,656)	-
165	Taxes & Reserves	Amendment #1, Line 8: Reverse Dividend - AWWU - Water to total \$5.6M for 2024	R	101000	-	-	-	(4,100,000)	-	-	4,100,000	-
166	Taxes & Reserves	Amendment #1, Line 9: Reverse Dividend - Municipal Airports - to total \$100K for 2024	R	101000	-	-	-	(100,000)	-	-	100,000	-
167	Information Technology	Amendment #1, Line 10a: REVERSE transfer budget for Finance & Purchasing Staffing	R	607000	-	-	450,000	-	-	450,000	-	-
168	Finance	Amendment #1, Line 10b: REVERSE Controller increase funding for staffing	R	101000	-	-	(300,000)	-	-	-	(300,000)	-
169	Purchasing	Amendment #1, Line 10c: REVERSE Increase funding for staffing	R	101000	-	-	(150,000)	-	-	-	(150,000)	-
170	Multiple	Amendment #1, Line 11a: REVERSE City Hall Employees Parking for 8 months	R	101000	-	-	(79,319)	-	-	16,694	(96,013)	-
171	Multiple	Amendment #1, Line 11b: REVERSE \$1K 2024 retention bonus for all non-reps	1	Multiple	-	-	(282,000)	-	-	(66,000)	(213,000)	(3,000)
172	Assembly	Amendment #1, Line 11c: MOA Employee retention & incentive allocation	1	Multiple	-	-	285,000	-	-	-	285,000	-
173	Multiple	Amendment #1, Line 12: REVERSE WC/GL IGC Recovery	1	Multiple	-	-	(500,000)	(500,000)	-	500,000	(500,000)	-
174	Health	Amendment #2, Line 1: Emergency Cold Weather Shelter - annual Fall activation	R	101000	-	-	756,532	-	-	-	756,532	-
175	Health	Amendment #2, Line 2: REVERSE Golden Lion prior year operating costs	1	101000	-	-	(756,532)	-	-	-	(756,532)	-
176	Multiple	Amendment Conforming: IGCs in line with updated factors	R	Multiple	-	-	-	-	(174,382)	(395,732)	573,893	(3,779)
177	Total Veto Overrides						\$ (426,319)	\$ (1,027,344)	\$ (174,382)	\$ 504,962	\$ 277,224	\$ (6,779)
178												
179	<b>Running Subtotal of 2024 Revised General Government Operating Budget</b>						\$ 620,262,824	\$ 230,636,409	\$ 29,470,020	\$ (811,781)	\$ 334,333,113	\$ 26,635,063
180												
181	2024 Approved General Government Operating Budget						\$ 611,337,199	\$ 228,056,249	\$ 28,288,198	\$ 3,289,811	\$ 327,232,496	\$ 24,470,445
182												
183	Total Adjustments, Assembly Amendments, Mayor Vetoes, and Veto Overrides						\$ 8,925,625	\$ 2,580,160	\$ 1,181,822	\$ (4,101,592)	\$ 7,100,617	\$ 2,164,618
184												
185	2024 Revised General Government Operating Budget						\$ 620,262,824	\$ 230,636,409	\$ 29,470,020	\$ (811,781)	\$ 334,333,113	\$ 26,635,063
186											Total Property Taxes	\$ 360,968,176
187	Less Depreciation / Amortization - Information Technology						\$ (9,299,755)					
188	<b>2024 Revised General Government Operating Budget Appropriation</b>						\$ 610,963,069					
189											Tax Cap	\$ 334,333,613
190											Amount (Over)/Under the Tax Cap	\$ 500

2024 Revised General Government Operating Budget - Alcoholic Beverages Retail Sales Tax Program

Line #	Department / Agency	Category and Description	(1)-Time / (R)ecurring	Fund	Filled * Positions	Vacant * Positions	Spending			Financing Sources		
							Direct Costs	IGCs	Function Cost	Non-Property Tax Revenues	Fund Balance	Total Financing Sources
1												
2		2024 Approved Alcoholic Beverages Retail Sales Tax Program					\$ 20,989,807	\$ 79,455	\$ 21,069,262	\$ 16,607,150	\$ 4,462,112	\$ 21,069,262
3		<b>Child Abuse, Sexual Assault, and Domestic Violence</b>										
4	Library	Calculated labor adjustments and IGCs	R	206000	-	-	(17,770)	(1,081)	(18,851)	-	-	-
5		Total Child Abuse, Sexual Assault, and Domestic Violence					\$ (17,770)	\$ (1,081)	\$ (18,851)	\$ -	\$ -	\$ -
6												
7		Running Subtotal of 2024 Revised Alcoholic Beverages Retail Sales Tax Program					\$ 20,972,037	\$ 78,374	\$ 21,050,411	\$ 16,607,150	\$ 4,462,112	\$ 21,069,262
8		<b>First Responders</b>										
9	Municipal Attorney	Calculated labor adjustments and IGCs	R	206000	-	-	11,143	56	11,199	-	-	-
10	Police	Calculated labor adjustments and IGCs	R	206000	-	-	31,184	(7,322)	23,862	-	-	-
11		Total First Responders					\$ 42,327	\$ (7,266)	\$ 35,061	\$ -	\$ -	\$ -
12												
13		Running Subtotal of 2024 Revised Alcoholic Beverages Retail Sales Tax Program					\$ 21,014,364	\$ 71,108	\$ 21,085,472	\$ 16,607,150	\$ 4,462,112	\$ 21,069,262
14		<b>Homelessness</b>										
15	Health	Calculated labor adjustments and IGCs	R	206000	-	-	(28,932)	(2,505)	(31,437)	-	-	-
16	Library	Calculated labor adjustments and IGCs	R	206000	-	-	(13,710)	(841)	(14,551)	-	-	-
17	Parks & Recreation	Calculated labor adjustments and IGCs	R	206000	-	-	(6,746)	(326)	(7,072)	-	-	-
18		Total Homelessness					\$ (49,388)	\$ (3,672)	\$ (53,060)	\$ -	\$ -	\$ -
19												
20		Running Subtotal of 2024 Revised Alcoholic Beverages Retail Sales Tax Program					\$ 20,964,976	\$ 67,436	\$ 21,032,412	\$ 16,607,150	\$ 4,462,112	\$ 21,069,262
21		<b>Administration, Collection, and Audits to the Municipality</b>										
22	Finance	Calculated labor adjustments and IGCs	R	206000	-	-	118	13,024	13,142	-	-	-
23	Assembly Amendments	Calculated IGCs	R	206000	-	-	-	(14)	(14)	-	-	-
24	Taxes & Reserves	Alcohol Beverages Sales Tax Investment Revenue - No change	R	206000	-	-	-	-	-	-	-	-
25		Total Administration, Collection, and Audits to the Municipality					\$ 118	\$ 13,010	\$ 13,128	\$ -	\$ -	\$ -
26												
27		2024 Revised Alcoholic Beverages Retail Sales Tax Program					\$ 20,965,094	\$ 80,446	\$ 21,045,540	\$ 16,607,150	\$ 4,462,112	\$ 21,069,262
28		2024 Revised Alcoholic Beverages Retail Sales Tax Program Amount of Function Costs (Over)/Under Financing Sources										\$ 23,722
29		<b>Assembly Amendments</b>										
30	Health	Amendment #3, Line 1: Increase to Catholic Social Services Complex Care - unified funding proposal	1	206000	-	-	500,000	-	500,000	-	-	-
31	Health	Amendment #3, Line 2: Increase to Brother Francis Shelter - unified funding proposal	1	206000	-	-	225,000	-	225,000	-	-	-
32	Health	Amendment #3, Line 3: Increase to Covenant House - unified funding proposal	1	206000	-	-	130,000	-	130,000	-	-	-
33	Health	Amendment #3, Line 4: Anchorage Safety Center/Community Patrol	1	206000	-	-	(855,000)	-	(855,000)	-	-	-
34	Health	Amendment #4, Line 1: Volunteers of America Adolescent Residential Center for Help residential treatment	1	206000	-	-	100,000	-	100,000	-	-	-
35	Assembly	Amendment #4, Line 2: Professional Service Contracts for Housing Initiatives	1	206000	-	-	(100,000)	-	(100,000)	-	-	-
36	Multiple	Amendment Conforming: IGCs in line with updated factors	1	206000	-	-	-	(122)	(122)	-	-	-
37		Total Assembly Amendments					\$ -	\$ (122)	\$ (122)	\$ -	\$ -	\$ -
38												
39		2024 Revised Alcoholic Beverages Retail Sales Tax Program with Assembly Amendments					\$ 20,965,094	\$ 80,324	\$ 21,045,418	\$ 16,607,150	\$ 4,462,112	\$ 21,069,262
40		2024 Revised Alcoholic Beverages Retail Sales Tax Program with Assembly Amendments Amount of Function Costs (Over)/Under Financing Sources										\$ 23,844
41		<b>Mayor Vetoes</b>										
42	Assembly	Amendment #4, Line 2: Professional Service Contracts for Housing Initiatives	1	206000	-	-	100,000	-	100,000	-	76,156	76,156
43		Total Mayor Vetoes					\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 76,156	\$ 76,156
44												
45		2024 Revised Alcoholic Beverages Retail Sales Tax Program with Assembly Amendments and Mayor Vetoes					\$ 21,065,094	\$ 80,324	\$ 21,145,418	\$ 16,607,150	\$ 4,538,268	\$ 21,145,418
46		2024 Revised Alcoholic Beverages Retail Sales Tax Program with Assembly Amendments and Mayor Vetoes Amount of Function Costs (Over)/Under Financing Sources										\$ -
47		<b>Veto Overrides</b>										
48	Assembly	Amendment #4, Line 2: Professional Service Contracts for Housing Initiatives	1	206000	-	-	(100,000)	-	(100,000)	-	(76,156)	(76,156)
49		Total Veto Overrides					\$ (100,000)	\$ -	\$ (100,000)	\$ -	\$ (76,156)	\$ (76,156)
50												
51		2024 Revised Alcoholic Beverages Retail Sales Tax Program					\$ 20,965,094	\$ 80,324	\$ 21,045,418	\$ 16,607,150	\$ 4,462,112	\$ 21,069,262
52		2024 Revised Alcoholic Beverages Retail Sales Tax Program Amount of Function Costs (Over)/Under Financing Sources										\$ 23,844



## MUNICIPALITY OF ANCHORAGE

## OFFICE OF THE MAYOR


## MEMORANDUM

Veto Overridden

Date: May 7, 2024

**DATE:** May 3, 2024

**TO:** Anchorage Assembly  
Christopher Constant, Assembly Chair

**FROM:** Mayor Dave Bronson 

**SUBJECT:** Vetoes of AR 2024-104 as Amended



Pursuant to the authority vested in me by Charter section 5.02(c), I hereby, by veto, strike or reduce the following amendments to **AR 2024-104 as Amended: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING FUNDS FOR THE 2024 GENERAL GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY OF ANCHORAGE**, that were first moved and approved by the Assembly at the meeting of April 30, 2024, and later reconsidered, amended, and approved by the Assembly at its special meeting of May 3, 2024.

I have provided an explanation with each item vetoed.

**Assembly Amendment #1 to AR 2024-104 as Amended:**

**Strike Line Item 6 - Assembly Member Brawley, Rivera:**

**\$150,000 move from Alcohol Tax – Professional Service Contracts for Housing Initiatives**

My reason is as follows: As communicated during the OMB / Assembly Quarter 1 Budget worksession, on April 12, 2024, slide #11, we now know the Municipality's 2022 fund balance for its 12% fund balance policy for bond rating purposes. Further, on April 1, 2024, we closed November 2023 ("Month 11") and on May 2, 2024, we begin "Month 12" close. Based on this known information, it is not financially prudent to move expenditures from Alcohol Tax to General Government until we are sure we have satisfied our 12% fund balance policy. Note that once Months 12, 13, and 14 have closed and we are sure we have satisfied our 2023 12% fund balance policy, an Assembly reappropriation (transfer) from alcohol tax to general government during Quarter 3 or Quarter 4 of 2024 would be possible.

**Strike Line Items 7, 8, 9 - Assembly Member Zaletel, Johnson:**



**Strike line 7: \$3,672,656 Reverse State of Alaska (SOA) Community Assistance Increase**

**Strike line 8: \$4,100,000 Reverse Anchorage Water Utility (AWU) dividend increase**

**Strike line 9: \$100,000 Reverse Municipal Airports dividend increase**

Doc #	Amendment #	Item #	Dept	Description	General Government	
					(Decrease) Increase Revenues	(Increase) Decrease Expenses
AR 2024-104	#1	7)	Taxes & Reserves	SOA Rev Sharing	(3,672,656)	
		8)	Taxes & Reserves	Dividend	4,100,000	
		9)	Taxes & Reserves	Dividend	100,000	

My reason is as follows: As communicated during the OMB / Assembly Quarter 1 Budget worksession, April 12, 2024, slide #11, we now know the Municipality's 2022 fund balance for its 12% fund balance policy for bond rating purposes. Further, on April 1, 2024, we closed November 2023 ("Month 11") and on May 2, 2024, we begin "Month 12" close. Based on this known information, it is not financially prudent to replace \$4,200,000 in assured revenues with only \$3,672,656 of probable revenues, particularly when doing so guarantees a revenue shortfall of \$527,344 (\$4,200,000 less: \$3,672,656) and when both revenue sources might be required to achieve 2023 12% fund balance policy when all months of 2023 are closed. Lastly, another reason to strike, by line item veto, Lines 8 and 9 is that they are only partially populated amendments. They reverse general government revenues (taxes and reserves) for \$4,200,000 in total, but omit the offsetting twin entries on the AWU and Municipal Airports budgets, thereby leaving those budgets with original budget figures that could theoretically be subject to budget transfer.

**Strike Line Item 10a, 10b, 10c - Assembly Member Zaletel, Brawley:**

**Line Item 10a: \$450,000 Reverse Information Technology (IT) budget transfer to Controller and Purchasing staffing**

**Line Item 10b: (\$300,000) Reverse Controller – Increase funding for staffing**

**Line Item 10c: (\$150,000) Reverse increased funding for staffing**

My reason is as follows: IT (Line 10a) – During 2024 Budget, the Assembly reversed a large multi-department labor adjustment which included a significant IT labor component calculated from historic IT vacancies of approximately \$900,000; the \$450,000 budget transfer represents about half of this earlier Assembly IT labor reversal.

At the recent OMB / Assembly worksession, IT labor information through April 11, 2024 was presented, April 12, 2024 slide #40. Data showed IT is underspent by \$786,000 and the Assembly's \$900k labor reversal was

therefore too high. Further, IT is in a unique labor situation in 2024; IT is undertaking the SAP HANA implementation, and accounting rules require that all labor in support of such an implementation be capitalized (in other words, recorded to that asset rather than expensed). This means that IT's 2024 labor underspend could start to grow during 2024 due to SAP HANA and the associated accounting rules. Therefore, far more than \$450,000 of IT's labor budget could be safely and prudently budget transferred to other departments.

Importantly, the Quarter 1 budgeted \$450,000 transfer from IT to Controller Division and Purchasing would not trigger any position eliminations; all IT positions would remain unchanged.

Controller Division (Line 10b) – All Assembly members are aware of challenges issuing the Municipality's Annual Comprehensive Financial Report (ACFR). Very recently, the Municipality received and responded to the external auditor's Schedule of Findings and Questioned Costs. The external auditor stressed the need for enhanced Controller Division staffing in more than one finding as: "a single person in a position of authority who oversees accurate and comprehensive financial reporting and coordinates between various control owners". Ideally, this would be a cloning of the Assistant Controller role into two individuals – one to focus strictly on financial reporting, and the other to focus on process management (for example, timely reconciliations, implementing efficiencies, enhancing the grants reporting department). The Administration believes that after approximately one year, all ACFR preparation functions can be brought back in-house with tremendous overall savings and with far faster ACFR issuance. Without this enhanced management, however, the Municipality is at risk of: a) continued ACFR issuance delays, and b) another round of employee resignations in the Controller Division due to burnout. This item is critical for the 2024 budget and the Administration requests unanimous Assembly support.

Purchasing Division (Line 10c) – This request is submitted in support of the impact that various Code amendments have had upon the Purchasing Division workload.

**Strike Line Item 11a, 11b, 11c - Assembly Member Zaletel, Brawley:**

**Line 11a: (\$79,319) Reverse City Hall Employee Parking for 8 months**

**Line 11b: (\$282,000) Reverse \$1k 2024 Retention Bonus for all Non-Reps**

**Line 11c: \$285,000 Municipality of Anchorage (MOA) Employee Retention and Incentive Allocation**

My reason is as follows: City Hall Parking, Line 11a. A disparity currently exists among Municipal employees. Employees who work at Anchorage Water & Wastewater Utility (AWWU), the Don Young Port of Alaska (Port),

Solid Waste Services (SWS), the Police, Fire Stations, the Health Building, or the suite of Elmore buildings, park without charge. City Hall employees, however, pay \$480 per year out of pocket to park in the nearby parking garage. Importantly, the Municipality's City Hall workforce is comprised of many represented employees in addition to non-rep employees.

While back-to-back decades of neglect and disrepair to City Hall cannot easily be rectified to make that workplace location attractive to Municipal employees, this very small budget line item would instantly eliminate a major area of economic workplace pay disparity. It would boost morale and help retain the City Hall workforce during a very tight labor market. This item is an easy "Yes" and the workforce – both non-represented and represented – is asking for this longstanding error to be corrected.

Retention Bonus, Line 11b. The Administration thanks the Assembly for approving the additional Steps to the non-rep pay scales, AR 2024-31, As Amended, effective 1/1/2025. However, a non-rep Step 6 with a December 30 merit date would have to wait until December 30, 2025 before finally bumping to a Step 7. That is a long delay given the significant loss of earning power to inflation over the last decade; the proposed \$1,000 retention bonuses were designed as an attempt to bridge that gap and keep the non-rep workforce employed within the Municipality until the 2025 program becomes effective. Note the 2024 year-end timing of any retention payments would occur after the Anchorage Municipal Employee Association (AMEA) early-opener requested by the Assembly.

MOA Employee Retention & Incentive Allocation, Line 11c. Veto to fund Lines 11a and 11b. Respectfully, obtaining parking parity for City Hall employees – both represented and non-represented - should occur soon if the Assembly and Administration are truly committed to employee recruiting and retention in a tight labor market. Similarly, the proposed, modest, one-time retention bonuses to non-rep employees are entirely consistent with the stated goal of employee recruiting and retention, and at a far lower cost than the Assembly has directed the Administration to attempt to negotiate with represented employee groups such as AMEA.

**Strike Line Item 12 - Assembly Member Zaletel, Brawley:  
(\$500,000) Workers' Compensation (W/C) General Liability (G/L) Partial  
Deficit Recovery**

My reason is as follows: As mentioned during the recent OMB / Assembly worksession, April 12, 2024, slides 35 – 38, this fund has been building a larger and larger deficit since the deficit first appeared in the year 2000. As of 12/31/2022, the retained deficit has grown to \$13,787,485.

There are two reasons to start tackling this problem now. First, it is not fiscally prudent to ignore the problem; the problem won't go away on its own and must be proactively addressed. Second, as mentioned during the worksession, when Municipal Light & Power (ML&P) was closed out, an inadvertent omission occurred – ML&P did not receive any allocation for its share of this retained deficit (which represents years of premium underbilling to users such as ML&P). Because ML&P is on the cusp of being wound up, a holistic allocation of the deficit must soon be undertaken to determine ML&P's share, with similar allocations forthcoming for all historic participants including this one.

**Assembly Amendment #2 to AR 2024-104 as Amended:**

**Strike Line Item 1 - Assembly Member Brawley, Rivera:**

**Line 1: \$756,532 Emergency Cold Weather Shelter (ECWS) - Annual Fall Activation**

**Line 2: (\$756,532) Reverse Golden Lion Prior Year Operating Costs**

My reason is as follows:

Doc #	Amendment #	Item #	Dept	Description	General Government	
					(Decrease) Increase Revenues	(Increase) Decrease Expenses
AR 2024-104	#2	1)	Health	ECWS		756,532
		2)	Health	ML&P Corrections ACT		(756,532)

Justification – This topic deals with correcting ML&P misspending of funds made in prior years, as discussed in the OMB / Assembly worksession, April 12, 2024, (*ref: Golden Lion Q&A information emailed to Assembly Members following the worksession, after Assembly requests for information*). The Municipality must reimburse the highly restricted funds derived from the ML&P sale that were set aside for the purpose of the purchase of The Alaska Center for Treatment (but which were instead used for operating costs of the Golden Lion Hotel) to comply with Municipal Charter and with the Regulatory Commission of Alaska (RCA)-approved ML&P Settlement Agreement with the Settling Parties.

The Assembly's Veto reappropriated the Quarter 1 budget funding for the ML&P correction to ECWS needs. Discussion at the April 30 Assembly meeting acknowledged that the ML&P misspending remain unsolved: "...items that need to be discussed..." and that an open item was to "...secure funding for ***later this year***...". However, the Municipality does not have the option to handle the ML&P closeout later this year. The ML&P

sale occurred in 2020, and the closeout should have been dealt with promptly, ideally in 2021 or alternatively, no later than 2022. This is a directive from the City's external auditor, BDO USA (BDO). As a result of COVID impacts, the Municipality received a one-year extension from BDO, but we are absolutely required to close out all aspects of ML&P in the Municipality's 2023 financial statements. November 2023 ("Month 11"), closed on April 1, and closure of Months 12, 13, and 14 now follow, *commenced May 1, 2024.*

This Veto reinstates funding to correct the prior year ML&P errors, which the Municipality has no choice but to implement. No other known funding source exists for this requirement imposed by the Municipality's external auditors.

*Essentially, this mandatory item comes earlier in the calendar year than the ECWS' Fall, 2024 funding need.*

**Assembly Amendment #4 to AR 2024-104 as Amended:**

**Strike Line Item 2 - Assembly Member Bronga, Volland:  
(\$150,000) Professional Service Contracts for Housing Initiatives**

My reason is as follows: my veto to Amendment #1 to AR 2024-104 as Amended at Line 6 makes this amendment unnecessary.



## MUNICIPALITY OF ANCHORAGE ASSEMBLY MEMORANDUM

No. AM 443-2024

Meeting Date: May 7, 2024

1     **From:**         **Assembly Vice Chair Zaletel and Assembly Member Brawley**

2  
3     **Subject:**     **Mayor's vetoes of amendments to AR 2024-104, As Amended – A**  
4                     **RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE**  
5                     **REVISING AND APPROPRIATING FUNDS FOR THE 2024**  
6                     **GENERAL GOVERNMENT OPERATING BUDGET FOR THE**  
7                     **MUNICIPALITY OF ANCHORAGE.**

8  
9  
10    The Assembly's approach to the FY 2024 budget has been consistent since the  
11    body set its priorities last September, adopted in AR 2023-304 and carried through  
12    in the amendments passed in November. Those priorities are: rebuilding the work  
13    force through retention and recruitment efforts; ensuring adequate core services  
14    such as snow removal; and continuing policy work and investments to address our  
15    housing shortage. The budget passed this fall kept those priorities front and center,  
16    as do the 1<sup>st</sup> quarter budget amendments passed unanimously by the Assembly 1  
17    week ago, in AR 2024-104, As Amended.

18  
19    The Mayor's vetoes and rationale, sent to the Assembly in his May 3 memorandum,  
20    not only disregard the clearly-stated priorities of the Assembly - the body responsible  
21    for setting Municipal policy, including the budget - but also fail to acknowledge the  
22    purpose of, or understand the process for, 1<sup>st</sup> quarter budget revisions. The 1<sup>st</sup>  
23    quarter budget process is essentially to true up the current year's budget, passed  
24    the prior fall with incomplete information, and update assumed revenue and  
25    expenditures. Unfortunately, the Administration brought forward sweeping policy  
26    changes within the draft budget, co-mingled with minor updates since as increased  
27    software license fees and service contracts. Policy changes of this nature are better  
28    suited either for the annual budget process, when the Assembly can consult directly  
29    with Departments about the effects and consider those proposals within the totality  
30    of overall budget, or if they must be taken up on a shorter timeframe, require  
31    additional briefing and appropriations to address.

32  
33    Additionally, the FY 2022 audit is now months overdue, and remains incomplete, to  
34    say nothing of the status of FY 2023 audit. The work to get caught up continues,  
35    and it is a lot of hard work by our staff and accounting contractor, but the fact remains  
36    that we are missing critical financial information about the Municipality, which is  
37    typically available during this process. At the same time, it is not possible to simply  
38    delay finalizing the FY24 budget until that 2022 audit is done, because the Assembly  
39    must finalize the tax levy in order to send property owners tax bills, which represents  
40    over half of the city's overall operating revenue. This leaves the Assembly forced to  
41    make more tenuous assumptions in order to avoid bigger cash flow problems that  
42    would impact services, and ensure flexibility should the audit process identify more  
43    findings that require action in the near future.

1  
2 The vetoes presented by the Mayor are fundamentally policy disagreements, and  
3 disagreements about when and how to address a number of outstanding accounting  
4 issues related to the sale of ML&P. While it may have taken many hours of work by  
5 the Office of Management and Budget to make these policy proposals in the 1<sup>st</sup>  
6 quarter budget revisions process, they are just that: policy proposals. The Assembly  
7 considered them, and decided on staying true to their stated priorities, within the  
8 uncertain fiscal reality that is currently the Municipality's budget. The Budget and  
9 Finance Co-chairs fully agree that there are outstanding components of the ML&P  
10 that need to be addressed, and have committed to working with the OMB Director,  
11 CFO, and other parties to resolve these—not within the 1<sup>st</sup> quarter budget process  
12 and the short timeframe remaining to mail property tax bills, but working on each  
13 item in tandem to ensure the complex transaction can be completed as soon as is  
14 practical.

15  
16 Consistent process and priorities are paramount when the full financial picture of the  
17 Municipality is unclear. That was reflected in the unanimous approval of the 1<sup>st</sup>  
18 quarter budget amendments and revisions. The Assembly continues to stay the  
19 course as it set out and as such, the budget co-chairs request the body's support to  
20 override these vetoes, finalize the FY24 budget and tax levy, and allow staff to  
21 proceed with collecting property taxes without further delay.

22  
23 **We request your support for an override vote of all the Mayor's line item**  
24 **vetoes in his May 3, 2024 memorandum.**

25  
26 Reviewed by: Assembly Counsel's Office

27  
28 Respectfully submitted: Meg Zaletel, Assembly Vice Chair  
29 District 4 – Midtown Anchorage

30  
31 Anna Brawley, Assembly Member  
32 District 3 – West Anchorage  
33

Municipal Clerk's Office

**Amended and Approved**Date: **April 30, 2024****Immediate Reconsideration Passed**Date: **May 3, 2024****Amended and Approved**Date: **May 3, 2024**Submitted by: Chair of the Assembly at  
the Request of the MayorPrepared by: Office of Management &  
Budget

For Reading: April 9, 2024

**ANCHORAGE, ALASKA**  
**AO No. 2024–29, As Amended**

**AN ORDINANCE OF THE MUNICIPALITY OF ANCHORAGE SETTING THE RATES OF TAX LEVY, APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR ALL SERVICE AREAS OF THE MUNICIPALITY OF ANCHORAGE GENERAL GOVERNMENT FOR 2024.**

**THE ANCHORAGE ASSEMBLY ORDAINS:**

**Section 1.** The Assembly hereby fixes the rates of tax levy for all service areas of the Municipality of Anchorage general government for fiscal year 2024. The Anchorage Assembly levies these taxes upon the full value of all assessed taxable real and personal property as follows:

		<b>0.23</b>
<b>Section 2.</b>	Areawide General, Fund 101	a tax of <del>0.21</del> mills
<b>Section 3.</b>	City Service Area, Fund 102	a tax of 0.00 mills
<b>Section 4.</b>	Areawide EMS Lease, Fund 103	a tax of 0.02 mills
<b>Section 5.</b>	Chugiak Fire Service Area, Fund 104	a tax of 1.00 mills
<b>Section 6.</b>	Glen Alps Service Area, Fund 105	a tax of 2.75 mills
<b>Section 7.</b>	Girdwood Valley Service Area, Fund 106	a tax of 5.36 mills
<b>Section 8.</b>	Areawide APD IT Systems, Fund 107	a tax of 0.05 mills
<b>Section 9.</b>	Chugach State Park Access Service Area, Fund 110	a tax of 0.00 mills
<b>Section 10.</b>	Birch Tree/Elmore Limited Road Service Area, Fund 111	a tax of 1.50 mills
<b>Section 11.</b>	Campbell Airstrip Road (Sec. 6) Limited Road Service Area, Fund 112	a tax of 1.25 mills
<b>Section 12.</b>	Valli Vue Estates Limited Road Service Area, Fund 113	a tax of 1.40 mills
<b>Section 13.</b>	Skyranch Estates Limited Road Service Area, Fund 114	a tax of 1.30 mills
<b>Section 14.</b>	Upper Grover Limited Road Service Area, Fund 115	a tax of 1.00 mills
<b>Section 15.</b>	Raven Woods/Bubbling Brook Limited Road Service Area, Fund 116	a tax of 1.50 mills
<b>Section 16.</b>	Mt. Park Estates Limited Road Service Area, Fund 117	a tax of 1.00 mills



AO Setting Tax Rates and Amount of 2024 Tax Levy for Municipal  
General Government

Page 2 of 4

1			
2	<b><u>Section 17.</u></b>	Mt. Park/Robin Hill Limited Road Service Area,	
3		Fund 118	a tax of 1.30 mills
4			
5	<b><u>Section 18.</u></b>	Chugiak, Birchwood, Eagle River Rural Road,	
6		Service Area, Fund 119	a tax of 2.10 mills
7			
8	<b><u>Section 19.</u></b>	Eaglewood Contributing Road Service Area, Fund 121	a tax of 0.42 mills
9			
10	<b><u>Section 20.</u></b>	Gateway Contributing Road Service Area, Fund 122	a tax of 0.32 mills
11			
12	<b><u>Section 21.</u></b>	Lakehill Limited Road Service Area, Fund 123	a tax of 1.50 mills
13			
14	<b><u>Section 22.</u></b>	Totem Limited Road Service Area, Fund 124	a tax of 1.00 mills
15			
16	<b><u>Section 23.</u></b>	Paradise Valley South Limited Road Service Area,	
17		Fund 125	a tax of 1.00 mills
18			
19	<b><u>Section 24.</u></b>	SRW Homeowners Limited Road Service Area,	
20		Fund 126	a tax of 1.50 mills
21			
22	<b><u>Section 25.</u></b>	Eagle River Street Light Service Area, Fund 129	a tax of 0.20 mills
23			
24	<b><u>Section 26.</u></b>	Anchorage Fire Service Area, Fund 131	a tax of 2.26 mills
25			
26			<b>2.56</b>
27	<b><u>Section 27.</u></b>	Anchorage Roads & Drainage Service Area, Fund 141	a tax of <del>2.55</del> mills
28			
29			<b>0.80</b>
30	<b><u>Section 28.</u></b>	Talus West Limited Road Service Area, Fund 142	a tax of <del>4.30</del> mills
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32	<b><u>Section 29.</u></b>	Upper O'Malley Limited Road Service Area,	
33		Fund 143	a tax of 2.00 mills
34			
35	<b><u>Section 30.</u></b>	Bear Valley Limited Road Service Area, Fund 144	a tax of 1.50 mills
36			
37	<b><u>Section 31.</u></b>	Rabbit Creek View & Rabbit Creek Heights	
38		Limited Road Service Area, Fund 145	a tax of 2.50 mills
39			
40	<b><u>Section 32.</u></b>	Villages Scenic Parkway Limited Road Service Area,	
41		Fund 146	a tax of 1.00 mills
42			
43	<b><u>Section 33.</u></b>	Sequoia Estates Limited Road Service Area, Fund 147	a tax of 1.50 mills
44			
45	<b><u>Section 34.</u></b>	Rockhill Limited Road Service Area, Fund 148	a tax of 1.50 mills
46			
47	<b><u>Section 35.</u></b>	South Goldenview Rural Road Service Area, Fund 149	a tax of 1.80 mills
48			
49	<b><u>Section 36.</u></b>	Homestead Limited Road Service Area, Fund 150	a tax of 1.30 mills

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**Section 37.** Anchorage Metropolitan Police Service Area, Fund 151 a tax of 3.63 mills

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

**Section 39.** Anchorage Parks & Recreation Service Area, Fund 161 a tax of 0.68 mills

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

**Section 41.** Anchorage Building Safety Service Area, Fund 163 a tax of ~~0.05~~ **0.045** mills

**Section 42.** Per the Charter’s Tax Limit, the General Government amount of property taxes allowed is \$334,333,613; the amount to be collected is ~~\$333,298,677~~ **\$334,333,113**.

**Section 43.** The total amount of property taxes levied for all service areas of the Municipality of Anchorage general government for fiscal year 2024 is:

	<b>\$334,333,113</b>
Property Taxes to be Collected (per Charter Limit)	<del>\$333,298,677</del>
	<b>\$ 26,635,063</b>
Property Taxes from Service Areas (not subject to Charter Limit)	<u><del>26,594,951</del></u>
	<b>\$360,968,176</b>
Total General Government Taxes Levied	<del>\$359,893,628</del>

**Section 44.** These rates may be adjusted to include amendments and any associated IGC impact as a result of the approved 2024 Revised Budget.

**Section 45.** The Office of Management and Budget, in consultation with the Municipal Clerk or designee, is authorized to make conforming changes reasonably necessary to implement approved budget amendments or changes.

**Section 46[45].** This ordinance shall take effect immediately upon passage and approval.

PASSED AND APPROVED by the Anchorage Assembly this 3rd day of May, 2024.

*Christopher Constant*

Chair

ATTEST:

*Jasmine Acres*

Municipal Clerk

AO Setting Tax Rates and Amount of 2024 Tax Levy for Municipal  
General Government

- 1 | OMB Note: To reflect the changes from the original version to this amended version, a
- 2 | ~~strike through~~ identifies an amount being replaced, a number in **bold** is the new and/or
- 3 | replacement amount.



# MUNICIPALITY OF ANCHORAGE

## Assembly Memorandum

**AM No. 282 – 2024**

**Meeting Date:** April 9, 2024

1 **FROM: MAYOR**

2  
3 **SUBJECT: AN ORDINANCE OF THE MUNICIPALITY OF ANCHORAGE**  
4 **SETTING THE TAX LEVY RATES, APPROVING THE AMOUNT OF**  
5 **MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR ALL**  
6 **SERVICE AREAS OF THE MUNICIPALITY OF ANCHORAGE**  
7 **GENERAL GOVERNMENT FOR 2024.**  
8

9 This memorandum transmits the ordinance to establish the 2024 tax rates and tax  
10 levies for all service areas of the Municipality of Anchorage general government.

11  
12 The tax rates and tax levies shown in the attached ordinance are those required to  
13 support the revised 2024 General Government Operating Budget.

14  
15 To calculate mill rates, the property taxes are divided by the taxable assessed  
16 values, within each service area.

17  
18 
$$\frac{\text{Service Area Tax Need for Tax Year}}{\text{Service Area Taxable Assessed Value}} \times 1,000 = \text{Mill Rate}$$
  
19  
20

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

22  
23 <http://www.muni.org/Departments/budget/Pages/default.aspx>  
24

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

27  
28 **THE ADMINISTRATION RECOMMENDS APPROVAL.**  
29

30 Prepared by: Office of Management & Budget (OMB)  
31 Approved by: Sharon Lechner, OMB Director  
32 Concur: Anne Helzer, Municipal Attorney  
33 Concur: Alden Thern, CFO  
34 Concur: Kent Kohlhase, Municipal Manager  
35 Respectfully Submitted: Dave Bronson, Mayor

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

AO Number: 2024-29

Title: **AN ORDINANCE OF THE MUNICIPALITY OF ANCHORAGE SETTING THE RATES OF TAX LEVY, APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR ALL SERVICE AREAS OF THE MUNICIPALITY OF ANCHORAGE GENERAL GOVERNMENT FOR 2024.**

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

<b>CHANGES IN EXPENDITURES AND REVENUES:</b>		(In Thousands of Dollars)				
	FY24	FY25	FY26	FY27	FY28	
<b>Operating Expenditures</b>						
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Labor	-	-	-	-	-	
Transfers to Other Funds	-	-	-	-	-	
Debt Service	-	-	-	-	-	
<b>TOTAL DIRECT COSTS:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Add: Charges from Others	\$ -	\$ -	\$ -	\$ -	\$ -	
Less: Charges to Others	-	-	-	-	-	
<b>FUNCTION COST:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>REVENUES:</b>	<b>\$ 359,894</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>CAPITAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>POSITIONS: FT/PT and Temp</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**PUBLIC SECTOR ECONOMIC EFFECTS:**

A total of \$359,893,628 in property tax collection revenue will be received for General Government operations and debt for the 2024 calendar year.

**PRIVATE SECTOR ECONOMIC EFFECTS:**

A total of \$359,893,628 in property taxes for General Government operations and debt will be paid by Anchorage taxpayers as an average tax rate of 9.10 mills or \$910 per \$100,000 of taxable assessed valuation for the 2024 calendar year.

Prepared by: Office of Management &amp; Budget

Phone: 907-343-4496

## 2023 Revised to 2024 Revised Direct Cost Budget Reconciliation by Department

Department / Agency	2023 Revised Budget	2024 Approved Budget	Operational Realignment										Service Areas to Max Mills <sup>9</sup>	Assembly Amendments Vetoed, Vetoes Overridden					Changes Subtotal	2024 Revised Budget	Less Depreciation	2024 Revised Approp			
			TANs <sup>1</sup>	Room Tax <sup>2</sup>	Tax Cap <sup>3</sup>	Other Adj <sup>4</sup>	City Hall Parking <sup>5</sup>	\$1K Non-Rep Reten <sup>6</sup>	Fleet Align <sup>7</sup>	Labor Scrub <sup>8</sup>	Subtotal	Assembly Amends <sup>10</sup>		Other Adj <sup>11</sup>	Reverse City Hall Parking	Reverse \$1K NR Retention	Subtotal Assembly Amends	TOTAL Assembly Amends							
Assembly	7,927,185	8,927,389	-	-	-	75,000	5,979	1,000	-	(31,648)	50,331	-	-	435,000	(5,979)	(1,000)	428,021	428,021	478,352	9,405,741	-	9,405,741			
Chief Fiscal Officer	558,847	594,061	-	-	-	-	800	-	-	8,727	9,527	-	-	-	(800)	-	(800)	(800)	8,727	602,788	-	602,788			
Community Development	3,200,314	3,222,583	-	-	-	100,000	-	2,000	(1,210)	(1,810)	98,980	-	-	-	-	(2,000)	(2,000)	(2,000)	96,980	3,319,563	-	3,319,563			
Development Services	11,852,661	12,083,352	-	-	-	-	-	7,000	101,483	(40,282)	68,201	-	-	-	-	(7,000)	(7,000)	(7,000)	61,201	12,144,553	-	12,144,553			
Equal Rights Commission	820,902	867,695	-	-	-	-	1,027	4,000	-	(40,683)	(35,656)	-	-	-	(1,027)	(4,000)	(5,027)	(5,027)	(40,683)	827,012	-	827,012			
Equity & Justice	715,453	453,922	-	-	-	-	-	-	-	-	25,472	25,472	-	-	-	-	-	-	25,472	479,394	-	479,394			
Finance	13,801,221	14,404,851	-	-	-	300,000	21,511	31,000	5,153	(10,072)	347,592	-	-	(300,000)	(21,511)	(31,000)	(352,511)	(352,511)	(4,919)	14,399,932	-	14,399,932			
Fire	112,260,662	114,851,606	(698,000)	-	-	(143,145)	-	6,000	-	17,626	(119,519)	144,361	-	-	-	(6,000)	(6,000)	(6,000)	(679,158)	114,172,448	-	114,172,448			
Health	15,008,810	14,620,517	-	-	-	3,888,867	-	8,000	10,268	48,344	3,955,479	-	-	-	-	(8,000)	(8,000)	(8,000)	3,947,479	18,567,996	-	18,567,996			
Human Resources	6,690,865	6,936,468	-	-	-	38,195	10,503	30,000	-	(3,523)	75,175	-	-	-	(10,503)	(30,000)	(40,503)	(40,503)	34,672	6,971,140	-	6,971,140			
Information Technology	32,840,848	32,715,170	-	-	-	(450,000)	16,565	62,000	50	106,624	(264,761)	-	-	450,000	(16,565)	(62,000)	371,435	371,435	106,674	32,821,844	(9,299,755)	23,522,089			
Internal Audit	817,833	859,664	-	-	-	-	1,129	5,000	(1,491)	395	5,033	-	-	-	(1,129)	(5,000)	(6,129)	(6,129)	(1,096)	858,568	-	858,568			
Library	9,048,951	9,464,399	-	-	-	-	-	31,000	(195)	(18,738)	12,067	-	-	-	-	(31,000)	(31,000)	(31,000)	(18,933)	9,445,466	-	9,445,466			
Maintenance & Operations	112,854,242	109,917,903	(300,000)	11,574	66,500	601,873	-	12,000	(456,814)	(97,139)	59,920	1,603,092	585,000	-	-	(12,000)	(12,000)	573,000	2,014,086	111,931,989	-	111,931,989			
Management & Budget	1,208,711	1,251,912	-	-	-	-	880	4,000	-	8,486	13,366	-	-	-	(880)	(4,000)	(4,880)	(4,880)	8,486	1,260,398	-	1,260,398			
Mayor	2,586,253	2,560,882	-	-	-	-	1,711	-	443	25,319	27,473	-	-	-	(1,711)	-	(1,711)	(1,711)	25,762	2,586,644	-	2,586,644			
Municipal Attorney	8,599,366	8,926,258	-	-	-	-	9,671	11,000	443	143,585	164,699	-	-	-	(9,671)	(11,000)	(20,671)	(20,671)	144,028	9,070,286	-	9,070,286			
Municipal Manager	28,126,645	27,591,483	-	517,257	-	704,952	2,805	3,000	1,246	(343)	711,660	-	-	(500,000)	(2,805)	(3,000)	(505,805)	(505,805)	723,112	28,314,595	-	28,314,595			
Parks & Recreation	25,221,361	25,213,792	(34,000)	7,716	6,000	-	2,218	13,000	170,259	(179,131)	6,346	305,032	98,441	-	(2,218)	(13,000)	(15,218)	83,223	374,317	25,588,109	-	25,588,109			
Planning	3,846,841	3,845,208	-	-	-	-	-	5,000	886	(12,824)	(6,938)	-	-	-	-	(5,000)	(5,000)	(5,000)	(11,938)	3,833,270	-	3,833,270			
Police	134,948,202	139,723,519	(727,000)	-	-	(130,000)	-	25,000	428,552	(471,328)	(147,776)	-	-	-	-	(25,000)	(25,000)	(25,000)	(899,776)	138,823,743	-	138,823,743			
Project Management & Engineer	913,926	933,911	-	-	-	-	-	1,000	(3,767)	(19,356)	(22,123)	-	-	-	-	(1,000)	(1,000)	(1,000)	(23,123)	910,788	-	910,788			
Public Transportation	29,990,016	31,899,147	-	-	-	-	858	14,000	-	102,561	117,419	-	188,946	-	(858)	(14,000)	(14,858)	174,088	291,507	32,190,654	-	32,190,654			
Public Works	208,027	237,959	-	-	-	-	-	-	-	93	93	-	-	-	-	-	-	-	93	238,052	-	238,052			
Purchasing	1,843,844	1,901,625	-	-	-	150,000	3,662	4,000	-	(2,198)	155,464	-	25,000	(150,000)	(3,662)	(4,000)	(157,662)	(132,662)	22,802	1,924,427	-	1,924,427			
Real Estate	8,778,070	10,791,834	-	-	-	-	-	1,000	-	307	1,307	-	-	-	-	(1,000)	(1,000)	(1,000)	307	10,792,141	-	10,792,141			
Traffic Engineering	6,086,120	6,690,845	-	-	-	-	-	2,000	26,364	12,797	41,161	-	-	-	-	(2,000)	(2,000)	(2,000)	39,161	6,730,006	-	6,730,006			
TANs Areawide Expense	2,887,000	2,703,000	(2,703,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,703,000)	-	-	-			
Taxes & Reserves	16,693,598	17,146,244	-	1,217,012	-	3,688,021	-	-	-	-	3,688,021	-	-	-	-	-	-	-	4,905,033	22,051,277	-	22,051,277			
<b>Direct Cost Total</b>	<b>600,336,774</b>	<b>611,337,199</b>	<b>(4,462,000)</b>	<b>1,753,559</b>	<b>72,500</b>	<b>8,823,763</b>	<b>79,319</b>	<b>282,000</b>	<b>281,670</b>	<b>(428,739)</b>	<b>9,038,013</b>	<b>2,052,485</b>	<b>897,387</b>	<b>(65,000)</b>	<b>(79,319)</b>	<b>(282,000)</b>	<b>(426,319)</b>	<b>471,068</b>	<b>8,925,625</b>	<b>620,262,824</b>	<b>(9,299,755)</b>	<b>610,963,069</b>			
<b>% Change from 2023 Revised</b>			<b>1.8%</b>			<b>% Change from 2023 Revised</b>																	<b>3.3%</b>		

**Notes:**

<sup>1</sup> **TANs Investment Earnings:** *Multiple Departments* - (\$4,462,000) total adjustments due to municipality planning on not issuing Tax Anticipation Notes (TANs) in 2024 so no TANs budget is needed. Note that \$4.8M of TANs revenue budget was also reduced.

<sup>2</sup> **Room Tax:** *Multiple Departments* - \$1,753,559 total adjustments in line with required allocation and use of projected 2024 Room Tax Revenues.

<sup>3</sup> **Tax Cap Impact:** *Multiple Departments* - \$72,500 total adjustments to operating and maintenance budgets in line with voter-approved bonds.

<sup>4</sup> **Other Adjustments:** *Assembly* - \$75,000 for 2022 financial audit; *Community Development* - \$100,000 for GIS contractual software license increase; *Finance* - \$300,000 to increase funding for Controller staffing; *Fire* - (\$143,145) reduction for Police & Fire Retirement to adjust to actual 2024 cost; *Health* - \$3,132,335 for Community Service Patrol contractual increase and \$756,532 increase to pay for Golden Lion prior year operating costs; *Human Resources* - \$38,195 for ML&P PERS contractual increase; *Information Technology* - (\$450,000) reduction of budget to fund Finance and Purchasing staffing; *Maintenance & Operations* - \$601,873 increase to overtime funding to address snowplowing and hauling activities; *Municipal Manager* - \$204,952 for Alaska Center for the Performing Arts and museum facilities contractual increases and \$500,000 recovery for Workers' Compensation/General Liability Fund; *Police* - (\$130,000) reduction for Police & Fire Retirement to adjust to actual 2024 cost; *Purchasing* - \$150,000 to increase funding for staffing; and *Taxes & Reserves* - \$3,688,021 as transfer from ML&P Sales Proceeds Fund to pay for ML&P PERS costs.

<sup>5</sup> **City Hall Parking:** *Multiple Departments* - \$79,319 total adjustments to pay for 8 months of parking for City Hall employees.

<sup>6</sup> **\$1K Non-Represented Employee Retention Pay:** *Multiple Departments* - \$282,000 total adjustments for \$1,000 retention pay for each Non-Represented employee at the end of 2024.

<sup>7</sup> **Fleet Alignment:** *Multiple Departments* - \$281,670 total adjustments for fleet costs to reflect current budget and allocation.

<sup>8</sup> **Labor Scrub:** *Multiple Departments* - (\$428,739) total adjustments to position and employee labor budgets to reflect current costing of budgeted positions (no positions are eliminated in this process).

<sup>9</sup> **Service Areas Adjustments Board Approved Mill Rates:** *Multiple Departments* - \$2,052,485 total adjustments to Service Area budgets in line with Service Area Board approved and codified mill rates.

<sup>10</sup> **Assembly Amendments - Not Vetoed by the Mayor:** *Maintenance & Operations* - \$285,000 for Amendment #1, Line 4: Snowplowing and hauling labor increase and \$300,000 for Amendment #1, Line 2: Chugiak-Eagle River Senior Center generator replacement (conforming capital appropriation in Section 19); *Parks & Recreation* - \$52,063 for Amendment #1, Line 1: North Gasline Trail temporary bridge safety improvement (conforming capital appropriation in Section 18) and \$46,378 for Amendment Conforming; ER/Chugiak Parks & Rec - adjust budget to 1.01 mills: 0.75 mills for operating, 0.25 mills for capital, (maximum mill rate for operating and capital is 1.00) and 0.01 for bond indebtedness; *Public Transportation* - \$188,946 for Amendment #1, Line 3: Add 2 FTEs, one (1) each Maintenance Worker I and II - Site Enhancement Crew, PTD snow removal and maintenances; and *Purchasing* - \$25,000 for Amendment #1, Line 5: Public access procurement application software.

<sup>11</sup> **Assembly Amendments - Vetoed by the Mayor and Vetoes Overridden by the Assembly:** *Assembly* - \$150,000 for Amendment #1, Line 6: Move from Alcohol Tax professional service contracts for housing initiatives and \$285,000 for Amendment #1, Line 11c: MOA Employee retention and incentive allocation; *Finance* - (\$300,000) for Amendment #1, Line 10b: Reverse Controller increase funding for staffing; *Health* - \$756,532 for Amendment #2, Line 1: Emergency Cold Weather Shelter - annual Fall activation and (\$756,532) for Amendment #2, Line 2: Reverse Golden Lion prior year operating costs; *Information Technology* - \$450,000 for Amendment #1, Line 10a: Reverse transfer of budget to fund Finance and Purchasing staffing; *Municipal Manager* - (\$500,000) for Amendment #1, Line 12: Reverse Workers' Compensation/General Liability Fund Recovery; and *Purchasing* - (\$150,000) for Amendment #1, Line 10c: Reverse increase of funding for staffing.

## 2023 Revised to 2024 Revised Alcohol Tax Reconciliation by Program

Department / Agency	Category and Description	Function Cost (Direct + IGCs)					
		2023 Revised Budget	2024 Approved Budget	Revised Changes	Assembly Amends	Assembly Amend (Vetoed & Overridden)	2024 Revised Budget
<b>Child Abuse, Sexual Assault, and Domestic Violence</b>							
Health	Early education grants to providers	1,999,850	2,282,127	-	-	-	2,282,127
Health	Evidence-based grants to providers	4,000,000	2,000,000	-	-	-	2,000,000
Health	Evidence-based grant to Abused Women's Aid in Crisis (AWAIC)	125,000	225,000	-	-	-	225,000
Health	Evidence-based grant to Standing Together Against Rape (STAR)	125,000	225,000	-	-	-	225,000
Health	Evidence-based grant to Victims for Justice	125,000	225,000	-	-	-	225,000
Health	Anchorage Childrens' Trust	-	1,750,000	-	-	-	1,750,000
Health	Program operations	67,675	67,675	-	-	-	67,675
Library	Early Literacy program operations	128,357	133,192	(18,851)	-	-	114,341
Library	Best Beginnings	150,000	250,000	-	-	-	250,000
	<b>Subtotal Child Abuse, Sexual Assault, and Domestic Violence</b>	<b>\$ 6,720,882</b>	<b>\$ 7,157,994</b>	<b>\$ (18,851)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,139,143</b>
<b>First Responders</b>							
Fire	Mobile Crisis Team (MCT)	2,447,180	-	-	-	-	-
Fire	Polyfluorinated (PFAS) substances response equipment	100,000	-	-	-	-	-
Municipal Attorney	Program operations	267,989	277,507	11,199	-	-	288,706
Police	Program operations	600,590	640,197	23,862	-	-	664,059
Police	Mobile Intervention Team (MIT)	225,601	-	-	-	-	-
Police	Training modules for Anchorage Police Department	-	550,000	-	-	-	550,000
	<b>Subtotal First Responders</b>	<b>\$ 3,641,360</b>	<b>\$ 1,467,704</b>	<b>\$ 35,061</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,502,765</b>
<b>Homelessness</b>							
Community Developr	Golden Lion	250,000	-	-	-	-	-
Health	Pay for Success/Home for Good - housing program	1,800,000	1,800,000	-	-	-	1,800,000
Health	Program operations	679,079	703,877	(31,437)	-	-	672,440
Health	Catholic Social Services Complex Care	1,830,000	1,330,000	-	500,000	-	1,830,000
Health	Christian Health Association	550,000	550,000	-	-	-	550,000
Health	Brother Francis Shelter	670,000	445,000	-	225,000	-	670,000
Health	Anchorage Coalition to End Homelessness	700,000	700,000	-	-	-	700,000
Health	Covenant House	730,000	400,000	-	130,000	-	530,000
Health	Covenant House - Emergency Cold Weather Shelter (ECWS)	-	200,000	-	-	-	200,000
Health	Sullivan Arena operations	326,000	-	-	-	-	-
Health	Anchorage Affordable Housing & Land Trust	250,000	-	-	-	-	-
Health	Providence Crisis Stabilization Center	1,000,000	-	-	-	-	-
Health	ECWS Jan-April	-	2,000,000	-	-	-	2,000,000
Health	ECWS Non Emergency Transportation	-	200,000	-	-	-	200,000
Library	Community Resource Coordination	348,952	378,591	(14,551)	-	-	364,040
Parks & Recreation	Healthy Spaces homeless camp abatement	634,290	665,491	(7,072)	-	-	658,419
Assembly	Professional service contracts for housing initiatives	-	150,000	-	-	(100,000)	50,000
	<b>Subtotal Homelessness</b>	<b>\$ 9,768,321</b>	<b>\$ 9,522,959</b>	<b>\$ (53,060)</b>	<b>\$ 855,000</b>	<b>\$ (100,000)</b>	<b>\$ 10,224,899</b>
<b>Mental Health and Substance Misuse</b>							
Health	Direct grant to Recover Alaska	100,000	-	-	-	-	-
Health	Direct grant to Volunteers of America	100,000	-	-	100,000	-	100,000
Health	American Foundation for Suicide Prevention information campaign	30,000	-	-	-	-	-
Health	Behavioral Health for mobile case management	-	330,000	-	-	-	330,000
Health	Anchorage Safety Center / Community Patrol	-	2,000,000	-	(855,000)	-	1,145,000
	<b>Subtotal Mental Health and Substance Misuse</b>	<b>\$ 230,000</b>	<b>\$ 2,330,000</b>	<b>\$ -</b>	<b>\$ (755,000)</b>	<b>\$ -</b>	<b>\$ 1,575,000</b>
<b>Administration, Collection, and Audits to the Municipality</b>							
Assembly	Alcohol Tax Program education and outreach	50,000	50,000	-	-	-	50,000
Assembly	Alcohol Tax strategic planning on use in all categories	250,013	250,014	(14)	-	-	250,000
Finance	Alcohol tax enforcement, including tax collection software costs	277,800	290,591	13,142	(122)	-	303,611
	<b>Subtotal Administration, Collection, and Audits to the Municipality</b>	<b>\$ 577,813</b>	<b>\$ 590,605</b>	<b>\$ 13,128</b>	<b>\$ (122)</b>	<b>\$ -</b>	<b>\$ 603,611</b>
	<b>Total Alcoholic Beverages Retail Sales Tax Program</b>	<b>\$ 20,938,376</b>	<b>\$ 21,069,262</b>	<b>\$ (23,722)</b>	<b>\$ 99,878</b>	<b>\$ (100,000)</b>	<b>\$ 21,045,418</b>
	<b>Alcoholic Beverages Retail Sales Tax Revenues</b>	<b>16,000,150</b>	<b>16,607,150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,607,150</b>
	<b>Alcoholic Beverages Retail Sales Tax Use ("Give Back") of Fund Balance</b>	<b>4,938,226</b>	<b>4,462,112</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,462,112</b>
	<b>Balance of Alcoholic Beverages Retail Sales Tax Revenues</b>	<b>-</b>	<b>(4,331,226)</b>	<b>23,722</b>	<b>(99,878)</b>	<b>100,000</b>	<b>23,844</b>

**Notes:**

**2024 Revised Changes:** adjustments due to updated calculated position and employee labor costs and updated allocation costs (intragovernmental charges - IGCs) based on 2024 Revised cost pools and current year factors. Revenue forecast to be flat from forecast provided during the 2024 Approved budget process.

**2024 Revised Assembly Amendments:** \$500,000 increase to Catholic Social Services Complex Care; \$225,000 increase to Brother Francis Shelter - unified funding proposal; and \$130,000 increase to Covenant House - unified funding proposal all funded with \$855,000 reduction to Anchorage Safety Center/ Community Patrol. \$100,000 increase to Volunteers of America Adolescent Residential Center for Help residential treatment.

**2024 Revised Assembly Amendments (Vetoed by the Mayor and then the Assembly overrode the Mayor's veto):** \$100,000 reduction to professional service contracts for housing initiatives.

## Position Summary by Department / Agency

Department / Agency	2022 Revised Budget					2023 Revised Budget					2024 Revised Budget					24 v 23 Chg	
	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	#	%
Assembly	33	1	-	-	34	34	1	-	-	35	36	1	-	-	37	2	5.7%
Building Services	1	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	0.0%
Chief Fiscal Officer	2	-	-	-	2	2	-	-	-	2	2	-	-	-	2	-	0.0%
Community Development	18	-	-	-	18	18	-	-	-	18	17	-	-	-	17	(1)	-5.6%
Development Services	74	-	-	-	74	72	-	-	-	72	72	-	-	-	72	-	0.0%
Equal Rights Commission	6	-	-	-	6	6	-	-	-	6	6	-	-	-	6	-	0.0%
Equity & Justice	2	-	-	-	2	3	-	-	-	3	3	-	-	-	3	-	0.0%
Finance	89	-	-	-	89	89	-	-	-	89	89	-	-	-	89	-	0.0%
Fire	396	-	-	-	396	403	-	-	-	403	408	-	-	-	408	5	1.2%
Health	59	3	-	-	62	60	2	-	-	62	60	2	-	-	62	-	0.0%
Human Resources	41	-	-	-	41	41	-	-	-	41	41	-	-	-	41	-	0.0%
Information Technology	85	-	-	-	85	85	-	-	-	85	88	-	-	-	88	3	3.5%
Internal Audit	5	1	-	-	6	5	1	-	-	6	5	1	-	-	6	-	0.0%
Library	62	27	-	-	89	62	27	-	-	89	62	26	-	-	88	(1)	-1.1%
Maintenance & Operations	153	-	6	-	159	153	-	6	-	159	153	-	6	-	159	-	0.0%
Management & Budget	6	-	-	-	6	6	-	-	-	6	6	-	-	-	6	-	0.0%
Mayor	9	-	-	-	9	10	-	-	-	10	10	-	-	-	10	-	0.0%
Municipal Attorney	45	-	-	-	45	46	-	-	-	46	46	-	-	-	46	-	0.0%
Municipal Manager	17	3	-	-	20	20	2	-	-	22	20	2	-	-	22	-	0.0%
Parks & Recreation	77	23	213	25	338	79	23	206	25	333	79	25	204	25	333	-	0.0%
Planning	24	1	-	-	25	23	1	-	-	24	24	1	-	-	25	1	4.2%
Police	610	-	-	-	610	610	-	-	-	610	614	-	-	-	614	4	0.7%
Project Management & Engineering	5	-	-	-	5	5	-	-	-	5	5	-	-	-	5	-	0.0%
Public Transportation	166	-	-	-	166	168	-	-	-	168	182	-	-	-	182	14	8.3%
Public Works	1	-	-	-	1	1	-	-	-	1	1	-	-	-	1	-	0.0%
Purchasing	13	-	-	-	13	13	-	-	-	13	13	-	-	-	13	-	0.0%
Real Estate	3	1	-	-	4	4	1	-	-	5	5	-	-	-	5	-	0.0%
Traffic Engineering	26	-	3	1	30	27	-	3	1	31	29	-	3	1	33	2	6.5%
<b>Position Total</b>	<b>2,028</b>	<b>60</b>	<b>222</b>	<b>26</b>	<b>2,336</b>	<b>2,045</b>	<b>58</b>	<b>215</b>	<b>26</b>	<b>2,344</b>	<b>2,076</b>	<b>58</b>	<b>213</b>	<b>26</b>	<b>2,373</b>	<b>29</b>	<b>1.2%</b>

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

### 2024 Continuation Adjustments from 2023 Revised

- Information Technology - Add three (3) FT Information Center Consultant II positions funded with non-labor reduction
- Library - Reduce one (1) PT position to fund other position adjustments
- Parks & Recreation - Reduce one (1) seasonal position to fund other position adjustments
- Police - Add four (4) FT Medical Officer positions partially funded with non-labor reduction and partially funded with Alcohol Tax
- Public Transportation - Add one (1) FT Senior Office Associate position funded with non-labor reduction

### 2024 Proposed

- Community Development - Transfer one (1) FT Engineering Technician III position to bond funding
- Public Transportation - Add eleven (11) FT Bus Operator positions for continuation of Route 85
- Traffic Engineering - Add one (1) FT Inside Leadman position

### 2024 Approved

- Assembly - Add one (1) FT Licensing position and add one (1) FT Attorney position
- Fire - Add (5) FT Mobile Crisis Team positions from Alcohol Tax
- Planning - Add (1) FT Long Range Planning position
- Police - Change four (4) FT Medical Officer positions from partially funded with Alcohol Tax to fully funded in General Government Operating
- Traffic Engineering - Add one (1) FT Vision Zero Coordinator position

### 2024 Revised

- Parks & Recreation - Reduce one (1) seasonal position to fund two (2) PT positions at same cost
- Public Transportation - Add one (1) FT Maintenance Worker I position and add one (1) Site Enhancement Crew position
- Real Estate - Change one (1) PT Special Admin Assistant position to (1) FT position at same cost



## 2024 Salaries and Benefits Assumptions

*Total benefit costs include benefit percentage of salary plus fixed medical rate.*

Employee Group	Contract End	FTE Definition <sup>7</sup> Hours	Wage Increase	Monthly Premium		PERS/ Pension <sup>3</sup>	Leave Cashout <sup>6</sup>	SS/Medicare Unemp/et al. <sup>1, 4</sup>
				Premium <sup>1, 5</sup> Health	Other <sup>2</sup>			
AMEA	12/31/2025	2096	1.40%	\$2,192	\$5.38	22.00%	2.50%	8.01%
APDEA (Police) Sworn	12/31/2027	2096	7.80%	\$2,364	\$21.05	26.00%	1.50%	8.01%
APDEA (Police) Non-Sworn	12/31/2027	2096	7.80%	\$2,364	\$10.85	26.00%	1.50%	8.01%
Executives		2096	3.30%	\$2,250	\$5.38	22.00%	1.00%	8.01%
IAFF (Fire) F40	6/30/2025	2096	1.40%	\$2,740	\$21.05	22.00%	7.00%	8.01%
IAFF (Fire) F56	6/30/2025	3185	1.40%	\$2,740	\$21.05	22.00%	8.90%	8.01%
IAFF (Fire) Dispatch	6/30/2025	2408	1.40%	\$2,740	\$21.05	22.00%	6.00%	8.01%
IBEW/Electrical	6/30/2024	2096	1.50%	\$2,339 / \$2,456	\$48.73	\$1,430	1.60%	9.75%
IBEW/Technicians	12/31/2024	2096	2.50%	\$2,192	\$5.38	22.00%	2.20%	8.01%
Local 71 (Laborers)	6/30/2024	2096	1.50%	\$1,868 / \$1,918	\$1.98	22.00%	3.00%	8.01%
Mayor		2096	0.00%	\$2,250	\$5.38	22.00%	0.00%	8.01%
Non-represented		2096	3.30%	\$2,250	\$5.38	22.00%	3.70%	8.01%
Non-represented-F56		3159	3.30%	\$2,250	\$5.38	22.00%	3.70%	8.01%
Operating Engineers	6/30/2026	2096	1.60%	\$1,791 / \$1,845	\$53.98	\$1,109	1.80%	7.85%
Plumbers	6/30/2026	2096	3.30%	\$2,190	\$5.38	22.00%	2.30%	8.01%
Teamsters	12/31/2026	2096	2.50%	\$2,250	\$5.38	22.00%	1.60%	8.01%
Assembly Members		2096	0.00%	\$542	\$1.98	22.00%	0.00%	7.85%

1 Medical, Long Term Disability (LTD), Life and retirement benefits only apply to employees who work greater than 20 hours per week or FTE>0.49 and are not temporary or seasonal with the exception of IBEW workers. Medical premium for Laborers L71 and IBEW is a blended rate because contract ends mid year.

2 Other includes EAP, Life, Administrative Fees, Legal Trust, and Apprentice Fund monthly premiums.

EAP: \$1.98/month all unions except APDEA and IAFF \$2.45/month

Life: \$3.40/month= AMEA, Non-Rep, Exec, IBEW-Mechanics, Plumbers, Teamsters, IBEW-Electrical workers and APDEA-Non-sworn; \$13.60/month IAFF and APDEA-Sworn; Not applicable = Assembly, Local 71, and Operating Engineers

Administrative Fee: \$5/month APDEA & IAFF

Legal Trust: \$25.95/month IBEW Electrical

Apprentice Fund: \$17.40/month IBEW Electrical employees and \$52.00/month for Operating Engineer employees.

3 Police retirement includes 4% to represent the unions 401K matching program.

4 SS/Medicare/Unemp/et al. includes:

Money Purchase Plan 1.9% IBEW Electrical

LTD 0.23% all unions except Operating Engineers, IBEW/Electrical, and Assembly

Social Security 6.2% all unions, 2024 base wage assumption max of \$167,700. Some police and fire employees are exempt.

Medicare 1.45% all unions

Unemployment 0.2% all unions

5 AMEA (Article 6.1.4.) 2024 contribution = \$2,192

APDEA (Article XVII, Section 2.C) 2024 contribution = \$2,305 (90% of the \$500 premium)

EXE, Mayor, Non-Reps, and Teamsters (Article 6.1.5) increase MOA Renewal Plan Rate of 2.5% = \$2,195

IAFF (Article 15.2.B.) 2024 contribution = \$2,740 - Increase CPI-M or \$50 whichever is less

IBEW (Article 6.1.C) - Jan 1 - Mar 30, 2024 = \$2,339; Apr 1 - Dec 31, 2024 = \$2,456

IBEW/Technicians (Article 6.1.4) 2024 contribution = \$2,192

L71 (Article 6.1.C.1, 6.1.C.3.) - Jan 1 - Jun 30, 2024 = \$1,868; Jul 1 - Dec 31, 2024 = \$1,918

Operating Engineers (Article 6.1.C) Jan 1 - Jun 30, 2024 = \$1,791; Jul 1 - Dec 31, 2024 = \$1,845

Plumbers (Article 6.1.C) 2024 contribution = \$2,190 - Increase CPI-M or max \$70

Assembly Members = \$250 per pay period, 26 pay periods in the year

6 For general government, compensated absences are based on modified accrual so that the leave cashout percentage represents the amount of leave expected to be cashed out during the budget year, as a percentage of salary. Utilities, enterprises, and internal service funds determine compensated absences by full accrual method so that the calculated leave cashout is performed external to the percentages used on this schedule. Except for the Mayor position, as approved on February 12, 2015 by the Commission on Salaries and Emoluments of Elected Officials, will not acquire and accumulate annual leave commencing on July 1, 2015.

7 AMEA, APDEA, EXE, F40, IBEW, IBEW/Technicians, L71, Mayor, Non-Rep, Operating Engineers, Plumbers, Teamsters, Assembly Members - 2096 payable hours in the year  
IAFF Dispatch - 2408 = 52 weeks \* 40 hrs = 2080 + 120 Holiday Pay (Article 13.3 - 15 holidays \* 8 hours - paid out first pay check of December) + 208 FLSA OT equivalent (4hrs \* 1.5 additional OT pay \* 26 PP) + (4hrs \* .5 additional OT pay \* 26 pay periods ) the 4 regular is already included in the 2080 because the employees work weeks are staggered 36/48

F56 - 3185 = 52 weeks \* 56 hours = 2912 + 195 Holiday pay (Article 13.2 - 15 holidays \* 13 hours - paid out first pay check of December) + 78 FLSA OT equivalent (4 hrs \* 1.5 to convert to OT = 6 \* 13 pay cycles)

Non-F56 - 3159 = 52 weeks \* 56 hours = 2912 + 169 Holiday pay (Non-Rep Section 3.30.146 - 13 holidays \* 13 hours - paid out first pay check of December) + 78 FLSA OT equivalent (4 hrs \* 1.5 to convert to OT = 6 \* 13 pay cycles)

## 2024 Revised Debt Service Budget Requirements

Fund Description	Principal	Interest	Total P&I	Fees	Total
<b>Debt Service on Voter-Approved GO Bonds Inside Tax Cap</b>					
101000 Office of Emergency Management	186,039	33,782	219,821	100	219,921
101000 Heath - Senior Center	3,132	708	3,840	100	3,940
101000 Parks - Cemetery	27,497	6,221	33,718	100	33,818
101000 Fire - Emergency Medical Service	502,895	293,567	796,462	100	796,562
101000 Transit - Areawide	483,460	209,196	692,656	100	692,756
131000 Fire Service Area	1,806,967	771,703	2,578,670	200	2,578,870
141000 Anchorage Roads & Drainage	31,580,319	13,081,317	44,661,636	1,900	44,663,536
151000 Police Service Area	560,628	474,215	1,034,843	100	1,034,943
161000 Parks & Recreation - Anchorage	1,908,556	1,139,206	3,047,762	200	3,047,962
101000 E911 Operations - Areawide	212,874	154,189	367,063	100	367,163
101000 Facilities - Areawide	545,279	364,431	909,710	100	909,810
101000 AWARN - Areawide	531,640	391,983	923,623	100	923,723
101000 Traffic - Areawide	105,453	103,475	208,928	100	209,028
<b>GO Bonds Inside Tax Cap Total</b>	<b>38,454,739</b>	<b>17,023,993</b>	<b>55,478,732</b>	<b>3,300</b>	<b>55,482,032</b>
<b>Voter-Approved GO Bonds Outside Tax Limit Calculation</b>					
162000 Parks & Recreation - Eagle River	50,261	11,407	61,668	100	61,768
<b>GO Bonds Outside Tax Cap Total</b>	<b>50,261</b>	<b>11,407</b>	<b>61,668</b>	<b>100</b>	<b>61,768</b>
<b>GO Bonds Total</b>	<b>38,505,000</b>	<b>17,035,400</b>	<b>55,540,400</b>	<b>3,400</b>	<b>55,543,800</b>
<b>Revenue Bonds</b>					
202010 Civic Center Revenue Bonds <sup>1</sup>	-	-	-	1,000	1,000
301000 Alaska Center for the Performing Arts	175,000	123,750	298,750	-	298,750
<b>Revenue Bonds Total</b>	<b>175,000</b>	<b>123,750</b>	<b>298,750</b>	<b>1,000</b>	<b>299,750</b>
<b>Lease/Purchase Agreements</b>					
101000 Computerized Assisted Mass Apprais	698,743	132,614	831,357	10,750	842,107
101000 716 Building-Police Headquarters	352,327	1,007,732	1,360,059	-	1,360,059
106000 Girdwood Fire Engine	104,540	-	104,540	-	104,540
101000 Automated Handling System (AMHS)	32,232	3,662	35,894	-	35,894
607000 IT Capital Infrastructure	-	116,408	116,408	11,500	127,908
607000 IT SAP Capital Purchase	-	90,877	90,877	11,500	102,377
<b>Lease/Purchase Agreements Total</b>	<b>1,187,842</b>	<b>1,351,293</b>	<b>2,539,135</b>	<b>33,750</b>	<b>2,572,885</b>
<b>Tax Anticipation Notes (TANs) are not planned to be issued in 2024</b>					
<b>TANS Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cost of Issuance for Refunding Bonds, offset with Bond Premium Revenues (the cost of issuance for new bonds, offset with bond premium revenues, is posted in the respective capital funds)</b>					
101000 Areawide Service Area	-	-	-	40,659	40,659
131000 Fire Service Area	-	-	-	33,969	33,969
141000 Maintenance & Operations - ARDSA	-	-	-	498,222	498,222
151000 Police Service Area	-	-	-	6,716	6,716
161000 Anchorage Parks & Recreation SA	-	-	-	35,492	35,492
162000 Eagle River Parks & Recreation SA	-	-	-	1,292	1,292
<b>Cost of Issuance for Refunding Bonds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>616,350</b>	<b>616,350</b>

## 2024 Revised Debt Service Budget Requirements

Fund Description	Principal	Interest	Total P&I	Fees	Total
<b>Operating Leases (GASB 87)</b>					
101000 Elections	192,997	1,730	194,727	-	194,727
103000 EMS Lease Tax Levy	727,125	101,904	829,029	-	829,029
141000 Street Maintenance Operations	35,516	16,910	52,426	-	52,426
119000 Chugiak/Birchwood/Eagle River RRS,	66,338	17,460	83,798	-	83,798
151000 APD Resource Management	257,591	13,448	271,039	-	271,039
106000 Girdwood Valley Police SA	5,886	114	6,000	-	6,000
101000 Facility Leases-City Hall	1,782,811	87,902	1,870,713	-	1,870,713
101000 Facility Leases-Libraries	177,792	1,225	179,017	-	179,017
101000 Facility Leases-Traffic	47,573	427	48,000	-	48,000
101000 Facility Leases-Recreation	365,655	17,231	382,886	-	382,886
101000 Facility Leases-Permit Center	2,145,966	37,475	2,183,441	-	2,183,441
101000 Facility Leases-Police	37,592	963	38,555	-	38,555
<b>TANS Total</b>	<b>5,842,842</b>	<b>296,789</b>	<b>6,139,631</b>	<b>-</b>	<b>6,139,631</b>
<hr/>					
<b>Debt Service Total</b>	<b>45,710,684</b>	<b>18,807,232</b>	<b>64,517,916</b>	<b>654,500</b>	<b>65,172,416</b>

<sup>1</sup> The Civic Center revenue bond debt service is paid by a trustee. The Municipality pays the trustee, as a contractual service, the debt service amount required for the following year. The budgeted payment to the trustee is as follows:

Fund Description	Principal	Interest	Total P&I	Fees	Total
202010 Payment to Trustee	3,490,000	3,247,950	6,737,950	1,000	6,738,950

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

Fund Description	Principal	Interest	Total P&I	Fees	Total
131000 Fire Transfer to COPs Fund	1,665,279	591,627	2,256,906	520	2,257,426
151000 Police Transfer to COPs Fund	2,339,721	831,236	3,170,957	731	3,171,688
Total Transfer to COPs Fund	<b>4,005,000</b>	<b>1,422,863</b>	<b>5,427,863</b>	<b>1,251</b>	<b>5,429,114</b>

### Interfund Loans

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

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

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

Fund Description	Principal	Interest	Total P&I
101000 Interest Other	-	7,830	7,830

National Archive Property - from fund 602-General Liability & Workers Compensation fund to 101-Areawide General fund. To be repaid from proceeds from the sale of the property over a term of not longer than five years. AO 2017-140

Fund Description	Principal	Interest	Total P&I
101000 Interest Other	-	175,136	175,136

Eagle River Town Center - from fund 101-Areawide General fund to 401-Areawide General Capital Improvement Projects fund. To be repaid by monthly lease payments assessed to tenants on or before December 31,2028. AO 2007-147

## 2024 Revised Budget Direct Cost by Department and Category of Expenditure

Department	Salaries and Benefits	Supplies	Travel	Other Services	Debt Service	Depreciation Amortization	Capital Outlay	Total Direct Cost	Less Depreciation Amortization	Total Appropriation
Assembly	5,124,483	66,078	58,940	3,961,513	194,727	-	-	9,405,741	-	9,405,741
Chief Fiscal Officer	385,551	2,952	5,000	209,285	-	-	-	602,788	-	602,788
Community Development	2,435,144	5,972	-	878,287	160	-	-	3,319,563	-	3,319,563
Development Services	11,473,030	139,711	-	522,267	-	-	9,545	12,144,553	-	12,144,553
Equal Rights Commission	805,337	1,200	8,500	11,975	-	-	-	827,012	-	827,012
Equity & Justice	456,414	10,350	3,000	8,130	-	-	1,500	479,394	-	479,394
Finance	11,806,931	58,142	13,680	1,653,072	842,107	-	26,000	14,399,932	-	14,399,932
Fire	87,733,468	3,480,393	53,500	10,779,241	4,350,738	-	369,028	106,766,368	-	106,766,368
<i>Fire - Police/Fire Retirement</i>	-	-	-	7,406,080	-	-	-	7,406,080	-	7,406,080
Health	6,720,345	158,254	4,825	11,656,868	4,016	-	23,688	18,567,996	-	18,567,996
Human Resources	6,603,440	26,500	-	322,700	-	-	18,500	6,971,140	-	6,971,140
Information Technology	14,053,808	86,618	10,420	9,123,424	230,285	9,299,755	17,534	32,821,844	(9,299,755)	23,522,089
Internal Audit	849,622	1,331	1,500	6,115	-	-	-	858,568	-	858,568
Library	7,336,959	61,669	10,000	1,928,220	35,894	-	72,724	9,445,466	-	9,445,466
Maintenance & Operations	19,980,377	2,908,286	4,810	41,852,690	47,146,126	-	39,700	111,931,989	-	111,931,989
Management & Budget	1,007,384	3,190	-	249,824	-	-	-	1,260,398	-	1,260,398
Mayor	1,721,188	5,872	17,000	842,584	-	-	-	2,586,644	-	2,586,644
Municipal Attorney	7,235,032	27,034	10,000	1,798,220	-	-	-	9,070,286	-	9,070,286
Municipal Manager	2,769,820	69,006	15,262	24,937,997	522,510	-	-	28,314,595	-	28,314,595
Parks & Recreation	13,146,097	959,889	-	8,099,503	3,181,014	-	201,606	25,588,109	-	25,588,109
Planning	3,346,083	14,984	-	462,753	-	-	9,450	3,833,270	-	3,833,270
Police	109,036,402	2,961,483	19,500	15,360,177	1,691,010	-	59,000	129,127,572	-	129,127,572
<i>Police - Police/Fire Retirement</i>	-	-	-	9,696,171	-	-	-	9,696,171	-	9,696,171
Project Management & Engineering	695,598	8,784	-	206,406	-	-	-	910,788	-	910,788
Public Transportation	21,024,291	3,457,155	-	7,009,528	699,680	-	-	32,190,654	-	32,190,654
Public Works	238,052	-	-	-	-	-	-	238,052	-	238,052
Purchasing	1,818,527	2,964	-	77,936	-	-	25,000	1,924,427	-	1,924,427
Real Estate	726,036	5,708	1,000	3,988,426	6,062,671	-	8,300	10,792,141	-	10,792,141
Traffic Engineering	5,057,172	1,046,850	4,861	385,565	210,478	-	25,080	6,730,006	-	6,730,006
TANS Expense	-	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	22,050,277	1,000	-	-	22,051,277	-	22,051,277
<b>Direct Cost Total</b>	<b>343,586,591</b>	<b>15,570,375</b>	<b>241,798</b>	<b>185,485,234</b>	<b>65,172,416</b>	<b>9,299,755</b>	<b>906,655</b>	<b>620,262,824</b>	<b>(9,299,755)</b>	<b>610,963,069</b>
% of Total	55.39%	2.51%	0.04%	29.90%	10.51%	1.50%	0.15%	100.00%		

**2024 Revised Direct Cost Budget Use of Funds by Department / Agency  
(Direct Cost in \$ Thousands)**

Fund #	101000	131000	141000	151000	161000	163000	104000	106000	119000	162000	SA/LRSA	164000	2020X0	221000	301000	602000	607000		206000		
	w 170000											Multiple: Special Assmt, SAs, LRSA									
Department / Agency	Area- wide	Anch Fire	Anch Roads / Drainage	Anch Police	Anch Parks & Rec	Bld Safety	Chugiak Fire	Gird- wood Valley	Chugiak/ Birchwd/ ER RR	Eagle River / Chugiak P&R		Public Fin Invest	Cnvntn Ctr Ops Reserve	Heritage Land Bank	Rev Bond- PAC	Self- Ins	Mgmt Info Systems	TOTAL	% of Total	Alc Bev Retail Tax	
Assembly	9,406	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,406	1.5%	350	
Building Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%	-
Chief Fiscal Officer	603	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	603	0.1%	-	
Community Development	3,270	-	-	-	-	-	-	50	-	-	-	-	-	-	-	-	-	3,320	0.5%	-	
Development Services	5,362	-	-	-	-	6,783	-	-	-	-	-	-	-	-	-	-	-	12,145	2.0%	-	
Equal Rights Commission	827	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	827	0.1%	-	
Equity & Justice	479	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	479	0.1%	-	
Finance	12,142	-	-	-	-	-	-	-	-	-	-	2,257	-	-	-	-	-	14,400	2.3%	285	
Fire	34,820	76,003	-	-	-	-	1,133	1,387	-	-	829	-	-	-	-	-	-	114,172	18.4%	-	
Health	18,568	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,568	3.0%	17,498	
Human Resources	6,971	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,971	1.1%	-	
Information Technology	1,291	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,531	32,822	5.3%	-	
Internal Audit	859	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	859	0.1%	-	
Library	9,445	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,445	1.5%	707	
Maintenance & Operations	18,682	-	78,398	-	-	-	-	1,439	9,234	-	4,179	-	-	-	-	-	-	111,932	18.0%	-	
Management & Budget	1,260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,260	0.2%	-	
Mayor	2,587	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,587	0.4%	-	
Municipal Attorney	9,070	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,070	1.5%	288	
Municipal Manager	15,372	-	-	-	80	-	-	-	-	-	-	-	-	-	299	12,564	-	28,315	4.6%	-	
Parks & Recreation	497	-	-	-	20,011	-	-	433	-	4,647	-	-	-	-	-	-	-	25,588	4.1%	639	
Planning	3,833	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,833	0.6%	-	
Police	423	-	-	135,729	-	-	-	811	-	-	1,861	-	-	-	-	-	-	138,824	22.4%	1,199	
Project Management & Engineer	911	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	911	0.1%	-	
Public Transportation	32,191	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,191	5.2%	-	
Public Works	238	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	238	0.0%	-	
Purchasing	1,924	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,924	0.3%	-	
Real Estate	10,133	-	-	-	-	-	-	-	-	-	-	-	-	659	-	-	-	10,792	1.7%	-	
Traffic Engineering	6,730	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,730	1.1%	-	
TANs Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%	-	
Convention Center Reserve	3,688	-	-	-	-	-	-	-	-	-	-	-	18,363	-	-	-	-	22,051	3.6%	-	
<b>Total General Government</b>	<b>211,582</b>	<b>76,003</b>	<b>78,398</b>	<b>135,729</b>	<b>20,091</b>	<b>6,783</b>	<b>1,133</b>	<b>4,120</b>	<b>9,234</b>	<b>4,647</b>	<b>6,869</b>	<b>2,257</b>	<b>18,363</b>	<b>659</b>	<b>299</b>	<b>12,564</b>	<b>31,531</b>	<b>620,263</b>	<b>100.0%</b>	<b>20,965</b>	
Percent of Total	34.1%	12.3%	12.6%	21.9%	3.2%	1.1%	0.2%	0.7%	1.5%	0.7%	1.1%	0.4%	3.0%	0.1%	0.0%	2.0%	5.1%	100.0%			

Direct Cost includes debt service and depreciation / amortization.

## Function Cost by Fund

Fund	Title	2023 Revised Budget	2024 Revised Budget	Less Depreciation Amortization	2024 Revised Appropriation
101000	Areawide General Fund	170,101,583	180,345,591	-	180,345,591
103000	Areawide EMS Lease	829,029	829,029	-	829,029
104000	Chugiak Fire Service Area	1,445,294	1,602,957	-	1,602,957
105000	Glen Alps Service Area	394,944	447,046	-	447,046
106000	Girdwood Valley Service Area	4,231,473	4,724,720	-	4,724,720
107000	AW APD IT Systems Special Levy	1,840,000	1,840,000	-	1,840,000
110000	Chugach State Park Access Service Area	-	-	-	-
111000	Birchtree/Elmore LRSA	326,606	368,647	-	368,647
112000	Section 6/Campbell Airstrip LRSA	180,127	206,098	-	206,098
113000	Valli Vue Estates LRSA	129,755	149,438	-	149,438
114000	Skyranch Estates LRSA	40,145	46,802	-	46,802
115000	Upper Grover LRSA	20,796	23,572	-	23,572
116000	Raven Woods/Bubbling Brook LRSA	22,822	26,989	-	26,989
117000	Mt. Park Estates LRSA	34,618	39,490	-	39,490
118000	Mt. Park/Robin Hill LRSA	173,184	201,531	-	201,531
119000	Chugiak, Birchwood, ER Rural Road SA	8,142,192	9,356,853	-	9,356,853
121000	Eaglewood Contributing RSA	117,251	133,270	-	133,270
122000	Gateway Contributing RSA	2,492	2,579	-	2,579
123000	Lakehill LRSA	65,017	73,715	-	73,715
124000	Totem LRSA	36,870	40,670	-	40,670
125000	Paradise Valley South LRSA	19,204	21,190	-	21,190
126000	SRW Homeowners LRSA	69,059	77,139	-	77,139
129000	Eagle River Streetlight SA	390,765	422,543	-	422,543
131000	Anchorage Fire SA	87,165,569	85,604,895	-	85,604,895
141000	Anchorage Roads and Drainage SA	84,604,014	81,793,905	-	81,793,905
142000	Talus West LRSA	173,704	125,338	-	125,338
143000	Upper O'Malley LRSA	763,535	854,786	-	854,786
144000	Bear Valley LRSA	60,030	67,903	-	67,903
145000	Rabbit Creek View/Hts LRSA	130,570	150,529	-	150,529
146000	Villages Scenic Parkway LRSA	27,261	31,152	-	31,152
147000	Sequoia Estates LRSA	24,823	30,404	-	30,404
148000	Rockhill LRSA	68,816	78,246	-	78,246
149000	South Goldenview Area LRSA	792,535	904,857	-	904,857
150000	Homestead LRSA	29,783	33,282	-	33,282
151000	Anchorage Metropolitan Police SA	145,471,713	151,449,372	-	151,449,372
152000	Turnagain Arm Police SA	21,782	21,782	-	21,782
161000	Anchorage Parks & Recreation SA	25,649,979	25,758,885	-	25,758,885
162000	Eagle River-Chugiak Parks & Rec	5,172,951	5,492,397	-	5,492,397
163000	Anchorage Building Safety SA	8,107,110	8,299,261	-	8,299,261
164000	Public Finance and Investments	2,561,083	2,487,284	-	2,487,284
170000	ML&P Sale Proceeds	2,561,083	3,688,021	-	3,688,021
2020X0	Convention Center	16,693,598	18,363,256	-	18,363,256
221000	Heritage Land Bank	912,672	917,637	-	917,637
301000	PAC Surcharge Revenue Bond Fund	302,250	298,750	-	298,750
602000	Self Insurance ISF	1,715,830	1,382,826	-	1,382,826
607000	Information Technology ISF	2,365,168	1,978,167	(9,299,755)	(7,321,588)
<b>Function Cost Total</b>		<b>573,989,085</b>	<b>590,792,804</b>	<b>(9,299,755)</b>	<b>581,493,049</b>

Function Cost is the appropriation level for funds (or service areas) and is calculated as:

Function Cost = Direct Cost + Charges by Other Departments - Charges to Other Departments

## 2024 Revised Budget Function Cost by Fund and Category of Expenditure

Fund	Description	Salaries and Benefits	Supplies	Travel	Other Services	Debt Service	Depr / Amort	Capital Outlay	Direct Cost	IGCs by/to Others	Total Budget	Less Depr / Amort	Total Appropriation
101000	Areawide General Fund	124,441,905	6,846,584	172,708	64,711,283	11,332,779	-	388,365	207,893,624	(27,548,033)	180,345,591	-	180,345,591
103000	Areawide EMS Lease	-	-	-	-	829,029	-	-	829,029	-	829,029	-	829,029
104000	Chugiak Fire Service Area	-	-	-	1,133,314	-	-	-	1,133,314	469,643	1,602,957	-	1,602,957
105000	Glen Alps Service Area	-	-	-	413,546	-	-	-	413,546	33,500	447,046	-	447,046
106000	Girdwood Valley Service Area	337,527	147,978	-	3,524,273	110,540	-	-	4,120,318	604,402	4,724,720	-	4,724,720
107000	AW APD IT Systems Special Levy	-	-	-	1,840,000	-	-	-	1,840,000	-	1,840,000	-	1,840,000
110000	Chugach State Park Access Service Area	-	-	-	-	-	-	-	-	-	-	-	-
111000	Birchtree/Elmore LRSA	-	-	-	339,647	-	-	-	339,647	29,000	368,647	-	368,647
112000	Section 6/Campbell Airstrip LRSA	-	-	-	216,848	-	-	-	216,848	(10,750)	206,098	-	206,098
113000	Valli Vue Estates LRSA	-	-	-	137,938	-	-	-	137,938	11,500	149,438	-	149,438
114000	Skyranch Estates LRSA	-	-	-	43,502	-	-	-	43,502	3,300	46,802	-	46,802
115000	Upper Grover LRSA	-	-	-	21,772	-	-	-	21,772	1,800	23,572	-	23,572
116000	Raven Woods/Bubbling Brook LRSA	-	-	-	25,189	-	-	-	25,189	1,800	26,989	-	26,989
117000	Mt. Park Estates LRSA	-	-	-	36,290	-	-	-	36,290	3,200	39,490	-	39,490
118000	Mt. Park/Robin Hill LRSA	-	-	-	186,631	-	-	-	186,631	14,900	201,531	-	201,531
119000	Chugiak, Birchwood, ER Rural Road SA	630,929	167,287	-	8,345,622	83,798	-	6,000	9,233,636	123,217	9,356,853	-	9,356,853
121000	Eaglewood Contributing RSA	-	-	-	126,370	-	-	-	126,370	6,900	133,270	-	133,270
122000	Gateway Contributing RSA	-	-	-	2,379	-	-	-	2,379	200	2,579	-	2,579
123000	Lakehill LRSA	-	-	-	68,515	-	-	-	68,515	5,200	73,715	-	73,715
124000	Totem LRSA	-	-	-	37,870	-	-	-	37,870	2,800	40,670	-	40,670
125000	Paradise Valley South LRSA	-	-	-	19,590	-	-	-	19,590	1,600	21,190	-	21,190
126000	SRW Homeowners LRSA	-	-	-	71,239	-	-	-	71,239	5,900	77,139	-	77,139
129000	Eagle River Streetlight SA	-	4,899	-	334,012	-	-	-	338,911	83,632	422,543	-	422,543
131000	Anchorage Fire SA	62,027,306	2,290,000	38,170	8,816,064	2,612,839	-	218,184	76,002,563	9,602,332	85,604,895	-	85,604,895
141000	Anchorage Roads and Drainage SA	12,420,054	2,169,322	-	18,576,698	45,214,184	-	18,000	78,398,258	3,395,647	81,793,905	-	81,793,905
142000	Talus West LRSA	-	-	-	110,638	-	-	-	110,638	14,700	125,338	-	125,338
143000	Upper O'Malley LRSA	-	-	-	784,486	-	-	-	784,486	70,300	854,786	-	854,786
144000	Bear Valley LRSA	-	-	-	62,603	-	-	-	62,603	5,300	67,903	-	67,903
145000	Rabbit Creek View/Hts LRSA	-	-	-	138,929	-	-	-	138,929	11,600	150,529	-	150,529
146000	Villages Scenic Parkway LRSA	-	-	-	28,852	-	-	-	28,852	2,300	31,152	-	31,152
147000	Sequoia Estates LRSA	-	-	-	28,604	-	-	-	28,604	1,800	30,404	-	30,404
148000	Rockhill LRSA	-	-	-	73,346	-	-	-	73,346	4,900	78,246	-	78,246
149000	South Goldenview Area LRSA	-	-	-	834,557	-	-	-	834,557	70,300	904,857	-	904,857
150000	Homestead LRSA	-	-	-	30,882	-	-	-	30,882	2,400	33,282	-	33,282
151000	Anchorage Metropolitan Police SA	109,015,402	2,961,483	19,500	22,360,904	1,312,698	-	59,000	135,728,987	15,720,385	151,449,372	-	151,449,372
152000	Turnagain Arm Police SA	21,000	-	-	-	-	-	-	21,000	782	21,782	-	21,782
161000	Anchorage Parks & Recreation SA	10,672,535	757,456	-	5,386,152	3,083,454	-	191,766	20,091,363	5,667,522	25,758,885	-	25,758,885
162000	Eagle River-Chugiak Parks & Rec	2,281,184	126,300	-	2,167,077	63,060	-	9,840	4,647,461	844,936	5,492,397	-	5,492,397
163000	Anchorage Building Safety SA	6,458,680	65,406	-	253,665	-	-	5,000	6,782,751	1,516,510	8,299,261	-	8,299,261
164000	Public Finance and Investments	1,071,046	2,100	-	1,182,347	-	-	2,000	2,257,493	229,791	2,487,284	-	2,487,284
170000	ML&P Sale Proceeds	-	-	-	3,688,021	-	-	-	3,688,021	-	3,688,021	-	3,688,021
2020X0	Convention Center Operating Reserve	-	-	-	18,362,256	1,000	-	-	18,363,256	-	18,363,256	-	18,363,256
221000	Heritage Land Bank	347,378	4,500	1,000	298,460	-	-	7,500	658,838	258,799	917,637	-	917,637
301000	PAC Surcharge Revenue Bond Fund	-	-	-	-	298,750	-	-	298,750	-	298,750	-	298,750
602000	Self Insurance ISF	552,520	4,500	-	12,007,131	-	-	-	12,564,151	(11,181,325)	1,382,826	-	1,382,826
607000	Information Technology ISF	13,309,125	22,560	10,420	8,657,732	230,285	9,299,755	1,000	31,530,877	(29,552,710)	1,978,167	(9,299,755)	(7,321,588)
<b>Function Cost Total</b>		<b>343,586,591</b>	<b>15,570,375</b>	<b>241,798</b>	<b>185,485,234</b>	<b>65,172,416</b>	<b>9,299,755</b>	<b>906,655</b>	<b>620,262,824</b>	<b>(29,470,020)</b>	<b>590,792,804</b>	<b>(9,299,755)</b>	<b>581,493,049</b>

2024 Revised Budget Revenues, Direct Costs by Department, and Other Financing Sources and Uses by Major Funds and Non-major Funds in the Aggregate

(\$ Thousands)

Revenue Type	Fund #	101000	131000	141000	151000	161000	163000	104000	106000	119000	162000	SA/LRSA	164000	2020X0	221000	301000	602000	607000	Total Budget	
	& 170000	Area-wide	Anch Fire	Anch Roads / Drainage	Anch Police	Anch Parks & Rec	Bld Safety	Chugiak Fire	Gird-wood Valley	Chugiak/ Birchwd/ ER RR	Eagle River / Chugiak P&R	Multiple: Special Assmt, SAS, LRSAs	Public Fin Invest	Cnvntn Ctr Ops Reserve	Heritage Land Bank	Rev Bond-PAC	Self-Ins	Mgmt Info Systems		
Federal Revenues		13,053	-	76	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,129
Fees & Charges for Services		19,155	420	2	1,174	1,781	21	-	24	25	462	-	1,297	-	290	-	1	-	-	24,651
Fines & Forfeitures		499	-	-	6,434	-	24	-	-	-	-	-	-	-	-	-	-	-	-	6,957
Investment Income		3,144	(110)	381	634	135	(830)	126	52	3	312	256	69	166	244	26	893	(2,110)	-	3,391
Licenses, Permits, Certifications		2,783	676	115	-	-	6,245	-	-	-	-	-	-	-	-	-	-	-	-	9,819
Other Revenues		921	38	68	560	91	1	1	3	2	22	-	1,567	-	1,207	312	-	-	-	4,791
Special Assessments		8	-	220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	228
State Revenues		6,618	120	626	559	41	-	2	3	-	-	12	-	-	-	-	-	-	-	7,982
Taxes - Other/PILT - Not Subject to Tax Limit		22,279	391	817	624	403	-	28	46	175	18	21	-	26,274	-	-	-	-	-	51,076
Taxes - Other/PILT - Subject to Tax Limit		78,536	1,056	1,400	1,397	364	-	-	-	-	-	-	-	-	-	-	-	-	-	82,753
Taxes - Property		9,265	82,980	77,590	140,061	22,909	1,528	1,445	4,596	9,056	4,678	6,859	-	-	-	-	-	-	-	360,968
Transfers from Other Funds		24,042	-	-	-	-	-	-	-	97	-	-	-	1,005	-	-	-	-	-	25,144
Var. Other Financial Sources		49	35	498	7	35	-	-	-	-	1	-	-	-	89	-	-	-	-	715
<b>Revenues Total</b>		<b>180,354</b>	<b>85,605</b>	<b>81,794</b>	<b>151,449</b>	<b>25,759</b>	<b>6,988</b>	<b>1,603</b>	<b>4,725</b>	<b>9,357</b>	<b>5,492</b>	<b>7,148</b>	<b>2,933</b>	<b>27,445</b>	<b>1,830</b>	<b>338</b>	<b>894</b>	<b>(2,110)</b>	<b>591,605</b>	
<b>Category of Expense</b>																				
Salaries and Benefits		124,442	62,027	12,420	109,015	10,673	6,459	-	338	631	2,281	21	1,071	-	347	-	553	13,309	-	343,587
Supplies		6,847	2,290	2,169	2,961	757	65	-	148	167	126	5	2	-	5	-	5	23	-	15,570
Travel		173	38	-	20	-	-	-	-	-	-	-	-	-	1	-	-	-	10	242
Other Services		68,399	8,816	18,577	22,361	5,386	254	1,133	3,524	8,346	2,167	6,014	1,182	18,362	298	-	12,007	8,658	-	185,485
Debt Service		11,333	2,613	45,214	1,313	3,083	-	-	111	84	63	829	-	1	-	299	-	-	230	65,172
Debrecciation Amortization		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,300	9,300
Capital Outlay		388	218	18	59	192	5	-	-	6	10	-	2	-	8	-	-	-	1	907
<b>Direct Cost Total</b>		<b>211,582</b>	<b>76,003</b>	<b>78,398</b>	<b>135,729</b>	<b>20,091</b>	<b>6,783</b>	<b>1,133</b>	<b>4,120</b>	<b>9,234</b>	<b>4,647</b>	<b>6,869</b>	<b>2,257</b>	<b>18,363</b>	<b>659</b>	<b>299</b>	<b>12,564</b>	<b>31,531</b>	<b>620,263</b>	
Charges by/to Department / Agency		(27,548)	9,602	3,396	15,720	5,668	1,517	470	604	123	845	379	230	-	259	-	(11,181)	(29,553)	(29,470)	(29,470)
<b>Charges by/to Total</b>		<b>(27,548)</b>	<b>9,602</b>	<b>3,396</b>	<b>15,720</b>	<b>5,668</b>	<b>1,517</b>	<b>470</b>	<b>604</b>	<b>123</b>	<b>845</b>	<b>379</b>	<b>230</b>	<b>-</b>	<b>259</b>	<b>-</b>	<b>(11,181)</b>	<b>(29,553)</b>	<b>(29,470)</b>	
<b>Function Cost Total</b>		<b>184,034</b>	<b>85,605</b>	<b>81,794</b>	<b>151,449</b>	<b>25,759</b>	<b>8,299</b>	<b>1,603</b>	<b>4,725</b>	<b>9,357</b>	<b>5,492</b>	<b>7,248</b>	<b>2,487</b>	<b>18,363</b>	<b>918</b>	<b>299</b>	<b>1,383</b>	<b>1,978</b>	<b>590,793</b>	
Net Increase (Decrease / Use) in Fund Balance		(3,680)	-	-	-	-	(1,311)	-	-	-	-	(100)	446	9,082	913	39	(489)	(4,088)	-	812



2024 Revised Budget Revenues, Direct Costs by Department, and Other Financing Sources and Uses by Major Funds and Non-major Funds in the Aggregate

(\$ Thousands)

Revenue Type	Fund #	101000	131000	141000	151000	161000	163000	104000	106000	119000	162000	SA/LRSA	164000	2020X0	221000	301000	602000	607000	Total Budget
	& 170000	Area-wide	Anch Fire	Anch Roads / Drainage	Anch Police	Anch Parks & Rec	Bld Safety	Chugiak Fire	Gird-wood Valley	Chugiak/ Birchwd/ ER RR	Eagle River / Chugiak P&R	Multiple: Special Assmt, SAs, LRSAs	Public Fin Invest	Cnvntn Ctr Ops Reserve	Heritage Land Bank	Rev Bond-PAC	Self-Ins	Mgmt Info Systems	
Federal Revenues		13,053	-	76	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,129
Fees & Charges for Services		19,155	420	2	1,174	1,781	21	-	24	25	462	-	1,297	-	290	-	1	-	24,651
Fines & Forfeitures		499	-	-	6,434	-	24	-	-	-	-	-	-	-	-	-	-	-	6,957
Investment Income		3,144	(110)	381	634	135	(830)	126	52	3	312	256	69	166	244	26	893	(2,110)	3,391
Licenses, Permits, Certifications		2,783	676	115	-	-	6,245	-	-	-	-	-	-	-	-	-	-	-	9,819
Other Revenues		921	38	68	560	91	1	1	3	2	22	-	1,567	-	1,207	312	-	-	4,791
Special Assessments		8	-	220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	228
State Revenues		6,618	120	626	559	41	-	2	3	-	-	12	-	-	-	-	-	-	7,982
Taxes - Other/PILT - Not Subject to Tax Limit		22,279	391	817	624	403	-	28	46	175	18	21	-	26,274	-	-	-	-	51,076
Taxes - Other/PILT - Subject to Tax Limit		78,536	1,056	1,400	1,397	364	-	-	-	-	-	-	-	-	-	-	-	-	82,753
Taxes - Property		9,265	82,980	77,590	140,061	22,909	1,528	1,445	4,596	9,056	4,678	6,859	-	-	-	-	-	-	360,968
Transfers from Other Funds		24,042	-	-	-	-	-	-	-	97	-	-	-	1,005	-	-	-	-	25,144
Var. Other Financial Sources		49	35	498	7	35	-	-	-	-	1	-	-	-	89	-	-	-	715
<b>Revenues Total</b>		<b>180,354</b>	<b>85,605</b>	<b>81,794</b>	<b>151,449</b>	<b>25,759</b>	<b>6,988</b>	<b>1,603</b>	<b>4,725</b>	<b>9,357</b>	<b>5,492</b>	<b>7,148</b>	<b>2,933</b>	<b>27,445</b>	<b>1,830</b>	<b>338</b>	<b>894</b>	<b>(2,110)</b>	<b>591,605</b>
<b>Department / Agency</b>																			
Assembly		9,406	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,406
Building Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer		603	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	603
Community Development		3,270	-	-	-	-	-	-	50	-	-	-	-	-	-	-	-	-	3,320
Development Services		5,362	-	-	-	-	6,783	-	-	-	-	-	-	-	-	-	-	-	12,145
Equal Rights Commission		827	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	827
Equity & Justice		479	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	479
Finance		12,142	-	-	-	-	-	-	-	-	-	-	2,257	-	-	-	-	-	14,400
Fire		34,820	76,003	-	-	-	-	1,133	1,387	-	-	829	-	-	-	-	-	-	114,172
Health		18,568	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,568
Human Resources		6,971	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,971
Information Technology		1,291	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,531	32,822
Internal Audit		859	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	859
Library		9,445	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,445
Maintenance & Operations		18,682	-	78,398	-	-	-	-	1,439	9,234	-	4,179	-	-	-	-	-	-	111,932
Management & Budget		1,260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,260
Mayor		2,587	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,587
Municipal Attorney		9,070	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,070
Municipal Manager		15,372	-	-	-	80	-	-	-	-	-	-	-	-	-	299	12,564	-	28,315
Parks & Recreation		497	-	-	-	20,011	-	-	433	-	4,647	-	-	-	-	-	-	-	25,588
Planning		3,833	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,833
Police		423	-	-	135,729	-	-	-	811	-	-	1,861	-	-	-	-	-	-	138,824
Project Management & Engineering		911	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	911
Public Transportation		32,191	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,191
Public Works		238	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	238
Purchasing		1,924	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,924
Real Estate		10,133	-	-	-	-	-	-	-	-	-	-	-	-	659	-	-	-	10,792
Traffic Engineering		6,730	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,730
TANs Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Convention Center Reserve		3,688	-	-	-	-	-	-	-	-	-	-	-	18,363	-	-	-	-	22,051
<b>Direct Cost Total</b>		<b>211,582</b>	<b>76,003</b>	<b>78,398</b>	<b>135,729</b>	<b>20,091</b>	<b>6,783</b>	<b>1,133</b>	<b>4,120</b>	<b>9,234</b>	<b>4,647</b>	<b>6,869</b>	<b>2,257</b>	<b>18,363</b>	<b>659</b>	<b>299</b>	<b>12,564</b>	<b>31,531</b>	<b>620,263</b>
Charges by/to Department / Agency		(27,548)	9,602	3,396	15,720	5,668	1,517	470	604	123	845	379	230	-	259	-	(11,181)	(29,553)	(29,470)
<b>Charges by/to Total</b>		<b>(27,548)</b>	<b>9,602</b>	<b>3,396</b>	<b>15,720</b>	<b>5,668</b>	<b>1,517</b>	<b>470</b>	<b>604</b>	<b>123</b>	<b>845</b>	<b>379</b>	<b>230</b>	<b>-</b>	<b>259</b>	<b>-</b>	<b>(11,181)</b>	<b>(29,553)</b>	<b>(29,470)</b>
<b>Function Cost Total</b>		<b>184,034</b>	<b>85,605</b>	<b>81,794</b>	<b>151,449</b>	<b>25,759</b>	<b>8,299</b>	<b>1,603</b>	<b>4,725</b>	<b>9,357</b>	<b>5,492</b>	<b>7,248</b>	<b>2,487</b>	<b>18,363</b>	<b>918</b>	<b>299</b>	<b>1,383</b>	<b>1,978</b>	<b>590,793</b>
Net Increase (Decrease / Use) in Fund Balance		(3,680)	-	-	-	-	(1,311)	-	-	-	-	(100)	446	9,082	913	39	(489)	(4,088)	812

**2022 Actuals\*, 2023 Revised Budget, and 2024 Revised Budget Financing Sources and Uses (\$ Thousands)**

Revenue Type	101000 Areawide Service Area (incl Fund 170000)			131000 Anchorage Fire Service Area			141000 Anchorage Roads & Drainage Service Area		
	2022	2023	2024	2022	2023	2024	2022	2023	2024
	Actuals*	Revised	Revised	Actuals*	Revised	Revised	Actuals*	Revised	Revised
Federal Revenues	23,994	13,053	13,053	1	-	-	92	76	76
Fees & Charges for Services	19,391	18,815	19,155	493	420	420	(0)	2	2
Fines & Forfeitures	133	502	499	-	-	-	-	-	-
Investment Income	(917)	3,562	3,144	(193)	1,074	(110)	(767)	346	381
Licenses, Permits, Certifications	2,890	2,783	2,783	658	676	676	59	115	115
Other Revenues	2,187	919	921	16	37	38	17	68	68
Special Assessments	27	8	8	-	-	-	147	220	220
State Revenues	9,338	2,511	6,618	120	120	120	628	626	626
Taxes - Other/PILT - Not Subject to	20,512	20,033	22,279	399	391	391	1,004	745	817
Taxes - Other/PILT - Subject to	87,726	88,013	78,536	1,114	1,066	1,056	1,478	1,414	1,400
Taxes - Property	(6,668)	(1,047)	9,265	84,108	83,279	82,980	71,184	80,553	77,590
Transfers from Other Funds	19,671	20,486	24,042	0	-	-	8	-	-
Var. Other Financial Sources	1,967	462	49	98	103	35	16	438	498
<b>Revenues Total</b>	<b>180,252</b>	<b>170,102</b>	<b>180,354</b>	<b>86,815</b>	<b>87,166</b>	<b>85,605</b>	<b>73,865</b>	<b>84,604</b>	<b>81,794</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure and with GASB 87 transfers)</b>									
Assembly	6,187	7,927	9,406	-	-	-	-	-	-
Building Services	167	-	-	-	-	-	-	-	-
Chief Fiscal Officer	475	559	603	-	-	-	-	-	-
Community Development	8,255	3,200	3,270	-	-	-	-	-	-
Development Services	5,281	5,183	5,362	-	-	-	-	-	-
Equal Rights Commission	787	821	827	-	-	-	-	-	-
Equity & Justice	479	715	479	-	-	-	-	-	-
Finance	11,974	11,471	12,142	-	-	-	-	-	-
Fire	28,720	32,337	34,820	83,409	76,851	76,003	-	-	-
Health	11,192	15,009	18,568	-	-	-	-	-	-
Human Resources	6,426	6,691	6,971	-	-	-	-	-	-
Information Technology	1,168	1,253	1,291	-	-	-	-	-	-
Internal Audit	733	818	859	-	-	-	-	-	-
Library	7,959	9,049	9,445	-	-	-	-	-	-
Maintenance & Operations	19,527	18,356	18,682	-	-	-	72,080	81,439	78,398
Management & Budget	885	1,209	1,260	-	-	-	-	-	-
Mayor	1,938	2,586	2,587	-	-	-	-	-	-
Municipal Attorney	7,213	8,599	9,070	-	-	-	-	-	-
Municipal Manager	13,232	15,182	15,372	-	-	-	-	-	-
Parks & Recreation	537	534	497	-	-	-	-	-	-
Planning	4,452	3,847	3,833	-	-	-	-	-	-
Police	432	484	423	-	-	-	-	-	-
Project Management & Engineering	945	914	911	-	-	-	-	-	-
Public Transportation	26,562	29,990	32,191	-	-	-	-	-	-
Public Works	189	208	238	-	-	-	-	-	-
Purchasing	1,639	1,844	1,924	-	-	-	-	-	-
Real Estate	7,768	8,155	10,133	-	-	-	-	-	-
Traffic Engineering	5,721	6,086	6,730	-	-	-	-	-	-
TANs Expense	1,360	2,887	-	-	-	-	-	-	-
Convention Center Reserve	-	-	3,688	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>182,202</b>	<b>195,913</b>	<b>211,582</b>	<b>83,409</b>	<b>76,851</b>	<b>76,003</b>	<b>72,080</b>	<b>81,439</b>	<b>78,398</b>
Charges by/to Dept / Agency	(20,111)	(25,812)	(27,548)	8,495	10,315	9,602	2,581	3,165	3,396
<b>Charges by/to Total</b>	<b>(20,111)</b>	<b>(25,812)</b>	<b>(27,548)</b>	<b>8,495</b>	<b>10,315</b>	<b>9,602</b>	<b>2,581</b>	<b>3,165</b>	<b>3,396</b>
<b>Function Cost Total</b>	<b>162,091</b>	<b>170,102</b>	<b>184,034</b>	<b>91,904</b>	<b>87,166</b>	<b>85,605</b>	<b>74,661</b>	<b>84,604</b>	<b>81,794</b>

Net Increase (Decrease / Use) in Fund Balance	18,161	-	(3,680)	(5,089)	-	-	(796)	-	-
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\* 2022 Actuals are unaudited

**2022 Actuals\*, 2023 Revised Budget, and 2024 Revised Budget Financing Sources and Uses (\$ Thousands)**

Revenue Type	151000 Anchorage Police Service Area			161000 Anchorage Parks & Recreation Service Area			163000 Building Safety Service Area		
	2022 Actuals*	2023 Revised	2024 Revised	2022 Actuals*	2023 Revised	2024 Revised	2022 Actuals*	2023 Revised	2024 Revised
Federal Revenues	-	-	-	1	-	-	-	-	-
Fees & Charges for Services	1,148	1,154	1,174	1,683	1,581	1,781	14	21	21
Fines & Forfeitures	8,601	6,834	6,434	-	-	-	26	24	24
Investment Income	(246)	2,258	634	(120)	143	135	(455)	(678)	(830)
Licenses, Permits, Certifications	-	-	-	-	-	-	6,973	5,971	6,245
Other Revenues	693	640	560	5	11	91	(1)	1	1
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	538	559	559	41	41	41	-	-	-
Taxes - Other/PILT - Not Subject to	618	624	624	389	355	403	-	-	-
Taxes - Other/PILT - Subject to	1,475	1,411	1,397	384	367	364	-	-	-
Taxes - Property	129,785	131,890	140,061	20,469	23,123	22,909	-	-	1,528
Transfers from Other Funds	0	-	-	209	-	-	-	-	-
Var. Other Financial Sources	131	103	7	8	29	35	-	-	-
<b>Revenues Total</b>	<b>142,743</b>	<b>145,472</b>	<b>151,449</b>	<b>23,068</b>	<b>25,650</b>	<b>25,759</b>	<b>6,556</b>	<b>5,339</b>	<b>6,988</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure and with GASB 87 transfers)</b>									
Assembly	-	-	-	-	-	-	-	-	-
Building Services	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	5,892	6,670	6,783
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	291	80	80	-	-	-
Parks & Recreation	-	-	-	18,398	19,985	20,011	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	124,594	131,792	135,729	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>124,594</b>	<b>131,792</b>	<b>135,729</b>	<b>18,690</b>	<b>20,065</b>	<b>20,091</b>	<b>5,892</b>	<b>6,670</b>	<b>6,783</b>
Charges by/to Dept / Agency	11,613	13,680	15,720	4,783	5,585	5,668	1,179	1,437	1,517
<b>Charges by/to Total</b>	<b>11,613</b>	<b>13,680</b>	<b>15,720</b>	<b>4,783</b>	<b>5,585</b>	<b>5,668</b>	<b>1,179</b>	<b>1,437</b>	<b>1,517</b>
<b>Function Cost Total</b>	<b>136,208</b>	<b>145,472</b>	<b>151,449</b>	<b>23,473</b>	<b>25,650</b>	<b>25,759</b>	<b>7,071</b>	<b>8,107</b>	<b>8,299</b>

Net Increase (Decrease / Use) in Fund Balance	6,535	-	-	(404)	-	-	(515)	(2,768)	(1,311)
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\* 2022 Actuals are unaudited

**2022 Actuals\*, 2023 Revised Budget, and 2024 Revised Budget Financing Sources and Uses (\$ Thousands)**

Revenue Type	SUBTOTAL Five Major Funds (101, 131, 141, 151, 161) and Building Safety (163)			104000 Chugiak Fire Service Area			106000 Girdwood Valley Service Area		
	2022 Actuals*	2023 Revised	2024 Revised	2022 Actuals*	2023 Revised	2024 Revised	2022 Actuals*	2023 Revised	2024 Revised
Federal Revenues	24,088	13,129	13,129	-	-	-	-	-	-
Fees & Charges for Services	22,729	21,993	22,553	-	-	-	28	24	24
Fines & Forfeitures	8,760	7,359	6,957	-	-	-	-	-	-
Investment Income	(2,697)	6,705	3,354	(41)	103	126	(24)	47	52
Licenses, Permits, Certifications	10,579	9,545	9,819	-	-	-	-	-	-
Other Revenues	2,916	1,675	1,677	175	1	1	11	3	3
Special Assessments	174	228	228	-	-	-	-	-	-
State Revenues	10,665	3,858	7,965	2	2	2	3	3	3
Taxes - Other/PILT - Not Subject to	22,922	22,147	24,514	28	29	28	46	46	46
Taxes - Other/PILT - Subject to	92,177	92,270	82,753	-	-	-	-	-	-
Taxes - Property	298,878	317,799	334,333	1,349	1,311	1,445	3,681	4,108	4,596
Transfers from Other Funds	19,889	20,486	24,042	-	-	-	-	-	-
Var. Other Financial Sources	2,220	1,135	625	-	-	-	-	-	-
<b>Revenues Total</b>	<b>513,299</b>	<b>518,332</b>	<b>531,949</b>	<b>1,514</b>	<b>1,445</b>	<b>1,603</b>	<b>3,746</b>	<b>4,231</b>	<b>4,725</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure and with GASB 87 transfers)</b>									
Assembly	6,187	7,927	9,406	-	-	-	-	-	-
Building Services	167	-	-	-	-	-	-	-	-
Chief Fiscal Officer	475	559	603	-	-	-	-	-	-
Community Development	8,255	3,200	3,270	-	-	-	-	-	50
Development Services	11,173	11,853	12,145	-	-	-	-	-	-
Equal Rights Commission	787	821	827	-	-	-	-	-	-
Equity & Justice	479	715	479	-	-	-	-	-	-
Finance	11,974	11,471	12,142	-	-	-	-	-	-
Fire	112,129	109,188	110,823	875	989	1,133	948	1,255	1,387
Health	11,192	15,009	18,568	-	-	-	-	-	-
Human Resources	6,426	6,691	6,971	-	-	-	-	-	-
Information Technology	1,168	1,253	1,291	-	-	-	-	-	-
Internal Audit	733	818	859	-	-	-	-	-	-
Library	7,959	9,049	9,445	-	-	-	-	-	-
Maintenance & Operations	91,606	99,795	97,080	-	-	-	899	1,317	1,439
Management & Budget	885	1,209	1,260	-	-	-	-	-	-
Mayor	1,938	2,586	2,587	-	-	-	-	-	-
Municipal Attorney	7,213	8,599	9,070	-	-	-	-	-	-
Municipal Manager	13,523	15,262	15,452	-	-	-	-	-	-
Parks & Recreation	18,936	20,519	20,508	-	-	-	287	332	433
Planning	4,452	3,847	3,833	-	-	-	-	-	-
Police	125,026	132,276	136,152	-	-	-	722	811	811
Project Management & Engineering	945	914	911	-	-	-	-	-	-
Public Transportation	26,562	29,990	32,191	-	-	-	-	-	-
Public Works	189	208	238	-	-	-	-	-	-
Purchasing	1,639	1,844	1,924	-	-	-	-	-	-
Real Estate	7,768	8,155	10,133	-	-	-	-	-	-
Traffic Engineering	5,721	6,086	6,730	-	-	-	-	-	-
TANs Expense	1,360	2,887	-	-	-	-	-	-	-
Convention Center Reserve	-	-	3,688	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>486,867</b>	<b>512,730</b>	<b>528,586</b>	<b>875</b>	<b>989</b>	<b>1,133</b>	<b>2,855</b>	<b>3,715</b>	<b>4,120</b>
Charges by/to Dept / Agency	8,540	8,370	8,354	399	456	470	505	516	604
<b>Charges by/to Total</b>	<b>8,540</b>	<b>8,370</b>	<b>8,354</b>	<b>399</b>	<b>456</b>	<b>470</b>	<b>505</b>	<b>516</b>	<b>604</b>
<b>Function Cost Total</b>	<b>495,407</b>	<b>521,100</b>	<b>536,940</b>	<b>1,274</b>	<b>1,445</b>	<b>1,603</b>	<b>3,361</b>	<b>4,231</b>	<b>4,725</b>
Net Increase (Decrease / Use) in Fund Balance	17,892	(2,768)	(4,991)	239	-	-	385	-	-

\* 2022 Actuals are unaudited

**2022 Actuals\*, 2023 Revised Budget, and 2024 Revised Budget Financing Sources and Uses (\$ Thousands)**

Revenue Type	119000 Chugiak, Birchwood, Eagle River Rural Road Service Area			162000 Eagle River / Chugiak Parks & Recreation Service Area			SA/LRSA Multiple: Special Assessment, Service Areas, and Limited Road Service Areas		
	2022 Actuals*	2023 Revised	2024 Revised	2022 Actuals*	2023 Revised	2024 Revised	2022 Actuals*	2023 Revised	2024 Revised
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	55	25	25	267	462	462	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	(84)	2	3	(89)	255	312	(87)	207	256
Licenses, Permits, Certifications	-	-	-	-	-	-	-	-	-
Other Revenues	96	2	2	14	22	22	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	12	12	12
Taxes - Other/PILT - Not Subject to	180	176	175	19	18	18	21	21	21
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	-	-	-
Taxes - Property	7,510	7,841	9,056	4,468	4,416	4,678	5,992	6,445	6,859
Transfers from Other Funds	107	97	97	-	-	-	-	-	-
Var. Other Financial Sources	-	-	-	-	1	1	-	-	-
<b>Revenues Total</b>	<b>7,865</b>	<b>8,142</b>	<b>9,357</b>	<b>4,679</b>	<b>5,173</b>	<b>5,492</b>	<b>5,938</b>	<b>6,686</b>	<b>7,148</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure and with GASB 87 transfers)</b>									
Assembly	-	-	-	-	-	-	-	-	-
Building Services	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	829	829	829
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	8,503	8,025	9,234	-	-	-	2,850	3,717	4,179
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	2,826	4,371	4,647	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	1,464	1,861	1,861
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>8,503</b>	<b>8,025</b>	<b>9,234</b>	<b>2,826</b>	<b>4,371</b>	<b>4,647</b>	<b>5,144</b>	<b>6,407</b>	<b>6,869</b>
Charges by/to Dept / Agency	110	117	123	693	802	845	362	379	379
<b>Charges by/to Total</b>	<b>110</b>	<b>117</b>	<b>123</b>	<b>693</b>	<b>802</b>	<b>845</b>	<b>362</b>	<b>379</b>	<b>379</b>
<b>Function Cost Total</b>	<b>8,613</b>	<b>8,142</b>	<b>9,357</b>	<b>3,519</b>	<b>5,173</b>	<b>5,492</b>	<b>5,506</b>	<b>6,786</b>	<b>7,248</b>

Net Increase (Decrease / Use) in Fund Balance	(749)	-	-	1,160	-	-	432	(100)	(100)
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\* 2022 Actuals are unaudited

**2022 Actuals\*, 2023 Revised Budget, and 2024 Revised Budget Financing Sources and Uses (\$ Thousands)**

Revenue Type	SUBTOTAL Service Areas Funded with Prop. Taxes			164000 Public Finance Investment Fund			2020X0 Convention Center Operations Reserve		
	2022	2023	2024	2022	2023	2024	2022	2023	2024
	Actuals*	Revised	Revised	Actuals*	Revised	Revised	Actuals*	Revised	Revised
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	350	511	511	897	1,297	1,297	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	(325)	614	749	(39)	63	69	(72)	136	166
Licenses, Permits, Certifications	-	-	-	-	-	-	-	-	-
Other Revenues	295	27	27	964	1,567	1,567	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	17	17	17	-	-	-	-	-	-
Taxes - Other/PILT - Not Subject to	295	290	288	-	-	-	24,071	22,187	26,274
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	-	-	-
Taxes - Property	23,001	24,121	26,635	-	-	-	-	-	-
Transfers from Other Funds	107	97	97	-	-	-	617	919	1,005
Var. Other Financial Sources	-	1	1	-	-	-	-	-	-
<b>Revenues Total</b>	<b>23,741</b>	<b>25,677</b>	<b>28,325</b>	<b>1,821</b>	<b>2,927</b>	<b>2,933</b>	<b>24,617</b>	<b>23,242</b>	<b>27,445</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure and with GASB 87 transfers)</b>									
Assembly	-	-	-	-	-	-	-	-	-
Building Services	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	50	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Justice	-	-	-	-	-	-	-	-	-
Finance	-	-	-	1,861	2,330	2,257	-	-	-
Fire	2,652	3,073	3,349	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	12,253	13,059	14,852	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	3,113	4,703	5,080	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	2,186	2,672	2,672	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	17,124	16,694	18,363
<b>Direct Cost Total</b>	<b>20,203</b>	<b>23,507</b>	<b>26,004</b>	<b>1,861</b>	<b>2,330</b>	<b>2,257</b>	<b>17,124</b>	<b>16,694</b>	<b>18,363</b>
Charges by/to Dept / Agency	2,070	2,270	2,421	210	231	230	-	-	-
<b>Charges by/to Total</b>	<b>2,070</b>	<b>2,270</b>	<b>2,421</b>	<b>210</b>	<b>231</b>	<b>230</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Cost Total</b>	<b>22,273</b>	<b>25,777</b>	<b>28,425</b>	<b>2,071</b>	<b>2,561</b>	<b>2,487</b>	<b>17,124</b>	<b>16,694</b>	<b>18,363</b>

Net Increase (Decrease / Use) in Fund Balance	1,469	(100)	(100)	(250)	366	446	7,492	6,549	9,082
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\* 2022 Actuals are unaudited

**2022 Actuals\*, 2023 Revised Budget, and 2024 Revised Budget Financing Sources and Uses (\$ Thousands)**

Revenue Type	221000 Heritage Land Bank			301000 Revenue Bond Payment-Performing Arts Center			602000 Self Insurance		
	2022	2023	2024	2022	2023	2024	2022	2023	2024
	Actuals*	Revised	Revised	Actuals*	Revised	Revised	Actuals*	Revised	Revised
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	386	283	290	-	-	-	-	1	1
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	(34)	205	244	(13)	21	26	(28)	793	893
Licenses, Permits, Certifications	-	-	-	-	-	-	-	-	-
Other Revenues	1,535	1,207	1,207	240	286	312	5	-	-
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	29	96	89	-	-	-	-	-	-
<b>Revenues Total</b>	<b>1,916</b>	<b>1,791</b>	<b>1,830</b>	<b>228</b>	<b>307</b>	<b>338</b>	<b>(23)</b>	<b>794</b>	<b>894</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure and with GASB 87 transfers)</b>									
Assembly	-	-	-	-	-	-	-	-	-
Building Services	-	-	-	-	-	-	-	-	-
Chief Fiscal Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
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	-	-	-	300	302	299	15,074	12,563	12,564
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	274	623	659	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center Reserve	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>274</b>	<b>623</b>	<b>659</b>	<b>300</b>	<b>302</b>	<b>299</b>	<b>15,074</b>	<b>12,563</b>	<b>12,564</b>
Charges by/to Dept / Agency	236	290	259	-	-	-	(10,657)	(10,847)	(11,181)
<b>Charges by/to Total</b>	<b>236</b>	<b>290</b>	<b>259</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,657)</b>	<b>(10,847)</b>	<b>(11,181)</b>
<b>Function Cost Total</b>	<b>510</b>	<b>913</b>	<b>918</b>	<b>300</b>	<b>302</b>	<b>299</b>	<b>4,417</b>	<b>1,716</b>	<b>1,383</b>

Net Increase (Decrease / Use) in Fund Balance	1,406	879	913	(72)	5	39	(4,440)	(922)	(489)
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\* 2022 Actuals are unaudited

**2022 Actuals\*, 2023 Revised Budget, and 2024 Revised 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		
	2022	2023	2024	2022	2023	2024	2022	2023	2024
	Actuals*	Revised	Revised	Actuals*	Revised	Revised	Actuals*	Revised	Revised
Federal Revenues	-	-	-	-	-	-	24,088	13,129	13,129
Fees & Charges for Services	-	-	-	1,283	1,580	1,587	24,361	24,084	24,651
Fines & Forfeitures	-	-	-	-	-	-	8,760	7,359	6,957
Investment Income	(1,105)	(1,723)	(2,110)	(1,291)	(505)	(712)	(4,313)	6,814	3,391
Licenses, Permits, Certifications	-	-	-	-	-	-	10,579	9,545	9,819
Other Revenues	-	-	-	2,745	3,061	3,087	5,956	4,763	4,791
Special Assessments	-	-	-	-	-	-	174	228	228
State Revenues	-	-	-	-	-	-	10,682	3,875	7,982
Taxes - Other/PILT - Not Subject to	-	-	-	24,071	22,187	26,274	47,288	44,625	51,076
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	92,177	92,270	82,753
Taxes - Property	-	-	-	-	-	-	321,879	341,920	360,968
Transfers from Other Funds	-	-	-	617	919	1,005	20,613	21,502	25,144
Var. Other Financial Sources	-	-	-	29	96	89	2,249	1,233	715
<b>Revenues Total</b>	<b>(1,105)</b>	<b>(1,723)</b>	<b>(2,110)</b>	<b>27,454</b>	<b>27,339</b>	<b>31,330</b>	<b>564,495</b>	<b>571,348</b>	<b>591,605</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure and with GASB 87 transfers)</b>									
Assembly	-	-	-	-	-	-	6,187	7,927	9,406
Building Services	-	-	-	-	-	-	167	-	-
Chief Fiscal Officer	-	-	-	-	-	-	475	559	603
Community Development	-	-	-	-	-	-	8,255	3,200	3,320
Development Services	-	-	-	-	-	-	11,173	11,853	12,145
Equal Rights Commission	-	-	-	-	-	-	787	821	827
Equity & Justice	-	-	-	-	-	-	479	715	479
Finance	-	-	-	1,861	2,330	2,257	13,835	13,801	14,400
Fire	-	-	-	-	-	-	114,781	112,261	114,172
Health	-	-	-	-	-	-	11,192	15,009	18,568
Human Resources	-	-	-	-	-	-	6,426	6,691	6,971
Information Technology	18,480	31,588	31,531	18,480	31,588	31,531	19,648	32,841	32,822
Internal Audit	-	-	-	-	-	-	733	818	859
Library	-	-	-	-	-	-	7,959	9,049	9,445
Maintenance & Operations	-	-	-	-	-	-	103,859	112,854	111,932
Management & Budget	-	-	-	-	-	-	885	1,209	1,260
Mayor	-	-	-	-	-	-	1,938	2,586	2,587
Municipal Attorney	-	-	-	-	-	-	7,213	8,599	9,070
Municipal Manager	-	-	-	15,374	12,865	12,863	28,897	28,127	28,315
Parks & Recreation	-	-	-	-	-	-	22,048	25,221	25,588
Planning	-	-	-	-	-	-	4,452	3,847	3,833
Police	-	-	-	-	-	-	127,212	134,948	138,824
Project Management & Engineering	-	-	-	-	-	-	945	914	911
Public Transportation	-	-	-	-	-	-	26,562	29,990	32,191
Public Works	-	-	-	-	-	-	189	208	238
Purchasing	-	-	-	-	-	-	1,639	1,844	1,924
Real Estate	-	-	-	274	623	659	8,041	8,778	10,792
Traffic Engineering	-	-	-	-	-	-	5,721	6,086	6,730
TANs Expense	-	-	-	-	-	-	1,360	2,887	-
Convention Center Reserve	-	-	-	17,124	16,694	18,363	17,124	16,694	22,051
<b>Direct Cost Total</b>	<b>18,480</b>	<b>31,588</b>	<b>31,531</b>	<b>53,113</b>	<b>64,100</b>	<b>65,673</b>	<b>560,184</b>	<b>600,337</b>	<b>620,263</b>
Charges by/to Dept / Agency	(25,679)	(29,223)	(29,553)	(35,890)	(39,549)	(40,245)	(25,281)	(28,909)	(29,470)
<b>Charges by/to Total</b>	<b>(25,679)</b>	<b>(29,223)</b>	<b>(29,553)</b>	<b>(35,890)</b>	<b>(39,549)</b>	<b>(40,245)</b>	<b>(25,281)</b>	<b>(28,909)</b>	<b>(29,470)</b>
<b>Function Cost Total</b>	<b>(7,199)</b>	<b>2,365</b>	<b>1,978</b>	<b>17,223</b>	<b>24,551</b>	<b>25,428</b>	<b>534,903</b>	<b>571,428</b>	<b>590,793</b>

Net Increase (Decrease / Use) in Fund Balance	6,094	(4,088)	(4,088)	10,231	2,788	5,902	29,592	(80)	812
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\* 2022 Actuals are unaudited



**2022 Actuals\*, 2023 Revised Budget, and 2024 Revised Budget Financing Sources and Uses (\$ Thousands)**

Revenue Type	206000		
	Alcoholic Beverages Retail Sales Tax		
	2022 Actuals*	2023 Revised	2024 Revised
Federal Revenues	-	-	-
Fees & Charges for Services	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	(78)	-	607
Licenses, Permits, Certifications	-	-	-
Other Revenues	-	-	-
Special Assessments	-	-	-
State Revenues	-	-	-
Taxes - Other/PILT - Not Subject to Tax Limit	16,154	16,000	16,000
Taxes - Other/PILT - Subject to Tax Limit	-	-	-
Taxes - Property	-	-	-
Transfers from Other Funds	-	-	-
Var. Other Financial Sources	-	-	-
<b>Revenues Total</b>	<b>16,077</b>	<b>16,000</b>	<b>16,607</b>

**Department / Agency (prior year activity is presented in budget year organization structure and with GASB 87 transfers)**

Assembly	78	300	350
Building Services	-	-	-
Chief Fiscal Officer	1,455	-	-
Community Development	-	250	-
Development Services	-	-	-
Equal Rights Commission	-	-	-
Equity & Justice	0	-	-
Finance	234	272	285
Fire	503	2,380	-
Health	9,891	15,201	17,498
Human Resources	-	-	-
Information Technology	-	-	-
Internal Audit	-	-	-
Library	260	606	707
Maintenance & Operations	-	-	-
Management & Budget	-	-	-
Mayor	-	-	-
Municipal Attorney	184	267	288
Municipal Manager	-	-	-
Parks & Recreation	644	616	639
Planning	-	-	-
Police	872	821	1,199
Project Management & Engineering	-	-	-
Public Transportation	-	-	-
Public Works	-	-	-
Purchasing	-	-	-
Real Estate	-	-	-
Traffic Engineering	-	-	-
TANs Expense	-	-	-
Convention Center Reserve	-	-	-
<b>Direct Cost Total</b>	<b>14,122</b>	<b>20,713</b>	<b>20,965</b>
Charges by/to Dept / Agency	74	226	80
<b>Charges by/to Total</b>	<b>74</b>	<b>226</b>	<b>80</b>
<b>Function Cost Total</b>	<b>14,196</b>	<b>20,938</b>	<b>21,045</b>

Net Increase (Decrease / Use) in Fund Balance	1,881	(4,938)	(4,438)
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\* 2022 Actuals are unaudited

## Revenue Distribution Summary

Revenue Account	Description	2022 Revised Budget	2022 Actuals Unaudited	2023 Revised Budget	2024 Revised Budget	24 v 23 \$ Chg	24 v 23 % Chg
<b>Federal Revenues</b>							
405100	Federal Grant Revenue-Direct	60,000	51,050	49,800	49,800	-	-
405120	Build America Bonds (BABs) Subsidy	-	20,372	-	-	-	-
405130	Fisheries Tax	130,000	120,784	12,046	12,046	-	-
405140	National Forest Allocation	54,000	75,655	76,000	76,000	-	-
405170	SEMT Program (Fed Pass-Thru State)	-	23,820,238	12,991,126	12,991,126	-	-
<b>Federal Revenues Total</b>		<b>244,000</b>	<b>24,088,099</b>	<b>13,128,972</b>	<b>13,128,972</b>	-	-
<b>Fees &amp; Charges for Services</b>							
406010	Land Use Permits-HLB	169,135	37,531	169,135	169,135	-	-
406020	Inspections	305,000	291,210	305,000	170,000	(135,000)	(44.26%)
406030	Landscape Plan Review Pmt	17,000	24,439	17,000	17,000	-	-
406050	Platting Fees	375,765	275,145	375,765	375,765	-	-
406060	Zoning Fees	449,970	382,210	449,970	449,970	-	-
406080	Lease & Rental Revenue-HLB	238,100	69,018	8,648	15,581	6,933	80.17%
406090	Pipe ROW Fee	150,000	86,940	-	-	-	-
406100	Wetlands Mitigation Credit	105,000	192,400	105,000	105,000	-	-
406110	Sale of Publications	4,690	3,308	4,690	4,690	-	-
406120	Rezoning Inspections	72,000	51,505	72,000	70,000	(2,000)	(2.78%)
406130	Appraisal Appeal Fee	5,000	2,633	5,000	5,000	-	-
406160	Clinic Fees	188,880	69,188	188,880	188,880	-	-
406170	Sanitary Inspection Fees	1,711,095	1,570,366	1,616,095	1,616,095	-	-
406180	Reproductive Health Fees	370,275	42,804	370,275	370,275	-	-
406220	Transit Advertising Fees	316,000	486,235	396,000	396,000	-	-
406250	Transit Bus Pass Sales	1,000,000	1,233,545	1,240,000	1,240,000	-	-
406260	Transit Fare Box Receipts	1,450,000	1,672,692	1,670,000	1,670,000	-	-
406280	Programs Lessons & Camps	137,100	2,056	132,100	132,100	-	-
406290	Rec Center Rentals & Activities	503,250	667,221	518,250	518,250	-	-
406300	Aquatics	789,049	522,565	789,049	789,049	-	-
406310	Camping Fees	96,500	47,367	96,500	96,500	-	-
406320	Library Non-Resident Fees	1,500	250	1,500	1,500	-	-
406330	Park Land & Operations	292,331	539,392	292,331	492,331	200,000	68.42%
406340	Golf Fees	25,000	27,376	25,000	25,000	-	-
406350	Library Fees	500	30	500	500	-	-
406370	Fire Service Fees	21,000	23,554	21,000	21,000	-	-
406380	Ambulance Service Fees	13,350,467	10,005,290	9,200,467	9,685,000	484,533	5.27%
406400	Fire Alarm Fees	75,000	98,668	75,000	75,000	-	-
406410	Hazardous Mat Facility & Trans	200,000	207,000	200,000	200,000	-	-
406420	Fire Inspection Fees	143,200	187,320	143,200	143,200	-	-
406440	Cemetery Fees	322,634	393,896	322,634	362,634	40,000	12.40%
406450	Mapping Fees	2,000	799	2,000	1,500	(500)	(25.00%)
406490	DWI Impound/Admin Fees	510,000	699,053	610,000	610,000	-	-
406495	APD Range Usage Fee	5,000	2,400	5,000	5,000	-	-
406500	Police Services	192,174	-	192,174	192,174	-	-
406510	Animal Shelter Fees	246,750	299,227	246,750	246,750	-	-
406520	Animal Drop-Off Fees	29,000	20,390	29,000	29,000	-	-
406530	Incarceration Cost Recovery	205,000	381,112	170,000	190,000	20,000	11.76%
406540	Other Charges for Services	170,000	263,072	250,000	250,000	-	-
406550	Address Fees	25,500	24,390	25,500	24,000	(1,500)	(5.88%)
406560	Service Fees - School District	841,500	398,843	841,500	841,500	-	-

## Revenue Distribution Summary

Revenue Account	Description	2022 Revised Budget	2022 Actuals Unaudited	2023 Revised Budget	2024 Revised Budget	24 v 23 \$ Chg	24 v 23 % Chg
406570	Micro-Fiche Fees	100	50	100	100	-	-
406580	Copier Fees	32,550	33,740	31,950	31,950	-	-
406600	Late Fees	8,000	14,933	8,000	8,000	-	-
406620	Reimbursed Cost-Employee Relations	121,300	134,908	130,300	130,300	-	-
406621	Reimbursed Cost-Payroll Fee	4,000	3,203	4,000	4,000	-	-
406625	Reimbursed Cost-NonGrant Funded	2,790,937	2,836,612	2,691,937	2,645,937	(46,000)	(1.71%)
406640	Parking Garages & Lots	41,601	22,244	25,000	25,000	-	-
406660	Lost Book Reimbursement	10,000	13,354	10,000	10,000	-	-
<b>Fees &amp; Charges for Services Total</b>		<b>28,120,853</b>	<b>24,361,482</b>	<b>24,084,200</b>	<b>24,650,666</b>	<b>566,466</b>	<b>2.35%</b>
<b>Fines &amp; Forfeitures</b>							
407010	SOA Traffic Court Fines	4,050,000	4,092,998	3,300,000	3,000,000	(300,000)	(9.09%)
407020	SOA Trial Court Fines	1,890,000	2,294,433	1,500,000	1,400,000	(100,000)	(6.67%)
407030	Library Fines	-	1,284	-	-	-	-
407040	APD Counter Fines	2,200,000	1,935,920	2,000,000	2,000,000	-	-
407050	Other Fines & Forfeitures	375,006	329,547	366,506	364,006	(2,500)	(0.68%)
407060	Pre-Trial Diversion Cost	50,000	58,188	50,000	50,000	-	-
407080	I&M Enforcement Fines	1,500	1,759	1,500	1,500	-	-
407090	Administrative Fines, Civil	-	300	300	300	-	-
407100	Curfew Fines	2,000	396	2,000	2,000	-	-
407110	Parking Enforcement Fines	138,000	44,810	138,000	138,000	-	-
407120	Minor Tobacco Fines	1,000	100	1,000	1,000	-	-
<b>Fines &amp; Forfeitures Total</b>		<b>8,707,506</b>	<b>8,759,735</b>	<b>7,359,306</b>	<b>6,956,806</b>	<b>(402,500)</b>	<b>(5.47%)</b>
<b>Investment Income</b>							
440010	GCP Short-Term Interest	368,160	(5,590,691)	2,465,020	3,000,020	535,000	21.70%
440020	Construction Cash Pools Short-Term Int	1,000	8,748	1,000	1,000	-	-
440030	TANS Interest Earnings	400,000	1,044,785	3,958,000	-	(3,958,000)	(100.00%)
440040	Other Short Term Interest	191,000	224,295	390,000	390,000	-	-
<b>Investment Income Total</b>		<b>960,160</b>	<b>(4,312,862)</b>	<b>6,814,020</b>	<b>3,391,020</b>	<b>(3,423,000)</b>	<b>(50.23%)</b>
<b>Licenses, Permits, Certifications</b>							
404010	Plmbr/Gas/Sht Metal Cert	25,000	138,396	20,000	150,000	130,000	650.00%
404020	Taxi Cab Permits	400,298	443,188	400,298	400,298	-	-
404030	Plmbr/Gas/Sht Metal Exam	9,400	10,597	9,400	9,400	-	-
404040	Chauffeur Licenses-Biannual	21,000	18,910	21,000	21,000	-	-
404050	Taxicab Permit Revision	10,000	18,060	10,000	10,000	-	-
404060	Local Business Licenses	92,000	509,940	73,000	468,000	395,000	541.10%
404075	Marijuana Licensing Fee	41,000	21,900	22,000	22,000	-	-
404079	Small Cell Site License Annual Fees	62,000	58,740	115,000	115,000	-	-
404090	Building Permit Plan Review Fees	2,274,528	2,439,889	2,394,528	2,164,528	(230,000)	(9.61%)
404100	Bldg/Grade/Clearing Permit	3,311,302	3,722,670	3,300,000	3,300,000	-	-
404110	Electrical Permit	220,000	192,560	220,000	200,000	(20,000)	(9.09%)
404120	Mech/Gas/Plumbing Permits	520,000	542,036	520,000	520,000	-	-
404130	Sign Permits	42,000	39,480	42,000	42,000	-	-
404140	Construction & ROW Permits	1,075,000	1,176,846	1,100,000	1,100,000	-	-
404150	Elevator Permits	590,000	589,563	595,000	595,000	-	-
404160	Mobile Home/Park Permits	1,000	2,120	1,000	-	(1,000)	(100.00%)
404170	Land Use Permits (Not HLB)	110,870	185,621	110,870	110,870	-	-
404180	Parking & Access Agreement	7,650	10,105	7,650	7,650	-	-
404210	Animal Licenses	256,500	177,033	256,500	256,500	-	-

## Revenue Distribution Summary

Revenue Account	Description	2022 Revised Budget	2022 Actuals Unaudited	2023 Revised Budget	2024 Revised Budget	24 v 23 \$ Chg	24 v 23 % Chg
404220	Miscellaneous Permits	327,300	281,502	327,250	327,250	-	-
<b>Licenses, Permits, Certifications Total</b>		<b>9,396,848</b>	<b>10,579,156</b>	<b>9,545,496</b>	<b>9,819,496</b>	<b>274,000</b>	<b>2.87%</b>
<b>Other Revenues</b>							
408380	Prior Year Expense Recovery	2,298,743	563,731	1,100	1,100	-	-
408390	Insurance Recoveries	73,145	218,231	73,145	73,145	-	-
408400	Criminal Rule 8 Collect Costs	475,000	500,449	390,000	310,000	(80,000)	(20.51%)
408405	Lease & Rental Revenue	479,630	293,932	279,379	285,523	6,144	2.20%
408420	Building Rental	35,000	75,413	35,000	35,000	-	-
408430	Amusement Surcharge	10,000	-	-	-	-	-
408440	ACPA Loan Surcharge	286,000	240,380	286,000	312,000	26,000	9.09%
408550	Cash Over & Short	-	(94)	-	-	-	-
408560	Appeal Receipts	1,500	(1,000)	1,500	1,500	-	-
408570	Sale of Contractor Specifications	500	-	500	500	-	-
408580	Miscellaneous Revenues	2,078,647	1,860,684	2,085,147	2,161,666	76,519	3.67%
408590	Lease Revenue GASB 87	-	443,591	443,593	443,580	(13)	0.00%
430030	Restricted Contributions	139,331	105,560	139,331	139,331	-	-
460070	MOA Property Sales	104,000	212,090	104,000	104,000	-	-
460080	Land Sales-Cash	924,000	1,443,397	924,000	924,000	-	-
<b>Other Revenues Total</b>		<b>6,905,496</b>	<b>5,956,364</b>	<b>4,762,695</b>	<b>4,791,345</b>	<b>28,650</b>	<b>0.60%</b>
<b>Special Assessments</b>							
403010	Assessment Collections	160,000	108,888	160,000	160,000	-	-
403020	P & I on Assessments(MOA/AWWU)	67,830	64,681	67,830	67,830	-	-
<b>Special Assessments Total</b>		<b>227,830</b>	<b>173,569</b>	<b>227,830</b>	<b>227,830</b>	<b>-</b>	<b>-</b>
<b>State Revenues</b>							
405030	SOA Traffic Signal Reimbursement	1,900,000	1,903,353	1,900,000	2,310,783	410,783	21.62%
405050	Municipal Assistance	1,737,954	7,233,142	406,068	4,101,821	3,695,753	910.13%
405060	Liquor Licenses	399,300	378,652	399,300	399,300	-	-
405070	Electric Co-op Allocation	825,000	1,167,295	1,170,000	1,170,000	-	-
<b>State Revenues Total</b>		<b>4,862,254</b>	<b>10,682,442</b>	<b>3,875,368</b>	<b>7,981,904</b>	<b>4,106,536</b>	<b>105.97%</b>
<b>Taxes - Other/PILT - Not Subject to Tax Limit</b>							
401010*	Property Tax Exemption Recoveries	730,000	740,403	690,000	-	(690,000)	(100.00%)
401030	P & I on Delinquent Tax	2,950,000	3,142,497	2,950,000	2,950,000	-	-
401040	Tax Cost Recoveries	10,100	(429)	10,100	10,100	-	-
401041	Foreclosed Prop-RES	159,780	145,730	159,780	159,780	-	-
401060*	Auto Tax (non-5 Maj.)	193,677	198,767	190,090	188,298	(1,792)	(0.94%)
401090	P & I on Tobacco Tax	38,000	27,469	38,000	15,000	(23,000)	(60.53%)
401106	P & I on Marijuana Tax	11,000	6,557	11,000	-	(11,000)	(100.00%)
401110	Room Tax	29,603,601	39,797,520	37,928,599	45,114,599	7,186,000	18.95%
401120	P & I on Room Tax	40,000	210,279	90,000	90,000	-	-
401140	P & I on Motor Veh Rental Tax	34,000	502,657	34,000	25,000	(9,000)	(26.47%)
401151	P & I on Fuel Excise Tax	35,000	-	5,000	5,000	-	-
402020	Payment in Lieu of Tax Private	2,018,368	2,516,868	2,518,000	2,518,000	-	-
<b>Taxes - Other/PILT - Not Subject to Tax Limit Total</b>		<b>35,823,526</b>	<b>47,288,316</b>	<b>44,624,569</b>	<b>51,075,777</b>	<b>6,451,208</b>	<b>14.46%</b>
<b>Taxes - Other/PILT - Subject to Tax Limit</b>							
401060	Auto Tax (5 Maj.)	10,606,323	10,885,223	10,409,910	10,311,702	(98,208)	(0.94%)
401080	Tobacco Tax	20,700,000	20,986,097	21,500,000	19,050,000	(2,450,000)	(11.40%)

## Revenue Distribution Summary

Revenue Account	Description	2022 Revised Budget	2022 Actuals Unaudited	2023 Revised Budget	2024 Revised Budget	24 v 23 \$ Chg	24 v 23 % Chg
401105	Marijuana Sales Tax	6,000,000	5,798,412	5,700,000	-	(5,700,000)	(100.00%)
401130	Motor Vehicle Rental Tax	8,300,000	12,635,887	10,000,000	10,000,000	-	-
401150	Fuel Excise Tax	13,300,000	11,986,348	14,400,000	13,500,000	(900,000)	(6.25%)
402010	MESA - ACDA Net Plt & 1.25%	638,600	714,954	650,159	441,377	(208,782)	(32.11%)
402020*	Payment in Lieu of Tax Utility	10,632,949	9,309,306	10,006,990	9,077,633	(929,357)	(9.29%)
402030	Payment in Lieu of Tax SOA	227,000	-	205,000	205,000	-	-
402040	Payment in Lieu of Tax Federal	761,000	788,566	788,000	788,000	-	-
450060	MUSA/MESA	20,083,652	19,072,536	18,610,299	19,379,419	769,120	4.13%
<b>Taxes - Other/PILT - Subject to Tax Limit Total</b>		<b>91,249,524</b>	<b>92,177,329</b>	<b>92,270,358</b>	<b>82,753,131</b>	<b>(9,517,227)</b>	<b>(10.31%)</b>
<b>Taxes - Property</b>							
401010	Real Property Taxes (Excludes ASD)	297,116,032	292,050,853	313,105,856	329,995,885	16,890,029	5.39%
401020	Personal Property Tax (Excludes ASD)	23,500,779	29,827,675	28,813,937	30,972,291	2,158,354	7.49%
<b>Taxes - Property Total</b>		<b>320,616,811</b>	<b>321,878,528</b>	<b>341,919,793</b>	<b>360,968,176</b>	<b>19,048,383</b>	<b>5.57%</b>
<b>Transfers from Other Funds</b>							
450010	Transfer from Other Funds	1,029,913	1,126,922	1,616,030	5,389,892	3,773,862	233.53%
450040	Transfer from MOA Trust Fund	17,100,000	17,100,000	16,300,000	16,300,000	-	-
450080	Utility Revenue Distribution	2,386,369	2,386,369	3,586,369	3,454,174	(132,195)	(3.69%)
<b>Transfers from Other Funds Total</b>		<b>20,516,282</b>	<b>20,613,291</b>	<b>21,502,399</b>	<b>25,144,066</b>	<b>3,641,667</b>	<b>16.94%</b>
<b>Var. Other Financial Sources</b>							
440045	Lease Interest Income GASB 87	-	37,415	111,110	99,046	(12,064)	(10.86%)
460030	Premium on Bond Sales	907,717	-	519,423	616,350	96,927	18.66%
460035	Premium on TANS	602,500	816,000	602,500	-	(602,500)	(100.00%)
460040	Loan Proceeds	-	1,395,814	-	-	-	-
<b>Var. Other Financial Sources Total</b>		<b>1,510,217</b>	<b>2,249,229</b>	<b>1,233,033</b>	<b>715,396</b>	<b>(517,637)</b>	<b>(41.98%)</b>
<b>Summary</b>							
	Federal Revenues	244,000	24,088,099	13,128,972	13,128,972	-	-
	Fees & Charges for Services	28,120,853	24,361,482	24,084,200	24,650,666	566,466	2.35%
	Fines & Forfeitures	8,707,506	8,759,735	7,359,306	6,956,806	(402,500)	(5.47%)
	Investment Income	960,160	(4,312,862)	6,814,020	3,391,020	(3,423,000)	(50.23%)
	Licenses, Permits, Certifications	9,396,848	10,579,156	9,545,496	9,819,496	274,000	2.87%
	Other Revenues	6,905,496	5,956,364	4,762,695	4,791,345	28,650	0.60%
	Special Assessments	227,830	173,569	227,830	227,830	-	-
	State Revenues	4,862,254	10,682,442	3,875,368	7,981,904	4,106,536	105.97%
	Taxes - Other/PILT - Not Subject to Tax Limit	35,823,526	47,288,316	44,624,569	51,075,777	6,451,208	14.46%
	Taxes - Other/PILT - Subject to Tax Limit	91,249,524	92,177,329	92,270,358	82,753,131	(9,517,227)	(10.31%)
	Taxes - Property	320,616,811	321,878,528	341,919,793	360,968,176	19,048,383	5.57%
	Transfers from Other Funds	20,516,282	20,613,291	21,502,399	25,144,066	3,641,667	16.94%
	Var. Other Financial Sources	1,510,217	2,249,229	1,233,033	715,396	(517,637)	(41.98%)
<b>Local, State and Federal Revenues Total</b>		<b>529,141,307</b>	<b>564,494,679</b>	<b>571,348,039</b>	<b>591,604,585</b>	<b>20,256,546</b>	<b>3.55%</b>

### Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2024 % of Total	2024 Revised Distr.	2022 Revised Budget	2023 Revised Budget	2024 Revised Budget	24 v 23 \$ Chg	24 v 23 % Chg
401010	Real Property Tax (Excludes ASD)							
	Real property includes land, all buildings, structures, improvements, and fixtures.	55.78%	100.00%	297,116,032	313,105,856	329,995,885	16,890,029	5.39%
401020	Personal Property Tax (Excludes ASD)							
	Personal property is anything other than real property.	5.24%	100.00%	23,500,779	28,813,937	30,972,291	2,158,354	7.49%
401010*	Property Tax Exemption Recoveries							
	Property tax recoveries from prior years (2015-2019) from non-qualified exemption recipients, related to program review of residential, senior, veteran, and non-profit exemptions to provide increased equity for all property owners in the Municipality.							
	101000-189110 Areawide Taxes/Reserves	-	-	730,000	690,000	-	(690,000)	(100.00%)
401030	P & I on Delinquent Tax							
	Penalties and interest on property taxes paid after the due date.							
	101000-189110 Areawide Taxes/Reserves	0.23%	46.35%	1,367,339	1,367,339	1,367,339	-	-
	104000-189121 Chugiak Taxes & Reserves	0.00%	0.31%	9,262	9,262	9,262	-	-
	105000-189125 Glen Alps Taxes/Reserves	0.00%	0.08%	2,361	2,361	2,361	-	-
	106000-189130 Girdwood Taxes/Reserves	0.00%	0.63%	18,686	18,686	18,686	-	-
	111000-189140 Birchtree/Elmore LRSA	0.00%	0.06%	1,857	1,857	1,857	-	-
	112000-189145 Campbell Airstrip LRSA	0.00%	0.01%	366	366	366	-	-
	113000-189150 Valli Vue LRSA Taxes/Reserves	0.00%	0.01%	200	200	200	-	-
	114000-189155 Skyranch LRSA	0.00%	0.00%	44	44	44	-	-
	115000-189160 Upper Grover LRSA	0.00%	0.00%	18	18	18	-	-
	116000-189165 Ravenwood LRSA	0.00%	0.00%	63	63	63	-	-
	117000-189170 Mt Park LRSA Taxes/Reserves	0.00%	0.00%	4	4	4	-	-
	118000-189175 Mt Park/Robin Hill LRSA	0.00%	0.01%	439	439	439	-	-
	119000-189180 Eagle River RRSA Taxes/Res	0.01%	1.31%	38,535	38,535	38,535	-	-
	121000-189185 Eaglewood Contrib SA	0.00%	0.00%	102	102	102	-	-
	122000-189190 Gateway Contrib SA	0.00%	0.00%	16	16	16	-	-
	123000-189195 Lakehill LRSA Taxes/Reserves	0.00%	0.00%	125	125	125	-	-
	124000-189200 Totem LRSA Taxes Reserves	0.00%	0.00%	31	31	31	-	-
	125000-189205 Paradise Valley	0.00%	0.00%	6	6	6	-	-
	126000-189210 SRW Homeowners LRSA	0.00%	0.00%	82	82	82	-	-
	129000-189215 Eagle River SA Taxes/Reserves	0.00%	0.01%	255	255	255	-	-
	131000-189220 Fire SA Taxes/Reserves	0.07%	13.25%	391,014	391,014	391,014	-	-
	141000-189225 Rds & Drainage SA	0.06%	12.41%	365,981	365,981	365,981	-	-
	142000-189230 Talus West LRSA	0.00%	0.01%	276	276	276	-	-
	143000-189235 Upper O'Malley LRSA	0.00%	0.14%	4,259	4,259	4,259	-	-
	144000-189240 Bear Valley LRSA	0.00%	0.01%	197	197	197	-	-
	145000-189245 Rabbit Creek LRSA	0.00%	0.05%	1,396	1,396	1,396	-	-
	146000-189250 Villages Scenic LRSA	0.00%	0.00%	21	21	21	-	-
	147000-189255 Sequoia Estates LRSA	0.00%	0.00%	10	10	10	-	-
	148000-189260 Rockhill LRSA Taxes/Reserves	0.00%	0.00%	56	56	56	-	-
	149000-189265 So Goldenview LRSA	0.00%	0.12%	3,599	3,599	3,599	-	-
	150000-189290 Homestead LRSA	0.00%	0.00%	10	10	10	-	-
	151000-189270 Police SA Taxes/Reserves	0.11%	21.14%	623,593	623,593	623,593	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2024 % of Total	2024 Revised Distr.	2022 Revised Budget	2023 Revised Budget	2024 Revised Budget	24 v 23 \$ Chg	24 v 23 % Chg
	152000-189295 Turnagain Arm Police SA Tax &	0.00%	0.00%	68	68	68	-	-
	161000-189275 Parks (APRSA) Taxes/Reserves	0.02%	3.46%	102,057	102,057	102,057	-	-
	162000-189280 Parks (ERCRSA)	0.00%	0.60%	17,672	17,672	17,672	-	-
	Total	0.50%	100.00%	2,950,000	2,950,000	2,950,000	-	-
401040	Tax Cost Recoveries							
	Administration and litigation costs recovered on tax foreclosed property.							
	101000-134600 Tax Billing	0.00%	0.99%	100	100	100	-	-
	101000-189110 Areawide Taxes/Reserves	0.00%	99.01%	10,000	10,000	10,000	-	-
	Total	0.00%	100.00%	10,100	10,100	10,100	-	-
401041	Foreclosed Prop-RES							
	Recovery of Property Taxes - Foreclosed Prop - RES							
	101000-122200 Real Estate Services	0.03%	100.00%	159,780	159,780	159,780	-	-
401060	Auto Tax (5 Maj.)							
	AS 28.10.431 refund from the State of fees collected in lieu of personal property tax on motor vehicles. Taxes in the five major funds are included in the Tax Limit Calculation (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	1.03%	59.11%	6,268,992	6,152,899	6,094,852	(58,047)	(0.94%)
	131000-189220 Fire SA Taxes/Reserves	0.18%	10.24%	1,085,748	1,065,642	1,055,589	(10,053)	(0.94%)
	141000-189225 Rds & Drainage SA	0.24%	13.58%	1,440,255	1,413,584	1,400,248	(13,336)	(0.94%)
	151000-189270 Police SA Taxes/Reserves	0.24%	13.55%	1,437,331	1,410,714	1,397,405	(13,309)	(0.94%)
	161000-189275 Parks (APRSA) Taxes/Reserves	0.06%	3.53%	373,997	367,071	363,608	(3,463)	(0.94%)
	Total	1.74%	100.00%	10,606,323	10,409,910	10,311,702	(98,208)	(0.94%)
401060*	Auto Tax (non-5 Maj.)							
	AS 28.10.431 refund from the State of fees collected in lieu of personal property tax on motor vehicles.							
	104000-189121 Chugiak Taxes & Reserves	0.00%	10.15%	19,667	19,303	19,121	(182)	(0.94%)
	105000-189125 Glen Alps Taxes/Reserves	0.00%	2.92%	5,651	5,546	5,494	(52)	(0.94%)
	106000-189130 Girdwood Taxes/Reserves	0.00%	14.58%	28,237	27,714	27,453	(261)	(0.94%)
	119000-189180 Eagle River RRSA Taxes/Res	0.02%	72.35%	140,122	137,527	136,230	(1,297)	(0.94%)
	Total	0.03%	100.00%	193,677	190,090	188,298	(1,792)	(0.94%)
401080	Tobacco Tax							
	AMC 12.40 excise tax on tobacco and tobacco related products. Included in Tax Limit Calculation (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	3.22%	100.00%	20,700,000	21,500,000	19,050,000	(2,450,000)	(11.40%)

**Revenue Distribution Detail**

Revenue Account	Description/ Receiving Fund and Fund Center	2024 % of Total	2024 Revised Distr.	2022 Revised Budget	2023 Revised Budget	2024 Revised Budget	24 v 23 \$ Chg	24 v 23 % Chg
401090	P & I on Tobacco Tax							
	Penalties and interest on tobacco taxes paid after the due date.							
	101000-189110 Areawide Taxes/Reserves	0.00%	100.00%	38,000	38,000	15,000	(23,000)	(60.53%)
401105	Marijuana Sales Tax							
	AMC 12.50 Sales tax on the retail sale of marijuana and marijuana products of 5%. Voter approved in 2016. The tax can be adjusted by the Assembly by ordinance no more than every two years and no more than 2%, not to exceed a total of 12%. Included in Tax Cap Limitation from 2019 through 2023 (offset property taxes \$ for \$). Starting in 2024, per 2023 Proposition 14, AO 2023-017(S-2), the Marijuana Tax proceeds will be outside general government operating budget and will be used only for Childcare / Education.							
	101000-189110 Areawide Taxes/Reserves	-	-	6,000,000	5,700,000	-	(5,700,000)	(100.00%)
401106	P & I on Marijuana Tax							
	Penalties and interest on marijuana taxes paid after the due date.							
	101000-189110 Areawide Taxes/Reserves	-	-	11,000	11,000	-	(11,000)	(100.00%)
401110	Room Tax							
	AMC 12.20 revenue generated from 12% tax on room rentals of less than 30 days. 8% of the tax revenues, less administrative and enforcement related expenses, are dedicated to promotion of the tourism industry and an amount based on an annual contract is provided for management of the Egan Civic and Convention Center. 4% of the tax revenues received, less administrative and enforcement related expenses, are dedicated to financing the construction, maintenance, and operation of the Dena'ina Civic and Convention Center; and renovation, operation, and maintenance of the Egan Civic and Convention Center.							
	101000-189110 Areawide Taxes/Reserves	3.07%	40.21%	12,299,422	15,159,356	18,138,941	2,979,585	19.66%
	141000-189225 Rds & Drainage SA	0.08%	1.00%	296,039	379,290	451,151	71,861	18.95%
	161000-189275 Parks (APRSA) Taxes/Reserves	0.05%	0.67%	197,355	252,855	300,761	47,906	18.95%
	202010-123010 Room Tax-Convention Center	2.48%	32.50%	8,673,324	12,161,200	14,660,940	2,499,740	20.56%
	202020-123011 Operating Reserve Conv-CTR	1.95%	25.63%	8,137,461	9,975,898	11,562,806	1,586,908	15.91%
	Total	7.63%	100.00%	29,603,601	37,928,599	45,114,599	7,186,000	18.95%
401120	P & I on Room Tax							
	Penalties and interest on room taxes paid after the due date.							
	101000-189110 Areawide Taxes/Reserves	0.01%	44.58%	17,832	40,122	40,122	-	-
	202010-123010 Room Tax-Convention Center	0.00%	14.77%	5,908	13,293	13,293	-	-
	202020-123011 Operating Reserve Conv-CTR	0.01%	40.65%	16,260	36,585	36,585	-	-
	Total	0.02%	100.00%	40,000	90,000	90,000	-	-



## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2024 % of Total	2024 Revised Distr.	2022 Revised Budget	2023 Revised Budget	2024 Revised Budget	24 v 23 \$ Chg	24 v 23 % Chg
401130	Motor Vehicle Rental Tax AMC 12.45 8% of the total fees and costs charged for the rental of a motor vehicle levied on the retail rental of motor vehicles within the Municipality. Included in Tax Limit Calculation (offsets property taxes \$ for \$). 101000-189110 Areawide Taxes/Reserves	1.69%	100.00%	8,300,000	10,000,000	10,000,000	-	-
401140	P & I on Motor Veh Rental Tax Penalties and interest on motor vehicle rental tax paid after due date 101000-189110 Areawide Taxes/Reserves	0.00%	100.00%	34,000	34,000	25,000	(9,000)	(26.47%)
401150	Fuel Excise Tax AMC 12.55 Revenue generated from \$0.10/gallon fuel excise tax starting in 2018 and adjusted every five years based on the cumulative percent change in the Anchorage Consumer Price Index for All Urban Consumers (CPI-U) over the prior five years. Included in Tax Cap Limitation (offsets property taxes \$ for \$). 101000-189110 Areawide Taxes/Reserves	2.28%	100.00%	13,300,000	14,400,000	13,500,000	(900,000)	(6.25%)
401151	P & I on Fuel Excise Tax Penalties and interest on fuel excise tax paid after the due date. 101000-189110 Areawide Taxes/Reserves	0.00%	100.00%	35,000	5,000	5,000	-	-
402010	MESA - ACDA Net Plt & 1.25% AMC 25.35.125 revenues from Anchorage Community Development Authority (ACDA) for Municipal enterprise service assessment (MESA). Included in Tax Limit Calculation (offsets property taxes \$ for \$). 101000-189110 Areawide Taxes/Reserves	0.07%	100.00%	638,600	650,159	441,377	(208,782)	(32.11%)
402020	Payment in Lieu of Tax Private Revenue collected from private companies in lieu of taxes such as Cook Inlet Housing and Aurora Military Housing. 101000-189110 Areawide Taxes/Reserves	0.43%	100.00%	2,018,368	2,518,000	2,518,000	-	-

**Revenue Distribution Detail**

Revenue Account	Description/ Receiving Fund and Fund Center	2024 % of Total	2024 Revised Distr.	2022 Revised Budget	2023 Revised Budget	2024 Revised Budget	24 v 23 \$ Chg	24 v 23 % Chg
402020*	Payment in Lieu of Tax Utility  Revenue collected from utilities in lieu of real property taxes within the Municipality. Included in Tax Limit Calculation (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	1.53%	100.00%	10,632,949	10,006,990	9,077,633	(929,357)	(9.29%)
402030	Payment in Lieu of Tax SOA  Revenue collected from the Alaska Housing Finance Corporation in lieu of taxes. Included in Tax Limit Calculation (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	0.03%	100.00%	227,000	205,000	205,000	-	-
402040	Payment in Lieu of Tax Federal  Revenue collected from the Federal Government in lieu of real property taxes on federal lands located within the Municipality. Included in Tax Limit Calculation (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	0.13%	100.00%	761,000	788,000	788,000	-	-
403010	Assessment Collections  Revenue generated from costs assessed to property owners for road construction.							
	141000-767100 Assess/Non-Assess Debt	0.03%	100.00%	160,000	160,000	160,000	-	-
403020	P & I on Assessments(MOA/AWWU)  Penalties and interest on assessments paid after the due date. (MOA/AWWU)							
	101000-722279 IGC PW-Unalloc	0.00%	11.54%	7,830	7,830	7,830	-	-
	141000-767100 Assess/Non-Assess Debt	0.01%	88.46%	60,000	60,000	60,000	-	-
	Total	0.01%	100.00%	67,830	67,830	67,830	-	-
404010	Plmbr/Gas/Sht Metal Cert  Issuance of regulatory licenses to contractors subject to Building Code regulations. Most certifications are due to renew on even numbered year.							
	163000-192030 Building Inspection	0.03%	100.00%	25,000	20,000	150,000	130,000	650.00%
404020	Taxi Cab Permits  AMC 11.10.160 Revenue generated from fees for taxicab permits and reserved taxi parking spaces.							
	101000-124600 Transportation Inspection	0.07%	100.00%	400,298	400,298	400,298	-	-

**Revenue Distribution Detail**

Revenue Account	Description/ Receiving Fund and Fund Center	2024 % of Total	2024 Revised Distr.	2022 Revised Budget	2023 Revised Budget	2024 Revised Budget	24 v 23 \$ Chg	24 v 23 % Chg
404030	Pimbr/Gas/Sht Metal Exam Revenue generated for fees charged to private contractors for examinations and certification.							
	163000-192030 Building Inspection	0.00%	100.00%	9,400	9,400	9,400	-	-
404040	Chauffeur Licenses-Biannual Revenue generated from sale of new chauffeur licenses.							
	101000-124600 Transportation Inspection	0.00%	100.00%	21,000	21,000	21,000	-	-
404050	Taxicab Permit Revision Revenue generated from change of vehicle, sale or other disposition of vehicle for hire.							
	101000-124600 Transportation Inspection	0.00%	100.00%	10,000	10,000	10,000	-	-
404060	Local Business Licenses Revenue generated from fees associated with business license and land use permit applications. Most licenses are due to renew in even numbered year.							
	101000-102000 Clerk	0.00%	3.85%	18,000	18,000	18,000	-	-
	163000-192030 Building Inspection	0.08%	96.15%	74,000	55,000	450,000	395,000	718.18%
	Total	0.08%	100.00%	92,000	73,000	468,000	395,000	541.10%
404075	Marijuana Licensing Fee Section 3 AAC 306.100 of the State regulations sets a non-refundable application fee of \$1,000 for new license applications and application to transfer a license to another person. The non-refundable application fee for the required yearly renewal of the license is \$600, unless it is late, in which case the fee is \$1,000. AS 17.38.100 states that the state shall immediately forward half of the registration fee to the local regulatory authority of the local government (AO 2016-16 (S) establishes the Clerk's Office as the "local regulatory authority" for the MOA - AMC 10.80.931)							
	101000-102008 Clerk-Marijuana License	0.00%	100.00%	41,000	22,000	22,000	-	-
404079	Small Cell Site License Annual Fees Small Cell Site License Annual Fees							
	141000-747000 Street Lighting	0.02%	100.00%	62,000	115,000	115,000	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2024 % of Total	2024 Revised Distr.	2022 Revised Budget	2023 Revised Budget	2024 Revised Budget	24 v 23 \$ Chg	24 v 23 % Chg
404090	Building Permit Plan Review Fees							
	Revenue generated from fees associated with code conformance reviews prior to issuance of a building permit. Fees are equal to 50% (residential) and 65% (commercial) of the building permit fee.							
	101000-192060 Land Use Plan Review	0.08%	22.59%	488,928	488,928	488,928	-	-
	131000-342000 Fire Marshal	0.11%	31.21%	675,600	675,600	675,600	-	-
	163000-192040 Plan Review	0.17%	46.20%	1,110,000	1,230,000	1,000,000	(230,000)	(18.70%)
	Total	0.37%	100.00%	2,274,528	2,394,528	2,164,528	(230,000)	(9.61%)
404100	Bldg/Grade/Clearing Permit							
	Home improvement building permit fees are based on the cost of the improvement. New construction building permit fees are based on structure type and square footage.							
	163000-192030 Building Inspection	0.56%	100.00%	3,311,302	3,300,000	3,300,000	-	-
404110	Electrical Permit							
	Revenues from the issuance of Electrical Permits. Fees for electrical permits based on the type of structure and electrical work performed.							
	163000-192030 Building Inspection	0.03%	100.00%	220,000	220,000	200,000	(20,000)	(9.09%)
404120	Mech/Gas/Plumbing Permits							
	Revenues generated from issuance mechanical permit fees for gas and plumbing permits.							
	163000-192030 Building Inspection	0.09%	100.00%	520,000	520,000	520,000	-	-
404130	Sign Permits							
	AMC 21.45.110 and 21.47 Fees associated with issuance of fence and sign placement permits.							
	101000-192020 Land Use Enforcement	0.00%	50.00%	21,000	21,000	21,000	-	-
	163000-192030 Building Inspection	0.00%	50.00%	21,000	21,000	21,000	-	-
	Total	0.01%	100.00%	42,000	42,000	42,000	-	-
404140	Construction & ROW Permits							
	Fees associated with excavation and right-of-way and floodplain permits.							
	101000-192080 Right-of-Way	0.19%	100.00%	1,075,000	1,100,000	1,100,000	-	-
404150	Elevator Permits							
	Fees associated with elevator permits and annual inspection certification.							
	163000-192030 Building Inspection	0.10%	100.00%	590,000	595,000	595,000	-	-

**Revenue Distribution Detail**

Revenue Account	Description/ Receiving Fund and Fund Center	2024 % of Total	2024 Revised Distr.	2022 Revised Budget	2023 Revised Budget	2024 Revised Budget	24 v 23 \$ Chg	24 v 23 % Chg
404160	Mobile Home/Park Permits Fees associated with annual code compliance inspection of mobile homes. 163000-192030 Building Inspection	-	-	1,000	1,000	-	(1,000)	(100.00%)
404170	Land Use Permits (Not HLB) Fees associated with issuance of land use permits (excluding Heritage Land Bank). 101000-192060 Land Use Plan Review	0.02%	100.00%	110,870	110,870	110,870	-	-
404180	Parking & Access Agreement Fees to record parking and access agreements at the District Recorders office. 101000-190300 Zoning & Platting	0.00%	100.00%	7,650	7,650	7,650	-	-
404210	Animal Licenses Revenue generated from the sale of original and duplicate animal licenses. 101000-225000 Animal Care & Control	0.04%	100.00%	256,500	256,500	256,500	-	-
404220	Miscellaneous Permits Fees associated with applications for variances, requests for transcripts, etc. Municipality wide.							
	101000-134200 Revenue Management	0.01%	18.33%	60,000	60,000	60,000	-	-
	101000-190200 Physical Planning	0.00%	0.01%	30	30	30	-	-
	101000-190300 Zoning & Platting	0.01%	13.51%	44,220	44,220	44,220	-	-
	101000-191000 Private Development	0.02%	38.20%	-	125,000	125,000	-	-
	101000-192025 Code Abatement	0.01%	22.61%	74,000	74,000	74,000	-	-
	101000-211000 AHD Director's Office	-	-	50	-	-	-	-
	101000-732400 Watershed Management	-	-	125,000	-	-	-	-
	101000-781000 Traffic Engineer	0.00%	0.06%	200	200	200	-	-
	101000-788000 Safety	0.00%	7.03%	23,000	23,000	23,000	-	-
	101000-789000 Signal Operations	0.00%	0.24%	800	800	800	-	-
	Total	0.06%	100.00%	327,300	327,250	327,250	-	-
405030	SOA Traffic Signal Reimbursement							
	101000-785000 Paint and Signs	0.02%	4.48%	103,408	103,408	103,408	-	-
	101000-787000 Signals	0.12%	29.83%	278,548	278,548	689,331	410,783	147.47%
	101000-789000 Signal Operations	0.18%	44.94%	1,038,484	1,038,484	1,038,484	-	-
	129000-747200 Eagle River Street Light SA	0.00%	0.48%	11,030	11,030	11,030	-	-
	141000-747000 Street Lighting	0.08%	20.28%	468,530	468,530	468,530	-	-
	Total	0.39%	100.00%	1,900,000	1,900,000	2,310,783	410,783	21.62%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2024 % of Total	2024 Revised Distr.	2022 Revised Budget	2023 Revised Budget	2024 Revised Budget	24 v 23 \$ Chg	24 v 23 % Chg
405050	Municipal Assistance							
	Revenue received from the State of Alaska (SOA) for general assistance as part of the Community Assistance Program (CAP).							
	101000-189110 Areawide Taxes/Reserves	0.69%	100.00%	1,737,954	406,068	4,101,821	3,695,753	910.13%
405060	Liquor Licenses							
	AS 04.11.610 provides for refund to the Municipality from the State for fees paid by liquor establishments within municipal jurisdiction. By statute, fees are refunded in full to municipalities which provide police protection.							
	151000-189270 Police SA Taxes/Reserves	0.07%	100.00%	399,300	399,300	399,300	-	-
405070	Electric Co-op Allocation							
	AS 10.25.570 provides that proceeds (less allocation costs) of the telephone cooperative gross revenue tax and the electric cooperative tax collected by the State be returned to the Municipality in which the revenues were earned.							
	101000-189110 Areawide Taxes/Reserves	0.12%	58.54%	482,992	684,971	684,971	-	-
	104000-189121 Chugiak Taxes & Reserves	0.00%	0.19%	1,536	2,178	2,178	-	-
	105000-189125 Glen Alps Taxes/Reserves	0.00%	0.05%	431	611	611	-	-
	106000-189130 Girdwood Taxes/Reserves	0.00%	0.26%	2,182	3,094	3,094	-	-
	131000-189220 Fire SA Taxes/Reserves	0.02%	10.28%	84,785	120,241	120,241	-	-
	141000-189225 Rds & Drainage SA	0.03%	13.49%	111,315	157,865	157,865	-	-
	151000-189270 Police SA Taxes/Reserves	0.03%	13.67%	112,816	159,994	159,994	-	-
	161000-189275 Parks (APRSA) Taxes/Reserves	0.01%	3.51%	28,943	41,046	41,046	-	-
	Total	0.20%	100.00%	825,000	1,170,000	1,170,000	-	-
405100	Federal Grant Revenue-Direct							
	Reimbursement from Federal Government for discrimination complaint processing resolution as required by contract for the Equal Rights Commission; grant funds to assist with trails maintenance.							
	101000-105000 Equal Rights Commission	0.01%	100.00%	60,000	49,800	49,800	-	-
405130	Fisheries Tax							
	AS 43.75.130 provides that 50% of the fisheries tax revenue collected in the Municipality and a share of other fisheries revenue be refunded by the State. Shared Fisheries Business Tax Program, Fisheries Management Area 14: Cook Inlet Area revenues are included here.							
	101000-189110 Areawide Taxes/Reserves	0.00%	100.00%	130,000	12,046	12,046	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2024 % of Total	2024 Revised Distr.	2022 Revised Budget	2023 Revised Budget	2024 Revised Budget	24 v 23 \$ Chg	24 v 23 % Chg
405140	National Forest Allocation							
	Under 16 U.S.C. 500, income from National Forests within an organized borough will be allocated to that borough. 75% of the fund shall be allocated for public schools and 25% for public roads.							
	141000-189225 Rds & Drainage SA	-	-	54,000	-	-	-	-
	141000-743000 Street Maintenance Operations	0.01%	100.00%	-	76,000	76,000	-	-
	Total	0.01%	100.00%	54,000	76,000	76,000	-	-
405170	SEMT Program (Fed Pass-Thru State)							
	Supplemental Federal dollars for Medicaid transports available through the Supplemental Emergency Medical Transportation (SEMT) Program implemented by the State of Alaska, AS 47.07.085.							
	101000-353000 Emergency Medical Services	2.20%	100.00%	-	12,991,126	12,991,126	-	-
406010	Land Use Permits-HLB							
	Fees associated with the issuance of land use permits.							
	221000-122100 Heritage Land Bank	0.03%	100.00%	169,135	169,135	169,135	-	-
406020	Inspections							
	Fees for platting services and establishment of subdivisions.							
	101000-191000 Private Development	0.03%	100.00%	170,000	305,000	170,000	(135,000)	(44.26%)
	101000-732400 Watershed Management	-	-	135,000	-	-	-	-
	Total	0.03%	100.00%	305,000	305,000	170,000	(135,000)	(44.26%)
406030	Landscape Plan Review Pmt							
	Fees associated with a review of documents that shows how a site will be developed.							
	101000-192060 Land Use Plan Review	0.00%	29.41%	5,000	5,000	5,000	-	-
	101000-788000 Safety	0.00%	70.59%	12,000	12,000	12,000	-	-
	Total	0.00%	100.00%	17,000	17,000	17,000	-	-
406050	Platting Fees							
	Fees charged for administration of zoning ordinance and subdivision regulations (platting, inspection of improvements, etc.).							
	101000-190300 Zoning & Platting	0.06%	93.35%	350,765	350,765	350,765	-	-
	101000-732200 Survey	0.00%	6.65%	25,000	25,000	25,000	-	-
	Total	0.06%	100.00%	375,765	375,765	375,765	-	-
406060	Zoning Fees							
	Fees assessed for rezoning and conditional use applications.							
	101000-190300 Zoning & Platting	0.08%	100.00%	449,970	449,970	449,970	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2024 % of Total	2024 Revised Distr.	2022 Revised Budget	2023 Revised Budget	2024 Revised Budget	24 v 23 \$ Chg	24 v 23 % Chg
406080	Lease & Rental Revenue-HLB Lease and rental income from Heritage Land Bank properties.							
	221000-122100 Heritage Land Bank	0.00%	100.00%	238,100	8,648	15,581	6,933	80.17%
406090	Pipe ROW Fee Permit costs for pipelines crossing Municipal land.							
	221000-122100 Heritage Land Bank	-	-	150,000	-	-	-	-
406100	Wetlands Mitigation Credit							
	221000-122100 Heritage Land Bank	0.02%	100.00%	105,000	105,000	105,000	-	-
406110	Sale of Publications Fees charged for the sale of maps, publications and regulations to the public.							
	101000-190200 Physical Planning	0.00%	10.66%	500	500	500	-	-
	101000-190300 Zoning & Platting	0.00%	46.70%	2,190	2,190	2,190	-	-
	101000-613000 Customer Service	0.00%	42.64%	2,000	2,000	2,000	-	-
	Total	0.00%	100.00%	4,690	4,690	4,690	-	-
406120	Rezoning Inspections Fees charged for rezoning inspections.							
	101000-192020 Land Use Enforcement	0.01%	100.00%	72,000	72,000	70,000	(2,000)	(2.78%)
406130	Appraisal Appeal Fee Fees charged for appeals on assessed properties.							
	101000-135100 Property Appraisal	0.00%	100.00%	5,000	5,000	5,000	-	-
406160	Clinic Fees Revenue generated from Municipal owned clinic visits, treatment, and immunizations services.							
	101000-246000 Community Health Nursing	0.03%	100.00%	188,880	188,880	188,880	-	-
406170	Sanitary Inspection Fees Inspection and service fees associated with enforcement of health and environmental protection regulations to include: food service; wells and septic tanks; and noise.							
	101000-192050 On-site Water and Wastewater	0.10%	36.82%	690,000	595,000	595,000	-	-
	101000-235000 Child Care Licensing	0.01%	2.29%	37,030	37,030	37,030	-	-
	101000-256000 Environmental Health Services	0.17%	60.89%	984,065	984,065	984,065	-	-
	Total	0.27%	100.00%	1,711,095	1,616,095	1,616,095	-	-



## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2024 % of Total	2024 Revised Distr.	2022 Revised Budget	2023 Revised Budget	2024 Revised Budget	24 v 23 \$ Chg	24 v 23 % Chg
406180	Reproductive Health Fees Revenue generated from clinic and other services related to reproductive health.							
	101000-246000 Community Health Nursing	0.06%	100.00%	370,275	370,275	370,275	-	-
406220	Transit Advertising Fees Fees for advertising posted on public transit coaches.							
	101000-613000 Customer Service	0.07%	100.00%	316,000	396,000	396,000	-	-
406250	Transit Bus Pass Sales Fares collected from passengers of the fixed route system for the sales of daily, monthly or annual passes.							
	101000-622000 Transit Operations	0.21%	100.00%	1,000,000	1,240,000	1,240,000	-	-
406260	Transit Fare Box Receipts Fares collected from passengers of the fixed route system through fare box collections of cash.							
	101000-622000 Transit Operations	0.28%	100.00%	1,450,000	1,670,000	1,670,000	-	-
406280	Programs Lessons & Camps Revenue generated from recreation center room rentals, activities and classes, and fees from therapeutic recreation and playground programs.							
	106000-558000 Girdwood Parks & Rec	0.00%	1.14%	1,500	1,500	1,500	-	-
	161000-550100 Parks & Recreation	-	-	5,000	-	-	-	-
	161000-560200 Recreation Facilities	0.00%	0.08%	100	100	100	-	-
	161000-560300 Recreation Programs	0.00%	7.57%	10,000	10,000	10,000	-	-
	162000-555100 Eagle River/Chugiak Parks	0.02%	91.22%	120,500	120,500	120,500	-	-
	Total	0.02%	100.00%	137,100	132,100	132,100	-	-
406290	Rec Center Rentals & Activities Revenues generated from park use permits; garden plots; outdoor recreation programs, lessons or activities; and rental of Kincaid or Russian Jack chalets.							
	101000-121034 O'Malley Golf Course	0.01%	16.40%	70,000	85,000	85,000	-	-
	106000-558000 Girdwood Parks & Rec	0.00%	0.02%	100	100	100	-	-
	161000-560200 Recreation Facilities	0.06%	66.52%	344,750	344,750	344,750	-	-
	161000-560300 Recreation Programs	0.00%	4.52%	23,400	23,400	23,400	-	-
	162000-555000 Beach Lake Chalet	0.00%	1.54%	8,000	8,000	8,000	-	-
	162000-555100 Eagle River/Chugiak Parks	0.01%	11.00%	57,000	57,000	57,000	-	-
	Total	0.09%	100.00%	503,250	518,250	518,250	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2024 % of Total	2024 Revised Distr.	2022 Revised Budget	2023 Revised Budget	2024 Revised Budget	24 v 23 \$ Chg	24 v 23 % Chg
406300	Aquatics							
	Fees and charges for use of various public swimming pools (excluding fees for school district programs) and outdoor lakes and revenues from aquatics programs.							
161000-560400	Aquatics	0.09%	68.32%	539,049	539,049	539,049	-	-
162000-555200	Chugiak Pool	0.04%	31.68%	250,000	250,000	250,000	-	-
	Total	0.13%	100.00%	789,049	789,049	789,049	-	-
406310	Camping Fees							
	Revenue generated from operation of the Centennial Park and Lions camper areas.							
106000-558000	Girdwood Parks & Rec	0.00%	1.55%	1,500	1,500	1,500	-	-
161000-560200	Recreation Facilities	0.02%	98.45%	95,000	95,000	95,000	-	-
	Total	0.02%	100.00%	96,500	96,500	96,500	-	-
406320	Library Non-Resident Fees							
101000-537200	Library Circulation	0.00%	100.00%	1,500	1,500	1,500	-	-
406330	Park Land & Operations							
	Fees collected from permits for park land use - picnic shelters, fields, trails, right-a-way, and processing community work service and sale of flowers.							
161000-550400	Park Property Management	0.01%	8.94%	44,000	44,000	44,000	-	-
161000-550600	Horticulture	0.01%	13.67%	67,320	67,320	67,320	-	-
161000-560200	Recreation Facilities	0.06%	77.39%	181,011	181,011	381,011	200,000	110.49%
	Total	0.08%	100.00%	292,331	292,331	492,331	200,000	68.42%
406340	Golf Fees							
161000-560300	Recreation Programs	0.00%	100.00%	25,000	25,000	25,000	-	-
406350	Library Fees							
	Revenues from on-line database search fees and fees for other miscellaneous library services.							
101000-536400	Branch Libraries	0.00%	100.00%	500	500	500	-	-
406370	Fire Service Fees							
	Fire Service Fees							
106000-355000	Girdwood Fire & Rescue	0.00%	100.00%	21,000	21,000	21,000	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2024 % of Total	2024 Revised Distr.	2022 Revised Budget	2023 Revised Budget	2024 Revised Budget	24 v 23 \$ Chg	24 v 23 % Chg
406380	Ambulance Service Fees  Revenues received for Emergency Medical Service, including ambulance transports, by the Anchorage Fire Department, operating in accordance with AMC 16.95 and charged in accordance with AMC 16.95.070. The fees are charged by the level of transport service provided and for the miles transported. The revenue received is based on the number of transports and the collectability of the fees. The number of transports has remained relatively stable over the years, but the collectability of the fees varies based on the payor mix and volume. There are different payment rates based on payor - Medicare, Medicaid, insurance, and private pay.							
	101000-353000 Emergency Medical Services	1.64%	100.00%	13,350,467	9,200,467	9,685,000	484,533	5.27%
406400	Fire Alarm Fees  Fees for monthly inspection and maintenance of radio fire alarm systems located in non-municipal facilities.							
	131000-352000 Anchorage Fire & Rescue	0.01%	100.00%	75,000	75,000	75,000	-	-
406410	Hazardous Mat Facility & Trans  AMC 16.110 Fees paid by each facility and transshipment facility based on the total daily maximum amount of hazardous materials, hazardous chemicals or hazardous waste handled at a facility on any one calendar day.							
	131000-342000 Fire Marshal	0.03%	100.00%	200,000	200,000	200,000	-	-
406420	Fire Inspection Fees  Billings for fire inspections performed by the Anchorage Fire Department.							
	131000-342000 Fire Marshal	0.02%	100.00%	143,200	143,200	143,200	-	-
406440	Cemetery Fees  Fees for burial, disinterment ,and grave use permits.							
	101000-271000 Anchorage Memorial Cemetery	0.06%	100.00%	322,634	322,634	362,634	40,000	12.40%
406450	Mapping Fees  Revenue generated from the sale of ozalid and blue line maps.							
	101000-192080 Right-of-Way	0.00%	100.00%	2,000	2,000	1,500	(500)	(25.00%)

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2024 % of Total	2024 Revised Distr.	2022 Revised Budget	2023 Revised Budget	2024 Revised Budget	24 v 23 \$ Chg	24 v 23 % Chg
406490	DWI Impound/Admin Fees							
	101000-115200 Criminal	0.07%	63.93%	290,000	390,000	390,000	-	-
	151000-462400 Patrol Staff	0.04%	36.07%	220,000	220,000	220,000	-	-
	Total	0.10%	100.00%	510,000	610,000	610,000	-	-
406495	APD Range Usage Fee							
	151000-482400 Police Training	0.00%	100.00%	5,000	5,000	5,000	-	-
406500	Police Services							
	Revenues generated from police services provided to outside agencies.							
	151000-460500 Reimbursed Costs	0.03%	100.00%	192,174	192,174	192,174	-	-
406510	Animal Shelter Fees							
	Revenues generated from animal shelter and boarding, shots, adoption and impound fees.							
	101000-225000 Animal Care & Control	0.04%	100.00%	246,750	246,750	246,750	-	-
406520	Animal Drop-Off Fees							
	101000-225000 Animal Care & Control	0.00%	100.00%	29,000	29,000	29,000	-	-
406530	Incarceration Cost Recovery							
	Recovery of expenses for incarceration.							
	151000-462400 Patrol Staff	0.03%	100.00%	205,000	170,000	190,000	20,000	11.76%
406540	Other Charges for Services							
	101000-323000 AFD Communications	0.04%	100.00%	170,000	250,000	250,000	-	-
406550	Address Fees							
	Fees received from the public for specific street addresses.							
	101000-190400 GIS Addressing	0.00%	100.00%	25,500	25,500	24,000	(1,500)	(5.88%)

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2024 % of Total	2024 Revised Distr.	2022 Revised Budget	2023 Revised Budget	2024 Revised Budget	24 v 23 \$ Chg	24 v 23 % Chg
406560	Service Fees - School District							
	Reimbursement from Anchorage School District for efforts including bonds management, Arts in Public Places Program, and land use and public facilities planning.							
	101000-722100 Public Art	0.01%	4.75%	40,000	40,000	40,000	-	-
	161000-560200 Recreation Facilities	0.00%	0.06%	500	500	500	-	-
	161000-560400 Aquatics	0.04%	29.71%	250,000	250,000	250,000	-	-
	164000-131300 Public Finance and Investment	0.09%	65.48%	551,000	551,000	551,000	-	-
	Total	0.14%	100.00%	841,500	841,500	841,500	-	-
406570	Micro-Fiche Fees							
	101000-135100 Property Appraisal	0.00%	100.00%	100	100	100	-	-
406580	Copier Fees							
	Revenue generated from coin operated copiers Municipal wide.							
	101000-102000 Clerk	0.00%	0.31%	100	100	100	-	-
	101000-135100 Property Appraisal	0.00%	0.31%	100	100	100	-	-
	101000-187100 Benefits	0.00%	0.47%	150	150	150	-	-
	101000-190200 Physical Planning	-	-	600	-	-	-	-
	101000-190300 Zoning & Platting	0.00%	0.31%	100	100	100	-	-
	101000-535500 Library Administration	0.00%	3.13%	1,000	1,000	1,000	-	-
	101000-536400 Branch Libraries	0.00%	9.39%	3,000	3,000	3,000	-	-
	101000-537100 Library Adult Services	0.00%	20.34%	6,500	6,500	6,500	-	-
	163000-192030 Building Inspection	0.00%	65.73%	21,000	21,000	21,000	-	-
	Total	0.01%	100.00%	32,550	31,950	31,950	-	-
406600	Late Fees							
	Late payment penalty on miscellaneous accounts receivable.							
	101000-134200 Revenue Management	0.00%	100.00%	8,000	8,000	8,000	-	-
406620	Reimbursed Cost-Employee Relations							
	Reimbursement for various products and services Municipal-wide, including legal transcripts and tapes, police accident reports, and tax billing information.							
	101000-187100 Benefits	0.02%	100.00%	121,300	130,300	130,300	-	-
406621	Reimbursed Cost-Payroll Fee							
	101000-132300 Payroll	0.00%	100.00%	4,000	4,000	4,000	-	-

**Revenue Distribution Detail**

Revenue Account	Description/ Receiving Fund and Fund Center	2024 % of Total	2024 Revised Distr.	2022 Revised Budget	2023 Revised Budget	2024 Revised Budget	24 v 23 \$ Chg	24 v 23 % Chg
406625	Reimbursed Cost-NonGrant Funded							
	101000-102000 Clerk	0.00%	0.00%	50	50	50	-	-
	101000-115100 Civil Law	0.00%	0.19%	10,000	5,000	5,000	-	-
	101000-115200 Criminal	0.00%	0.19%	5,000	5,000	5,000	-	-
	101000-115400 Muni Attorney Administration	0.01%	1.94%	51,320	51,320	51,320	-	-
	101000-115450 Indigent Defense	0.04%	7.94%	285,000	210,000	210,000	-	-
	101000-122200 Real Estate Services	0.00%	0.57%	15,000	15,000	15,000	-	-
	101000-124700 Risk Management	0.01%	1.36%	36,000	36,000	36,000	-	-
	101000-132200 Central Accounting	0.00%	0.26%	7,000	7,000	7,000	-	-
	101000-134100 Treasury Administration	0.01%	1.16%	30,776	30,776	30,776	-	-
	101000-134200 Revenue Management	0.07%	15.98%	433,900	433,900	422,900	(11,000)	(2.54%)
	101000-134600 Tax Billing	0.00%	0.07%	1,800	1,800	1,800	-	-
	101000-135100 Property Appraisal	0.00%	0.04%	1,000	1,000	1,000	-	-
	101000-138100 Purchasing Services	0.04%	7.94%	210,000	210,000	210,000	-	-
	101000-184500 Employment	0.00%	0.02%	400	400	400	-	-
	101000-191000 Private Development	-	-	50,000	35,000	-	(35,000)	(100.00%)
	101000-353000 Emergency Medical Services	0.00%	0.06%	1,500	1,500	1,500	-	-
	101000-630000 Vehicle Maintenance	0.00%	0.11%	3,000	3,000	3,000	-	-
	101000-640000 Non-Vehicle Maintenance	0.00%	0.08%	2,000	2,000	2,000	-	-
	101000-710500 Facility Maintenance	0.00%	0.00%	100	100	100	-	-
	101000-722100 Public Art	0.00%	0.38%	10,000	10,000	10,000	-	-
	101000-722200 Public Works Administration	0.00%	0.04%	1,000	1,000	1,000	-	-
	101000-722279 IGC PW-Unalloc	0.00%	0.57%	-	15,000	15,000	-	-
	101000-741100 IBEW Shop Steward	0.02%	3.77%	99,674	99,674	99,674	-	-
	101000-774000 Communications	0.01%	2.91%	77,000	77,000	77,000	-	-
	101000-785000 Paint and Signs	-	-	1,000	1,000	-	(1,000)	(100.00%)
	101000-787000 Signals	-	-	100	100	-	(100)	(100.00%)
	101000-789000 Signal Operations	0.01%	2.69%	70,000	70,000	71,100	1,100	1.57%
	119000-744900 Chugiak/Birchwood/Eagle River	0.00%	0.94%	25,000	25,000	25,000	-	-
	131000-342000 Fire Marshal	0.00%	0.00%	100	100	100	-	-
	131000-352000 Anchorage Fire & Rescue	0.00%	0.04%	1,000	1,000	1,000	-	-
	131000-372000 AFD Shop	0.00%	0.04%	1,000	1,000	1,000	-	-
	141000-747000 Street Lighting	0.00%	0.08%	2,000	2,000	2,000	-	-
	151000-411100 Chief of Police	0.02%	3.67%	97,155	97,155	97,155	-	-
	151000-460500 Reimbursed Costs	0.05%	11.34%	300,000	300,000	300,000	-	-
	151000-462200 Special Assignments	0.01%	1.61%	42,500	42,500	42,500	-	-
	151000-462300 School Resources	-	-	-	-	-	-	-
	151000-462400 Patrol Staff	0.00%	0.09%	2,400	2,400	2,400	-	-
	151000-473400 Vice	0.00%	0.40%	10,600	10,600	10,600	-	-
	151000-483100 Crime Lab	0.00%	0.27%	7,100	7,100	7,100	-	-
	151000-483300 Police Property & Evidence	0.00%	0.07%	1,800	1,800	1,800	-	-
	151000-484200 Police Records	0.02%	3.97%	105,000	105,000	105,000	-	-
	161000-550200 Park Maintenance	0.00%	0.04%	1,000	1,000	1,000	-	-
	162000-555100 Eagle River/Chugiak Parks	0.00%	0.98%	26,002	26,002	26,002	-	-
	164000-131300 Public Finance and Investment	0.13%	28.18%	745,660	745,660	745,660	-	-
	602000-124800 Self Insurance	0.00%	0.04%	20,000	1,000	1,000	-	-
	<b>Total</b>	<b>0.45%</b>	<b>100.00%</b>	<b>2,790,937</b>	<b>2,691,937</b>	<b>2,645,937</b>	<b>(46,000)</b>	<b>(1.71%)</b>
406640	Parking Garages & Lots							
	101000-122200 Real Estate Services	0.00%	100.00%	25,000	25,000	25,000	-	-

## Revenue Distribution Detail

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101000-189110	Areawide Taxes/Reserves	-	-	16,601	-	-	-	-
	Total	0.00%	100.00%	41,601	25,000	25,000	-	-
406660	Lost Book Reimbursement							
	Reimbursement for lost books and library materials.							
101000-536400	Branch Libraries	0.00%	20.00%	2,000	2,000	2,000	-	-
101000-537200	Library Circulation	0.00%	80.00%	8,000	8,000	8,000	-	-
	Total	0.00%	100.00%	10,000	10,000	10,000	-	-
407010	SOA Traffic Court Fines							
	Revenue received from the court system for violations of municipal codes.							
101000-467100	Highway Patrol	0.04%	8.33%	250,000	250,000	250,000	-	-
151000-462400	Patrol Staff	0.46%	91.67%	3,800,000	3,050,000	2,750,000	(300,000)	(9.84%)
	Total	0.51%	100.00%	4,050,000	3,300,000	3,000,000	(300,000)	(9.09%)
407020	SOA Trial Court Fines							
151000-462400	Patrol Staff	0.24%	100.00%	1,890,000	1,500,000	1,400,000	(100,000)	(6.67%)
407040	APD Counter Fines							
151000-462400	Patrol Staff	0.34%	100.00%	2,200,000	2,000,000	2,000,000	-	-
407050	Other Fines & Forfeitures							
	Collection of fines for animal control offenses (2250), excess false alarms (4621), traffic (4630), and other violations.							
101000-115300	Administrative Hearing	0.00%	0.27%	1,000	1,000	1,000	-	-
101000-124600	Transportation Inspection	0.00%	0.27%	1,000	1,000	1,000	-	-
101000-192020	Land Use Enforcement	0.00%	3.57%	22,000	15,000	13,000	(2,000)	(13.33%)
101000-192080	Right-of-Way	0.00%	0.27%	3,000	1,500	1,000	(500)	(33.33%)
101000-225000	Animal Care & Control	0.01%	11.88%	43,250	43,250	43,250	-	-
151000-462400	Patrol Staff	0.05%	77.10%	280,656	280,656	280,656	-	-
151000-484200	Police Records	0.00%	0.03%	100	100	100	-	-
163000-192030	Building Inspection	0.00%	6.59%	24,000	24,000	24,000	-	-
	Total	0.06%	100.00%	375,006	366,506	364,006	(2,500)	(0.68%)

## Revenue Distribution Detail

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407060	Pre-Trial Diversion Cost							
	Fees collected for Pretrial diversion, which is an alternative to prosecution that seeks to divert certain offenders from traditional criminal justice processing into a program of supervision and services.							
	101000-115200 Criminal	0.01%	100.00%	50,000	50,000	50,000	-	-
407080	I&M Enforcement Fines							
	101000-256000 Environmental Health Services	0.00%	100.00%	1,500	1,500	1,500	-	-
407090	Administrative Fines, Civil							
	101000-256000 Environmental Health Services	0.00%	100.00%	-	300	300	-	-
407100	Curfew Fines							
	Revenues received for violation of curfew.							
	151000-462400 Patrol Staff	0.00%	100.00%	2,000	2,000	2,000	-	-
407110	Parking Enforcement Fines							
	101000-467000 Parking	0.02%	100.00%	138,000	138,000	138,000	-	-
407120	Minor Tobacco Fines							
	151000-462400 Patrol Staff	0.00%	100.00%	1,000	1,000	1,000	-	-
408380	Prior Year Expense Recovery							
	101000-189110 Areawide Taxes/Reserves	-	-	2,297,643	-	-	-	-
	101000-785000 Paint and Signs	0.00%	9.09%	100	100	100	-	-
	104000-189121 Chugiak Taxes & Reserves	0.00%	90.91%	1,000	1,000	1,000	-	-
	Total	0.00%	100.00%	2,298,743	1,100	1,100	-	-
408390	Insurance Recoveries							
	101000-630000 Vehicle Maintenance	0.00%	1.37%	1,000	1,000	1,000	-	-
	101000-785000 Paint and Signs	0.00%	1.37%	1,000	1,000	1,000	-	-
	101000-789000 Signal Operations	0.00%	1.37%	1,000	1,000	1,000	-	-
	131000-372000 AFD Shop	0.00%	3.15%	2,305	2,305	2,305	-	-
	141000-743000 Street Maintenance Operations	0.00%	15.72%	11,500	11,500	11,500	-	-
	141000-747000 Street Lighting	0.01%	77.03%	56,340	56,340	56,340	-	-



**Revenue Distribution Detail**

Revenue Account	Description/ Receiving Fund and Fund Center	2024 % of Total	2024 Revised Distr.	2022 Revised Budget	2023 Revised Budget	2024 Revised Budget	24 v 23 \$ Chg	24 v 23 % Chg
	Total	0.01%	100.00%	73,145	73,145	73,145	-	-
408400	Criminal Rule 8 Collect Costs							
	A person who is charged with a petty offense or with a certain specified misdemeanor of the malum prohibitum variety, in lieu of appearance, may pay the amount indicated for the offense, thereby waiving appearance.							
	101000-256000 Environmental Health Services	0.00%	0.05%	150	150	150	-	-
	151000-462400 Patrol Staff	0.05%	99.95%	474,850	389,850	309,850	(80,000)	(20.52%)
	Total	0.05%	100.00%	475,000	390,000	310,000	(80,000)	(20.51%)
408405	Lease & Rental Revenue							
	Lease and rental income from meeting and training rooms and Municipal land leases.							
	101000-122200 Real Estate Services	0.04%	87.66%	404,381	245,947	250,298	4,351	1.77%
	106000-746000 Street Maint Girdwood	0.00%	1.05%	3,000	3,000	3,000	-	-
	131000-352000 Anchorage Fire & Rescue	-	-	15,024	(1,793)	-	1,793	(100.00%)
	131000-360000 AFD Training Center	-	-	25,000	-	-	-	-
	161000-550400 Park Property Management	0.00%	3.72%	10,625	10,625	10,625	-	-
	162000-555100 Eagle River/Chugiak Parks	0.00%	7.57%	21,600	21,600	21,600	-	-
	Total	0.05%	100.00%	479,630	279,379	285,523	6,144	2.20%
408420	Building Rental							
	Library auditorium and meeting room rental fees.							
	101000-535500 Library Administration	0.01%	100.00%	35,000	35,000	35,000	-	-
408430	Amusement Surcharge							
	Revenue generated by collecting a surcharge on tickets sold for admission to the Sullivan Arena.							
	101000-121033 Sullivan Arena	-	-	10,000	-	-	-	-
408440	ACPA Loan Surcharge							
	\$1 surcharge on PAC event tickets.							
	301000-121035 PAC Revenue Bond	0.05%	100.00%	286,000	286,000	312,000	26,000	9.09%
408560	Appeal Receipts							
	Fees associated with platting, planning and zoning decisions appealed to the Board of Adjustments.							
	101000-102000 Clerk	0.00%	66.67%	1,000	1,000	1,000	-	-
	163000-192030 Building Inspection	0.00%	33.33%	500	500	500	-	-
	Total	0.00%	100.00%	1,500	1,500	1,500	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2024 % of Total	2024 Revised Distr.	2022 Revised Budget	2023 Revised Budget	2024 Revised Budget	24 v 23 \$ Chg	24 v 23 % Chg
408570	Sale of Contractor Specifications Revenue generated from the sale of contract specifications.							
	101000-138100 Purchasing Services	0.00%	100.00%	500	500	500	-	-
408580	Miscellaneous Revenues							
	101000-102000 Clerk	0.00%	0.02%	500	500	500	-	-
	101000-115100 Civil Law	0.00%	0.23%	-	5,000	5,000	-	-
	101000-122200 Real Estate Services	0.00%	0.69%	15,000	15,000	15,000	-	-
	101000-138100 Purchasing Services	0.05%	14.57%	315,000	315,000	315,000	-	-
	101000-191000 Private Development	0.00%	0.02%	3,000	3,000	500	(2,500)	(83.33%)
	101000-225000 Animal Care & Control	0.00%	0.00%	50	50	50	-	-
	101000-353000 Emergency Medical Services	0.00%	0.07%	1,500	1,500	1,500	-	-
	101000-613000 Customer Service	0.00%	0.37%	8,000	8,000	8,000	-	-
	119000-744900 Chugiak/Birchwood/Eagle River	0.00%	0.07%	1,600	1,600	1,600	-	-
	131000-342000 Fire Marshal	0.00%	0.02%	-	500	500	-	-
	131000-352000 Anchorage Fire & Rescue	-	-	-	1,000	-	(1,000)	(100.00%)
	131000-360000 AFD Training Center	0.00%	0.92%	19,800	19,800	19,800	-	-
	151000-462400 Patrol Staff	0.01%	2.74%	59,200	59,200	59,200	-	-
	151000-474000 Narcotics Enforcement Unit	0.00%	0.65%	14,000	14,000	14,000	-	-
	151000-483400 Police Impounds	0.00%	1.16%	25,000	25,000	25,000	-	-
	151000-483500 APD Communications Center	0.01%	1.55%	33,500	33,500	33,500	-	-
	151000-484200 Police Records	0.00%	0.69%	15,000	15,000	15,000	-	-
	161000-550300 Contracted Facilities	0.01%	3.70%	-	-	80,019	80,019	100.00%
	164000-131300 Public Finance and Investment	0.26%	72.51%	1,567,497	1,567,497	1,567,497	-	-
	Total	0.37%	100.00%	2,078,647	2,085,147	2,161,666	76,519	3.67%
408590	Lease Revenue GASB 87							
	101000-122200 Real Estate Services	0.02%	32.76%	-	145,334	145,333	(1)	0.00%
	131000-352000 Anchorage Fire & Rescue	0.00%	3.39%	-	15,036	15,024	(12)	(0.08%)
	221000-122100 Heritage Land Bank	0.05%	63.85%	-	283,223	283,223	-	-
	Total	0.07%	100.00%	-	443,593	443,580	(13)	0.00%
430030	Restricted Contributions							
	101000-106000 Internal Audit	0.02%	100.00%	139,331	139,331	139,331	-	-
440010	GCP Short-Term Interest Accrued interest earned on investments in the Municipal general cash pools (GCP).							
	101000-189110 Areawide Taxes/Reserves	0.53%	104.33%	286,000	799,000	3,130,000	2,331,000	291.74%
	104000-189121 Chugiak Taxes & Reserves	0.02%	4.20%	11,000	103,000	126,000	23,000	22.33%
	105000-189125 Glen Alps Taxes/Reserves	0.00%	0.73%	1,000	18,000	22,000	4,000	22.22%
	106000-189130 Girdwood Taxes/Reserves	0.01%	1.73%	5,000	47,000	52,000	5,000	10.64%
	111000-189140 Birchtree/Elmore LRSA	0.00%	0.70%	1,000	17,000	21,000	4,000	23.53%
	112000-189145 Campbell Airstrip LRSA	0.00%	0.50%	1,000	12,000	15,000	3,000	25.00%
	113000-189150 Valli Vue LRSA Taxes/Reserves	0.00%	0.30%	1,000	8,000	9,000	1,000	12.50%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2024 % of Total	2024 Revised Distr.	2022 Revised Budget	2023 Revised Budget	2024 Revised Budget	24 v 23 \$ Chg	24 v 23 % Chg
114000-189155	Skyranch LRSA	0.00%	0.27%	10	6,000	8,000	2,000	33.33%
115000-189160	Upper Grover LRSA	0.00%	0.07%	10	1,000	2,000	1,000	100.00%
116000-189165	Ravenwood LRSA	0.00%	0.17%	10	4,000	5,000	1,000	25.00%
117000-189170	Mt Park LRSA Taxes/Reserves	0.00%	0.03%	10	1,000	1,000	-	-
118000-189175	Mt Park/Robin Hill LRSA	0.00%	0.40%	10	10,000	12,000	2,000	20.00%
119000-189180	Eagle River RRSA Taxes/Res	0.00%	0.10%	12,000	2,000	3,000	1,000	50.00%
121000-189185	Eaglewood Contrib SA	0.00%	0.00%	10	10	10	-	-
122000-189190	Gateway Contrib SA	0.00%	0.00%	10	10	10	-	-
123000-189195	Lakehill LRSA Taxes/Reserves	0.00%	0.43%	1,000	11,000	13,000	2,000	18.18%
124000-189200	Totem LRSA Taxes Reserves	0.00%	0.17%	10	4,000	5,000	1,000	25.00%
125000-189205	Paradise Valley	0.00%	0.07%	10	2,000	2,000	-	-
126000-189210	SRW Homeowners LRSA	0.00%	0.30%	10	7,000	9,000	2,000	28.57%
129000-189215	Eagle River SA Taxes/Reserves	0.00%	0.43%	1,000	11,000	13,000	2,000	18.18%
131000-189220	Fire SA Taxes/Reserves	(0.02%)	(3.70%)	(29,000)	615,000	(111,000)	(726,000)	(118.05%)
141000-189225	Rds & Drainage SA	0.06%	12.70%	43,000	314,000	381,000	67,000	21.34%
142000-189230	Talus West LRSA	0.00%	0.53%	1,000	13,000	16,000	3,000	23.08%
143000-189235	Upper O'Malley LRSA	0.00%	0.73%	1,000	18,000	22,000	4,000	22.22%
144000-189240	Bear Valley LRSA	0.00%	0.13%	10	3,000	4,000	1,000	33.33%
145000-189245	Rabbit Creek LRSA	0.00%	0.30%	10	7,000	9,000	2,000	28.57%
146000-189250	Villages Scenic LRSA	0.00%	0.07%	10	1,000	2,000	1,000	100.00%
147000-189255	Sequoia Estates LRSA	0.00%	0.27%	10	6,000	8,000	2,000	33.33%
148000-189260	Rockhill LRSA Taxes/Reserves	0.00%	0.80%	2,000	20,000	24,000	4,000	20.00%
149000-189265	So Goldenview LRSA	0.00%	0.93%	1,000	22,000	28,000	6,000	27.27%
150000-189290	Homestead LRSA	0.00%	0.17%	10	4,000	5,000	1,000	25.00%
151000-189270	Police SA Taxes/Reserves	0.11%	21.13%	(30,000)	1,571,000	634,000	(937,000)	(59.64%)
152000-189295	Turnagain Arm Police SA Tax &	0.00%	0.03%	10	1,000	1,000	-	-
161000-189275	Parks (APRSA) Taxes/Reserves	0.02%	4.50%	20,000	111,000	135,000	24,000	21.62%
162000-189280	Parks (ERCRSA)	0.05%	10.40%	22,000	255,000	312,000	57,000	22.35%
163000-189285	Bldg Safety SA Taxes/Reserves	(0.14%)	(27.67%)	(46,000)	(678,000)	(830,000)	(152,000)	22.42%
164000-131300	Public Finance and Investment	0.01%	2.30%	6,000	63,000	69,000	6,000	9.52%
202010-123010	Room Tax-Convention Center	(0.01%)	(2.83%)	3,000	(69,000)	(85,000)	(16,000)	23.19%
202020-123011	Operating Reserve Conv-CTR	0.04%	8.37%	24,000	205,000	251,000	46,000	22.44%
221000-122100	Heritage Land Bank	0.04%	7.10%	7,000	174,000	213,000	39,000	22.41%
301000-121035	PAC Revenue Bond	0.00%	0.87%	2,000	21,000	26,000	5,000	23.81%
602000-124800	Self Insurance	0.09%	18.27%	50,000	448,000	548,000	100,000	22.32%
607000-144000	Fixed Assets	(0.36%)	(70.33%)	(29,000)	(1,723,000)	(2,110,000)	(387,000)	22.46%
	Total	0.51%	100.00%	368,160	2,465,020	3,000,020	535,000	21.70%
440020	Construction Cash Pools Short-Term Int							
	Construction Cash Pools Short-Term Interest							
131000-189220	Fire SA Taxes/Reserves	0.00%	100.00%	1,000	1,000	1,000	-	-
440030	TANS Interest Earnings							
	Interest earnings on tax anticipation notices (TANS). Through 2017, budget and actuals were recorded in account 440040 - Other Short-Term Interest.							
101000-189110	Areawide Taxes/Reserves	-	-	276,000	2,749,000	-	(2,749,000)	(100.00%)
131000-189220	Fire SA Taxes/Reserves	-	-	48,000	458,000	-	(458,000)	(100.00%)
141000-189225	Rds & Drainage SA	-	-	8,000	32,000	-	(32,000)	(100.00%)
151000-189270	Police SA Taxes/Reserves	-	-	64,000	687,000	-	(687,000)	(100.00%)
161000-189275	Parks (APRSA) Taxes/Reserves	-	-	4,000	32,000	-	(32,000)	(100.00%)

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2024 % of Total	2024 Revised Distr.	2022 Revised Budget	2023 Revised Budget	2024 Revised Budget	24 v 23 \$ Chg	24 v 23 % Chg
	Total	-	-	400,000	3,958,000	-	(3,958,000)	(100.00%)
440040	Other Short Term Interest							
	Interest earned on other revenues than cash-pool deposits. Through 2017, TANS interest earned budget and actuals were recorded in account 440040 - Other Short-Term Interest but are recorded in 440030 - TANS Interest Earnings beginning in 2018.							
	101000-189110 Areawide Taxes/Reserves	0.00%	3.59%	24,000	14,000	14,000	-	-
	221000-122100 Heritage Land Bank	0.01%	7.95%	27,000	31,000	31,000	-	-
	602000-124800 Self Insurance	0.06%	88.46%	140,000	345,000	345,000	-	-
	Total	0.07%	100.00%	191,000	390,000	390,000	-	-
440045	Lease Interest Income GASB 87							
	101000-122200 Real Estate Services	0.00%	8.83%	-	13,100	8,750	(4,350)	(33.21%)
	131000-352000 Anchorage Fire & Rescue	0.00%	1.01%	-	1,781	1,000	(781)	(43.85%)
	221000-122100 Heritage Land Bank	0.02%	90.16%	-	96,229	89,296	(6,933)	(7.20%)
	Total	0.02%	100.00%	-	111,110	99,046	(12,064)	(10.86%)
450010	Transfer from Other Funds							
	Contributions received from other municipal funds.							
	101000-181079 IGC-HR-UnAlloc	0.62%	68.42%	-	-	3,688,021	3,688,021	100.00%
	101000-189110 Areawide Taxes/Reserves	0.10%	11.13%	600,000	600,000	600,000	-	-
	119000-189180 Eagle River RRSA Taxes/Res	0.02%	1.79%	96,550	96,550	96,550	-	-
	202010-123010 Room Tax-Convention Center	0.17%	18.65%	333,363	919,480	1,005,321	85,841	9.34%
	602000-124800 Self Insurance	-	-	-	-	-	-	-
	Total	0.91%	100.00%	1,029,913	1,616,030	5,389,892	3,773,862	233.53%
450040	Transfer from MOA Trust Fund							
	AMC 6.50.060 Revenues from the MOA Trust Fund							
	101000-189110 Areawide Taxes/Reserves	2.76%	100.00%	17,100,000	16,300,000	16,300,000	-	-
450060	MUSA/MESA							
	AMC 26.10.025 (AWWU, ML&P, SWS) Revenue from Municipal Utility Service Assessment (MUSA); AMC 11.50.280 (Port) and AMC 11.60.205 (Merrill Field) Municipal Enterprise Service Assessment (MESA). Payments-in-lieu-of taxes to help cover the cost of tax-supported services they receive (other than those services received on a contract or interfund basis).Included in Tax Limit Calculation (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	3.28%	100.00%	20,083,652	18,610,299	19,379,419	769,120	4.13%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2024 % of Total	2024 Revised Distr.	2022 Revised Budget	2023 Revised Budget	2024 Revised Budget	24 v 23 \$ Chg	24 v 23 % Chg
450080	Utility Revenue Distribution							
	AMC 26.10.065 Surplus revenues from the operation of municipal owned utilities may be reinvested in the utility and, where prudent fiscal management permits, may be distributed as utility revenue distribution.							
	101000-189110 Areawide Taxes/Reserves	0.58%	100.00%	2,386,369	3,586,369	3,454,174	(132,195)	(3.69%)
460030	Premium on Bond Sales							
	101000-124200 Office of Emergency	0.00%	0.62%	7,144	4,226	3,839	(387)	(9.16%)
	101000-215000 AHD Debt Service	0.00%	0.01%	77	123	76	(47)	(38.21%)
	101000-271000 Anchorage Memorial Cemetery	0.00%	0.11%	874	830	682	(148)	(17.83%)
	101000-353000 Emergency Medical Services	0.00%	1.26%	8,600	6,045	7,768	1,723	28.50%
	101000-487000 E911 Operations, Areawide	0.00%	0.84%	8,354	2,869	5,149	2,280	79.47%
	101000-611000 Transit Administration	0.00%	1.12%	10,844	6,337	6,924	587	9.26%
	101000-710800 Facility Capital Improvements	0.00%	1.30%	4,609	5,388	8,036	2,648	49.15%
	101000-722279 IGC PW-Unalloc	0.00%	0.03%	-	-	160	160	100.00%
	101000-774000 Communications	0.00%	1.07%	6,362	6,410	6,575	165	2.57%
	101000-788000 Safety	0.00%	0.24%	1,058	905	1,450	545	60.22%
	131000-352000 Anchorage Fire & Rescue	0.01%	5.51%	54,520	28,829	33,969	5,140	17.83%
	141000-767100 Assess/Non-Assess Debt	0.08%	80.83%	749,516	426,416	498,222	71,806	16.84%
	151000-485000 Police Debt Service	0.00%	1.09%	4,188	6,314	6,716	402	6.37%
	161000-551000 Debt Service - Fund 161	0.01%	5.76%	49,158	23,382	35,492	12,110	51.79%
	162000-555900 ER Parks Debt 162	0.00%	0.21%	2,413	1,349	1,292	(57)	(4.23%)
	Total	0.10%	100.00%	907,717	519,423	616,350	96,927	18.66%
460035	Premium on TANS							
	Premium on tax anticipation notices.							
	101000-189110 Areawide Taxes/Reserves	-	-	415,725	415,725	-	(415,725)	(100.00%)
	131000-352000 Anchorage Fire & Rescue	-	-	72,300	72,300	-	(72,300)	(100.00%)
	141000-767100 Assess/Non-Assess Debt	-	-	12,050	12,050	-	(12,050)	(100.00%)
	151000-485000 Police Debt Service	-	-	96,400	96,400	-	(96,400)	(100.00%)
	161000-551000 Debt Service - Fund 161	-	-	6,025	6,025	-	(6,025)	(100.00%)
	Total	-	-	602,500	602,500	-	(602,500)	(100.00%)
460070	MOA Property Sales							
	Revenue generated from the sale of unclaimed property and salvage equipment.							
	101000-622000 Transit Operations	0.00%	0.96%	1,000	1,000	1,000	-	-
	151000-462400 Patrol Staff	0.01%	57.69%	60,000	60,000	60,000	-	-
	151000-483300 Police Property & Evidence	0.00%	14.42%	15,000	15,000	15,000	-	-
	151000-483400 Police Impounds	0.00%	26.92%	28,000	28,000	28,000	-	-
	Total	0.02%	100.00%	104,000	104,000	104,000	-	-

**Revenue Distribution Detail**

<b>Revenue Account</b>	<b>Description/ Receiving Fund and Fund Center</b>	<b>2024 % of Total</b>	<b>2024 Revised Distr.</b>	<b>2022 Revised Budget</b>	<b>2023 Revised Budget</b>	<b>2024 Revised Budget</b>	<b>24 v 23 \$ Chg</b>	<b>24 v 23 % Chg</b>
460080	Land Sales-Cash							
	Revenue generated from sale of Municipal land.							
	221000-122100 Heritage Land Bank	0.16%	100.00%	924,000	924,000	924,000	-	-
<b>Local, State and Federal Revenues Total</b>		<b>100.00%</b>		<b>529,141,307</b>	<b>571,348,039</b>	<b>591,604,585</b>	<b>20,256,546</b>	<b>3.55%</b>

# Tax Limit Calculation

## Anchorage Municipal Charter 14.03 and Anchorage Municipal Code 12.25.040

Line		2023		2024		Line
		at Revised		at Revised		
1	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>					1
2	Real/Personal Property Taxes to be Collected		297,648,243		317,799,100	2
3	Auto Tax		10,606,323		10,409,910	3
4	Tobacco Tax		20,700,000		21,500,000	4
5	Marijuana Sales Tax		6,000,000		4,700,000	5
6	Motor Vehicle Rental Tax		8,300,000		10,000,000	6
7	Fuel Excise Tax		13,300,000		14,400,000	7
8	Payment in Lieu of Taxes (State & Federal)		11,620,949		10,999,990	8
9	MUSA/MESA		20,722,252		19,260,458	9
10	Step 1 Total		388,897,767		409,069,458	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)		(165,050)		(827,500)	13
14	Debt Service (One-Time)		(54,847,881)		(62,839,984)	14
15	Step 2 Total		(55,012,931)		(63,667,484)	15
16						16
17	Tax Limit Base (before Adjustment for Population and CPI)		333,884,836		345,401,974	17
18			218,029			18
19	<u>Step 3: Adjust for Population, Inflation</u>					19
20	Population 5 Year Average	-0.50%	(1,669,420)	-0.50%	(1,727,010)	20
21	Change in Consumer Price Index 5 Year Average	3.30%	11,018,200	3.00%	10,362,060	21
22	Step 3 Total	2.80%	9,348,780	2.50%	8,635,050	22
23						23
24	<b>The Base for Calculating Following Year's Tax Limit</b>		<b>343,233,616</b>		<b>354,037,024</b>	24
25						25
26	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>					26
27	New Construction		1,617,597		4,212,114	27
28	Taxes Authorized by Voter-Approved Ballot - O&M		322,500		338,000	28
29	Judgments/Legal Settlements (One-Time)		827,500		2,455,352	29
30	Debt Service (One-Time)		62,839,984		55,482,032	30
31	Step 4 Total		65,607,581		62,487,498	31
32						32
33	<b>Limit on ALL Taxes that can be collected</b>		<b>408,841,197</b>		<b>416,524,522</b>	33
34						34
35	<u>Step 5: To determine limit on property taxes, back out other taxes</u>					35
36	Automobile Tax		(10,409,910)		(10,311,702)	36
37	Tobacco Tax		(21,500,000)		(19,050,000)	37
38	Marijuana Sales Tax		(5,700,000)		-	38
39	Motor Vehicle Rental Tax		(10,000,000)		(10,000,000)	39
40	Fuel Excise Tax		(14,400,000)		(13,500,000)	40
41	Payment in Lieu of Taxes (Utility, State, and Federal)		(10,999,990)		(10,070,633)	41
42	MUSA/MESA		(19,260,458)		(19,820,796)	42
43	Step 5 Total		(92,270,358)		(82,753,131)	43
44						44
45	<b>Limit on PROPERTY Taxes that can be collected</b>		<b>316,570,839</b>		<b>333,771,391</b>	45
46						46
47	Add General Government use of tax capacity within the Tax Cap		1,286,151		562,222	47
48						48
49	<b>Limit on PROPERTY Taxes that can be collected within the Tax Cap</b>		<b>317,856,990</b>		<b>334,333,613</b>	49
50						50
51	<u>Step 6: Determine property taxes to be collected if different than Limit on Property Taxes that can be collected</u>					51
52	Property taxes to be collected based on spending decisions minus other available revenue.					52
53						53
54	<b>Property taxes TO BE COLLECTED</b>		<b>317,799,100</b>		<b>334,333,113</b>	54
55						55
56	<b>Amount below limit on property taxes that can be collected ("under the cap")</b>		<b>57,890</b>		<b>500</b>	56

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 2024 total property taxes "outside the cap" is **\$26,635,063**, making the total of all property taxes to be collected for General Government **\$360,968,176**.





## Property Tax Calculation by Fund

Fund	Description	Assessed Values at 04/05/2024	2024 Revised Budget Tax Cost	2024 Mill Rate
101000	Areawide General Fund	39,564,689,895	9,265,442	0.23
103000	Areawide EMS Lease	39,564,689,895	829,029	0.02
104000	Chugiak Fire Service Area	1,445,480,466	1,445,396	1.00
105000	Glen Alps Service Area	151,483,659	416,580	2.75
106000	Girdwood Valley Service Area	857,073,957	4,596,387	5.36
107000	AW APD IT Systems Special Levy	39,564,689,895	1,840,000	0.05
110000	Chugach State Park Access SA	33,893,699,209	-	-
111000	Birchtree/Elmore LRSA	230,526,503	345,790	1.50
112000	Section 6/Campbell Airstrip LRSA	152,585,219	190,732	1.25
113000	Valli Vue Estates LRSA	100,170,276	140,238	1.40
114000	Skyranch Estates LRSA	29,813,842	38,758	1.30
115000	Upper Grover LRSA	21,554,451	21,554	1.00
116000	Raven Woods/Bubbling Brook LRSA	14,617,033	21,926	1.50
117000	Mt. Park Estates LRSA	38,485,740	38,486	1.00
118000	Mt. Park/Robin Hill RRSA	145,455,394	189,092	1.30
119000	Chugiak, Birchwood, ER Rural Road SA	4,312,756,975	9,055,938	2.10
121000	Eaglewood Contributing RSA	317,043,462	133,158	0.42
122000	Gateway Contributing RSA	7,978,914	2,553	0.32
123000	Lakehill LRSA	40,393,312	60,590	1.50
124000	Totem LRSA	35,638,713	35,639	1.00
125000	Paradise Valley South LRSA	19,184,412	19,184	1.00
126000	SRW Homeowners LRSA	45,371,056	68,057	1.50
129000	Eagle River Streetlight SA	1,489,530,875	298,258	0.20
131000	Anchorage Fire SA	36,765,273,270	82,979,553	2.26
141000	Anchorage Roads and Drainage SA	30,339,942,932	77,590,068	2.56
142000	Talus West LRSA	136,327,470	109,062	0.80
143000	Upper O'Malley LRSA	414,263,368	828,527	2.00
144000	Bear Valley LRSA	42,470,659	63,706	1.50
145000	Rabbit Creek View/Hts LRSA	56,053,074	140,133	2.50
146000	Villages Scenic Parkway LRSA	29,131,227	29,131	1.00
147000	Sequoia Estates LRSA	14,929,576	22,394	1.50
148000	Rockhill LRSA	36,126,730	54,190	1.50
149000	South Goldenview Area RRSA	485,143,558	873,258	1.80
150000	Homestead LRSA	21,747,892	28,272	1.30
151000	Anchorage Metropolitan Police SA	38,598,260,829	140,061,329	3.63
152000	Turnagain Arm Police SA	109,355,109	20,714	0.19
161000	Anchorage Parks & Recreation SA	33,657,099,623	22,909,147	0.68
162000	Eagle River-Chugiak Parks & Rec	4,637,779,351	4,678,331	1.01
163000	Anchorage Building Safety SA	33,545,209,259	1,527,574	0.045 <sup>3</sup>
<b>Total General Government (GG) Tax Cost</b>			<b>360,968,176</b>	
GG Average Tax Rate		39,564,689,895	360,968,176	9.12 <sup>1</sup>
Anchorage School District (ASD) Tax Rate		39,564,689,895	263,714,389	6.67 <sup>1,2</sup>
<b>Total Average Tax Rate</b>			<b>624,682,565</b>	<b>15.79</b>
GG Voter Approved Debt Average Tax Rate (Debt Svc in Cap)		39,564,689,895	55,482,032	1.40 <sup>1</sup>
GG State Municipal Assistance Average Tax Rate (credit)		39,564,689,895	4,101,821	0.10 <sup>1</sup>

<sup>1</sup> GG Average and ASD Tax Rates are based on Areawide General Fund (101000) Assessed Value<sup>2</sup> ASD Tax Cost is based on AO 2024-30<sup>3</sup> Anchorage Building Safety Service Area 2024 mills are to be 0.045

**Property Tax Calculation by Fund and Type**

Assessed Values at 04/05/2024					2024 Revised Budget Tax Cost			
Fund	Real Property	New Construction	Personal Property	Total	Fund	Real Property (Acct 401010)	Personal Property (Acct 401020)	Total
101000	36,048,188,941	193,500,897	3,323,000,058	39,564,689,895	101000	8,487,246	778,196	9,265,442
103000	36,048,188,941	193,500,897	3,323,000,058	39,564,689,895	103000	759,400	69,629	829,029
104000	1,407,627,012	6,615,807	31,237,647	1,445,480,466	104000	1,414,160	31,236	1,445,396
105000	143,834,529	4,254,748	3,394,382	151,483,659	105000	407,245	9,335	416,580
106000	815,070,053	15,332,736	26,671,169	857,073,957	106000	4,453,353	143,034	4,596,387
107000	36,048,188,941	193,500,897	3,323,000,058	39,564,689,895	107000	1,685,460	154,540	1,840,000
110000	33,893,699,209	-	-	33,893,699,209	110000	-	-	-
111000	228,257,349	1,378,880	890,274	230,526,503	111000	344,455	1,335	345,790
112000	149,794,621	1,929,519	861,079	152,585,219	112000	189,656	1,076	190,732
113000	99,920,417	68,185	181,674	100,170,276	113000	139,984	254	140,238
114000	29,646,027	-	167,815	29,813,842	114000	38,540	218	38,758
115000	21,513,089	-	41,362	21,554,451	115000	21,513	41	21,554
116000	14,541,212	-	75,821	14,617,033	116000	21,812	114	21,926
117000	38,301,146	122,971	61,624	38,485,740	117000	38,424	62	38,486
118000	141,071,718	3,580,047	803,629	145,455,394	118000	188,047	1,045	189,092
119000	4,189,988,459	27,784,045	94,984,471	4,312,756,975	119000	8,856,489	199,449	9,055,938
121000	309,806,247	-	7,237,215	317,043,462	121000	130,118	3,040	133,158
122000	7,902,387	37,417	39,109	7,978,914	122000	2,540	13	2,553
123000	39,808,222	-	585,091	40,393,312	123000	59,712	878	60,590
124000	35,249,256	98,357	291,101	35,638,713	124000	35,348	291	35,639
125000	19,178,468	-	5,944	19,184,412	125000	19,178	6	19,184
126000	45,315,599	-	55,456	45,371,056	126000	67,974	83	68,057
129000	1,466,984,806	4,116,592	18,429,477	1,489,530,875	129000	294,568	3,690	298,258
131000	33,368,552,719	165,431,012	3,231,289,539	36,765,273,270	131000	75,686,503	7,293,050	82,979,553
141000	27,099,125,726	111,643,764	3,129,173,441	30,339,942,932	141000	69,587,654	8,002,414	77,590,068
142000	135,609,321	466,475	251,674	136,327,470	142000	108,861	201	109,062
143000	408,969,960	3,734,579	1,558,829	414,263,368	143000	825,409	3,118	828,527
144000	40,798,925	1,437,736	233,999	42,470,659	144000	63,355	351	63,706
145000	51,959,118	3,008,268	1,085,689	56,053,074	145000	137,419	2,714	140,133
146000	28,968,901	-	162,327	29,131,227	146000	28,969	162	29,131
147000	14,901,151	-	28,426	14,929,576	147000	22,351	43	22,394
148000	36,111,909	-	14,821	36,126,730	148000	54,168	22	54,190
149000	472,129,140	10,105,238	2,909,180	485,143,558	149000	868,021	5,237	873,258
150000	21,747,666	-	226	21,747,892	150000	28,271	1	28,272
151000	35,151,244,075	177,772,551	3,269,244,203	38,598,260,829	151000	128,198,238	11,863,091	140,061,329
152000	81,874,813	395,611	27,084,686	109,355,109	152000	15,584	5,130	20,714
161000	30,353,192,579	142,192,517	3,161,714,528	33,657,099,623	161000	20,757,084	2,152,063	22,909,147
162000	4,507,697,094	27,821,462	102,260,795	4,637,779,351	162000	4,575,176	103,155	4,678,331
163000	30,241,366,983	142,192,517	3,161,649,759	33,545,209,259	163000	1,383,600	143,974	1,527,574
					GG	329,995,885	30,972,291	360,968,176
					ASD	241,565,272	22,149,117	263,714,389
					<b>Total Tax Cost</b>	<b>571,561,157</b>	<b>53,121,408</b>	<b>624,682,565</b>

### Mill Levy by Tax District - 2024 based on AO 2024-29 as Amended for GG and AO 2024-30 for ASD

		101 103 107	131 104	151 152	161 162	163	141 105	106	118, 119, 121, 122, 149	Levy w/o ASD, ERSL, & LRsAs	129 Eagle River Street Lights Service Areas	Various Limited Road Service Areas	Levy w/o ASD	School District (ASD)	Total Levy	Tax District
	Tax District	Area wide	Fire	Police	Parks & Rec	Anch Bld Safety	Roads & Drainage	Girdwood Valley Levy	Various Rural Road Service Areas							
City/Anchorage	1	0.30	2.26	3.63	0.68	0.045	2.56	-	-	9.475	-	-	9.475	6.67	16.145	1
Hillside	2	0.30	2.26	3.63	0.68	0.045	-	-	-	6.915	-	-	6.915	6.67	13.585	2
Spenard	3	0.30	2.26	3.63	0.68	0.045	2.56	-	-	9.475	-	-	9.475	6.67	16.145	3
Girdwood Valley	4	0.30	-	-	-	-	-	5.36	-	5.660	-	-	5.660	6.67	12.330	4
Glen Alps SA w/o Fire	5	0.30	-	3.63	-	-	2.75	-	-	6.680	-	-	6.680	6.67	13.350	5
Spenard w/o Building Safety	8	0.30	2.26	3.63	0.68	-	2.56	-	-	9.430	-	-	9.430	6.67	16.100	8
Stuckagain Heights w/o Parks & Rec	9	0.30	2.26	3.63	-	-	-	-	-	6.190	-	1.25	7.440	6.67	14.110	9
Eagle River	10	0.30	2.26	3.63	1.01	-	-	-	2.10	9.300	-	-	9.300	6.67	15.970	10
Municipal Landfill w/o ERPRSA	11	0.30	2.26	3.63	-	0.045	-	-	-	6.235	-	-	6.235	6.67	12.905	11
Canyon Road (Glen Alps SA)	12	0.30	2.26	3.63	0.68	0.045	2.75	-	-	9.665	-	-	9.665	6.67	16.335	12
Muni/Outside Bowl w/o APD (w Turnagain Arm Police)	15	0.30	-	0.19	-	-	-	-	-	0.490	-	-	0.490	6.67	7.160	15
Muni/Outside Bowl with Police	16	0.30	-	3.63	-	-	-	-	-	3.930	-	-	3.930	6.67	10.600	16
Upper OMalley LRSA	19	0.30	2.26	3.63	0.68	0.045	-	-	-	6.915	-	2.00	8.915	6.67	15.585	19
Talus West LRSA	20	0.30	2.26	3.63	0.68	0.045	-	-	-	6.915	-	0.80	7.715	6.67	14.385	20
Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA	21	0.30	2.26	3.63	0.68	0.045	-	-	-	6.915	-	2.50	9.415	6.67	16.085	21
Chugiak Fire Service Area	22	0.30	1.00	3.63	1.01	-	-	-	2.10	8.040	-	-	8.040	6.67	14.710	22
Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA	23	0.30	2.26	3.63	-	-	-	-	-	6.190	-	2.50	8.690	6.67	15.360	23
Birch Tree/Elmore LRSA	28	0.30	2.26	3.63	0.68	0.045	-	-	-	6.915	-	1.50	8.415	6.67	15.085	28
Eagle River Valley RRSA w/o Fire	30	0.30	-	3.63	1.01	-	-	-	2.10	7.040	-	-	7.040	6.67	13.710	30
South Goldenview Area RRSA	31	0.30	2.26	3.63	0.68	0.045	-	-	1.80	8.715	-	-	8.715	6.67	15.385	31
Section 6/Campbell Airstrip LRSA	32	0.30	2.26	3.63	0.68	0.045	-	-	-	6.915	-	1.25	8.165	6.67	14.835	32
Skyranch Estates LRSA	33	0.30	2.26	3.63	0.68	0.045	-	-	-	6.915	-	1.30	8.215	6.67	14.885	33
Valli-Vue Estates LRSA	34	0.30	2.26	3.63	0.68	0.045	-	-	-	6.915	-	1.40	8.315	6.67	14.985	34
Mountain Park Estates LRSA	35	0.30	2.26	3.63	0.68	0.045	-	-	-	6.915	-	1.00	7.915	6.67	14.585	35
SRW Homeowners LRSA	36	0.30	2.26	3.63	0.68	0.045	-	-	-	6.915	-	1.50	8.415	6.67	15.085	36
Mountain Park/Robin Hill LRSA	37	0.30	2.26	3.63	0.68	0.045	-	-	1.30	8.215	-	-	8.215	6.67	14.885	37
Raven Woods/Bubbling Brook LRSA	40	0.30	2.26	3.63	0.68	0.045	-	-	-	6.915	-	1.50	8.415	6.67	15.085	40
Upper Grover LRSA	41	0.30	2.26	3.63	0.68	0.045	-	-	-	6.915	-	1.00	7.915	6.67	14.585	41
View Point	42	0.30	-	3.63	-	-	2.56	-	-	6.490	-	-	6.490	6.67	13.160	42
Bear Valley LRSA	43	0.30	2.26	3.63	-	-	-	-	-	6.190	-	1.50	7.690	6.67	14.360	43
Villages Scenic Parkway LRSA	44	0.30	2.26	3.63	0.68	0.045	-	-	-	6.915	-	1.00	7.915	6.67	14.585	44
Sequoia Estates LRSA	45	0.30	2.26	3.63	0.68	0.045	-	-	-	6.915	-	1.50	8.415	6.67	15.085	45
Eaglewood Contributing RSA	46	0.30	2.26	3.63	1.01	-	-	-	0.42	7.620	-	-	7.620	6.67	14.290	46
Gateway Contributing RSA	47	0.30	-	3.63	1.01	-	-	-	0.32	5.260	-	-	5.260	6.67	11.930	47
Paradise Valley South LRSA	48	0.30	2.26	3.63	0.68	0.045	-	-	-	6.915	-	1.00	7.915	6.67	14.585	48
ER Street Lights SA w/ Anchorage Fire	50	0.30	2.26	3.63	1.01	-	-	-	2.10	9.300	0.20	-	9.500	6.67	16.170	50
ER Street Lights SA w/ Chugiak Fire	51	0.30	1.00	3.63	1.01	-	-	-	2.10	8.040	0.20	-	8.240	6.67	14.910	51
Rockhill LRSA	52	0.30	2.26	3.63	0.68	0.045	-	-	-	6.915	-	1.50	8.415	6.67	15.085	52
Totem LRSA	53	0.30	2.26	3.63	0.68	0.045	-	-	-	6.915	-	1.00	7.915	6.67	14.585	53
Lakehill LRSA	54	0.30	2.26	3.63	0.68	0.045	-	-	-	6.915	-	1.50	8.415	6.67	15.085	54
South Goldenview RRSA w/o Fire	55	0.30	-	3.63	-	-	-	-	1.80	5.730	-	-	5.730	6.67	12.400	55
Bear Valley LRSA w/o Fire	56	0.30	-	3.63	-	-	-	-	-	3.930	-	1.50	5.430	6.67	12.100	56
Homestead LRSA	57	0.30	2.26	3.63	0.68	0.045	-	-	-	6.915	-	1.30	8.215	6.67	14.885	57
Eagle River Valley RRSA w/ ERSL w/o Fire	58	0.30	-	3.63	1.01	-	-	-	2.10	7.040	0.20	-	7.240	6.67	13.910	58
Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA w/o Fire	59	0.30	-	3.63	-	-	-	-	-	3.930	-	2.50	6.430	6.67	13.100	59

Note: District 6 was subsumed to District 18; Districts 14 & 18 were subsumed to District 3. District 7 was subsumed to District 2.  
 District 11 is the Anchorage Landfill. District 36 is new from 2005. April 6, 2010, Mt. Park/Robin Hill LRSA voted to become a RRSA (District 37).  
 District 57 was created in 2014 for new Homestead LRSA.  
 District 58 was created in 2016 for Eagle River Valley with Eagle River Street Light Service but without Fire Service.  
 District 59 was created in 2023 for Rabbit Ck View/Rabbit Ck Hts LRSA without Anchorage Parks and without Anchorage Fire

**2024 Property Tax**  
**per \$100,000 Assessed Valuation**

Tax District	School District (ASD)	Areawide <sup>1</sup>	Fire	Police	Parks & Rec	Roads <sup>2</sup>	Building Safety	GG Subtotal	ASD & GG Total
1, 3	667	30	226	363	68	256	4.50	947.50	1,614.50
2, 19-21, 28, 32-37, 40, 41, 44, 45, 48, 52-54, 57	667	30	226	363	68	-	4.50	691.50	1,358.50
4	667	30	-	-	-	536	-	566.00	1,233.00
5	667	30	-	363	-	275	-	668.00	1,335.00
8	667	30	226	363	68	256	-	943.00	1,610.00
9, 23, 43	667	30	226	363	-	-	-	619.00	1,286.00
10, 50	667	30	226	363	101	210	-	930.00	1,597.00
11	667	30	226	363	-	-	4.50	623.50	1,290.50
12	667	30	226	363	68	275	4.50	966.50	1,633.50
15	667	30	-	19	-	-	-	49.00	716.00
16, 56, 59	667	30	-	363	-	-	-	393.00	1,060.00
22, 51	667	30	100	363	101	210	-	804.00	1,471.00
30, 58	667	30	-	363	101	210	-	704.00	1,371.00
31	667	30	226	363	68	180	4.50	871.50	1,538.50
42	667	30	-	363	-	256	-	649.00	1,316.00
46	667	30	226	363	101	42	-	762.00	1,429.00
47	667	30	-	363	101	32	-	526.00	1,193.00
55	667	30	-	363	-	180	-	573.00	1,240.00

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

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

## Property Tax Rate Trends

Tax District <sup>1</sup>	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
School District	6.84	6.73	6.92	7.23	7.16	7.75	8.47	7.63	7.17	6.670
1, 3	7.86	8.16	8.74	9.17	9.20	9.35	9.55	9.21	9.86	9.475 <sup>4</sup>
2, 19-21, 28, 32-37, 40, 41, 44, 45, 48, 52-54, 57	5.55	5.73	6.52	6.51	6.59	6.81	7.00	6.67	6.98	6.915 <sup>4</sup>
4	3.94	4.85	5.40	5.50	5.51	5.18	5.12 <sup>2</sup>	4.78	5.39	5.660
5	5.54	5.72	6.36	6.22	6.36	6.36	6.36 <sup>3</sup>	6.27	6.51	6.680
8	7.86	8.16	8.74	9.17	9.20	9.35	9.55	9.21	9.86	9.430
9, 23, 43	5.01	5.18	5.99	5.86	5.93	6.13	6.24	6.01	6.23	6.190
10, 50	7.94	7.99	8.90	8.84	8.90	9.09	9.22	8.96	9.28	9.300
11	5.01	5.18	5.99	5.86	5.93	6.13	6.24	6.01	6.23	6.235 <sup>4</sup>
12	8.30	8.48	9.27	9.26	9.34	9.56	9.75	9.42	9.73	9.665 <sup>4</sup>
15	(0.14)	0.15	0.40	0.10	0.18	0.05	0.31 <sup>2</sup>	0.08	0.24	0.490
16, 56, 59	2.79	2.97	3.61	3.47	3.61	3.61	3.61 <sup>3</sup>	3.52	3.76	3.930
22, 51	6.72	6.78	7.52	7.45	7.58	7.57	7.59 <sup>3</sup>	7.47	7.81	8.040
30	5.72	5.78	6.52	6.45	6.58	6.57	6.59 <sup>3</sup>	6.47	6.81	7.040
31	7.35	7.53	8.32	8.31	8.39	8.61	8.80	8.47	8.78	8.715 <sup>4</sup>
42	5.10	5.40	5.83	6.13	6.22	6.15	6.16 <sup>3</sup>	6.06	6.64	6.490
46	6.42	6.53	7.38	7.21	7.36	7.55	7.68	7.44	7.68	7.620
47	4.11	4.22	4.91	4.73	4.95	4.94	4.96 <sup>3</sup>	4.86	5.11	5.260
55	4.59	4.77	5.41	5.27	5.41	5.41	5.41 <sup>3</sup>	5.32	5.56	5.730
58	-	5.78	6.52	6.45	6.58	6.57	6.59 <sup>3</sup>	6.47	6.81	7.040

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

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

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

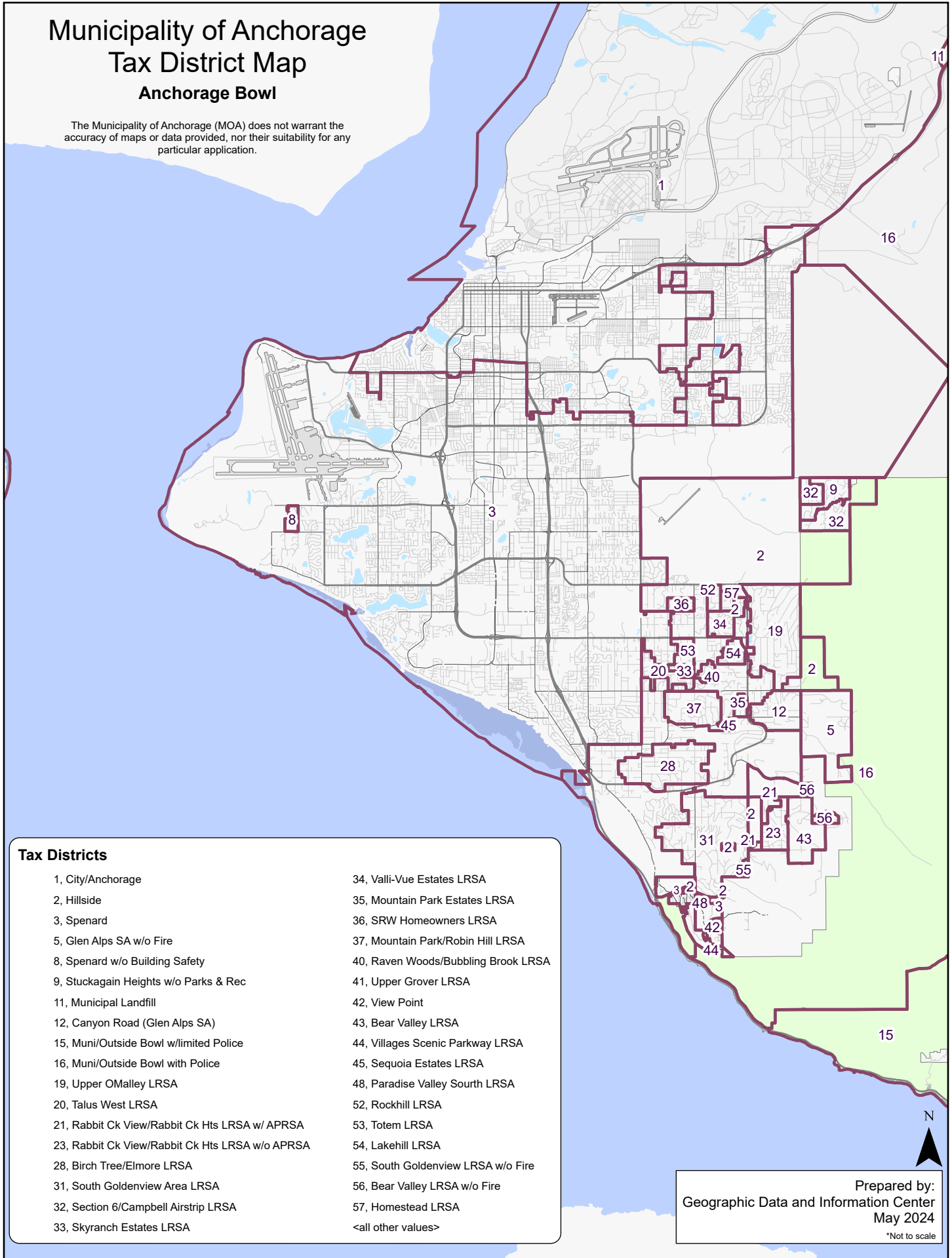
<sup>4</sup> Includes Anchorage Building Safety Service Area mill rate at 0.045.



# Municipality of Anchorage Tax District Map

## Anchorage Bowl

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



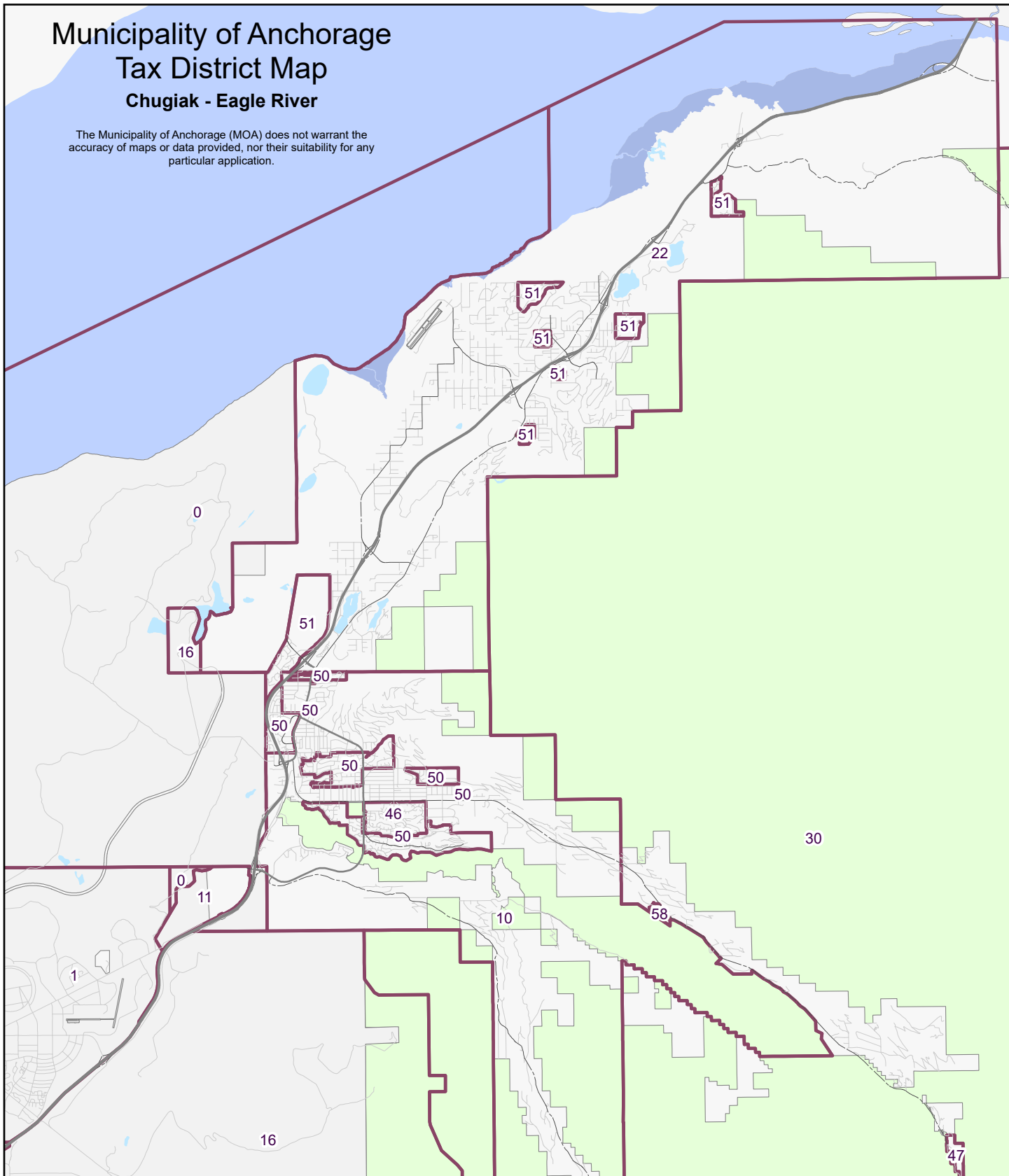
### Tax Districts

- |   |                                     |
|---|-------------------------------------|
| 1, City/Anchorage                               | 34, Valli-Vue Estates LRSA          |
| 2, Hillside                                     | 35, Mountain Park Estates LRSA      |
| 3, Spenard                                      | 36, SRW Homeowners LRSA             |
| 5, Glen Alps SA w/o Fire                        | 37, Mountain Park/Robin Hill LRSA   |
| 8, Spenard w/o Building Safety                  | 40, Raven Woods/Bubbling Brook LRSA |
| 9, Stuckagain Heights w/o Parks & Rec           | 41, Upper Grover LRSA               |
| 11, Municipal Landfill                          | 42, View Point                      |
| 12, Canyon Road (Glen Alps SA)                  | 43, Bear Valley LRSA                |
| 15, Muni/Outside Bowl w/limited Police          | 44, Villages Scenic Parkway LRSA    |
| 16, Muni/Outside Bowl with Police               | 45, Sequoia Estates LRSA            |
| 19, Upper OMalley LRSA                          | 48, Paradise Valley South LRSA      |
| 20, Talus West LRSA                             | 52, Rockhill LRSA                   |
| 21, Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA  | 53, Totem LRSA                      |
| 23, Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA | 54, Lakehill LRSA                   |
| 28, Birch Tree/Elmore LRSA                      | 55, South Goldenview LRSA w/o Fire  |
| 31, South Goldenview Area LRSA                  | 56, Bear Valley LRSA w/o Fire       |
| 32, Section 6/Campbell Airstrip LRSA            | 57, Homestead LRSA                  |
| 33, Sky ranch Estates LRSA                      | <all other values>                  |

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

# Municipality of Anchorage Tax District Map Chugiak - Eagle River

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



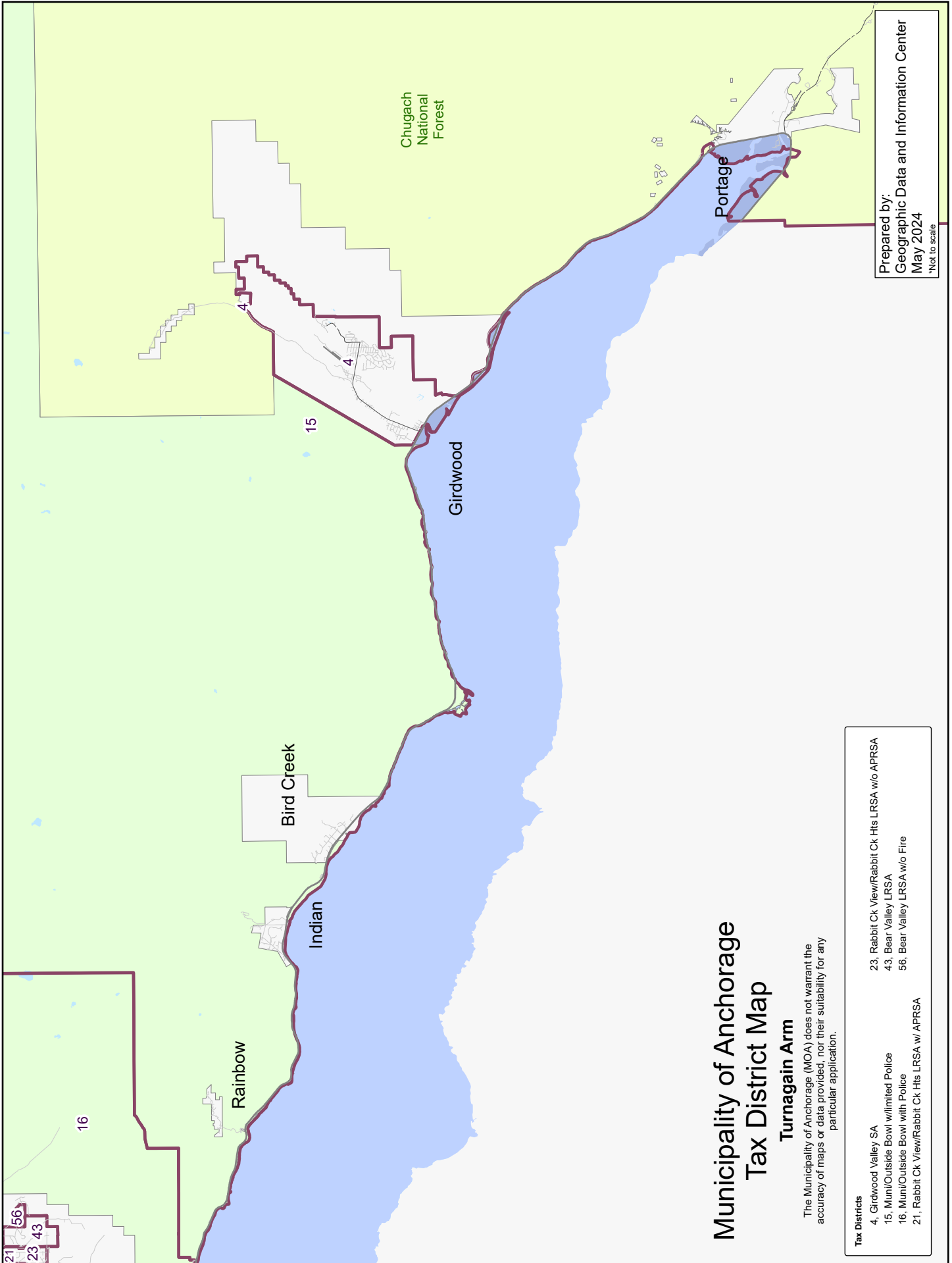
**Tax Districts**

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

Prepared by:  
Geographic Data and Information Center  
May 2024

\*Not to scale





# Municipality of Anchorage Tax District Map Girdwood

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

Chugach National Forest

15

4

4

Seward Highway

Chugach National Forest



Prepared by:  
Geographic Data and Information Center  
April 2021  
\*Not to scale

## Chugiak Fire Service Area

(Fund 104000)

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

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

The net cost total on the Fund Summary presented on the following page represents the tax cost for the Chugiak Fire Service Area, based on the 2024 Revised Budget. It includes \$157,561 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (P&I) on Delinquent Taxes, Auto Tax, Electric Co-Op Allocation and Cash Pools Short-term Interest.

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

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

The 2024 mill rate, based on the 2024 Revised Budget taxes to be collected and service area assessed value at 04/05/2024, is calculated as follows:

$$\frac{\$ 1,445,396}{\$ 1,445,480,466} \times 1,000 = 1.00$$

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Fund Center</b>				
Chugiak Fire and Rescue (354000) - Department: Fire	875,037	988,953	1,133,314	14.60%
<b>Direct Cost Total</b>	<b>875,037</b>	<b>988,953</b>	<b>1,133,314</b>	<b>14.60%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	399,327	456,341	469,643	2.91%
<b>Function Cost Total</b>	<b>1,274,365</b>	<b>1,445,294</b>	<b>1,602,957</b>	<b>10.91%</b>
Program Generated Revenue	-	(134,743)	(157,561)	16.93%
<b>Net Cost Total</b>	<b>1,274,365</b>	<b>1,310,551</b>	<b>1,445,396</b>	<b>10.29%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	15,807	-	-	-
Travel	-	-	-	-
Contractual/OtherServices	859,231	988,953	1,133,314	14.60%
Debt Service	-	-	-	-
Equipment, Furnishings	-	-	-	-
<b>Direct Cost Total</b>	<b>875,037</b>	<b>988,953</b>	<b>1,133,314</b>	<b>14.60%</b>

<b>Position Summary as Budgeted</b>				
Full-Time	-	-	-	-
Part-Time	-	-	-	-
<b>Position Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	15,807	-	-	-
Travel	-	-	-	-
Contractual/Other Services	859,231	988,953	1,133,314	14.60%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>875,037</b>	<b>988,953</b>	<b>1,133,314</b>	<b>14.60%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>875,037</b>	<b>988,953</b>	<b>1,133,314</b>	<b>14.60%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	399,327	456,341	469,643	2.91%
<b>Function Cost Total</b>	<b>1,274,365</b>	<b>1,445,294</b>	<b>1,602,957</b>	<b>10.91%</b>
<b>Net Cost</b>				
Direct Cost Total	875,037	988,953	1,133,314	14.60%
Charges by/to Other Departments Total	399,327	456,341	469,643	2.91%
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>1,274,365</b>	<b>1,445,294</b>	<b>1,602,957</b>	<b>10.91%</b>

## Girdwood Valley Service Area (Fund 106000)

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

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

The net cost total on the fund summary presented on the following page represents the tax cost for the Girdwood Valley Service Area, based on the 2024 Revised Budget. It includes \$101,233 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (P&I) on Delinquent Taxes, Auto Tax, Electric Co-Op Allocation and Cash Pools Short-term Interest.

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

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

The 2024 mill rate, based on the 2024 Revised Budget taxes to be collected and service area assessed value at 04/05/2024, is calculated as follows:

$$\frac{\$ 4,596,387}{\$ 857,073,957} \times 1,000 = 5.36$$

## Fund 106000 Summary Girdwood Valley Service Area

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Fund Center</b>				
Housing & Development (510900) - Department: Community De	-	-	50,000	100.00%
Fire and Rescue (355000) - Department: Fire	947,687	1,255,121	1,387,122	10.52%
Police (450000) - Department: Police	721,591	811,044	811,044	-
Parks & Recreation (558000) - Department: Parks & Recreation	286,870	331,828	432,777	30.42%
Street Maintenance (746000) - Department: Maintenance & Ops	899,142	1,317,317	1,439,375	9.27%
<b>Direct Cost Total</b>	<b>2,855,291</b>	<b>3,715,310</b>	<b>4,120,318</b>	<b>10.90%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	505,230	516,163	604,402	17.10%
<b>Function Cost Total</b>	<b>3,360,521</b>	<b>4,231,473</b>	<b>4,724,720</b>	<b>11.66%</b>
Program Generated Revenue	(39,443)	(123,594)	(128,333)	3.83%
<b>Net Cost Total</b>	<b>3,321,078</b>	<b>4,107,879</b>	<b>4,596,387</b>	<b>11.89%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	276,649	316,015	337,527	6.81%
Supplies	62,046	147,978	147,978	-
Travel	-	-	-	-
Contractual/Other Services	2,538,981	3,171,317	3,522,946	11.09%
Debt Service	6,905	80,000	111,867	39.83%
Equipment, Furnishings	(29,291)	-	-	-
<b>Direct Cost Total</b>	<b>2,855,291</b>	<b>3,715,310</b>	<b>4,120,318</b>	<b>10.90%</b>

### Position Summary as Budgeted

Full-Time	2	2	2	-
Part-Time	1	1	1	-
<b>Position Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>-</b>

**Girdwood Service Area Housing & Development**  
**Department: Community Development**  
**Division: CD Administration**  
(Fund Center # 510900)

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	50,000	100.00%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	-	-	<b>50,000</b>	<b>100.00%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	-	-	-	-
<b>Direct Cost Total</b>	-	-	<b>50,000</b>	<b>100.00%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	-	-	<b>50,000</b>	<b>100.00%</b>
<b>Net Cost</b>				
Direct Cost Total	-	-	50,000	100.00%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	-	-	<b>50,000</b>	<b>100.00%</b>



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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	12,730	30,000	30,000	-
Travel	-	-	-	-
Contractual/Other Services	934,957	1,145,121	1,252,582	9.38%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>947,687</b>	<b>1,175,121</b>	<b>1,282,582</b>	<b>9.14%</b>
Debt Service	-	80,000	104,540	30.68%
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>80,000</b>	<b>104,540</b>	<b>30.68%</b>
<b>Direct Cost Total</b>	<b>947,687</b>	<b>1,255,121</b>	<b>1,387,122</b>	<b>10.52%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	348,178	356,679	445,149	24.80%
<b>Function Cost Total</b>	<b>1,295,866</b>	<b>1,611,800</b>	<b>1,832,271</b>	<b>13.68%</b>
<b>Program Generated Revenue</b>				
406370 - Fire Service Fees	(23,554)	(21,000)	(21,000)	-
<b>Program Generated Revenue Total</b>	<b>(23,554)</b>	<b>(21,000)</b>	<b>(21,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	947,687	1,255,121	1,387,122	10.52%
Charges by/to Other Departments Total	348,178	356,679	445,149	24.80%
Program Generated Revenue Total	(23,554)	(21,000)	(21,000)	-
<b>Net Cost Total</b>	<b>1,272,312</b>	<b>1,590,800</b>	<b>1,811,271</b>	<b>13.86%</b>

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	6,549	-	-	-
Travel	-	-	-	-
Contractual/Other Services	708,137	811,044	803,717	-0.90%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>714,686</b>	<b>811,044</b>	<b>803,717</b>	<b>-0.90%</b>
Debt Service	6,905	-	7,327	100.00%
<b>Non-Manageable Direct Cost Total</b>	<b>6,905</b>	<b>-</b>	<b>7,327</b>	<b>100.00%</b>
<b>Direct Cost Total</b>	<b>721,591</b>	<b>811,044</b>	<b>811,044</b>	<b>-</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	515	279	367	31.54%
<b>Function Cost Total</b>	<b>722,106</b>	<b>811,323</b>	<b>811,411</b>	<b>0.01%</b>
<b>Net Cost</b>				
Direct Cost Total	721,591	811,044	811,044	-
Charges by/to Other Departments Total	515	279	367	31.54%
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>722,106</b>	<b>811,323</b>	<b>811,411</b>	<b>0.01%</b>

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	7,577	27,650	43,599	57.68%
Supplies	26,161	47,178	47,178	-
Travel	-	-	-	-
Contractual/Other Services	236,843	257,000	342,000	33.07%
Equipment, Furnishings	16,288	-	-	-
<b>Manageable Direct Cost Total</b>	<b>286,870</b>	<b>331,828</b>	<b>432,777</b>	<b>30.42%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>286,870</b>	<b>331,828</b>	<b>432,777</b>	<b>30.42%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	87,960	86,141	85,869	-0.32%
<b>Function Cost Total</b>	<b>374,830</b>	<b>417,969</b>	<b>518,646</b>	<b>24.09%</b>
<b>Program Generated Revenue</b>				
406280 - Programs Lessons & Camps	(264)	(1,500)	(1,500)	-
406290 - Rec Center Rentals & Activities	(1,732)	(100)	(100)	-
406310 - Camping Fees	(2,931)	(1,500)	(1,500)	-
<b>Program Generated Revenue Total</b>	<b>(4,927)</b>	<b>(3,100)</b>	<b>(3,100)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	286,870	331,828	432,777	30.42%
Charges by/to Other Departments Total	87,960	86,141	85,869	-0.32%
Program Generated Revenue Total	(4,927)	(3,100)	(3,100)	-
<b>Net Cost Total</b>	<b>369,903</b>	<b>414,869</b>	<b>515,546</b>	<b>24.27%</b>

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	269,072	288,365	293,928	1.93%
Supplies	16,606	70,800	70,800	-
Travel	-	-	-	-
Contractual/Other Services	659,044	958,152	1,074,647	12.16%
Equipment, Furnishings	(45,579)	-	-	-
<b>Manageable Direct Cost Total</b>	<b>899,142</b>	<b>1,317,317</b>	<b>1,439,375</b>	<b>9.27%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>899,142</b>	<b>1,317,317</b>	<b>1,439,375</b>	<b>9.27%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	68,577	73,064	73,017	-0.06%
<b>Function Cost Total</b>	<b>967,720</b>	<b>1,390,381</b>	<b>1,512,392</b>	<b>8.78%</b>
<b>Program Generated Revenue</b>				
408405 - Lease & Rental Revenue	(10,963)	(3,000)	(3,000)	-
<b>Program Generated Revenue Total</b>	<b>(10,963)</b>	<b>(3,000)</b>	<b>(3,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	899,142	1,317,317	1,439,375	9.27%
Charges by/to Other Departments Total	68,577	73,064	73,017	-0.06%
Program Generated Revenue Total	(10,963)	(3,000)	(3,000)	-
<b>Net Cost Total</b>	<b>956,757</b>	<b>1,387,381</b>	<b>1,509,392</b>	<b>8.79%</b>

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

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

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

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

The net cost total on the fund summary presented on the following page represents the tax cost for the CBERRRSA, based on the 2024 Revised Budget. It includes \$274,315 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (P&I) on Delinquent Taxes and Cash Pools Short-term Interest.

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

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

The 2024 mill rate, based on the 2024 Revised Budget taxes to be collected and service area assessed value at 04/05/2024, is calculated as follows:

$$\frac{\$ 9,055,938}{\$ 4,312,756,975} \times 1,000 = 2.10$$

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Fund Center</b>				
Operations of CBERRRSA (744900) - Department: Public Works	4,546,175	4,104,637	4,920,879	19.89%
ER Contribution to CIP (747300) - Department: Public Works	3,957,238	3,920,490	4,312,757	10.01%
<b>Direct Cost Total</b>	<b>8,503,413</b>	<b>8,025,127</b>	<b>9,233,636</b>	<b>15.06%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	109,611	117,065	123,217	5.26%
<b>Function Cost Total</b>	<b>8,613,024</b>	<b>8,142,192</b>	<b>9,356,853</b>	<b>14.92%</b>
Program Generated Revenue	(150,775)	(301,212)	(300,915)	-0.10%
<b>Net Cost Total</b>	<b>8,462,249</b>	<b>7,840,980</b>	<b>9,055,938</b>	<b>15.49%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	629,512	574,243	630,929	9.87%
Supplies	195,583	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	7,616,318	7,277,597	8,345,622	14.68%
Debt Service	62,000	-	83,798	100.00%
Equipment, Furnishings	-	6,000	6,000	-
<b>Direct Cost Total</b>	<b>8,503,413</b>	<b>8,025,127</b>	<b>9,233,636</b>	<b>15.06%</b>

<b>Position Summary as Budgeted</b>				
Full-Time	4	4	4	-
Part-Time	-	-	-	-
<b>Position Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>-</b>

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	629,512	574,243	630,929	9.87%
Supplies	195,583	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	3,659,080	3,357,107	4,032,865	20.13%
Equipment, Furnishings	-	6,000	6,000	-
<b>Manageable Direct Cost Total</b>	<b>4,484,175</b>	<b>4,104,637</b>	<b>4,837,081</b>	<b>17.84%</b>
Debt Service	62,000	-	83,798	100.00%
<b>Non-Manageable Direct Cost Total</b>	<b>62,000</b>	<b>-</b>	<b>83,798</b>	<b>100.00%</b>
<b>Direct Cost Total</b>	<b>4,546,175</b>	<b>4,104,637</b>	<b>4,920,879</b>	<b>19.89%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	109,611	117,065	123,217	5.26%
<b>Function Cost Total</b>	<b>4,655,786</b>	<b>4,221,702</b>	<b>5,044,096</b>	<b>19.48%</b>
<b>Program Generated Revenue</b>				
406625 - Reimbursed Cost-NonGrant Funded	(55,156)	(25,000)	(25,000)	-
408380 - Prior Year Expense Recovery	(45,269)	-	-	-
408580 - Miscellaneous Revenues	(50,349)	(1,600)	(1,600)	-
<b>Program Generated Revenue Total</b>	<b>(150,775)</b>	<b>(26,600)</b>	<b>(26,600)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	4,546,175	4,104,637	4,920,879	19.89%
Charges by/to Other Departments Total	109,611	117,065	123,217	5.26%
Program Generated Revenue Total	(150,775)	(26,600)	(26,600)	-
<b>Net Cost Total</b>	<b>4,505,011</b>	<b>4,195,102</b>	<b>5,017,496</b>	<b>19.60%</b>

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	3,957,238	3,920,490	4,312,757	10.01%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>3,957,238</b>	<b>3,920,490</b>	<b>4,312,757</b>	<b>10.01%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>3,957,238</b>	<b>3,920,490</b>	<b>4,312,757</b>	<b>10.01%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>3,957,238</b>	<b>3,920,490</b>	<b>4,312,757</b>	<b>10.01%</b>
<b>Net Cost</b>				
Direct Cost Total	3,957,238	3,920,490	4,312,757	10.01%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>3,957,238</b>	<b>3,920,490</b>	<b>4,312,757</b>	<b>10.01%</b>



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

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

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

The net cost total on the fund summary presented on the following page offset by represents the tax cost for the ERCPRSA, based on the 2024 Revised Budget. It includes \$329,672 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (P&I) on Delinquent Taxes, Auto Tax, Contributions from Other Funds, and Cash Pools Short-term Interest.

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

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

The 2024 mill rate, based on the 2024 Revised Budget taxes to be collected and service area assessed value at 04/05/2024, is calculated as follows:

$$\frac{\$ 4,678,331}{\$ 4,637,779,351} \times 1,000 = 1.01$$

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

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Fund Center</b>				
Fire Lake Rec Ctr (555300) - Department: Parks & Rec	32,729	50,000	50,000	-
ER Park Facilities (555000) - Department: Parks & Rec	19,752	39,146	39,500	0.90%
ER Chugiak Parks (555100) - Department: Parks & Rec	1,754,494	2,558,647	2,655,274	3.78%
ER Parks Debt (555900) - Department: Parks & Rec	193,252	195,618	63,060	-67.76%
Chugiak Pool (555200) - Department: Parks & Rec	399,698	683,153	695,572	1.82%
Contrib for Cap Improvmt (555950) - Department: Parks & Rec	425,924	844,312	1,144,055	35.50%
<b>Direct Cost Total</b>	<b>2,825,849</b>	<b>4,370,876</b>	<b>4,647,461</b>	<b>6.33%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	692,931	802,075	844,936	5.34%
<b>Function Cost Total</b>	<b>3,518,780</b>	<b>5,172,951</b>	<b>5,492,397</b>	<b>6.18%</b>
Program Generated Revenue	(280,325)	(757,123)	(814,066)	7.52%
<b>Net Cost Total</b>	<b>3,238,455</b>	<b>4,415,828</b>	<b>4,678,331</b>	<b>5.94%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	1,311,613	2,232,872	2,281,184	2.16%
Supplies	179,195	126,300	126,300	-
Travel	-	-	-	-
Contractual/Other Services	1,139,179	1,806,246	2,167,077	19.98%
Debt Service	193,252	195,618	63,060	-67.76%
Equipment, Furnishings	2,610	9,840	9,840	-
<b>Direct Cost Total</b>	<b>2,825,849</b>	<b>4,370,876</b>	<b>4,647,461</b>	<b>6.33%</b>

**Position Summary as Budgeted**

Full-Time	16	16	16	-
Part-Time	27	27	27	-
<b>Position Total</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>-</b>

Position Summaries include:  
1 FT Director position in 2022, 2023, and 2024  
that is split between Anchorage and Eagle River

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	32,729	50,000	50,000	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>32,729</b>	<b>50,000</b>	<b>50,000</b>	-
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	-
<b>Direct Cost Total</b>	<b>32,729</b>	<b>50,000</b>	<b>50,000</b>	-
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	5,741	9,441	9,441	-
<b>Function Cost Total</b>	<b>38,470</b>	<b>59,441</b>	<b>59,441</b>	-
<b>Net Cost</b>				
Direct Cost Total	32,729	50,000	50,000	-
Charges by/to Other Departments Total	5,741	9,441	9,441	-
<b>Net Cost Total</b>	<b>38,470</b>	<b>59,441</b>	<b>59,441</b>	-

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	6,383	24,046	24,400	1.47%
Supplies	1,959	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	11,410	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
<b>Manageable Direct Cost Total</b>	<b>19,752</b>	<b>39,146</b>	<b>39,500</b>	<b>0.90%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>19,752</b>	<b>39,146</b>	<b>39,500</b>	<b>0.90%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	1,084	4,126	3,453	-16.31%
<b>Function Cost Total</b>	<b>20,836</b>	<b>43,272</b>	<b>42,953</b>	<b>-0.74%</b>
<b>Program Generated Revenue</b>				
406290 - Rec Center Rentals & Activities	(40)	(8,000)	(8,000)	-
<b>Program Generated Revenue Total</b>	<b>(40)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	19,752	39,146	39,500	0.90%
Charges by/to Other Departments Total	1,084	4,126	3,453	-16.31%
Program Generated Revenue Total	(40)	(8,000)	(8,000)	-
<b>Net Cost Total</b>	<b>20,796</b>	<b>35,272</b>	<b>34,953</b>	<b>-0.90%</b>

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	1,009,969	1,654,998	1,690,537	2.15%
Supplies	153,303	69,925	69,925	-
Travel	-	-	-	-
Contractual/Other Services	588,612	824,884	885,972	7.41%
Equipment, Furnishings	2,610	8,840	8,840	-
<b>Manageable Direct Cost Total</b>	<b>1,754,494</b>	<b>2,558,647</b>	<b>2,655,274</b>	<b>3.78%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>1,754,494</b>	<b>2,558,647</b>	<b>2,655,274</b>	<b>3.78%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	662,114	749,129	793,035	5.86%
<b>Function Cost Total</b>	<b>2,416,609</b>	<b>3,307,776</b>	<b>3,448,309</b>	<b>4.25%</b>
<b>Program Generated Revenue</b>				
406280 - Programs Lessons & Camps	-	(120,500)	(120,500)	-
406290 - Rec Center Rentals & Activities	(128,615)	(57,000)	(57,000)	-
406625 - Reimbursed Cost-NonGrant Funded	(30,031)	(26,002)	(26,002)	-
408405 - Lease & Rental Revenue	(13,615)	(21,600)	(21,600)	-
408550 - Cash Over & Short	(0)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(172,260)</b>	<b>(225,102)</b>	<b>(225,102)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	1,754,494	2,558,647	2,655,274	3.78%
Charges by/to Other Departments Total	662,114	749,129	793,035	5.86%
Program Generated Revenue Total	(172,260)	(225,102)	(225,102)	-
<b>Net Cost Total</b>	<b>2,244,348</b>	<b>3,082,674</b>	<b>3,223,207</b>	<b>4.56%</b>

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Debt Service	193,252	195,618	63,060	-67.76%
<b>Non-Manageable Direct Cost Total</b>	<b>193,252</b>	<b>195,618</b>	<b>63,060</b>	<b>-67.76%</b>
<b>Direct Cost Total</b>	<b>193,252</b>	<b>195,618</b>	<b>63,060</b>	<b>-67.76%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>193,252</b>	<b>195,618</b>	<b>63,060</b>	<b>-67.76%</b>
<b>Program Generated Revenue</b>				
460030 - Premium On Bond Sales	-	(1,349)	(1,292)	-4.23%
<b>Program Generated Revenue Total</b>	<b>-</b>	<b>(1,349)</b>	<b>(1,292)</b>	<b>-4.23%</b>
<b>Net Cost</b>				
Direct Cost Total	193,252	195,618	63,060	-67.76%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	(1,349)	(1,292)	-4.23%
<b>Net Cost Total</b>	<b>193,252</b>	<b>194,269</b>	<b>61,768</b>	<b>-68.20%</b>

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	295,261	553,828	566,247	2.24%
Supplies	23,933	53,375	53,375	-
Travel	-	-	-	-
Contractual/Other Services	80,505	75,950	75,950	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>399,698</b>	<b>683,153</b>	<b>695,572</b>	<b>1.82%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>399,698</b>	<b>683,153</b>	<b>695,572</b>	<b>1.82%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	23,992	39,379	39,007	-0.94%
<b>Function Cost Total</b>	<b>423,690</b>	<b>722,532</b>	<b>734,579</b>	<b>1.67%</b>
<b>Program Generated Revenue</b>				
406300 - Aquatics	(108,025)	(250,000)	(250,000)	-
408550 - Cash Over & Short	(0)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(108,025)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	399,698	683,153	695,572	1.82%
Charges by/to Other Departments Total	23,992	39,379	39,007	-0.94%
Program Generated Revenue Total	(108,025)	(250,000)	(250,000)	-
<b>Net Cost Total</b>	<b>315,665</b>	<b>472,532</b>	<b>484,579</b>	<b>2.55%</b>

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	425,924	844,312	1,144,055	35.50%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>425,924</b>	<b>844,312</b>	<b>1,144,055</b>	<b>35.50%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>425,924</b>	<b>844,312</b>	<b>1,144,055</b>	<b>35.50%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>425,924</b>	<b>844,312</b>	<b>1,144,055</b>	<b>35.50%</b>
<b>Net Cost</b>				
Direct Cost Total	425,924	844,312	1,144,055	35.50%
<b>Net Cost Total</b>	<b>425,924</b>	<b>844,312</b>	<b>1,144,055</b>	<b>35.50%</b>



## Anchorage School District Property Tax Calculation

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

For 2024, the ASD property tax need is calculated as follows:

<b>Fiscal Year</b>	<b>Approving Document</b>	<b>Fiscal Year Tax Need</b>		<b>2024 Tax Need</b>	<b>2024</b>
2023-2024	AO 2023-16	\$ 263,484,006	/2	\$ 131,742,003	Jan-Jun
2024-2025	AO 2024-17	\$ 263,944,771	/2	\$ 131,972,386	Jul-Dec
<b>ASD Tax need for Tax Year Total</b>				<b>\$ 263,714,389</b>	

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

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

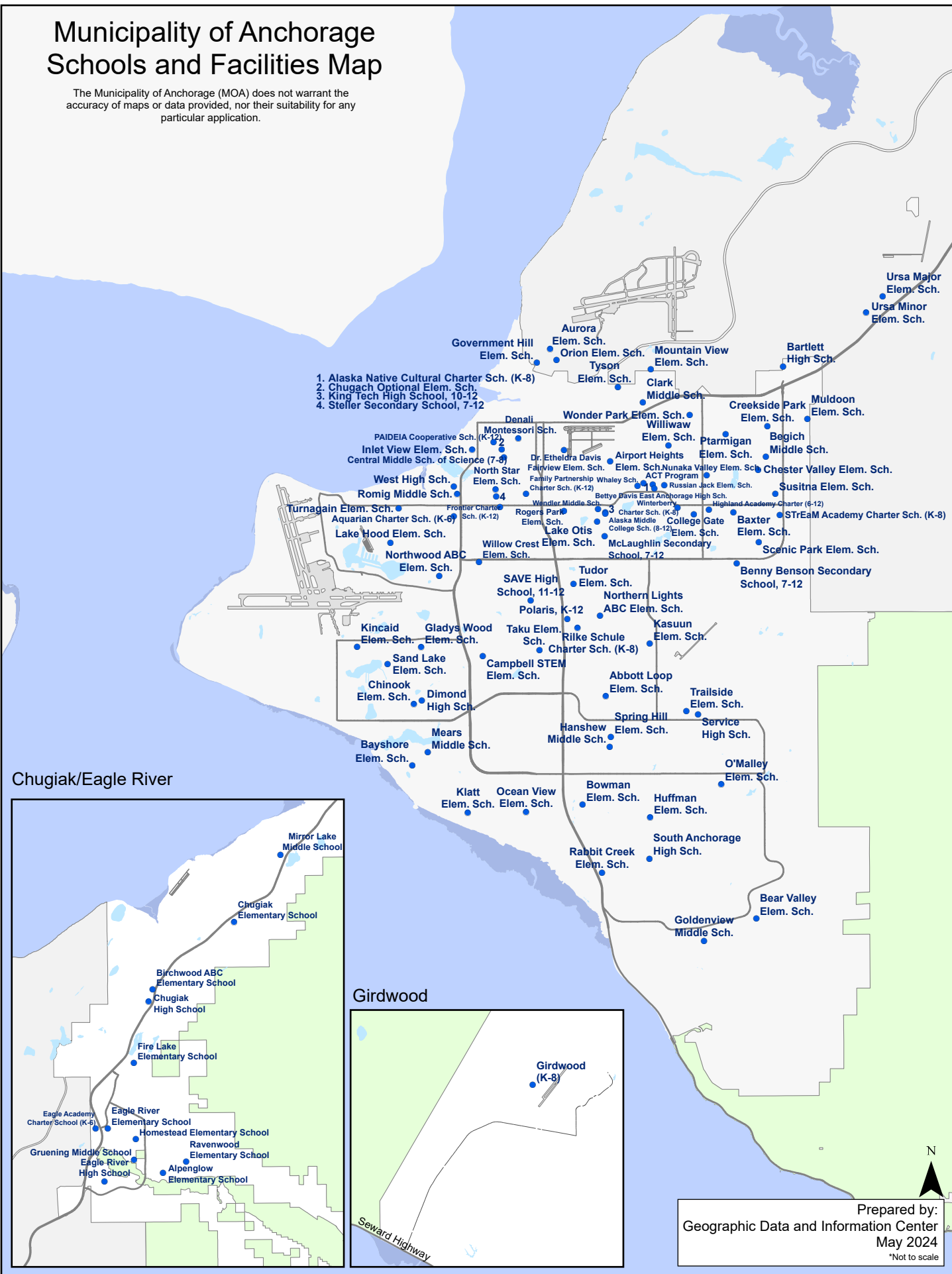
The 2024 ASD mill rate, based on the 2024 ASD tax need and the Areawide service area assessed value at 04/05/2024, is calculated as follows:

$$\frac{\$ 263,714,389}{\$ 39,564,689,895} \times 1,000 = 6.67$$

# Municipality of Anchorage Schools and Facilities Map

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

- 1. Alaska Native Cultural Charter Sch. (K-8)
- 2. Chugach Optional Elem. Sch.
- 3. King Tech High School, 10-12
- 4. Steller Secondary School, 7-12



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

Municipal Clerk's Office

Submitted by: Chair of the Assembly at the request of the Mayor

**Approved**

Prepared by: Office of Management & Budget

Date: **April 30, 2024**

For Reading: April 9, 2024

**ANCHORAGE, ALASKA  
AO NO. 2024 – 30**

**AN ORDINANCE OF THE MUNICIPALITY OF ANCHORAGE SETTING THE RATE OF TAX LEVY, APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR THE ANCHORAGE SCHOOL DISTRICT FOR THE TAX YEAR 2024.**

**THE ANCHORAGE ASSEMBLY ORDAINS:**

**Section 1.** The Assembly hereby fixes the rate of the tax levy for the Anchorage School District for tax year 2024. The Anchorage Assembly levies this tax upon the full value of all assessed taxable real and personal property:

Areawide School District, Areawide a tax of 6.67 mills

**Section 2.** The property tax amount approved for 2024 is:

Anchorage School District, Areawide \$ 263,714,389

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

PASSED AND APPROVED by the Anchorage Assembly this 30th day of April, 2024.



Chair

ATTEST:



Municipal Clerk



# MUNICIPALITY OF ANCHORAGE

## Assembly Memorandum

AM No. 283 – 2024

Meeting Date: April 9, 2024

1 **FROM: MAYOR**

2  
3 **SUBJECT: AN ORDINANCE OF THE MUNICIPALITY OF ANCHORAGE**  
4 **SETTING THE RATE OF TAX LEVY, APPROVING THE AMOUNT**  
5 **OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR THE**  
6 **ANCHORAGE SCHOOL DISTRICT FOR THE TAX YEAR 2024.**  
7

8 This memorandum transmits the ordinance to establish the 2024 tax rate and tax  
9 levy for the Anchorage School District (ASD).

10  
11 The ASD tax rate and tax levy are based on the amount of property taxes approved  
12 to support the ASD operating budget in calendar year 2024 as follows:

- 13 • Half of the \$263,484,006 of property taxes approved for ASD’s fiscal year 2023-  
14 2024 operating budget, per AO 2023-16
- 15 • Half of the \$263,944,771 of property taxes approved for ASD’s fiscal year 2024-  
16 2025 operating budget, per AO 2024-17

17  
18 To calculate mill rates, property taxes approved to support ASD’s operating budget  
19 are divided by taxable assessed values:

20  
21 
$$\frac{\text{ASD Approved Property Taxes for Tax Year}}{\text{Areawide Service Area Taxable Assessed Value}} \times 1,000 = \text{Mill Rate}$$
  
22  
23  
24 
$$\frac{263,714,389}{39,564,689,895} \times 1,000 = 6.67$$
  
25  
26  
27

28 **THE ADMINISTRATION RECOMMENDS APPROVAL.**

29  
30 Prepared by: Office of Management & Budget (OMB)  
31 Approved by: Sharon Lechner, OMB Director  
32 Concur: Anne Helzer, Municipal Attorney  
33 Concur: Alden Thern, CFO  
34 Concur: Kent Kohlhase, Municipal Manager  
35 Respectfully Submitted: Dave Bronson, Mayor

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

AO Number: 2024-30

Title: **AN ORDINANCE OF THE MUNICIPALITY OF ANCHORAGE SETTING THE RATE OF TAX LEVY, APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR THE ANCHORAGE SCHOOL DISTRICT FOR THE TAX YEAR 2024.**

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

<b>CHANGES IN EXPENDITURES AND REVENUES:</b>		<b>(In Thousands of Dollars)</b>				
	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>FY28</b>	
<b>Operating Expenditures</b>						
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Labor	-	-	-	-	-	
Transfers to Other Funds	263,714	-	-	-	-	
Debt Service	-	-	-	-	-	
<b>TOTAL DIRECT COSTS:</b>	<b>\$ 263,714</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Add: Charges from Others	\$ -	\$ -	\$ -	\$ -	\$ -	
Less: Charges to Others	-	-	-	-	-	
<b>FUNCTION COST:</b>	<b>\$ 263,714</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>REVENUES:</b>	<b>\$ 263,714</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>CAPITAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>POSITIONS: FT/PT and Temp</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**PUBLIC SECTOR ECONOMIC EFFECTS:**

A total of \$263,714,389 in property tax collection revenue will be received for Anchorage School District operations and debt for the 2024 calendar year and will be contributed to the Anchorage School District.

**PRIVATE SECTOR ECONOMIC EFFECTS:**

A total of \$263,714,389 in property taxes for Anchorage School District operations and debt will be paid by Anchorage taxpayers as 6.67 mills or \$667 per \$100,000 of taxable assessed valuation for the 2024 calendar year.

Prepared by: Office of Management & Budget

Phone: 907-343-4496

Municipal Clerk's Office

Approved

Date: March 21, 2023

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

Prepared by: Anchorage School District  
For Reading: March 7, 2023

**ANCHORAGE, ALASKA**

**AO NO. 2023-16**

1 AN ORDINANCE DETERMINING AND APPROVING THE TOTAL AMOUNT  
2 OF THE ANNUAL OPERATING BUDGET OF THE ANCHORAGE SCHOOL  
3 DISTRICT FOR ITS FISCAL YEAR 2023-2024 AND DETERMINING AND  
4 APPROPRIATING THE PORTION OF THE ASSEMBLY APPROVED BUDGET  
5 AMOUNT TO BE MADE AVAILABLE FROM LOCAL SOURCES

6  
7 THE ANCHORAGE ASSEMBLY ORDAINS:

8  
9 Section 1. That the FY 2023-2024 Proposed Anchorage School District  
10 Financial Plan in the amount of \$905,142,513 has been approved by the Anchorage  
11 Assembly and that, the amount of \$263,484,006 is to be contributed from local  
12 property taxes or other local sources and is hereby appropriated for school purposes  
13 to fund the School District for its 2023-2024 fiscal year.

14  
15  
16 Section 2. That this ordinance is effective upon passage and approval.

17  
18 PASSED AND APPROVED by the Anchorage Assembly, this 21st day of March,  
19 2023.

20  
21  
22 *Suzanne LaFrance*

23 ATTEST:

Chair

24  
25 *Jennifer Veneklasen*

26  
27 Municipal Clerk

MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM 67-2023

Meeting Date: March 7, 2023

FROM: ANCHORAGE SCHOOL DISTRICT

SUBJECT: AO 2023-16 ANCHORAGE SCHOOL DISTRICT  
FY 2023-2024 FINANCIAL PLAN

**PROPOSED FINANCIAL PLAN**

The Anchorage School Board has approved the Proposed Financial Plan and Budget for FY 2023-24 in the amount of \$905,142,513. The total proposed Anchorage School District budget by individual fund is projected as follows:

Municipal Upper Limit Summary

Governmental Funds Summary (in millions \$)	Actual [1]	Actual [1]	Actual [1]	Adopted Budget	Proposed Budget	FY23 Adopted vs. FY24 Proposed	
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	\$	%
General Fund	\$ 564.115	\$ 556.930	\$ 550.262	\$ 549.507	\$ 598.556	\$ 49.049	8.9%
Project Carryover [2]	-	-	-	25.000	25.000	-	0.0%
Transportation Fund	23.668	22.621	22.278	25.692	27.684	1.992	7.8%
Grants Fund	46.075	63.968	98.443	137.725	92.450	(45.275)	-32.9%
Debt Service Fund	77.175	79.019	66.819	70.766	63.715	(7.051)	-10.0%
Capital Projects Fund [3]	2.775	3.434	2.141	10.000	65.000	55.000	550.0%
Student Nutrition Fund	21.595	16.035	22.261	23.959	24.837	0.878	3.7%
Student Activities Fund	4.439	1.407	3.746	7.900	7.900	-	0.0%
ASD Managed Total	739.842	743.414	765.950	850.549	905.142	54.593	6.4%
SOA PERS/TRS On-behalf	55.106	54.682	57.939	55.000	55.000	-	0.0%
Total All Funds	\$ 794.948	\$ 798.096	\$ 823.889	\$ 905.549	\$ 960.142	\$ 54.593	6.0%

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

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

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

The upper limit spending authorization of \$905,142,513 for FY 2023-24, is an increase of \$54,594,037 from the prior year. The overall increase in upper limit spending is primarily due to \$55 million in additional spending capacity requested for Capital Projects to accommodate spending associated with School Bond Debt Reimbursement as directed by the School Board.

1 It is requested that the Anchorage Assembly approve local property taxes in the  
 2 amount of \$263,484,006, an increase of \$6,792,978 from the prior year, or about  
 3 2.65 percent. The tax increase is primarily due the Required Local Contribution  
 4 going up by \$7.8 million, which results in a dollar-for-dollar reduction of State  
 5 funding, partially offset by decreases in Student Transportation and Bond Debt  
 6 repayment. The change in taxes by type is shown in the table below:  
 7

	Approved Budget FY 2022-2023	Proposed Budget FY 2023-2024	Increase/ (Decrease)	Percent Change
Required Local Contribution	\$ 112,606,410	\$ 120,362,918	\$ 7,756,508	6.89%
Additional Local Contribution	99,788,306	100,675,904	887,598	0.89%
Student Transportation	5,634,390	5,042,104	(592,286)	-10.51%
Debt Service	38,661,922	37,403,080	(1,258,842)	-3.26%
Total Local Taxes Requested	<u>\$ 256,691,028</u>	<u>\$ 263,484,006</u>	<u>\$ 6,792,978</u>	<u>2.65%</u>

8  
 9  
 10 For calendar year 2023, the District is not requesting any additional funds for  
 11 unfunded State bond debt reimbursement which will lower the overall tax  
 12 burden.  
 13

14 **PROPERTY TAXES AND ENROLLMENT**

15  
 16 The chart below shows the amount of taxes the District is requesting by both  
 17 fiscal year (FY), which is July 1 through June 30, and calendar year (CY). Fiscal  
 18 year taxes are collected over the course of two calendar years, e.g. the second half  
 19 of the FY 23 tax request (January 1, 2023 – June 30, 2023) and the first half of the  
 20 FY 24 tax request (July 1, 2023 – December 31, 2023) makes up the total calendar  
 21 year 2023 request.  
 22

**FY 2023-24 Proposed Budget Property Tax Request**

	Approved Budget FY 2022-2023	Proposed Budget FY 2023-2024	Increase/ (Decrease)	Percent Change
Total Property Taxes (FY)	256,691,028	263,484,006	6,792,978	2.65%
Total Property Taxes (CY)	256,048,722	260,087,517	4,038,795	1.58%
Estimated Assessed Valuation (CY)*	36,163,057,286	36,163,057,286	-	0.00%
Estimated Mill Rate (CY)	7.08	7.19	0.11	1.55%

\*2023 valuation is based on 2022 assessment

**Calendar Year Request with Unfunded Bond Debt**

	Approved Budget FY 2022-2023	Proposed Budget FY 2023-2024	Increase/ (Decrease)	Percent Change
Total Property Taxes (CY)	256,048,722	260,087,517	4,038,795	1.58%
Unfunded Bond Debt for FY22 (CY)	20,318,014	-	(20,318,014)	-100.00%
Total Calendar Year Request	276,366,736	260,087,517	(16,279,219)	-5.89%
Estimated Mill Rate (CY)	7.64	7.19	(0.45)	-5.89%



1 While taxes requested for ongoing operations are expected to increase by 1.58  
 2 percent for calendar year 2023, the overall tax burden and mill rates are set to  
 3 decline by 5.89 percent for the year due to the reinstatement of School Bond Debt  
 4 Reimbursement by the State.

5  
 6 Enrollment is expected to increase by 1.16 percent overall with a similar increase  
 7 in students with intensive needs. The total projected District enrollment is shown  
 8 below:

	Actual FY 2022-2023 October, 2022	Projected FY 2023-2024 October, 2023	Increase/ (Decrease)	Percent Change
Average Daily Membership	43,568	44,073	505	1.16%
Students with Intensive Needs	1,063	1,073	10	0.94%

9  
 10  
 11  
 12  
 13 Additional information regarding changes in revenue and expenditures specific  
 14 to each fund as well as programmatic and staffing changes specific to academic  
 15 programs and support services can be found in the budget document.

16  
 17 The FY 2023-24 Proposed Financial Plan and Budget continues the Anchorage  
 18 School Board’s commitment to improving the education of all students.

19  
 20 **The Anchorage School District requests the full support of the Anchorage**  
 21 **Assembly for this budget and in the ongoing efforts to continue a community**  
 22 **dialogue that focuses on building on the momentum ASD has started to achieve.**

23  
 24  
 25  
 26 Respectfully submitted,

27  
 28  
 29  
 30 Dr. Jharrett Bryantt  
 31 Superintendent

32  
 33 JB/AR

34  
 35 Attachments include:

36  
 37 February 21, 2023 Preliminary Budget Memo

38  
 39 Comb Bound / PDF Proposed FY 2023-24 Budget under separate cover.

Anchorage School District  
 Fiscal Year 2023-2024

PROJECTED REVENUES AND EXPENDITURES SUMMARY

Fund	Revenues and Fund Balance				2023-2024 Revenue/Source Projections	2023-2024 Expenditure Projections
	Local	State		Federal		
	Taxes	Other				
General Fund	\$ 221,038,822	\$ 50,776,712	\$ 310,748,569	\$ 15,991,918	\$ 598,556,021	\$ 598,556,021
Project Carryover		25,000,000			25,000,000	25,000,000
Transportation Fund	5,042,104	2,500,000	20,142,241		27,684,345	27,684,345
Local, State and Federal Grants Fund		1,463,468	7,568,083	83,418,647	92,450,198	92,450,198
Debt Service Fund	37,403,080	353,492	25,958,762		63,715,334	63,715,334
Capital Projects Fund		65,000,000			65,000,000	65,000,000
Student Nutrition Fund		1,239,097	135,000	23,462,518	24,836,615	24,836,615
Student Activities Fund		7,900,000			7,900,000	7,900,000
ASD Managed Total	<u>263,484,006</u>	<u>154,232,769</u>	<u>364,552,655</u>	<u>122,873,083</u>	<u>905,142,513</u>	<u>905,142,513</u>
SOA PERS/TRS On-behalf			55,000,000		55,000,000	55,000,000
TOTAL	<u>\$ 263,484,006</u>	<u>\$ 154,232,769</u>	<u>\$ 419,552,655</u>	<u>\$ 122,873,083</u>	<u>\$ 960,142,513</u>	<u>\$ 960,142,513</u>
Percentage of Revenue Sources to Total Revenue Projections	27.44%	16.06%	43.69%	12.80%	99.99%	

Computation of Total Taxes  
 for Calendar Year 2023

		General and Transportation Funds	Debt Service Fund
Amount required to fund second half of Adopted FY 2022-2023 Budget: January 1, 2023/June 30, 2023	\$ 128,345,514	\$ 109,014,553	\$ 19,330,961
Amount required to fund first half of Adopted FY 2023-2024 Budget: July 1, 2023/December 31, 2023	\$ 131,742,003	113,040,463	18,701,540
TOTAL Taxes for Calendar Year 2023		<u>\$ 222,055,016</u>	<u>\$ 38,032,501</u>
Total Taxes for Calendar Year 2023			
A) <u>Total Taxes 2023</u>	<u>\$ 260,087,517</u>	<u>\$ 222,055,016</u>	<u>\$ 38,032,501</u>
Assessed Valuation	\$ 36,163,057,286	\$ 36,163,057,286	\$ 36,163,057,286
		<u>6.14 mills</u>	<u>1.052 mills</u>

A) The 2023 mill rate is based on the assessed valuation for 2022 and is subject to change.

**Appendix E**

Anchorage School District  
Fiscal Year 2023-2024

COMPUTATION OF MUNICIPAL PROPERTY TAX LIMITATION

		<u><u>Charter Limit</u></u>
Taxes Projected – Anchorage School District FY 2022-2023		\$ 256,691,028
Less: Prior Year Taxes Required for Debt Service		<u>38,661,922</u>
Net Taxes Approved for General and Transportation Funds		218,029,106
<u>Allowable Growth Factors</u>		
Population – 5 year Average	-0.6%	
CPI – 5 average year Anchorage Urban	<u>3.3%</u>	
	2.7%	<u>5,886,786</u>
Basic Tax Limitation		223,915,892
<u>Plus Exclusions:</u>		
Judgments/Legal Settlements		-
Taxes for Operations and Maintenance on New Voter Approved Facilities		-
Taxes Requested on New Construction/Property Improvements		<u>1,575,489</u> [1]
Tax Limitation – General Fund		225,491,381
Taxes Requested for Debt Service		<u>37,403,080</u>
Tax Limitation FY 2023-2024		262,894,461
General and Transportation Funds	226,080,926	
Debt Service Fund	<u>37,403,080</u>	
Taxes Projected in Financial Plan – FY 2023-2024		<u>263,484,006</u>
Amount Over (Under) as allowed by the Property Tax Cap Limitation under the MOA Charter		<u><u>\$ 589,545</u></u>

[1] New construction uses the 2022 amount pending updated information from the Municipality

Municipal Clerk's Office

Approved

Date: March 19, 2024

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

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

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

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

6  
7 THE ANCHORAGE ASSEMBLY ORDAINS:

8  
9 Section 1. That the FY 2024-2025 Proposed Anchorage School  
10 District Financial Plan in the amount of \$894,240,584 has been approved by the  
11 Anchorage Assembly and that, the amount of \$263,944,771 is to be contributed from  
12 local property taxes or other local sources and is hereby appropriated for school  
13 purposes to fund the School District for its 2024-2025 fiscal year.

14  
15  
16 Section 2. That this ordinance is effective upon passage and approval.

17  
18 PASSED AND APPROVED by the Anchorage Assembly, this 19th day of March,  
19 2024.

20  
21  
22 

23  
24 ATTEST:

Chair

25  
26  
27 

28  
29 Municipal Clerk

MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM No. 152-2024

Meeting Date: March 5, 2024

FROM: ANCHORAGE SCHOOL DISTRICT

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

**PROPOSED FINANCIAL PLAN**

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

Municipal Upper Limit Summary

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

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

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

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

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

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

1 percent. The tax increase is primarily due to increased costs in Student  
 2 Transportation coupled with flat state transportation funding, which is partially  
 3 offset by decreases in Debt repayment and a slight decrease in both the Required  
 4 Local Contribution and Additional Local Contribution request due to enrollment  
 5 declines. The change in taxes by type is shown in the table below:  
 6

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

7  
8  
9 **PROPERTY TAXES AND ENROLLMENT**

10 The chart below shows the amount of taxes the District is requesting by both  
 11 fiscal year (FY), which is July 1 through June 30, and calendar year (CY). Fiscal  
 12 year taxes are collected over the course of two calendar years, e.g. the second half  
 13 of the FY 24 tax request (January 1, 2024 - June 30, 2024) and the first half of the  
 14 FY 24 tax request (July 1, 2024 - December 31, 2024) makes up the total calendar  
 15 year 2024 request.  
 16  
 17

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

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

18  
19 While taxes requested for ongoing operations are expected to increase by 1.39  
 20 percent for calendar year 2024, the overall tax burden and mill rates are set to  
 21 decline by 3.47 percent for the year.  
 22

23 Enrollment is expected to stagnate, with a slight increase in average daily  
 24 membership of .32 percent. The total projected District enrollment is shown below:  
 25  
 26

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

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

4  
5 The FY 2024-25 Proposed Financial Plan and Budget continues the Anchorage  
6 School Board's commitment to improving the education of all students.

7  
8 **The Anchorage School District requests the full support of the Anchorage**  
9 **Assembly for this budget and in the ongoing efforts to continue a community**  
10 **dialogue that focuses on building on the momentum ASD has achieved.**

11  
12  
13  
14 Respectfully submitted,

15 

16  
17  
18 Dr. Jharrett Bryantt  
19 Superintendent

20  
21 JB/AR

22 Attachments include:

23  
24 February 27, 2024 Preliminary Budget Memo

25  
26  
27 Comb Bound / PDF Proposed FY 2024-25 Budget under separate cover.

Anchorage School District  
Fiscal Year 2024-2025

PROJECTED REVENUES AND EXPENDITURES SUMMARY

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

Computation of Total Taxes  
for Calendar Year 2024

			General and Transportation Funds	Debt Service Fund
Amount required to fund second half of Adopted FY 2023-2024 Budget: January 1, 2024/June 30, 2024	\$ 131,742,003		\$ 113,040,463	\$ 18,701,540
Amount required to fund first half of Adopted FY 2024-2025 Budget: July 1, 2024/December 31, 2024	\$ 131,972,386		<u>114,916,173</u>	<u>17,056,213</u>
TOTAL Taxes for Calendar Year 2024			<u>\$ 227,956,636</u>	<u>\$ 35,757,753</u>
Total Taxes for Calendar Year 2024				
<u>Total Taxes 2024</u>	\$ 263,714,389	= 6.682 mills	\$ 227,956,636	\$ 35,757,753
Assessed Valuation [1]	\$ 39,464,975,293		\$ 39,464,975,293	\$ 39,464,975,293
			<u>5.776 mills</u>	<u>0.906 mills</u>

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



## Appendix E

Anchorage School District  
Fiscal Year 2024-2025

## COMPUTATION OF MUNICIPAL PROPERTY TAX LIMITATION

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

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

Municipal Clerk's Office  
**Amended and Approved**  
 Date: April 30, 2024

Submitted By: Chair of the Assembly at the  
 Request of the Mayor  
 Prepared By: Office of Management & Budget  
 For Reading: April 9, 2024

**ANCHORAGE, ALASKA**  
**AR 2024-105, As Amended**

1 **A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND**  
 2 **APPROPRIATING FUNDS FOR THE 2024 MUNICIPAL UTILITIES / ENTERPRISE ACTIVITIES**  
 3 **OPERATING AND CAPITAL IMPROVEMENT BUDGETS.**

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

8 **WHEREAS**, the 2024 operating and capital improvement budgets / programs for the Municipal  
 9 Utilities / Enterprise Funds were approved per AO 2023-97 and became effective January 1,  
 10 2024; and  
 11

12 **WHEREAS**, the Mayor has recommended revisions to the Municipal Utility / Enterprise activity  
 13 departments and fund appropriations for 2024; now, therefore,  
 14

15 **THE ANCHORAGE ASSEMBLY RESOLVES:**

16 **Section 1.** The amounts set forth for the 2024 fiscal year budgets are hereby revised and  
 17 appropriated:

Fund	Utility / Enterprise	Approved Budget	Revision	Revised Budget
			<b>\$ 144,487</b>	<b>\$ 3,443,917</b>
531000	Anchorage Hydropower Utility	\$ 3,299,430	<del>279,487</del>	<del>3,578,917</del>
540000	Anchorage Water Utility (AWU)	50,715,192	3,557,589	54,272,781
550000	Anchorage Wastewater Utility (ASU)	50,322,796	(449,352)	49,873,444
560000	Refuse Collection Utility (RCU)	12,154,748	2,666,687	14,821,435
562000	Solid Waste Disposal (SWSDU)	28,649,935	(795,501)	27,854,434
570000	Don Young Port of Alaska	16,205,122	20,373	16,225,495
580000	Airport	983,549	141,274	1,124,823

28 **Section 2.** The amounts set forth for the 2024 Municipal Utilities / Enterprise Activities Capital  
 29 Improvement Budgets for the municipal utilities / enterprise activities are hereby revised as  
 30 described in the attached Assembly Memorandum.  
 31

32 **Section 3.** The following capital activities' funding sources are available and are hereby  
 33 appropriated for the 2024 Municipal Utilities/Enterprise Activities in amounts not to exceed, as  
 34 follows:  
 35

Fund	Utility / Enterprise	Approved Budget	Revision	Revised Budget
540200	AWU Capital	\$32,522,000	(7,938,000)	\$24,584,000
550200	ASU Capital	16,175,000	12,000,000	28,175,000
562200	SWSDU Capital	10,135,000	11,450,000	21,585,000

1 **Section 4.** This resolution shall take effect immediately upon passage and approval by the  
2 Assembly.

3

4 PASSED AND APPROVED by the Anchorage Assembly this 30th day of April, 2024.

5

6

7

*Christopher Constant*

8 ATTEST:

Chair

9

10

*Jasmine Acres*

11

12 Municipal Clerk



# MUNICIPALITY OF ANCHORAGE

## Assembly Memorandum

AM No. 284-2024

Meeting Date: April 9, 2024

1 FROM: MAYOR

2  
3 SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE  
4 REVISING AND APPROPRIATING FUNDS FOR THE 2024  
5 MUNICIPAL UTILITIES / ENTERPRISE ACTIVITIES OPERATING  
6 AND CAPITAL IMPROVEMENT BUDGETS.  
7

8 The accompanying Assembly Resolution revises and appropriates the Municipal Utilities /  
9 Enterprises Activities 2024 Operating Budgets for the following reasons:

- 10
- 11 • Adjust the Municipal Utility/Enterprise Service Assessments as appropriate; and
- 12 • Adjust IGCs (charges to/from others); and
- 13 • Adjust revenues for updated projections; and
- 14 • Adjust personnel and benefit costs in line with collective bargaining agreements or
- 15 current wage costs.
- 16

17 The following operating changes not incorporated in the above Quarter 1 housekeeping  
18 updates are specifically listed below:

19  
20 Anchorage Hydropower:

- 21 • \$135,000 Add Administrative Officer
- 22 • \$93,000 for: Office Supplies (\$3,000), Equipment (\$30,000), Office Lease (\$60,000)
- 23 • \$26,638 Increase revenues and associated expenditures to align with the current year
- 24 Chugach Electric Association, Inc. Power Purchase Agreement
- 25 • \$24,000 to provide for Travel/Training
- 26

27 Anchorage Water Utility (AWU)

- 28 • \$4,100,000 Dividend Increase to General Government
- 29

30 Municipal Airport (Merrill Field)

- 31 • \$100,000 Dividend Increase to General Government
- 32

33 Refuse Collection Utility (RCU)

- 34 • \$1,958,206 Increase. Transfer portion of existing transfer station debt cost from Solid
- 35 Waste Disposal Utility (SWSDU); both Solid Waste Services (SWS) utilities are
- 36 obligated under the relevant debt instrument, and both co-occupy the facility. This is a
- 37 reappropriation of total existing debt cost between two SWS utilities with no increase in
- 38 total expense.
- 39

40 SWSDU

- 1 • (\$1,958,206) Decrease. Transfer portion of existing transfer station debt cost to the  
 2 RCU; both SWS utilities are obligated under the relevant debt instrument, and both co-  
 3 occupy the facility. This is a reappropriation of total existing debt cost between two  
 4 SWS utilities with no increase in total expense.  
 5 • New Material Recovery Facility Staffing - Journeyman Grade 18 FT, with funding to be  
 6 provided by an AFD grant.  
 7

8 The following Municipal Utilities / Enterprises Activities 2024 Capital Improvement  
 9 Budgets/Programs (CIB/CIP) are updated as follows:

10  
 11 AWU Capital Projects Fund (540200)  
 12

13 The amounts set forth for the 2024 Municipal Utilities / Enterprise Activities Capital  
 14 Improvement Budgets for the municipal utilities / enterprise activities are hereby revised  
 15 and approved. Once the funding source is guaranteed, an appropriation will be necessary.  
 16

- 17 1. Alyeska Subdivision Water Access - \$300,000 project increase - with the requested  
 18 increase to be funded through grant funding.  
 19 2. Emergency Water Fill Station - \$1,750,000 project increase - with the requested  
 20 increase to be funded through grant funding.  
 21 3. Huffman Road Fire Protection Pipeline - \$1,200,000 project increase – with the  
 22 requested increase to be funded through grant funding.  
 23 4. Terraces Subdivision Fire Protection Pipeline - \$3,950,000 project increase – with the  
 24 project to be funded with \$3,750,000 through grant funding and \$200,000 from debt.  
 25 5. Public Drinking Water Access project - \$6,625,000 – with the project to be funded with  
 26 \$5,300,000 grant funding and \$1,325,000 in debt.  
 27

28 The following projects are requested to amend the 2024 AWU Capital Projects Fund CIB  
 29 and decrease the appropriation (\$7,938,000) from \$32,522,000 to \$24,584,000:  
 30

- 31 1. Sand Lake Subdivision Water Access (\$1,750,000), Eldon Subdivision Water Access  
 32 (\$438,000), Eagle River Fire Protection Water Storage Tank (\$2,500,000), Eagle River  
 33 Well (\$1,625,000), and Romig Park Water Utility Acquisition (\$1,625,000)  
 34

35 ASU Capital Projects Fund (550200)  
 36

37 The amounts set forth for the 2024 Municipal Utilities / Enterprise Activities Capital  
 38 Improvement Budgets for the municipal utilities / enterprise activities are hereby revised  
 39 and approved. Once the funding source is guaranteed, an appropriation will be necessary.  
 40

- 41 1. Powder Reserve Sewer Access - \$4,500,000 project increase – with the requested  
 42 increase to be funded through grant funding.  
 43 2. HLB Holdon Hills Sewer Access - \$2,500,000 – with the requested increase to be funded  
 44 through grant funding.  
 45

46 The following projects are requested to amend the 2024 ASU Capital Projects Fund CIB  
 47 and increase the appropriation \$12,000,000 from \$16,175,000 to \$28,175,000.  
 48

- 49 1. Fats, Oils, and Grease (FOG) Receiving Station - \$12,000,000 – with the requested  
 50 increase to be funded through debt.  
 51  
 52

1  
2 SWS Disposal Utility (SWSDU) Capital Projects Fund (562200)  
3

4 The amounts set forth for the 2024 Municipal Utilities / Enterprise Activities Capital  
5 Improvement Budgets for the municipal utilities / enterprise activities are hereby revised  
6 and approved. Once the funding source is guaranteed, an appropriation will be necessary.  
7

8 1. Regional Landfill Leachate Treatment Facility - \$13,000,000 project increase – with the  
9 requested increase to be funded through grant funding.  
10

11 The following project is requested to amend the 2024 SWSDU Capital Projects Fund CIB  
12 and increase the appropriation \$11,450,000 from \$10,135,000 to \$21,585,000:  
13

14 1. Cell 9 Remediation - \$11,200,000 - Emergency repair to address environmental and  
15 regulatory requirements. In November 2020, a fire was discovered at the working face  
16 of the landfill. In August 2023, a liquid seep was observed outside of the landfill,  
17 consisting of leachate from Cell 9 emanating from below the bottom liner. The likely  
18 source is a defect in the bottom liner potentially caused by the 2020 fire and subsequent  
19 firefighting activities. In consultation with the Alaska Department of Environmental  
20 Conservation it was determined an evaluation of the integrity of the bottom liner system  
21 in the vicinity of the seep and fire area was necessary. This project consists of the work  
22 necessary to perform the evaluation and correct any identified defects.  
23

24 2. 15th Ave - \$250,000 project increase to fix overflow onto 15th Ave from leachate seep  
25 at the former landfill site at Merrill Field. Repairs will alleviate traffic hazards at 15th  
26 Avenue to include winter freeze issues.  
27

28 Previously approved budget documents are available at the following site:  
29

30 <http://www.muni.org/Departments/budget/Pages/default.aspx>  
31

32 Budget revisions included in the attached resolution will be made available at the above-  
33 mentioned site after Assembly approval.  
34

35 **THE ADMINISTRATION RECOMMENDS APPROVAL.**  
36

37 Prepared by: Office of Management & Budget (OMB)  
38 Recommended by: Sharon Lechner, OMB Director  
39 Concur: Alden Thern, CFO  
40 Concur: Kent Kohlhase, Municipal Manager  
41 Respectfully Submitted: Dave Bronson, Mayor



# MUNICIPALITY OF ANCHORAGE

## ASSEMBLY INFORMATION MEMORANDUM

AIM No. 49-2024

Meeting Date: April 9, 2024

1 **From: MAYOR**

2  
3 **Subject: Report Recommending Distributions to General Government from**  
4 **Anchorage Water Utility (“AWU”), Don Young Port of Alaska (the “Port”),**  
5 **Solid Waste Services (“Disposal”), Solid Waste Services (“Collections”),**  
6 **the Anchorage Municipal Airport (“Merrill Field”), and Anchorage**  
7 **Hydropower (“Hydro”)**  
8

9 Anchorage Municipal Code (AMC) 26.10.060 provides that Municipal-owned utilities shall  
10 operate to provide the municipality a reasonable profit (when prudent) from surplus revenues,  
11 distributed under AMC 26.10.065 (utilities) and AMC 26.10.068 (Anchorage Hydropower).  
12 Additionally, the Municipality of Anchorage has historically managed its enterprise funds such  
13 as the Port to provide the municipality a reasonable profit (when prudent) from surplus  
14 revenues.

15  
16 AMC 26.10.065 provides that up to 75% of a utility’s positive net income may be pledged as a  
17 revenue distribution (aka, dividend) to general government if the utility is not subject to i) a  
18 below market investment grade bond rating, ii) an active dividend restriction imposed by the  
19 Regulatory Commission of Alaska (the “RCA”), or iii) an equity ratio of less than 30%. Dividends  
20 exceeding 75% of utility net income are possible under certain circumstances.

21  
22 The utility’s pledge is an initial proposal (ref. AMC 26.10.065.A.1.).

23  
24 In compliance with AMC 26.10.060 and in accordance with operating practices for the municipal  
25 owned enterprise funds, the following proposed dividend distributions are submitted to the  
26 Assembly:

- 27  
28 1) Memo from the Port. The Port proposes, and the Administration supports, a \$604,174  
29 dividend.  
30  
31 2) Memo from Solid Waste Services (“SWS”), for its Disposal and Collections Utilities.  
32 SWS proposes, and the Administration supports, a \$750,000 dividend for Disposal and  
33 a \$300,000 dividend for Collections.  
34  
35 3) Memo from Anchorage Water and Wastewater Utility (“AWWU”):

36  
37 The Anchorage Wastewater Utility continues to operate under an RCA dividend restriction  
38 and is therefore unable to transfer a dividend to general government.

39  
40 The Anchorage Water Utility (“AWU”) proposes a \$1.5 million dividend to general  
41 government. See the Administration’s response, below.

1  
2 4) Merrill Field: See the Administration’s proposal, below.  
3

4 The Administration’s proposals, if different than utility or enterprise fund proposals are as  
5 follows:  
6

7 AWU: The Administration proposes, and has budgeted to receive, a \$5.6 million AWU dividend  
8 which represents 33% of AWU’s 2022 net income (2023 has not yet closed). In support of this  
9 change, the Administration notes that as shown on Exhibit 1, AWWU underpays when  
10 compares to other municipally owned utility and enterprise fund peers, whether viewed in terms  
11 of a revenue distribution or in terms of an equity distribution. Further, as shown on Exhibit 2,  
12 AWWU consistently budgets very conservatively, resulting total four-year AWU dividends of  
13 only \$1.93 million vs. net income before dividend of over \$56 million, an average annual AWU  
14 earnings allocation to owner of only 3% when compared to the 75% earnings allocation allowed  
15 under Municipal Code (\$42 million during the four-year period) or compared to the 33%  
16 earnings allocation consistent with 2018 AWWU RCA testimony. The Administration notes that  
17 a 33% dividend – consistent with AWWU management testimony – is sustainable without a  
18 utility rate increase whereas a 75% dividend would either require a rate increase and/or would  
19 soon result in AWU becoming equity-impaired and thereafter subject to a dividend restriction.  
20

21 Merrill Field: The Administration proposes, and has budgeted to receive, a \$100,000 dividend  
22 to general government noting that Merrill Field is essentially debt free, in 2021 Merrill Field  
23 earned \$3.1 million, and that Merrill Field’s 2023 draft income statement shows \$1.6 million in  
24 net operating income before (non-cash) depreciation expense.  
25

26 **Anchorage Hydropower Utility**

27 AMC 26.10.068.A. provides that Hydro shall pledge and distribute to the MOA Trust Fund  
28 revenue received from Chugach Electric Association, Inc. (“CEA”) under the Eklutna Power  
29 Purchase Agreement between CEA and the Municipality.  
30

31 AMC 26.10.068.B provides that Hydro may pledge a dividend to general government as long  
32 as sufficient equity is maintained to meet anticipated capital and operating expenses. Unlike  
33 AMC 26.10.060, dividends exceeding Hydro net income are allowed.  
34

35 The Administration proposes, and has budgeted to receive, a \$300,000 dividend to general  
36 government consistent with prior dividends. Once Hydro becomes fully staffed, Hydro shall be  
37 requested to prepare a long-range capital and operating expense forecast including contractual  
38 obligations under all Power Purchase Agreements and though not required under municipal  
39 Code, shall submit the forecast with a dividend memo similar to the dividend memo prepared  
40 the municipal utilities and the Port.  
41

42 The Administration recommends the Assembly’s approval of the dividends as proposed by the  
43 Administration, above.  
44

45 Prepared by: Office of Management & Budget (OMB)  
46 Concur: Sharon Lechner, OMB Director  
47 Concur: Kent Kohlhase, Municipal Manager  
48 Respectfully submitted: Dave Bronson, Mayor



# MEMORANDUM

**DATE:** March 20, 2024

**TO:** Anchorage Assembly

**THRU:** Kent Kohlhase, Municipal Manager, Municipality of Anchorage (MOA)

**THRU:** Mark A. Corsentino, P.E., General Manager, Anchorage Water & Wastewater Utility (AWWU)

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

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

---

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

AWWU proposes a revenue distribution of \$1,500,000 from AWU to the general government in 2024. AWWU currently faces several uncertainties that may negatively impact the financial health of AWU in the near future including continued employee vacancies and material supply chain issues as well as ongoing repairs associated with earthquake damage on November 30, 2018, and ongoing recovery timeline from FEMA. We believe this recommendation to be consistent with the business-like operations of the utility.

In accordance with AMC 26.10.065.A.3.d, ASU shall not pay a dividend because ASU remains under a dividend restriction proscribed by the Regulatory Commission of Alaska (RCA) under AS 42.05.521. Therefore, no distributions from ASU to general government were included in the 2024 Approved Enterprise and Utility Budget for the MOA in AO 2023-097 adopted on November 21, 2023.

### Legal Background

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

### AWWU's Financial Background

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



The utility dividends proposed in the long-range financial plan for 2024 are as follows:

2024 Target-Level Utility Distributions	
Utility	Amount
AWU	\$1,500,000
ASU	\$0

**AWWU Recommendation for AWU in accordance with AO2017-97**

*Debt/Equity Capital Structure*

[AMC 26.10.065A.1.b]

AWU		
Capital Structure	Current (2023 Draft)	Proposed (2024 Budget LRFP)
Debt	50%	47%
Equity	50%	53%

*Targeted and Achieved Equity Returns*

[AMC 26.10.065A.1.a]

AWU's last RCA accepted Return on Equity (ROE) through a general rate case for tariff rates effective April 30, 2022, was 10.00%. AWU's proposed (targeted) ROE of 10.70% for tariff rates effective February 12, 2024 was granted interim and refundable basis with a final RCA decision due March 23, 2025.<sup>1</sup>

AWU		
Year	Targeted ROE	Achieved ROE
2023	10.00%	6.91%
2024	10.70%	TBD

*Change in Net Position*

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

AWU	
2024 (Draft)	\$13,206,239

*Prudent, Business-like operation of the Utilities*

[AMC 26.10.065A.1.c]

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

AWWU proposes a revenue distribution of \$1,500,000 from AWU to the general government in 2024.

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

<sup>1</sup> See U-24-005 Order 1.



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

	2023 Actual (Draft)	2024 1 <sup>st</sup> QTR Budget Revision
Change in Net Position	\$16,040,057	\$13,206,239
Data required by AO 2017-97:		
Achieved Return on Equity	6.91%	N/A
Targeted Return on Equity	10.00%	10.70%
Budgeted Return on Equity	10.00%	10.7%
Debt	50%	47%
Equity	50%	53%
Total Capitalization	100%	100%
Dividend to be paid	\$1,500,000	\$1,500,000
Dividend as a percent of 2023 Change in Net Position	9%	9%
Dividend as a percent of 2024 Change in Net Position	N/A	11%
Effect of Proposed Dividend on <b>Current and Future</b> Capital Structure	\$0	\$0
Orders from Regulatory Agencies		
- 1980, September 18, APUC Letter Order Imposing a Dividend Restriction on AWU		
- RCA Order U-17-095(8) Removing Dividend Restriction for AWU		

Note at the time this memorandum is issued, information shown for 2023 is very preliminary and unaudited and 2024 financial data represents the forecast used to set AWU budgets and the AWU's 2024 rates.





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

---

## Memorandum

Date: April 2, 2024

To: Anchorage Assembly

Thru: Kent Kohlhase, Municipal Manager, Municipality of Anchorage (MOA)

From: Steve Ribuffo, Director, Port of Alaska <sup>SR4/2</sup>

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

---

The Port of Alaska proposes a dividend distribution in 2024 to general government in the amount of \$604,174.

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

In 2022, the utility achieved return on equity consistent with its targeted return calculated for the amount available for Debt Service. The return is based on the Assembly approved operating budget for the Don Young Port of Alaska.

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

Preliminary projections of the 2022 financial statements show the Port of Alaska fund will have \$17,666,880 in cash at December 31, 2022 and will exceed 90 days of operating cash which is required by debt covenants.

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

**Municipality of Anchorage, Alaska  
Port of Alaska Fund**  
(A Major Enterprise Fund of the Municipality of  
Anchorage, Alaska)

Financial Statements, Required  
Supplementary Information, and Other  
Information  
December 31, 2022

(With Independent Auditor's Report Thereon)

**Municipality of Anchorage, Alaska**  
**Port of Alaska Fund**

**Statements of Net Position**

<i>December 31,</i>	2022	2021
<b>Assets and Deferred Outflows of Resources</b>		
<b>Current Assets</b>		
Cash	\$ 500	\$ 650
Equity in general cash pool	10,730,244	12,066,195
Equity in bond and capital acquisition and construction pool	-	3,323,241
Accrued interest on investments	82,239	55,196
Accrued interest on leases	216,472	-
Accounts receivable, net	1,045,610	923,910
Leases receivable	718,645	-
Prepaid items and deposits	109,233	139,973
Parts inventory	329,025	329,025
<b>Total Current Assets</b>	<b>13,231,968</b>	<b>16,838,190</b>
<b>Noncurrent Assets</b>		
Unrestricted assets:		
Leases receivable	52,803,922	-
Assets held for resale	242,093	242,093
Capital assets, net	371,820,933	347,236,525
Net other postemployment benefits asset	581,959	1,064,242
<b>Total unrestricted noncurrent assets</b>	<b>425,448,907</b>	<b>348,542,860</b>
Restricted assets:		
Restricted cash - settlement set aside	1,950,000	1,950,000
Equity in general cash pool - held for debt service	4,986,136	5,693,135
Intergovernmental receivables	6,319,647	22,544,779
<b>Total restricted noncurrent assets</b>	<b>13,255,783</b>	<b>30,187,914</b>
<b>Total Noncurrent Assets</b>	<b>438,704,690</b>	<b>378,730,774</b>
<b>Total Assets</b>	<b>451,936,658</b>	<b>395,568,964</b>
<b>Deferred Outflows of Resources</b>		
Related to pensions	114,033	135,667
Related to other postemployment benefits	54,906	23,758
<b>Total Deferred Outflows of Resources</b>	<b>168,939</b>	<b>159,425</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 452,105,597</b>	<b>\$ 395,728,389</b>

**Municipality of Anchorage, Alaska**  
**Port of Alaska Fund**

**Statements of Net Position, continued**

<i>December 31,</i>	2022	2021
<b>Liabilities, Deferred Inflows of Resources and Net Position</b>		
<b>Current Liabilities</b>		
Accounts payable	\$ 417,174	\$ 387,521
Capital acquisition and construction accounts and retainages payable	3,319,437	1,792,357
Compensated absences payable	172,420	167,472
Unearned revenue	-	37,500
Accrued payroll liabilities	84,697	122,914
Leases payable, current portion	41,953	-
Accrued interest payable	318,229	190,051
Accrued interest on leases	777	-
Bonds payable, due within one year	715,000	-
<b>Total Current Liabilities</b>	<b>5,069,687</b>	<b>2,697,815</b>
<b>Noncurrent Liabilities</b>		
Other noncurrent liabilities	1,734,106	1,747,630
Compensated absences payable	103,916	122,294
Net pension liability	1,442,563	1,468,098
Leases payable, net of current portion	466,204	-
Notes payable	40,000,000	40,000,000
Bonds payable, including unamortized premium, net of current portion	68,183,340	69,045,251
<b>Total Noncurrent Liabilities</b>	<b>111,930,129</b>	<b>112,383,273</b>
<b>Total Liabilities</b>	<b>116,999,816</b>	<b>115,081,088</b>
<b>Deferred Inflows of Resources</b>		
Related to pensions	-	585,445
Related to other postemployment benefits	50,028	563,322
Related to leases	52,492,410	-
<b>Total Deferred Inflows of Resources</b>	<b>52,542,438</b>	<b>1,148,767</b>
<b>Net Position</b>		
Net investment in capital assets	259,603,156	260,135,560
Restricted for capital construction	8,269,647	758,136
Restricted for debt service	4,986,136	5,693,135
Unrestricted	9,704,404	12,911,703
<b>Total Net Position</b>	<b>282,563,343</b>	<b>279,498,534</b>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<b>\$ 452,105,597</b>	<b>\$ 395,728,389</b>

**Municipality of Anchorage, Alaska**  
**Port of Alaska Fund**

**Statements of Revenues, Expenses, and Changes in Net Position**

<i>Years Ended December 31,</i>	2022	2021
<b>Operating Revenues</b>		
Charges for sales and services:		
Dockage	\$ 1,257,729	\$ 1,273,487
Wharfage, dry bulk	341,728	225,369
Wharfage, liquid bulk	4,505,188	3,956,808
Wharfage, general cargo	3,945,833	3,703,672
Storage revenue	273,419	259,675
Office rental	28,923	51,307
Utilities	36,838	21,247
Miscellaneous	240,459	181,297
<b>Total charges for sales and services</b>	<b>10,630,117</b>	<b>9,672,862</b>
Other operating revenues:		
Crane rentals	130,822	141,913
Other lease revenue	1,709,174	-
Industrial park lease rentals	1,683,165	4,509,536
POL Valve yard fees	464,803	403,063
<b>Total other operating revenues</b>	<b>3,987,964</b>	<b>5,054,512</b>
<b>Total Operating Revenues</b>	<b>14,618,081</b>	<b>14,727,374</b>
<b>Operating Expenses</b>		
Operations:		
Personnel services	2,721,640	2,774,789
Pension	(563,265)	99,163
Other postemployment benefits	(115,861)	(439,549)
Supplies	202,353	152,501
Other services and charges	4,791,463	6,507,748
Charges from other departments	1,215,444	1,198,886
<b>Total operations</b>	<b>8,251,774</b>	<b>10,293,538</b>
Depreciation and amortization	7,083,726	7,231,394
<b>Total Operating Expenses</b>	<b>15,335,500</b>	<b>17,524,932</b>
<b>Operating loss</b>	<b>(717,419)</b>	<b>(2,797,558)</b>



**Municipality of Anchorage, Alaska**  
**Port of Alaska Fund**

**Statements of Revenues, Expenses, and Changes in Net Position, continued**

<i>Years Ended December 31,</i>	2022	2021
<b>Nonoperating Revenues (Expenses)</b>		
Intergovernmental - PERS On Behalf	\$ (27,621)	\$ (46,562)
Investment income (loss) - short-term investments	(279,805)	7,652
Security fees	1,544,552	1,502,007
Right-of-way fees	212,290	208,749
Interest income on leases	2,606,814	-
Interest expense on leases	(9,601)	-
Interest on long-term obligations	(2,958,989)	(2,123,958)
Debt issuance costs	(7,500)	(209,333)
Security contract	(1,710,822)	(1,686,747)
Gain on sale of capital assets	19,431	-
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(611,251)</b>	<b>(2,348,192)</b>
Loss before capital contributions and transfers	(1,328,670)	(5,145,750)
<b>Contributions and Transfers</b>		
Capital contributions	6,520,399	25,616,270
Transfers to other funds:		
Municipal service assessment	(1,390,551)	(1,355,911)
Dividend	(736,369)	(689,753)
<b>Change in Net Position</b>	<b>3,064,809</b>	<b>18,424,856</b>
<b>Net Position, beginning</b>	<b>279,498,534</b>	<b>261,073,678</b>
<b>Net Position, ending</b>	<b>\$ 282,563,343</b>	<b>\$ 279,498,534</b>

**Municipality of Anchorage, Alaska**  
**Port of Alaska Fund**

**Statements of Cash Flows**

<i>Years Ended December 31,</i>	2022	2021
<b>Cash Flows from Operating Activities</b>		
Receipts from customers	\$ 13,428,724	\$ 14,937,423
Payments to employees	(2,773,287)	(2,790,316)
Payments to vendors	(4,946,947)	(7,088,831)
Internal activity - payments made to other funds	(1,215,444)	(1,198,886)
<b>Net cash flows from operating activities</b>	<b>4,493,046</b>	<b>3,859,390</b>
<b>Cash Flows for Noncapital Financing Activities</b>		
Transfer to other funds	(2,126,920)	(2,045,664)
Security contract	(1,710,822)	(1,686,747)
Right of way and security fees	1,756,842	1,710,756
<b>Net cash flows for noncapital financing activities</b>	<b>(2,080,900)</b>	<b>(2,021,655)</b>
<b>Cash Flows for Capital and Related Financing Activities</b>		
Interest payments on long-term obligations	(2,977,722)	(2,267,940)
Interest payments on leases	(8,824)	-
Principal payments on leases	(44,074)	-
Acquisition and construction of capital assets	(29,588,823)	(76,749,759)
Proceeds from sale of capital assets	19,431	-
Proceeds from issuance of long-term debt	-	40,000,000
Debt issuance costs	(7,500)	(209,333)
Proceeds from interest payments on leases	2,390,342	-
Capital contributions received	22,745,531	18,805,688
<b>Net cash flows for capital and related financing activities</b>	<b>(7,471,639)</b>	<b>(20,421,344)</b>
<b>Cash Flows from (for) Investing Activities</b>		
Investment income (loss)	(306,848)	9,693
<b>Net Decrease in Cash and Cash Equivalents</b>	<b>(5,366,341)</b>	<b>(18,573,916)</b>
<b>Cash and Cash Equivalents, beginning</b>	<b>23,033,221</b>	<b>41,607,137</b>
<b>Cash and Cash Equivalents, ending</b>	<b>\$ 17,666,880</b>	<b>\$ 23,033,221</b>
<b>Components of Cash and Cash Equivalents</b>		
Cash	\$ 500	\$ 650
Equity in general cash pool	10,730,244	12,066,195
Equity in bond and capital acquisition and construction pool	-	3,323,241
Restricted cash - settlement set aside	1,950,000	1,950,000
Restricted equity in general cash pool - debt service	4,986,136	5,693,135
<b>Cash and Cash Equivalents, ending</b>	<b>\$ 17,666,880</b>	<b>\$ 23,033,221</b>

**Municipality of Anchorage, Alaska**  
**Port of Alaska Fund**

**Statements of Cash Flows, continued**

<i>Years Ended December 31,</i>	2022	2021
<b>Reconciliation of Operating Loss to Net Cash Flows</b>		
<b>from Operating Activities:</b>		
Operating loss	\$ (717,419)	\$ (2,797,558)
Adjustments to reconcile operating loss to net cash flows from operating activities:		
Depreciation	7,083,726	7,231,394
PERS relief - noncash expenses	(27,621)	(46,562)
Changes in operating assets, deferred outflows of resources, liabilities, and deferred inflows of resources that provided (used) cash:		
Accounts receivable	(121,700)	172,549
Leases receivable, net	(53,522,567)	-
Prepaid items and deposits	30,740	41,265
Net other postemployment benefits asset	482,283	(894,308)
Deferred outflows of resources related to pensions	21,634	64,367
Deferred outflows of resources related to other postemployment benefits	(31,148)	76,700
Unearned revenue	(37,500)	37,500
Accounts payable	29,653	(456,323)
Compensated absences payable	(13,430)	(16,244)
Net pension liability	(25,535)	(550,934)
Net other postemployment benefits liability	-	(2,948)
Other noncurrent liabilities	(13,524)	(13,524)
Accrued payroll liabilities	(38,217)	717
Deferred inflows of resources related to pensions	(585,445)	585,445
Deferred inflows of resources related to other postemployment benefits	(513,294)	427,854
Deferred inflows of resources related to leases	52,492,410	-
<b>Net Cash Flows from Operating Activities</b>	<b>\$ 4,493,046</b>	<b>\$ 3,859,390</b>
<b>Noncash Capital and Financing Activities</b>		
Capital purchases on account	\$ 3,319,437	\$ 1,792,357
Capital assets acquired through leases	552,231	-
Capital contributions	6,319,647	22,544,779
<b>Total Noncash Capital and Financing Activities</b>	<b>\$ 10,191,315</b>	<b>\$ 24,337,136</b>

**Municipality of Anchorage, Alaska  
Port of Alaska Fund**

**Historical Debt Service Coverage for the Fiscal Year**

Fiscal Year	Revenue (1)	Operating Expenses (2)	Amount Available for Debt Service	Principal	Interest	Total	Coverage (3)
2022	\$ 17,766,549	\$ 8,537,024	\$ 9,229,525	\$ -	\$ 2,958,989	\$ 2,958,989	3.12%

- (1) Excludes allowance for funds used during construction, includes nonoperating revenue. Excludes payments received for PERS relief from State of Alaska.
- (2) Excludes pension expense, PERS on behalf expense, OPEB on behalf expense, OPEB expense, depreciation and transfers to other funds; but includes regular/recurring non-operating expenses.
- (3) Required minimum coverage is 1.35.



# MUNICIPALITY OF ANCHORAGE

## Department of Solid Waste Services

### MEMORANDUM

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**DATE:** March 1, 2024

**TO:** Anchorage Assembly

**THRU:** Kent Kohlhase, Municipal Manager, Municipality of Anchorage (MOA)

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

**FROM:** Jill Sowerwine, Acting Chief Financial Officer, SWS

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

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

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

The 2024 Approved Enterprise and Utility Budget for the Municipality of Anchorage, adopted on November 21, 2023 on AO 2023-97, as amended, included distributions from the SWS utilities to general government in the following amounts:

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

SWS proposes dividend distributions in 2024 to general government consistent with the approved 2024 budget amounts. We believe the amounts calculated and to be transferred to general government are consistent with business like operations of the utility. Upon finalization of the annual audit, public hearings and the approval of the Administration and Assembly, SWS will transfer the dividends to general government.

- A) As of the memo date, though both Utilities are showing extensive profits, there are many significant expenses that have not been recorded, which will bring final balances of both Utilities closer to historical levels.
- B) We anticipate assuming additional debt in 2024 within the Utility as part of the completion of construction of a new Central Transfer Station, along with other projects approved within the borrowing program.

Exhibit 1 Disposal Utility DRAFT financial.

Exhibit 2 Collections Utility DRAFT financial.

EXHIBIT 1 - 2023 Periods 1 - 12 DRAFT SWS Disposal Fund 562000 - Period 1-9 Closed

Description	Current Budget	Actuals	Difference
406625 Reimbursed Cost-NonGrant Funded	(102,360.00)	(355,185.59)	252,825.59
408080 Landfill Fees	(22,932,573.00)	(24,907,818.39)	487,628.39
408090 Recycle Rebate	11,000.00	(1,448.28)	12,448.28
408100 Hazardous Waste Fees	(347,139.00)	(173,303.21)	(174,935.79)
408110 Used Oil	(1,355.00)	(1,256.00)	(99.00)
408120 Refrigerant Handling Fees	(133,010.00)	(446,562.98)	312,552.98
408130 E Waste	(12,000.00)	(8,530.25)	(4,469.75)
408145 Misc Operating Income (SWS)	(20,675.00)	(93.19)	(20,181.81)
408150 Unsecured Loads	(20,985.00)	(58,845.56)	37,860.56
408160 Late Fees	(141,000.00)	(57,429.97)	(81,570.03)
408170 Community Recycle Residential	(397,113.00)	(348,397.98)	(48,715.02)
408180 Community Recycle Commercial	(513,782.00)	(14,706.42)	(499,075.58)
408185 Landfill Gas Fee	(2,500,000.00)	(2,215,297.00)	(284,703.00)
408189 Disposal Lease & Rental Revenue	(45,800.00)	(121,192.53)	75,392.53
408380 Prior Yr Expense Recovery	-	(629.41)	629.41
408390 Insurance Recoveries	(1,000.00)	(3,345.95)	2,345.95
408550 Cash Over & Short	-	107.71	(107.71)
440010 GCP Cash Pools Short-Term Int	(1,053,000.00)	(1,342,295.00)	289,295.00
440040 Other Short Term Interest	-	(740.94)	740.94
440050 Other Interest Income	(151,000.00)	(36,224.95)	(114,775.05)
440070 Dividend Income	(300,000.00)	(517,691.03)	217,691.03
440080 Unrealized Gains & Losses on Investments	-	(3,086,421.06)	3,086,421.06
440090 Realized Gains & Losses on Sale of Investments	(500.00)	1,226,279.28	(1,226,779.28)
460070 MOA Property Sales	(99,800.00)	-	(99,800.00)
<b>*** Revenue Accounts</b>	<b>(30,250,409.00)</b>	<b>(32,471,028.70)</b>	<b>2,220,619.70</b>
* <b>FULL Labor</b>	<b>7,306,148.00</b>	<b>6,659,175.67</b>	<b>646,972.33</b>
* <b>Non Labor</b>	<b>8,199,755.00</b>	<b>7,653,763.75</b>	<b>545,991.25</b>
* <b>Debt Service</b>	<b>6,202,041.00</b>	<b>2,169,935.43</b>	<b>4,032,105.57</b>
580510 Muni Util Svc Assessment	1,055,137.00	1,054,341.01	795.99
580520 Dividend to MOA	750,000.00	750,000.00	-
* <b>Transfer to Other Funds</b>	<b>1,805,137.00</b>	<b>1,804,341.01</b>	<b>795.99</b>
** <b>Direct Cost Full Accrual</b>	<b>23,513,081.00</b>	<b>18,287,215.86</b>	<b>5,225,865.14</b>
** <b>Intra Governmental Charges</b>	<b>4,438,817.00</b>	<b>2,777,866.59</b>	<b>1,660,950.41</b>
*** <b>Function Cost Full Accrual</b>	<b>27,951,898.00</b>	<b>21,065,082.45</b>	<b>6,886,815.55</b>
*** <b>Depreciation Amortization</b>	<b>5,550,000.00</b>	<b>3,249,904.93</b>	<b>2,300,095.07</b>
540530 Future LF Closure Cost	1,510,686.00	-	1,510,686.00
*** <b>Non Cash Accounts</b>	<b>1,510,686.00</b>	<b>-</b>	<b>1,510,686.00</b>
<b>***** BALANCE</b>	<b>4,762,175.00</b>	<b>(8,156,041.32)</b>	<b>12,918,216.32</b>

Remove Investment Activity from Budgeted activity

440010 GCP Cash Pools Short-Term Int	(1,053,000.00)	(1,342,295.00)	289,295.00
440040 Other Short Term Interest	-	(740.94)	740.94
440050 Other Interest Income	(151,000.00)	(36,224.95)	(114,775.05)
440070 Dividend Income	(300,000.00)	(517,691.03)	217,691.03
440080 Unrealized Gains & Losses on Investments	-	(3,086,421.06)	3,086,421.06
440090 Realized Gains & Losses on Sale of Investments	(500.00)	1,226,279.28	(1,226,779.28)
	(1,504,500.00)	(3,757,093.70)	

Actual Disposal Activity minus Investments

<b>Actual Budgeted and expected activity level</b>	<b>6,266,675.00</b>	<b>(4,398,947.62)</b>	
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## EXHIBIT 2 - 2023 Periods 1 - 12 DRAFT SWS Collections Fund 560000 - Period 1-9 Closed

Description	Current Budget	Actuals	Difference
408040 Commercial Collection	(8,438,683.00)	(8,570,068.60)	131,385.60
408050 Residential Collection	(4,701,455.00)	(4,746,448.05)	44,993.05
408060 Other Collection Revenues	(41,660.00)	-	(41,660.00)
408140 Container Rental Fees	(531,948.00)	(600,391.31)	68,443.31
408145 Misc Operating Income (SWS)	(10,000.00)	(184,328.75)	174,328.75
408160 Late Fees	(78,500.00)	(88,758.51)	10,258.51
408380 Prior Yr Expense Recovery		(2,761.32)	2,761.32
408550 Cash Over & Short		0.20	(0.20)
440010 GCP Cash Pools Short-Term Int	(747,000.00)	(710,669.19)	(36,330.81)
440040 Other Short Term Interest	-	(416.78)	416.78
<b>*** Revenue Accounts</b>	<b>(14,549,246.00)</b>	<b>(14,903,842.31)</b>	<b>354,596.31</b>
<b>* FULL Labor</b>	<b>2,831,187.00</b>	<b>3,193,123.42</b>	<b>(361,936.42)</b>
<b>* Non Labor</b>	<b>4,442,891.00</b>	<b>4,348,935.28</b>	<b>93,955.72</b>
<b>* Debt Service</b>	<b>1,220,000.00</b>	<b>1,125,814.59</b>	<b>94,185.41</b>
580510 Muni Util Svc Assessment	201,054.00	198,425.99	2,628.01
580520 Dividend to MOA	300,000.00	300,000.00	-
<b>* Transfer to Other Funds</b>	<b>501,054.00</b>	<b>498,425.99</b>	<b>2,628.01</b>
<b>** Direct Cost Full Accrual</b>	<b>8,995,132.00</b>	<b>9,166,299.28</b>	<b>(171,167.28)</b>
<b>** Intra Governmental Charges</b>	<b>2,899,341.00</b>	<b>1,803,877.28</b>	<b>1,095,463.72</b>
<b>*** Function Cost Full Accrual</b>	<b>11,894,473.00</b>	<b>10,970,176.56</b>	<b>924,296.44</b>
<b>*** Depreciation Amortization</b>	<b>1,257,000.00</b>	<b>1,131,857.81</b>	<b>125,142.19</b>
<b>***** BALANCE</b>	<b>(1,397,773.00)</b>	<b>(2,801,807.94)</b>	<b>1,404,034.94</b>

## Remove Investment Activity from Budgeted activity

440010 GCP Cash Pools Short-Term Int	(747,000.00)	(710,669.19)	(36,330.81)
440040 Other Short Term Interest	-	(416.78)	416.78

## Actual Collections Activity minus Investments

<b>Actual Budgeted and expected activity level</b>	<b>(650,773.00)</b>	<b>(2,090,721.97)</b>	<b>1,439,948.97</b>
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## Exhibit 1

Utility or Fund	Dividend Paid (2023)	Revenues (2022)	Earnings before div (2022)	Div as a % of Earnings	Div as a % of Rev
Anchorage Water Utility (A)	1,500,000	68,090,785	17,132,960	9%	2%
Anchorage Wastewater Utility (B)	-	67,270,302	14,477,979	0%	0%
AWWU Consolidated	1,500,000	135,361,087	31,610,939	5%	1%
SWS Blended Fund	1,050,000	47,355,807	5,332,849	20%	2%
Merrill Field	-	1,462,896	1,409,033	0%	0%
Port	736,369	19,773,386	3,801,178	19%	4%
Hydro (C)	300,000	5,004,931	2,124,672	14%	6%
Utilities excl. AWWU	2,086,369	73,597,020	12,667,732	16%	3%



2024 Revised Budgets and 2024 Property Taxes

EXHIBIT 2

	Budget	Actual	Var - Fav, (U)	Budget	Actual	Var - Fav, (U)	Budget	Actual	Var - Fav, (U)
2022	<b>Water</b>			<b>Wastewater</b>			<b>Combined</b>		
Revenues	67,461,050	68,090,785	629,735	66,822,050	67,270,302	448,252	134,283,100	135,361,087	1,077,987
Expenses (incl. MUSA)	60,847,986	56,207,347	4,640,639	61,038,462	57,623,336	3,415,126	121,886,448	113,830,683	8,055,765
Items that aren't budgeted	-	(5,249,522)	5,249,522	-	(4,831,013)	4,831,013	-	(10,080,535)	10,080,535
Net Income before Dividend	6,613,064	17,132,960	5,270,374	5,783,588	14,477,979	8,694,391	12,396,652	31,610,939	13,964,765
2021	<b>Water</b>			<b>Wastewater</b>			<b>Combined</b>		
Revenues	65,998,628	65,945,784	(52,844)	62,521,270	62,878,674	357,404	128,519,898	128,824,458	304,560
Expenses (incl. MUSA)	59,668,435	58,884,937	783,498	59,710,446	55,331,224	4,379,222	119,378,881	114,216,161	5,162,720
Items that aren't budgeted	-	(2,664,709)	2,664,709	-	(3,988,753)	3,988,753	-	(6,653,462)	6,653,462
Net Income before Dividend	6,330,193	9,725,556	730,654	2,810,824	11,536,203	4,736,626	9,141,017	21,261,759	5,467,280
2020	<b>Water</b>			<b>Wastewater</b>			<b>Combined</b>		
Revenues	66,155,175	63,615,139	(2,540,036)	60,330,889	58,030,864	(2,300,025)	126,486,064	121,646,003	(4,840,061)
Expenses (incl. MUSA)	62,581,972	51,752,269	10,829,703	59,563,048	52,308,483	7,254,565	122,145,020	104,060,752	18,084,268
Items that aren't budgeted	-	(280,765)	280,765	-	(475,835)	475,835	-	(756,600)	756,600
Net Income before Dividend	3,573,203	12,143,635	8,289,667	767,841	6,198,216	4,954,540	4,341,044	18,341,851	13,244,207
2019	<b>Water</b>			<b>Wastewater</b>			<b>Combined</b>		
Revenues	65,928,550	65,965,881	37,331	61,475,000	59,889,870	(1,585,130)	127,403,550	125,855,751	(1,547,799)
Expenses (incl. MUSA)	61,175,231	52,375,903	8,799,328	57,155,650	52,096,026	5,059,624	118,330,881	104,471,929	13,858,952
Items that aren't budgeted	-	(3,707,833)	3,707,833	-	(3,707,835)	3,707,835	-	(7,415,668)	7,415,668
Net Income before Dividend	4,753,319	17,297,811	8,836,659	4,319,350	11,501,679	3,474,494	9,072,669	28,799,490	12,311,153
Four Years Summed									
Revenues	265,543,403	263,617,589	(1,925,814)	251,149,209	248,069,710	(3,079,499)	516,692,612	511,687,299	(5,005,313)
Expenses (incl. MUSA)	244,273,624	219,220,456	25,053,168	237,467,606	217,359,069	20,108,537	481,741,230	436,579,525	45,161,705
Items that aren't budgeted	-	(11,902,829)	11,902,829	-	(13,003,436)	13,003,436	-	(24,906,265)	24,906,265
Net Income before Dividend	21,269,779	56,299,962	23,127,354	13,681,603	43,714,077	21,860,051	34,951,382	100,014,039	44,987,405
Owner's Share of Earnings	9%	3%		0%	0%		6%	2%	

## 2023 Revised to 2024 Revised Function Cost Budget Reconciliation by Department

Department / Agency	2023 Revised Appropriation	2024 Approved Appropriation	2024 Revised Budget Operational Realignment										Changes Subtotal	2024 Revised Appropriation
			Labor Adjs <sub>1</sub>	Retention Adjs <sub>2</sub>	Debt Issuance Costs <sub>3</sub>	Supplies & Other	Professional Services	Travel	MUSA <sub>4</sub>	Dividend	IGC			
Anchorage Hydropower Utility	3,318,306	3,299,430	92	-	-	119,638	-	-	24,000	-	-	757	144,487	3,443,917
Anchorage Water Utility	49,820,132	50,715,192	(3,012)	52,000	(97,100)	(297,007)	492,554	-	-	(672,359)	4,100,000	(17,487)	3,557,589	54,272,781
Anchorage Wastewater Utility	49,148,746	50,322,796	(80,697)	50,000	(98,400)	191,198	(251,567)	-	-	(490,169)	-	230,283	(449,352)	49,873,444
Solid Waste Services Administration	-	-	(11,493)	3,000	-	-	-	-	-	-	-	8,493	-	-
Solid Waste Services Refuse Collections Utility	11,894,473	12,154,748	38,001	1,000	1,958,206	-	-	-	-	615,386	-	54,094	2,666,687	14,821,435
Solid Waste Services Disposal Utility	27,951,898	28,649,935	169,620	-	(1,958,206)	-	-	-	-	1,038,445	-	(45,360)	(795,501)	27,854,434
Don Young Port of Alaska	16,383,228	16,205,122	(17,257)	4,000	-	-	-	-	-	-	-	33,630	20,373	16,225,495
Municipal Airport	987,001	983,549	311	1,000	-	-	-	-	-	-	100,000	39,963	141,274	1,124,823
<b>Direct Cost Total</b>	<b>159,503,784</b>	<b>162,330,772</b>	<b>95,565</b>	<b>111,000</b>	<b>(195,500)</b>	<b>13,829</b>	<b>240,987</b>	<b>24,000</b>	<b>491,303</b>	<b>4,200,000</b>	<b>304,373</b>	<b>5,285,557</b>	<b>167,616,329</b>	
<b>% Change from 2023 Revised</b>		<b>1.77%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>% Change from 2023 Revised</b>	<b>5.09%</b>	

**Notes:**

<sup>1</sup> **Labor Adjustments:** Anchorage Hydropower - Add position Grade 14 Admin Officer Full Time (FT) \$135,000 - **Assembly Amended (\$135,000)**; Solid Waste Services Disposal - Add position Grade 18 Material Recovery Facility Staffing - Journeyman FT \$108,928 Funded by AFD Grant; Multiple - for other labor adjustments in line with current position and employee costing

<sup>2</sup> **Retention Adjustments:** Multiple - \$111,000 Retention Adjustments for all NON Rep Employees since the extended steps from AR 2024-31 do not start until 01/01/2025

<sup>3</sup> **Debt Issuance Costs:** Anchorage Wastewater Utility - (\$98,400) due to less debt being issued than planned; Anchorage Water Utility - (\$97,100) due to less debt being issued than planned; Solid Waste Services Disposal Utility - (\$1,958,206) and Solid Waste Services Refuse Collections Utility \$1,958,206 this is to align the debt for the percentage that Refuse Collections uses of the new Central Transfer Station that was previously all budgeted in the Solid Waste

<sup>4</sup> **Municipal Utility Service Assessment:** Anchorage Wastewater (\$490,169) & Water Utilities (\$672,359) - the net plant as of January 1, 2024 is calculated against the current year mills, since the current year mills were less than 2023, it resulted in a decrease. Solid Waste Services Disposal \$1,038,445 & Refuse Collection \$615,386 Utilities - the net plant as of January 1, 2024 was increased substantially due to the new Central Transfer Station

**Anchorage Hydropower Utility  
Statement of Revenues and Expenses**

	2023 Actuals *Unaudited	2023 Revised	\$ Change	2024 Approved	\$ Change	2024 Revised	24 v 24 Revised % Change
<b>Operating Revenue</b>							
Wholesale Power Sales	1,987,121	1,713,716	(97,725)	1,615,991	-	1,615,991	0.00%
Water Diversion Income	156,547	250,000	-	250,000	-	250,000	0.00%
<b>Total Operating Revenue</b>	<b>2,143,668</b>	<b>1,963,716</b>	<b>(97,725)</b>	<b>1,865,991</b>	<b>-</b>	<b>1,865,991</b>	<b>0.00%</b>
<b>Non Operating Revenue</b>							
Chugach Revenues	2,565,103	2,587,845	(25,886)	2,561,959	26,638	2,588,597	1.03%
Investment Income	296,161	308,000	61,000	369,000	-	369,000	0.00%
<b>Total Non Operating Revenue</b>	<b>2,861,264</b>	<b>2,895,845</b>	<b>35,114</b>	<b>2,930,959</b>	<b>26,638</b>	<b>2,957,597</b>	<b>0.90%</b>
<b>Total Revenue</b>	<b>5,004,931</b>	<b>4,859,561</b>	<b>(62,611)</b>	<b>4,796,950</b>	<b>26,638</b>	<b>4,823,588</b>	<b>0.55%</b>
<b>Operating Expense</b>							
Salaries and Benefits	-	181,507	7,010	188,517	92	188,609	0.05%
<b>Total Labor</b>	<b>-</b>	<b>181,507</b>	<b>7,010</b>	<b>188,517</b>	<b>92</b>	<b>188,609</b>	<b>0.05%</b>
Supplies	-	-	-	-	3,000	3,000	100.00%
Travel	-	-	-	-	24,000	24,000	100.00%
Contractual/Other Services	162,612	214,000	-	214,000	60,000	274,000	21.90%
Equipment/Furnishings	-	-	-	-	30,000	30,000	100.00%
Contributions to Other Funds	2,562,967	2,587,845	(25,886)	2,561,959	26,638	2,588,597	1.03%
Dividend to General Government	300,000	300,000	-	300,000	-	300,000	0.00%
<b>Manageable Direct Cost Total</b>	<b>3,025,579</b>	<b>3,101,845</b>	<b>(25,886)</b>	<b>3,075,959</b>	<b>143,638</b>	<b>3,219,597</b>	<b>4.46%</b>
Municipal Enterprise/Utility Service Assessment	-	-	-	-	-	-	0.00%
Depreciation/Amortization	226,436	301,362	-	301,362	-	301,362	0.00%
<b>Non-Manageable Direct Cost Total</b>	<b>226,436</b>	<b>301,362</b>	<b>-</b>	<b>301,362</b>	<b>-</b>	<b>301,362</b>	<b>0.00%</b>
Charges by/to Other Departments	26,215	34,954	-	34,954	757	35,711	2.12%
<b>Total Operating Expense</b>	<b>3,278,230</b>	<b>3,619,668</b>	<b>(18,876)</b>	<b>3,600,792</b>	<b>144,487</b>	<b>3,745,279</b>	<b>3.86%</b>
<b>Total Expense</b>	<b>3,278,230</b>	<b>3,619,668</b>	<b>(18,876)</b>	<b>3,600,792</b>	<b>144,487</b>	<b>3,745,279</b>	<b>3.86%</b>
<b>Net Income (Loss)</b>	<b>1,726,701</b>	<b>1,239,893</b>	<b>(43,735)</b>	<b>1,196,158</b>	<b>(117,849)</b>	<b>1,078,309</b>	<b>-10.93%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>		<b>3,619,668</b>	<b>(18,876)</b>	<b>3,600,792</b>	<b>144,487</b>	<b>3,745,279</b>	<b>3.86%</b>
Less: Non Cash Items							
Depreciation/Amortization		301,362	-	301,362	-	301,362	0.00%
Total Non-Cash		301,362	-	301,362	-	301,362	0.00%
<b>Amount to be Appropriated (Function Cost/Cash Expense)</b>		<b>3,318,306</b>	<b>(18,876)</b>	<b>3,299,430</b>	<b>144,487</b>	<b>3,443,917</b>	<b>4.20%</b>

## Anchorage Water Utility Statement of Revenues and Expenses

	2023 Actuals Unaudited	2023 Revised	\$ Change	2024 Approved	\$ Change	2024 Revised	24 v 24 Revised % Change
<b>Operating Revenue</b>							
Residential Sales	46,417,556	46,900,000	1,400,000	48,300,000	1,700,000	50,000,000	3.40%
Commercial Sales	15,340,825	15,200,000	800,000	16,000,000	100,000	16,100,000	0.62%
Public Authority Sales	4,250,358	4,200,000	200,000	4,400,000	100,000	4,500,000	2.22%
Miscellaneous	2,552,250	2,600,000	(100,000)	2,500,000	(1,000,000)	1,500,000	-66.67%
<b>Total Operating Revenue</b>	<b>68,560,989</b>	<b>68,900,000</b>	<b>2,300,000</b>	<b>71,200,000</b>	<b>900,000</b>	<b>72,100,000</b>	<b>1.25%</b>
<b>Non Operating Revenue</b>							
Investment Income	2,732,767	2,171,050	475,000	2,646,050	-	2,646,050	0.00%
Other Income	26,356	5,000	-	5,000	-	5,000	0.00%
<b>Total Non Operating Revenue</b>	<b>2,759,123</b>	<b>2,176,050</b>	<b>475,000</b>	<b>2,651,050</b>	<b>-</b>	<b>2,651,050</b>	<b>0.00%</b>
<b>Total Revenue</b>	<b>71,320,112</b>	<b>71,076,050</b>	<b>2,775,000</b>	<b>73,851,050</b>	<b>900,000</b>	<b>74,751,050</b>	<b>1.20%</b>
<b>Operating Expense</b>							
Salaries and Benefits	17,138,346	19,097,759	872,123	19,969,882	48,988	20,018,870	0.24%
Overtime	950,500	453,000	-	453,000	-	453,000	0.00%
<b>Total Labor</b>	<b>18,088,846</b>	<b>19,550,759</b>	<b>872,123</b>	<b>20,422,882</b>	<b>48,988</b>	<b>20,471,870</b>	<b>0.24%</b>
Supplies	2,044,101	2,482,713	(3,970)	2,478,743	(275,173)	2,203,570	-12.49%
Travel	61,741	96,700	-	96,700	-	96,700	0.00%
Contractual/Other Services	6,454,335	7,942,489	4,879	7,947,368	470,720	8,418,088	5.59%
Dividend to General Government	1,500,000	1,500,000	-	1,500,000	4,100,000	5,600,000	73.21%
<b>Manageable Direct Cost Total</b>	<b>10,060,177</b>	<b>12,021,902</b>	<b>909</b>	<b>12,022,811</b>	<b>4,295,547</b>	<b>16,318,358</b>	<b>26.32%</b>
Municipal Enterprise/Utility Service Assessment	9,232,018	9,159,333	36,345	9,195,678	(672,359)	8,523,319	-7.89%
Depreciation/Amortization	8,805,138	13,240,741	(1,081,026)	12,159,715	-	12,159,715	0.00%
<b>Non-Manageable Direct Cost Total</b>	<b>18,037,156</b>	<b>22,400,074</b>	<b>(1,044,681)</b>	<b>21,355,393</b>	<b>(672,359)</b>	<b>20,683,034</b>	<b>-3.25%</b>
Charges by/to Other Departments	1,721,837	2,442,391	(13,408)	2,428,983	83,960	2,512,943	3.34%
Intradepartmental Overheads	(858,581)	(354,253)	(909)	(355,162)	(101,447)	(456,609)	22.22%
<b>Total Operating Expense</b>	<b>47,049,435</b>	<b>56,060,873</b>	<b>(185,966)</b>	<b>55,874,907</b>	<b>3,654,689</b>	<b>59,529,596</b>	<b>6.14%</b>
<b>Non Operating Expense</b>							
Amortization of Debt Expense	(881,091)	(915,096)	-	(915,096)	-	(915,096)	0.00%
Debt Issuance Costs	-	197,100	-	197,100	(97,100)	100,000	-97.10%
Interest on Bonded Debt	4,959,855	5,000,000	(100,000)	4,900,000	50,000	4,950,000	1.01%
Interest on Loans	1,418,778	1,800,000	100,000	1,900,000	(50,000)	1,850,000	-2.70%
Interest During Construction (AFUDC)	(470,509)	(700,000)	-	(700,000)	-	(700,000)	0.00%
Lease Principle/Interest Expense	-	2,900	-	2,900	-	2,900	0.00%
<b>Total Non Operating Expense</b>	<b>5,027,032</b>	<b>5,384,904</b>	<b>-</b>	<b>5,384,904</b>	<b>(97,100)</b>	<b>5,287,804</b>	<b>-1.84%</b>
<b>Total Expense</b>	<b>52,076,467</b>	<b>61,445,777</b>	<b>(185,966)</b>	<b>61,259,811</b>	<b>3,557,589</b>	<b>64,817,400</b>	<b>5.49%</b>
<b>Net Income (Loss)</b>	<b>19,243,645</b>	<b>9,630,273</b>	<b>2,960,966</b>	<b>12,591,239</b>	<b>(2,657,589)</b>	<b>9,933,650</b>	<b>-26.75%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>		<b>61,445,777</b>	<b>(185,966)</b>	<b>61,259,811</b>	<b>3,557,589</b>	<b>64,817,400</b>	<b>5.49%</b>
Less: Non Cash Items							
Depreciation/Amortization		13,240,741	(1,081,026)	12,159,715	-	12,159,715	0.00%
Amortization of Debt Expense		(915,096)	-	(915,096)	-	(915,096)	0.00%
Interest During Construction (AFUDC)		(700,000)	-	(700,000)	-	(700,000)	0.00%
<b>Total Non-Cash</b>		<b>11,625,645</b>	<b>(1,081,026)</b>	<b>10,544,619</b>	<b>-</b>	<b>10,544,619</b>	<b>0.00%</b>
<b>Amount to be Appropriated (Function Cost/Cash Expense)</b>		<b>49,820,132</b>	<b>895,060</b>	<b>50,715,192</b>	<b>3,557,589</b>	<b>54,272,781</b>	<b>6.56%</b>

## Anchorage Wastewater Utility Statement of Revenues and Expenses

	2023 Actuals Unaudited	2023 Revised	\$ Change	2024 Approved	\$ Change	2024 Revised	24 v 24 Revised % Change
<b>Operating Revenue</b>							
Residential Sales	48,775,656	49,100,000	1,500,000	50,600,000	(100,000)	50,500,000	-0.20%
Commercial Sales	14,361,822	14,200,000	400,000	14,600,000	200,000	14,800,000	1.35%
Public Authority Sales	3,032,118	2,900,000	-	2,900,000	200,000	3,100,000	6.45%
Miscellaneous	1,479,984	1,416,000	3,000	1,419,000	(419,000)	1,000,000	-41.90%
<b>Total Operating Revenue</b>	<b>67,649,580</b>	<b>67,616,000</b>	<b>1,903,000</b>	<b>69,519,000</b>	<b>(119,000)</b>	<b>69,400,000</b>	<b>-0.17%</b>
<b>Non Operating Revenue</b>							
Investment Income	2,201,609	1,616,050	362,000	1,978,050	-	1,978,050	0.00%
Other Income	20,294	5,000	-	5,000	-	5,000	0.00%
<b>Total Non Operating Revenue</b>	<b>2,221,902</b>	<b>1,621,050</b>	<b>362,000</b>	<b>1,983,050</b>	<b>-</b>	<b>1,983,050</b>	<b>0.00%</b>
<b>Total Revenue</b>	<b>69,871,482</b>	<b>69,237,050</b>	<b>2,265,000</b>	<b>71,502,050</b>	<b>(119,000)</b>	<b>71,383,050</b>	<b>-0.17%</b>
<b>Operating Expense</b>							
Salaries and Benefits	17,197,716	18,413,969	809,713	19,223,682	(30,697)	19,192,985	-0.16%
Overtime	547,112	419,500	-	419,500	-	419,500	0.00%
<b>Total Labor</b>	<b>17,744,827</b>	<b>18,833,469</b>	<b>809,713</b>	<b>19,643,182</b>	<b>(30,697)</b>	<b>19,612,485</b>	<b>-0.16%</b>
Supplies	3,685,667	3,492,701	144,987	3,637,688	205,727	3,843,415	5.35%
Travel	77,816	102,100	-	102,100	-	102,100	0.00%
Contractual/Other Services	10,798,365	12,028,684	300,000	12,328,684	(266,096)	12,062,588	-2.21%
Dividend to General Government	-	-	-	-	-	-	0.00%
<b>Manageable Direct Cost Total</b>	<b>14,561,848</b>	<b>15,623,485</b>	<b>444,987</b>	<b>16,068,472</b>	<b>(60,369)</b>	<b>16,008,103</b>	<b>-0.38%</b>
Municipal Enterprise/Utility Service Assessment	6,958,865	6,892,062	(65,555)	6,826,507	(490,169)	6,336,338	-7.74%
Depreciation/Amortization	9,037,684	12,986,041	(1,415,207)	11,570,834	-	11,570,834	0.00%
<b>Non-Manageable Direct Cost Total</b>	<b>15,996,549</b>	<b>19,878,103</b>	<b>(1,480,762)</b>	<b>18,397,341</b>	<b>(490,169)</b>	<b>17,907,172</b>	<b>-2.74%</b>
Charges by/to Other Departments	1,672,226	2,372,329	(15,095)	2,357,234	74,514	2,431,748	3.06%
Intradepartmental Overheads	(798,104)	(372,599)	-	(372,599)	155,769	(216,830)	-71.84%
<b>Total Operating Expense</b>	<b>49,177,346</b>	<b>56,334,787</b>	<b>(241,157)</b>	<b>56,093,630</b>	<b>(350,952)</b>	<b>55,742,678</b>	<b>-0.63%</b>
<b>Non Operating Expense</b>							
Amortization of Debt Expense	(684,242)	(668,626)	-	(668,626)	-	(668,626)	0.00%
Debt Issuance Costs	-	198,400	-	198,400	(98,400)	100,000	-98.40%
Interest on Bonded Debt	3,790,012	4,000,000	(100,000)	3,900,000	50,000	3,950,000	1.27%
Interest on Loans	1,270,077	1,600,000	100,000	1,700,000	(50,000)	1,650,000	-3.03%
Interest During Construction (AFUDC)	(845,331)	(900,000)	-	(900,000)	-	(900,000)	0.00%
Lease Principle/Interest Expense	-	1,600	-	1,600	-	1,600	0.00%
<b>Total Non Operating Expense</b>	<b>3,530,516</b>	<b>4,231,374</b>	<b>-</b>	<b>4,231,374</b>	<b>(98,400)</b>	<b>4,132,974</b>	<b>-2.38%</b>
<b>Total Expense</b>	<b>52,707,862</b>	<b>60,566,161</b>	<b>(241,157)</b>	<b>60,325,004</b>	<b>(449,352)</b>	<b>59,875,652</b>	<b>-0.75%</b>
<b>Net Income (Loss)</b>	<b>17,163,620</b>	<b>8,670,889</b>	<b>2,506,157</b>	<b>11,177,046</b>	<b>330,352</b>	<b>11,507,398</b>	<b>2.87%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>		<b>60,566,161</b>	<b>(241,157)</b>	<b>60,325,004</b>	<b>(449,352)</b>	<b>59,875,652</b>	<b>-0.75%</b>
Less: Non Cash Items							
Depreciation/Amortization		12,986,041	(1,415,207)	11,570,834	-	11,570,834	0.00%
Amortization of Debt Expense		(668,626)	-	(668,626)	-	(668,626)	0.00%
Interest During Construction (AFUDC)		(900,000)	-	(900,000)	-	(900,000)	0.00%
<b>Total Non-Cash</b>		<b>11,417,415</b>	<b>(1,415,207)</b>	<b>10,002,208</b>	<b>-</b>	<b>10,002,208</b>	<b>0.00%</b>
<b>Amount to be Appropriated (Function Cost/Cash Expense)</b>		<b>49,148,746</b>	<b>1,174,050</b>	<b>50,322,796</b>	<b>(449,352)</b>	<b>49,873,444</b>	<b>-0.90%</b>

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

	2023 Actuals Unaudited	2023 Revised	\$ Change	2024 Approved	\$ Change	2024 Revised	24 v 24 Revised % Change
<b>Operating Revenue</b>							
Commercial Collections	8,570,069	8,438,683	541,818	8,980,501	-	8,980,501	0.00%
Residential Collections	4,746,448	4,701,455	285,271	4,986,726	-	4,986,726	0.00%
Dumpster Container Rental	600,391	531,948	-	531,948	-	531,948	0.00%
Reimbursed Costs	88,759	78,500	-	78,500	-	78,500	0.00%
Miscellaneous	184,329	51,660	-	51,660	-	51,660	0.00%
<b>Total Operating Revenue</b>	<b>14,189,995</b>	<b>13,802,246</b>	<b>827,089</b>	<b>14,629,335</b>	<b>-</b>	<b>14,629,335</b>	<b>0.00%</b>
<b>Non Operating Revenue</b>							
Investment Income	711,086	747,000	170,000	917,000	-	917,000	0.00%
Other Income	2,761	-	-	-	-	-	0.00%
<b>Total Non Operating Revenue</b>	<b>713,847</b>	<b>747,000</b>	<b>170,000</b>	<b>917,000</b>	<b>-</b>	<b>917,000</b>	<b>0.00%</b>
<b>Total Revenue</b>	<b>14,903,842</b>	<b>14,549,246</b>	<b>997,089</b>	<b>15,546,335</b>	<b>-</b>	<b>15,546,335</b>	<b>0.00%</b>
<b>Operating Expense</b>							
Salaries and Benefits	3,046,459	3,493,250	119,539	3,612,789	39,001	3,651,790	1.07%
Overtime	146,664	87,937	-	87,937	-	87,937	0.00%
<b>Total Labor</b>	<b>3,193,123</b>	<b>3,581,187</b>	<b>119,539</b>	<b>3,700,726</b>	<b>39,001</b>	<b>3,739,727</b>	<b>1.04%</b>
Supplies	570,036	630,450	-	630,450	-	630,450	0.00%
Travel	100	6,000	-	6,000	-	6,000	0.00%
Contractual/Other Services	3,762,160	3,804,304	1,936	3,806,240	-	3,806,240	0.00%
Equipment/Furnishings	2,232	-	-	-	-	-	0.00%
Dividend to General Government	300,000	300,000	-	300,000	-	300,000	0.00%
<b>Manageable Direct Cost Total</b>	<b>4,634,529</b>	<b>4,740,754</b>	<b>1,936</b>	<b>4,742,690</b>	<b>-</b>	<b>4,742,690</b>	<b>0.00%</b>
Municipal Enterprise/Utility Service Assessment	198,426	201,054	964	202,018	615,386	817,404	75.29%
Depreciation/Amortization	1,131,858	1,257,000	-	1,257,000	-	1,257,000	0.00%
<b>Non-Manageable Direct Cost Total</b>	<b>1,330,284</b>	<b>1,458,054</b>	<b>964</b>	<b>1,459,018</b>	<b>615,386</b>	<b>2,074,404</b>	<b>29.67%</b>
Charges by/to Other Departments	1,803,877	2,899,341	64,219	2,963,560	54,094	3,017,654	1.79%
<b>Total Operating Expense</b>	<b>10,961,814</b>	<b>12,679,336</b>	<b>186,658</b>	<b>12,865,994</b>	<b>708,481</b>	<b>13,574,475</b>	<b>5.22%</b>
<b>Non Operating Expense</b>							
Debt Issuance Costs	14,734	20,000	-	20,000	-	20,000	0.00%
Interest on Bonded Debt	888,793	-	74,958	74,958	1,958,206	2,033,164	96.31%
Interest on Loans	222,288	450,000	-	450,000	-	450,000	0.00%
Lease Principle/Interest Expense	-	2,137	(1,341)	796	-	796	0.00%
<b>Total Non Operating Expense</b>	<b>1,125,815</b>	<b>472,137</b>	<b>73,617</b>	<b>545,754</b>	<b>1,958,206</b>	<b>2,503,960</b>	<b>78.20%</b>
<b>Total Expense</b>	<b>12,087,628</b>	<b>13,151,473</b>	<b>260,275</b>	<b>13,411,748</b>	<b>2,666,687</b>	<b>16,078,435</b>	<b>16.59%</b>
<b>Net Income (Loss)</b>	<b>2,816,214</b>	<b>1,397,773</b>	<b>736,814</b>	<b>2,134,587</b>	<b>(2,666,687)</b>	<b>(532,100)</b>	<b>501.16%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>		<b>13,151,473</b>	<b>260,275</b>	<b>13,411,748</b>	<b>2,666,687</b>	<b>16,078,435</b>	<b>16.59%</b>
Less: Non Cash Items							
Depreciation/Amortization		1,257,000	-	1,257,000	-	1,257,000	0.00%
<b>Total Non-Cash</b>		<b>1,257,000</b>	<b>-</b>	<b>1,257,000</b>	<b>-</b>	<b>1,257,000</b>	<b>0.00%</b>
<b>Amount to be Appropriated (Function Cost/Cash Expense)</b>		<b>11,894,473</b>	<b>260,275</b>	<b>12,154,748</b>	<b>2,666,687</b>	<b>14,821,435</b>	<b>17.99%</b>

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

	2023 Actuals Unaudited	2023 Revised	\$ Change	2024 Approved	\$ Change	2024 Revised	24 v 24 Revised % Change
<b>Operating Revenue</b>							
Landfill Disposal Fees	23,383,914	22,921,573	-	22,921,573	-	22,921,573	0.00%
Hazardous Waste Fees	762,554	493,504	-	493,504	-	493,504	0.00%
Commercial Collections	-	1,490,617	(745,308)	745,309	-	745,309	0.00%
Community Recycling Residential	375,466	397,113	-	397,113	-	397,113	0.00%
Community Recycling Commercial	430,110	513,782	-	513,782	-	513,782	0.00%
Landfill Methane Gas Sales	2,310,919	2,500,000	-	2,500,000	-	2,500,000	0.00%
Reimbursed Costs	296,996	243,360	-	243,360	-	243,360	0.00%
Unsecured Loads	42,478	20,985	-	20,985	-	20,985	0.00%
Miscellaneous	104,502	66,475	2,132,609	2,199,084	-	2,199,084	0.00%
<b>Total Operating Revenue</b>	<b>27,706,938</b>	<b>28,647,409</b>	<b>1,387,301</b>	<b>30,034,710</b>	<b>-</b>	<b>30,034,710</b>	<b>0.00%</b>
<b>Non Operating Revenue</b>							
Investment Income	(206,173)	1,503,000	229,000	1,732,000	-	1,732,000	0.00%
Other Income	112	100,000	-	100,000	-	100,000	0.00%
<b>Total Non Operating Revenue</b>	<b>(206,061)</b>	<b>1,603,000</b>	<b>229,000</b>	<b>1,832,000</b>	<b>-</b>	<b>1,832,000</b>	<b>0.00%</b>
<b>Total Revenue</b>	<b>27,500,878</b>	<b>30,250,409</b>	<b>1,616,301</b>	<b>31,866,710</b>	<b>-</b>	<b>31,866,710</b>	<b>0.00%</b>
<b>Operating Expense</b>							
Salaries and Benefits	6,046,594	6,909,868	242,320	7,152,188	169,620	7,321,808	2.32%
Overtime	679,379	396,280	-	396,280	-	396,280	0.00%
Total Labor	6,725,972	7,306,148	242,320	7,548,468	169,620	7,718,088	2.20%
Supplies	1,961,608	1,898,600	-	1,898,600	-	1,898,600	0.00%
Travel	1,695	14,000	-	14,000	-	14,000	0.00%
Contractual/Other Services	5,282,985	6,261,165	30,888	6,292,053	-	6,292,053	0.00%
Equipment/Furnishings	935	-	-	-	-	-	0.00%
Future Landfill Closure Costs	3,356,019	1,510,686	-	1,510,686	-	1,510,686	0.00%
Dividend to General Government	750,000	750,000	-	750,000	-	750,000	0.00%
Manageable Direct Cost Total	11,353,241	10,434,451	30,888	10,465,339	-	10,465,339	0.00%
Municipal Enterprise/Utility Service Assessment	1,158,888	1,055,137	(12,479)	1,042,658	1,038,445	2,081,103	49.90%
Depreciation/Amortization	4,575,931	5,550,000	-	5,550,000	-	5,550,000	0.00%
Non-Manageable Direct Cost Total	5,734,819	6,605,137	(12,479)	6,592,658	1,038,445	7,631,103	13.61%
Charges by/to Other Departments	3,474,883	4,438,817	144,593	4,583,410	(45,360)	4,538,050	-1.00%
<b>Total Operating Expense</b>	<b>27,288,915</b>	<b>28,784,553</b>	<b>405,322</b>	<b>29,189,875</b>	<b>1,162,705</b>	<b>30,352,580</b>	<b>3.83%</b>
<b>Non Operating Expense</b>							
Debt Issuance Costs	412,373	30,000	-	30,000	-	30,000	0.00%
Interest on Bonded Debt	-	5,145,957	293,504	5,439,461	(1,958,206)	3,481,255	-56.25%
Interest on Loans	865,517	1,026,084	-	1,026,084	-	1,026,084	0.00%
Lease Principle/Interest Expense	26,657	25,990	(789)	25,201	-	25,201	0.00%
<b>Total Non Operating Expense</b>	<b>1,304,548</b>	<b>6,228,031</b>	<b>292,715</b>	<b>6,520,746</b>	<b>(1,958,206)</b>	<b>4,562,540</b>	<b>-42.92%</b>
<b>Total Expense</b>	<b>28,593,462</b>	<b>35,012,584</b>	<b>698,037</b>	<b>35,710,621</b>	<b>(795,501)</b>	<b>34,915,120</b>	<b>-2.28%</b>
<b>Net Income (Loss)</b>	<b>(1,092,585)</b>	<b>(4,762,175)</b>	<b>918,264</b>	<b>(3,843,911)</b>	<b>795,501</b>	<b>(3,048,410)</b>	<b>-26.10%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>		<b>35,012,584</b>	<b>698,037</b>	<b>35,710,621</b>	<b>(795,501)</b>	<b>34,915,120</b>	<b>-2.28%</b>
Less: Non Cash Items							
Depreciation/Amortization		5,550,000	-	5,550,000	-	5,550,000	0.00%
Future Landfill Closure Costs		1,510,686	-	1,510,686	-	1,510,686	0.00%
Total Non-Cash		7,060,686	-	7,060,686	-	7,060,686	0.00%
<b>Amount to be Appropriated (Function Cost/Cash Expense)</b>		<b>27,951,898</b>	<b>698,037</b>	<b>28,649,935</b>	<b>(795,501)</b>	<b>27,854,434</b>	<b>-2.86%</b>

**Don Young Port of Alaska  
Statement of Revenues and Expenses**

	2023 Actuals Unaudited	2023 Revised	\$ Change	2024 Approved	\$ Change	2024 Revised	24 v 24 Revised % Change
<b>Operating Revenue</b>							
Dock Revenue	9,704,743	8,644,544	-	8,644,544	-	8,644,544	0.00%
Dock Revenue - Debt Service	1,931,108	854,243	-	854,243	(509,742)	344,501	-147.97%
Wharfage General Cargo - Surcharge	-	-	-	-	509,742	509,742	100.00%
Industrial Park Revenue	4,912,507	1,450,273	86,233	1,536,506	-	1,536,506	0.00%
Security Fees	1,552,076	1,477,975	-	1,477,975	-	1,477,975	0.00%
Reimbursed Costs	21,381	20,000	-	20,000	-	20,000	0.00%
Miscellaneous	1,007,932	4,186,568	(86,233)	4,100,335	-	4,100,335	0.00%
<b>Total Operating Revenue</b>	<b>19,129,748</b>	<b>16,633,603</b>	<b>-</b>	<b>16,633,603</b>	<b>-</b>	<b>16,633,603</b>	<b>0.00%</b>
<b>Non Operating Revenue</b>							
Pipeline Right-of-Way Fee	192,166	173,000	-	173,000	-	173,000	0.00%
Investment Income	343,228	612,000	115,000	727,000	-	727,000	0.00%
Other Income	23,497	-	-	-	-	-	0.00%
<b>Total Non Operating Revenue</b>	<b>558,891</b>	<b>785,000</b>	<b>115,000</b>	<b>900,000</b>	<b>-</b>	<b>900,000</b>	<b>0.00%</b>
<b>Total Revenue</b>	<b>19,688,639</b>	<b>17,418,603</b>	<b>115,000</b>	<b>17,533,603</b>	<b>-</b>	<b>17,533,603</b>	<b>0.00%</b>
<b>Operating Expense</b>							
Salaries and Benefits	2,636,231	2,849,566	106,570	2,956,136	(13,257)	2,942,879	-0.45%
Overtime	90,805	73,421	-	73,421	-	73,421	0.00%
<b>Total Labor</b>	<b>2,727,036</b>	<b>2,922,987</b>	<b>106,570</b>	<b>3,029,557</b>	<b>(13,257)</b>	<b>3,016,300</b>	<b>-0.44%</b>
Supplies	229,474	235,300	6,200	241,500	-	241,500	0.00%
Travel	30,468	19,795	935	20,730	-	20,730	0.00%
Contractual/Other Services	4,886,338	5,098,190	(458,993)	4,639,197	-	4,639,197	0.00%
Equipment/Furnishings	107,352	40,500	(26,050)	14,450	-	14,450	0.00%
Dividend to General Government	736,369	736,369	(132,195)	604,174	-	604,174	0.00%
<b>Manageable Direct Cost Total</b>	<b>5,990,001</b>	<b>6,130,154</b>	<b>(610,103)</b>	<b>5,520,051</b>	<b>-</b>	<b>5,520,051</b>	<b>0.00%</b>
Municipal Enterprise/Utility Service Assessment	1,239,640	1,239,640	311,541	1,551,181	-	1,551,181	0.00%
Depreciation/Amortization	9,691,407	13,837,791	-	13,837,791	-	13,837,791	0.00%
<b>Non-Manageable Direct Cost Total</b>	<b>10,931,047</b>	<b>15,077,431</b>	<b>311,541</b>	<b>15,388,972</b>	<b>-</b>	<b>15,388,972</b>	<b>0.00%</b>
Charges by/to Other Departments	910,505	1,408,502	14,819	1,423,321	33,630	1,456,951	2.31%
<b>Total Operating Expense</b>	<b>20,558,588</b>	<b>25,539,074</b>	<b>(177,173)</b>	<b>25,361,901</b>	<b>20,373</b>	<b>25,382,274</b>	<b>0.08%</b>
<b>Non Operating Expense</b>							
Debt Issuance Costs	42,500	25,000	573,047	598,047	-	598,047	0.00%
Interest on Bonded Debt	3,935,411	4,646,000	(573,047)	4,072,953	-	4,072,953	0.00%
Lease Principle/Interest Expense	-	10,945	(933)	10,012	-	10,012	0.00%
<b>Total Non Operating Expense</b>	<b>3,977,911</b>	<b>4,681,945</b>	<b>(933)</b>	<b>4,681,012</b>	<b>-</b>	<b>4,681,012</b>	<b>0.00%</b>
<b>Total Expense</b>	<b>24,536,499</b>	<b>30,221,019</b>	<b>(178,106)</b>	<b>30,042,913</b>	<b>20,373</b>	<b>30,063,286</b>	<b>0.07%</b>
<b>Net Income (Loss)</b>	<b>(4,847,860)</b>	<b>(12,802,416)</b>	<b>293,106</b>	<b>(12,509,310)</b>	<b>(20,373)</b>	<b>(12,529,683)</b>	<b>0.16%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>		<b>30,221,019</b>	<b>(178,106)</b>	<b>30,042,913</b>	<b>20,373</b>	<b>30,063,286</b>	<b>0.07%</b>
Less: Non Cash Items							
Depreciation/Amortization		13,837,791	-	13,837,791	-	13,837,791	0.00%
<b>Total Non-Cash</b>		<b>13,837,791</b>	<b>-</b>	<b>13,837,791</b>	<b>-</b>	<b>13,837,791</b>	<b>0.00%</b>
<b>Amount to be Appropriated (Function Cost/Cash Expense)</b>		<b>16,383,228</b>	<b>(178,106)</b>	<b>16,205,122</b>	<b>20,373</b>	<b>16,225,495</b>	<b>0.13%</b>



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

	2023 Actuals Unaudited	2023 Revised	\$ Change	2024 Approved	\$ Change	2024 Revised	24 v 24 Revised % Change
<b>Operating Revenue</b>							
Airport Lease Fees	1,160,489	71,991	14,687	86,678	-	86,678	0.00%
Permanent Parking Fees	401,882	350,000	-	350,000	-	350,000	0.00%
Transient Parking Fees	7,521	8,500	-	8,500	-	8,500	0.00%
Vehicle Parking Fees	69,769	76,000	-	76,000	-	76,000	0.00%
MOA Aviation Fuel Fees	145,065	120,000	-	120,000	-	120,000	0.00%
SOA Aviation Fuel Fees	30,151	28,000	-	28,000	-	28,000	0.00%
Medevac Taxiway Fees	122,176	62,000	-	62,000	-	62,000	0.00%
Miscellaneous	13,398	998,009	(14,687)	983,322	-	983,322	0.00%
<b>Total Operating Revenue</b>	<b>1,950,451</b>	<b>1,714,500</b>	<b>-</b>	<b>1,714,500</b>	<b>-</b>	<b>1,714,500</b>	<b>0.00%</b>
<b>Non Operating Revenue</b>							
Operating Grant Revenue	123,338	158,942	-	158,942	-	158,942	0.00%
Investment Income	24,008	84,000	19,000	103,000	-	103,000	0.00%
<b>Total Non Operating Revenue</b>	<b>147,756</b>	<b>242,942</b>	<b>19,000</b>	<b>261,942</b>	<b>-</b>	<b>261,942</b>	<b>0.00%</b>
<b>Total Revenue</b>	<b>2,098,208</b>	<b>1,957,442</b>	<b>19,000</b>	<b>1,976,442</b>	<b>-</b>	<b>1,976,442</b>	<b>0.00%</b>
<b>Operating Expense</b>							
Salaries and Benefits	1,039,575	1,418,233	(19,778)	1,398,455	1,311	1,399,766	0.09%
Overtime	23,449	8,442	-	8,442	-	8,442	0.00%
<b>Total Labor</b>	<b>1,063,023</b>	<b>1,426,675</b>	<b>(19,778)</b>	<b>1,406,897</b>	<b>1,311</b>	<b>1,408,208</b>	<b>0.09%</b>
Supplies	185,734	116,000	-	116,000	-	116,000	0.00%
Travel	2,167	-	-	-	-	-	0.00%
Contractual/Other Services	622,363	500,000	7,850	507,850	-	507,850	0.00%
Equipment/Furnishings	9,940	2,000	-	2,000	-	2,000	0.00%
Dividend to General Government	-	-	-	-	100,000	100,000	100.00%
<b>Manageable Direct Cost Total</b>	<b>820,204</b>	<b>618,000</b>	<b>7,850</b>	<b>625,850</b>	<b>100,000</b>	<b>725,850</b>	<b>13.78%</b>
Municipal Enterprise/Utility Service Assessment	63,291	63,073	7,001	70,074	-	70,074	0.00%
Depreciation/Amortization	2,745,803	3,040,323	-	3,040,323	-	3,040,323	0.00%
<b>Non-Manageable Direct Cost Total</b>	<b>2,809,094</b>	<b>3,103,396</b>	<b>7,001</b>	<b>3,110,397</b>	<b>-</b>	<b>3,110,397</b>	<b>0.00%</b>
Charges by/to Other Departments	(1,415,978)	(1,120,747)	1,475	(1,119,272)	39,963	(1,079,309)	-3.70%
<b>Total Operating Expense</b>	<b>3,276,344</b>	<b>4,027,324</b>	<b>(3,452)</b>	<b>4,023,872</b>	<b>141,274</b>	<b>4,165,146</b>	<b>3.39%</b>
<b>Non Operating Expense</b>							
<b>Total Non Operating Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Total Expense</b>	<b>3,276,344</b>	<b>4,027,324</b>	<b>(3,452)</b>	<b>4,023,872</b>	<b>141,274</b>	<b>4,165,146</b>	<b>3.39%</b>
<b>Net Income (Loss)</b>	<b>(1,178,136)</b>	<b>(2,069,882)</b>	<b>22,452</b>	<b>(2,047,430)</b>	<b>(141,274)</b>	<b>(2,188,704)</b>	<b>6.45%</b>
<b>Appropriation:</b>							
<b>Total Expense</b>		<b>4,027,324</b>	<b>(3,452)</b>	<b>4,023,872</b>	<b>141,274</b>	<b>4,165,146</b>	<b>3.39%</b>
Less: Non Cash Items							
Depreciation/Amortization		3,040,323	-	3,040,323	-	3,040,323	0.00%
<b>Total Non-Cash</b>		<b>3,040,323</b>	<b>-</b>	<b>3,040,323</b>	<b>-</b>	<b>3,040,323</b>	<b>0.00%</b>
<b>Amount to be Appropriated (Function Cost/Cash Expense)</b>		<b>987,001</b>	<b>(3,452)</b>	<b>983,549</b>	<b>141,274</b>	<b>1,124,823</b>	<b>12.56%</b>