

## **General Government Operating Budget Development**

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

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

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

## **Mayor’s Proposed Budget**

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

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

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

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

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

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

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

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

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

**Proposed Levies for Consideration on April 2025 Ballot**

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

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

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

**2025 Continuation Budget**

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

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

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

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

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

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

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

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

## 2025 Proposed Budget

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

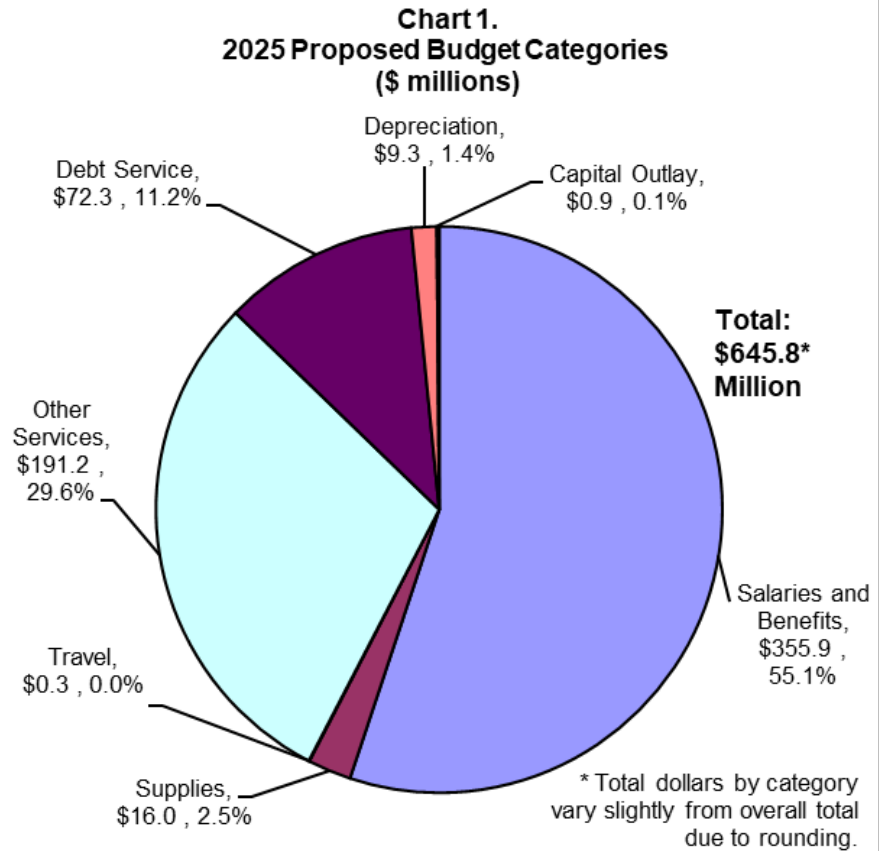
The proposed changes from the 2024 Continuation Budget include the following:

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

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

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

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



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

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

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

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

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

**2025 Proposed Revenue and Financing Sources Highlights**

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

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

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

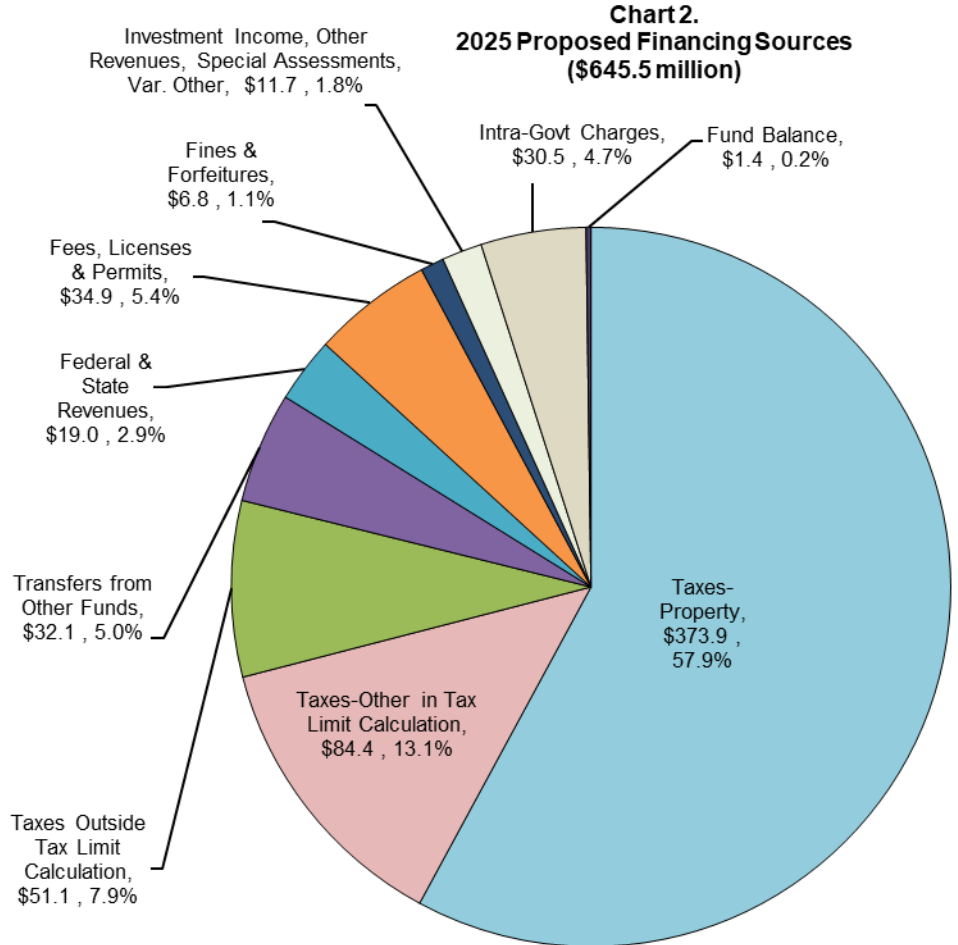


Table 2 shows the revenues supporting general government operations, summarized by group, with the change from 2024 Revised Budget to the 2025 Proposed Budget.

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

**Taxes – Property – Total of \$373.9 Million**

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Transfers from Other Funds – Increase of \$7.0 Million**

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

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

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

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

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

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

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

Federal Revenues

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

State Revenues

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

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

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

Fees & Charges for Services

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

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

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

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

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

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

Licenses, Permits, Certifications

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

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

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

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

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

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

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

**Fines & Forfeitures – Decrease of \$0.2 Million**

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

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

Investment Income

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

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

Other Revenues

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

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

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

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

**Fund Balance – Total of (\$1.4) Million**

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

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

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

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

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

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

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

2025 Proposed General Government Operating Budget  
**Tax Limit Calculation**

**Anchorage Municipal Charter 14.03 and Anchorage Municipal Code 12.25.040**

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

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

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## Position Summary by Department / Agency

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

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

**2025 Continuation Adjustments from 2024 Revised**

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

**2025 Proposed**

Assembly - Add one (1) FT Assembly Aide position

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

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

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

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

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

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

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

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

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

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

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

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

(Direct Cost in \$ Thousands)

Department / Agency	2024 Revised Budget	2025 Continuation Changes							Cont	2025 Proposed							Budget	Less Depr.	Approp.
		One-Time <sub>1</sub>	Debt Service <sub>2</sub>	Cont Labor <sub>3</sub>	Room Tax	P&F Ret	Other <sub>4</sub>	Sub-total		CAO <sub>5</sub>	Other Xfers <sub>6</sub>	CD as PDP	Bond O&M <sub>7</sub>	Other <sub>8</sub>	GBOS <sub>9</sub>	Sub-total			
Assembly	9,406	(1,205)	-	27	-	-	(1,178)	8,227	-	-	-	-	790	-	790	9,017	-	9,017	
Chief Administrative Officer	-	-	-	-	-	-	-	-	27,155	-	-	-	-	-	27,155	27,155	-	27,155	
Chief Fiscal Officer	603	-	-	70	-	-	70	673	-	(673)	-	-	-	-	(673)	-	-	-	
Community Development	3,320	-	-	34	-	-	34	3,353	-	-	(3,353)	-	-	-	(3,353)	-	-	-	
Development Services	12,145	-	-	259	-	-	259	12,404	-	-	-	-	-	-	-	12,404	-	12,404	
Equal Rights Commission	827	-	-	45	-	-	45	872	-	-	-	-	-	-	-	872	-	872	
Equity & Justice	479	-	-	79	-	-	79	559	(196)	-	-	-	-	-	(196)	363	-	363	
Finance	14,400	(22)	303	491	-	-	796	15,196	-	969	-	-	282	-	1,251	16,447	-	16,447	
Fire	114,172	-	792	1,902	-	611	3,304	117,477	-	4,000	-	-	-	114	4,114	121,591	-	121,591	
Health	18,568	-	-	229	-	-	62	18,859	-	(4,000)	-	-	3,535	-	(465)	18,394	-	18,394	
Human Resources	6,971	(75)	-	187	-	-	110	7,193	-	-	-	-	-	-	-	7,193	-	7,193	
Information Technology	32,822	-	-	458	-	-	458	33,280	(542)	(296)	-	-	-	-	(838)	32,441	(9,300)	23,142	
Internal Audit	859	-	-	10	-	-	10	869	-	-	-	-	-	-	-	869	-	869	
Library	9,445	-	-	220	-	-	220	9,665	-	-	-	-	367	-	367	10,032	-	10,032	
Maintenance & Operations	111,932	(1,050)	2,019	579	(1)	-	883	2,429	114,361	-	-	-	87	279	35	400	114,762	-	114,762
Management & Budget	1,260	-	-	79	-	-	79	1,339	-	-	-	-	-	-	-	1,339	-	1,339	
Mayor	2,587	-	-	128	-	-	128	2,714	-	199	-	-	-	-	199	2,914	-	2,914	
Municipal Attorney	9,070	-	-	52	-	-	52	9,123	-	-	-	-	450	-	450	9,573	-	9,573	
Municipal Manager	28,315	-	(26)	146	(19)	-	100	28,415	(25,973)	(133)	-	-	-	-	(26,106)	2,309	-	2,309	
Parks & Recreation	25,588	(62)	229	380	(1)	-	546	26,134	-	-	-	179	-	20	199	26,333	-	26,333	
Planning	3,833	(200)	-	162	-	-	(38)	3,795	-	-	-	-	-	-	-	3,795	-	3,795	
Planning, Development & Public Works	-	-	-	-	-	-	-	-	-	-	3,353	-	20	68	3,441	3,441	-	3,441	
Police	138,824	-	547	5,009	-	668	6,224	145,047	-	-	-	-	466	6	472	145,519	-	145,519	
Project Management & Engineering	911	-	-	41	-	-	41	951	-	-	-	-	-	-	-	951	-	951	
Public Transportation	32,191	-	90	740	-	-	830	33,021	-	-	-	-	-	-	-	33,021	-	33,021	
Public Works	238	-	-	26	-	-	26	264	-	-	-	-	-	-	-	264	-	264	
Purchasing	1,924	(25)	-	85	-	-	60	1,984	-	-	-	-	-	-	-	1,984	-	1,984	
Real Estate	10,792	(500)	0	68	-	-	154	(278)	10,514	-	-	-	-	-	-	10,514	-	10,514	
Traffic Engineering	6,730	-	153	105	-	-	258	6,988	-	-	-	-	116	-	116	7,104	-	7,104	
TANs Areawide Expense	-	-	2,963	-	-	-	2,963	2,963	-	-	-	-	-	-	-	2,963	-	2,963	
Convention Center & Reserves	22,051	(3,688)	-	86	-	-	(3,603)	18,449	-	-	-	-	3,817	-	3,817	22,266	-	22,266	
<b>Direct Cost Total</b>	<b>620,263</b>	<b>(6,827)</b>	<b>7,068</b>	<b>11,611</b>	<b>65</b>	<b>1,279</b>	<b>1,232</b>	<b>14,428</b>	<b>634,691</b>	<b>444</b>	<b>66</b>	<b>-</b>	<b>266</b>	<b>10,121</b>	<b>243</b>	<b>11,140</b>	<b>645,831</b>	<b>(9,300)</b>	<b>636,531</b>
		% Change from 2024 Revised							2.3%								1.8%	4.1%	

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

**Continuation Changes:**

<sup>1</sup> **Reverse 2024 One-Time Requirements:** Assembly - (\$285,000) for employee retention and incentive allocation; (\$150,000) for workforce study and employee needs assessment; (\$45,000) to hire consultant to analyze Eklutna re-watering options; (\$100,000) direct grant to ACT for ACCEEF Implementation Team; (\$200,000) for legal contracts; (\$75,000) for Assembly priorities policy convening and communications; (\$350,000) for run-off election; Finance - (\$22,000) use labor savings, due to deputy treasurer vacancy to contribute to capital project for work already done earlier in the year; Human Resources - (\$75,000) training for new drug testing; Maintenance & Operations - (\$750,000) for heavy equipment operator staff mission critical pay and (\$300,000) for Chugiak-Eagle River Senior Center generator replacement; Parks & Recreation - (\$10,000) for Hong Veterans Memorial and (\$52,063) for North Gasline Trail temporary bridge safety improvement; Planning - (\$200,000) for Chugiak, Eagle River comprehensive plan; Purchasing - (\$25,000) for public access procurement application software; Real Estate - (\$500,000) to create specific Housing Fund; and Taxes & Reserve - (\$3,688,021) to pay for the cost of the ML&P PERS liability.

<sup>2</sup> **Debt Service:** \$2,326,900 of General Obligation (GO) Bond changes; \$4,442,000 of Tax Anticipation Notes (TANs); and (\$303,160 of Finance debt service for the CAMA system.

<sup>3</sup> **Continuation Labor:** Includes: Full Time Equivalent (FTE) work hours from 2,096 in 2024 to 2,088 in 2025 for most positions; wage increases (ranging from 0% to 5.7%) and step progressions based on existing collective bargaining agreements (CBAs); and health benefit cost increases.

<sup>4</sup> **Other:** Finance - \$23,525 for inflationary and contractual adjustments; Health - \$62,274 for Animal Care and Control ongoing contract services; Human Resources - \$109,811 for ML&P PERS liability; Maintenance & Operations - \$589,796 for contractual increases for service contracts (snow removal, elevator maintenance, HVAC repair, security services, etc.) and \$292,905 for utility rate increases (Chugach, MEA, Enstar, AWWU, SWS, etc.); and Real Estate - \$59,382 for City Hall operating and maintenance estimated increase and \$94,157 for Permit Center estimated lease increase.

**Proposed Changes:**

<sup>5</sup> **Chief Administrative Officer:** Add new Chief Administrative Officer and new Grant Development Specialist positions and transfer: Equal Opportunity from Equity & Justice as Federal Compliance Office; i-Team from Information Technology; and Risk Management and Culture Entertainment & Arts Venues from Municipal Manager.

<sup>6</sup> **Other Transfers:** Chief Fiscal Officer to Finance; Safety Center/Patrol Contract funding from Health to Fire; iasWorld from Information Technology to Finance; and Special Administrative Assistant position from Municipal Manager to Mayor.

<sup>7</sup> **Bond Operations & Maintenance (O&M):** Increases for operating and maintenance costs associated with capital projects going into service, as approved by voters.

<sup>8</sup> **Other:** Assembly - \$789,598 for Legislative Branch requested adjustments; Finance - \$146,929 for completion of Harris Govern Rental Tax Vehicle Module and \$135,369 to add new Senior Finance Officer position; Health - \$3,534,604 for congregate shelter and third-party oversight; Library - \$366,829 for Community Navigation positions shifted from Alcohol Tax funding; Maintenance & Operations - \$278,566 for snow plowing operator salaries; Municipal Attorney - \$450,000 for prosecution recruitment and retention and public defender contract increase; Planning, Development & Public Works - \$20,300 for GIS Software; Police - \$466,000 for resource management supplies and services; and Traffic Engineering - \$116,000 for Neighborhood Greenways.

<sup>9</sup> **GBOS:** Girdwood Board of Supervisors' (GBOS) approved requested budget changes in the Girdwood Service Area.

**2025 Proposed Direct Cost Budget Use of Funds by Department / Agency  
(Direct Cost in \$ Thousands)**

Fund #	101000	131000	141000	151000	161000	104000	106000	119000	162000	SA/LRSA	163000	164000	170000	2020X0	221000	301000	602000	607000	TOTAL	% of Total	
	& 170000									Multiple: Special Assmt, SAs, LRSAs											
Department / Agency	Area-wide	Anch Fire	Anch Roads / Drainage	Anch Police	Anch Parks & Rec	Chugiak Fire	Gird-wood Valley	Chugiak/ Birchwd/ ER RR	Eagle River / Chugiak P&R		Bld Safety	Public Fin Invest	ML&P Sale	Cvntn Ctr Ops Reserve	Heritage Land Bank	Rev Bond-PAC	Self-Ins	Mgmt Info Systems			
Assembly	9,017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,017	1.4%	
Chief Administrative Officer	14,214	-	-	-	80	-	-	-	-	-	-	-	-	-	-	295	12,566	-	27,155	4.2%	
Development Services	5,471	-	-	-	-	-	-	-	-	-	6,932	-	-	-	-	-	-	-	12,404	1.9%	
Equal Rights Commission	872	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	872	0.1%	
Equity & Justice	363	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	363	0.1%	
Finance	14,146	-	-	-	-	-	-	-	-	-	-	2,300	-	-	-	-	-	-	16,447	2.5%	
Fire	39,497	78,631	-	-	-	1,133	1,500	-	-	829	-	-	-	-	-	-	-	-	121,591	18.8%	
Health	18,394	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,394	2.8%	
Human Resources	7,193	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,193	1.1%	
Information Technology	1,304	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,138	32,441	5.0%	
Internal Audit	869	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	869	0.1%	
Library	10,032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,032	1.6%	
Maintenance & Operations	19,670	-	80,180	-	-	-	1,477	9,255	-	4,179	-	-	-	-	-	-	-	-	114,762	17.8%	
Management & Budget	1,339	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,339	0.2%	
Mayor	2,914	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,914	0.5%	
Municipal Attorney	9,573	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,573	1.5%	
Municipal Manager	2,309	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,309	0.4%	
Parks & Recreation	502	-	-	-	20,724	-	453	-	4,655	-	-	-	-	-	-	-	-	-	26,333	4.1%	
Planning	3,795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,795	0.6%	
Planning, Development & Public	3,324	-	-	-	-	-	118	-	-	-	-	-	-	-	-	-	-	-	3,441	0.5%	
Police	423	-	-	142,419	-	-	817	-	-	1,861	-	-	-	-	-	-	-	-	145,519	22.5%	
Project Management & Engineering	951	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	951	0.1%	
Public Transportation	33,021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33,021	5.1%	
Public Works	264	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	264	0.0%	
Purchasing	1,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,984	0.3%	
Real Estate	9,838	-	-	-	-	-	-	-	-	-	-	-	-	676	-	-	-	-	10,514	1.6%	
Traffic Engineering	7,104	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,104	1.1%	
TANs Expense	2,963	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,963	0.5%	
Convention Center & Reserves	3,817	-	-	-	-	-	-	-	-	-	-	-	18,449	-	-	-	-	-	22,266	3.4%	
<b>Total General Government</b>	<b>225,164</b>	<b>78,631</b>	<b>80,180</b>	<b>142,419</b>	<b>20,804</b>	<b>1,133</b>	<b>4,365</b>	<b>9,255</b>	<b>4,655</b>	<b>6,869</b>	<b>6,932</b>	<b>2,300</b>	<b>-</b>	<b>18,449</b>	<b>676</b>	<b>295</b>	<b>12,566</b>	<b>31,138</b>	<b>645,831</b>	<b>100.0%</b>	
Percent of Total	34.9%	12.2%	12.4%	22.1%	3.2%	0.2%	0.7%	1.4%	0.7%	1.1%	1.1%	0.4%	0.0%	2.9%	0.1%	0.0%	1.9%	4.8%	100.0%		

Direct Cost includes debt service and depreciation / amortization.

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

(\$ Thousands)

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

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

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

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

(\$ Thousands)

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

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

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

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

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

\* 2023 Actuals are unaudited



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

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

\* 2023 Actuals are unaudited

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

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

\* 2023 Actuals are unaudited

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

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

\* 2023 Actuals are unaudited

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

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

\* 2023 Actuals are unaudited

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

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

\* 2023 Actuals are unaudited

2025 Proposed General Government Operating Budget

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

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

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