

Overview of Major Revenue Sources

The following narrative pages describe the major revenue sources that make up over 75% of the \$613,927,680 of revenue that supports the 2025 Proposed General Government Operating Budget:

Property Tax - Total

2025 Proposed Budget is \$373,948,883; 60.91% of Total Revenues

Real Property Tax (Account 401010) - land, all buildings, structures, improvements, and fixtures:

2025 Proposed Budget is \$341,934,776; 55.70% of Total Revenues

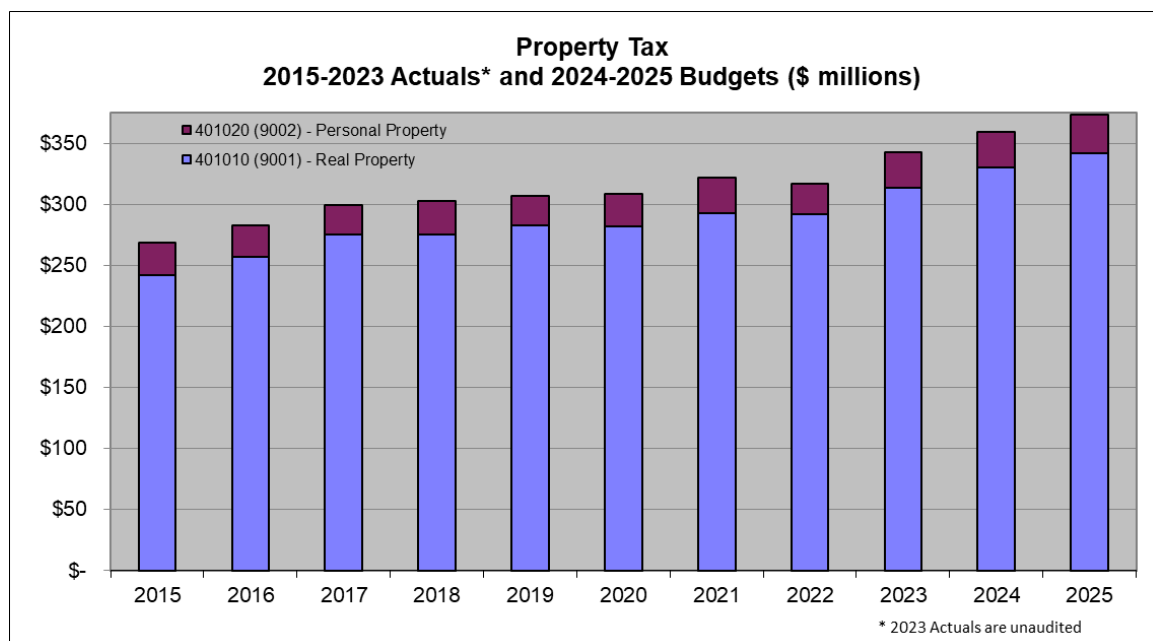
Personal Property Tax (Account 401020) - any property other than real property:

2025 Proposed Budget is \$32,014,107; 5.21% of Total Revenues

Property taxes are used to fund services that are not covered by other funding sources. The maximum amount of property taxes that can be collected is established by the Tax Limit Calculation for services provided in the following Anchorage Services Areas: Areawide, Fire, Parks & Recreation, Police, Roads (Five Majors), and Building Safety and by Service Area Boards or code for special levy, limited, and rural service areas. Property taxes are ad valorem, which means they are based on the value of the taxable property; taxpayers pay a flat rate per dollar value of taxable property tax that they own.

These revenues will be updated in the spring during the Revised budget process to include most recent millage and property values.

Additional Property Tax information is available online at www.muni.org/Departments/finance/treasury/PropTax



Room Tax (Account 401110)

2025 Proposed Budget is \$45,114,599
7.35% of Total Revenues

In accordance with AMC 12.20, room tax revenue is generated from a 12% tax on short-term room rental transactions, which are rentals of less than 30 days of continuous occupancy. Room tax applies to a broad spectrum of lodging businesses (called operators), such as hotels, motels, inns, corporate suites, bed and breakfasts, rooming houses, townhomes, cabins, duplexes, condominiums, vacation rentals, seasonal rentals, and apartments. Room tax may also be referred to by a variety of names, including bed tax, occupancy tax, transient occupancy tax, and hotel tax.

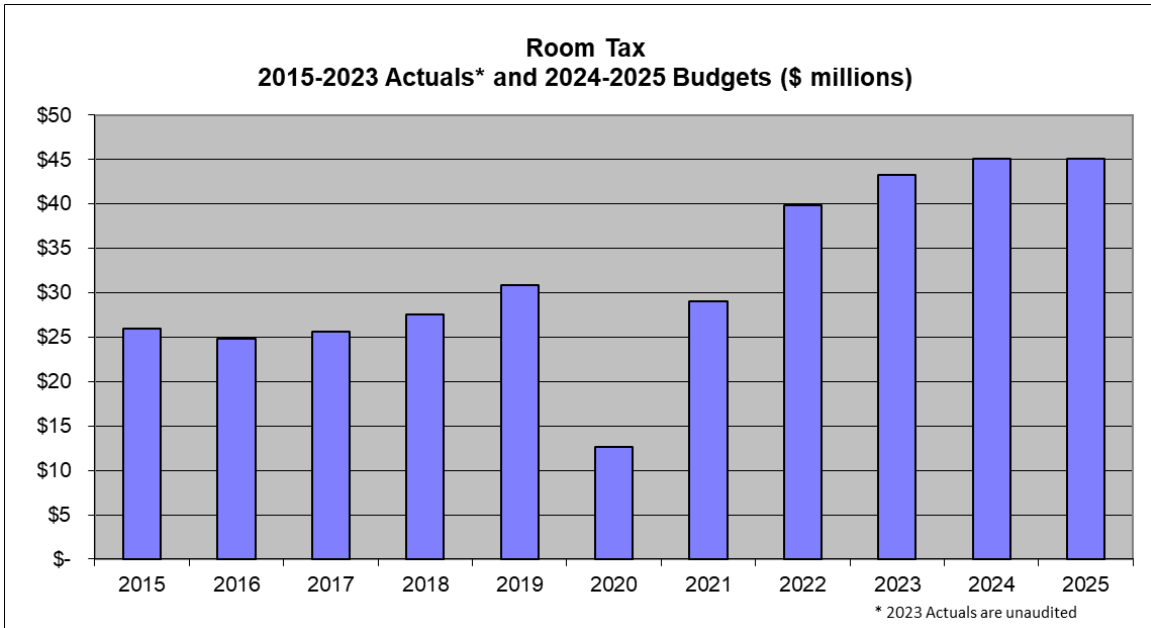
Operators (including hosting platforms, such as AirBnB, VRBO, and others) are required to register each individual rental business with the Municipal Treasury prior to renting or offering to rent a room(s) (AMC 12.20.030).

Tax proceeds are split three ways: 4% is used to pay the debt service for the Dena'ina Civic and Convention Center; 4% is used to promote tourism; and 4% goes to general government. Room Tax is not subject to the Tax Limit.

2024 actuals tracked in line with the 2023 revenues, through 2nd quarter. The 2025 Proposed Budget is set level with the 2024 budget.

This projection will be revisited and potentially adjusted as part of the Revised budget process.

Additional Room Tax information is available online at www.muni.org/roomtax



MUSA/MESA-Contributed/Non-Contributed Plant (Account 450060)

2025 Proposed Budget is \$20,929,349
3.41% of Total Revenues

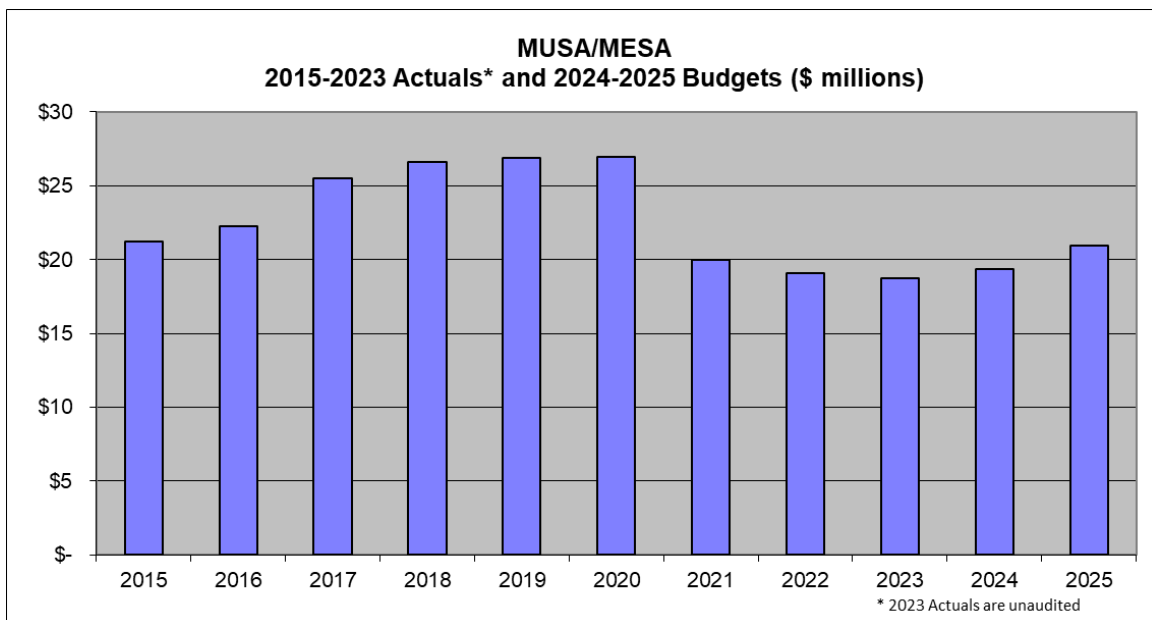
In accordance with AMC 26.10.025, Anchorage Water & Wastewater Utility (AWWU) and Solid Waste Services (SWS) are required to pay municipal utility service assessments (MUSA) and Merrill Field Airport (Merrill Field) (AMC 11.60.205), Don Young Port of Alaska (Port) (AMC 11.50.280), and Anchorage Community Development Authority (ACDA) (AMC 25.35.125) are required to pay municipal enterprise service assessments (MESA) as a payment in lieu of taxes (PILT) to help cover the cost of tax-supported services they receive (other than those services received on a contract or interfund basis). Note that, as of 2017, ACDA MESA is reported separately in account 402010 and that, due to the sale of Municipal Light & Power (ML&P) to Chugach Electric Association, Inc. (CEA) in October of 2020, starting in 2021, the Municipality no longer receives a MUSA from ML&P, but CEA pays a PILT that is reported separately in account 402020.

MUSA/MESA is calculated by applying the respective service area millage rate to the determined value of the entity’s net plant (AWWU, SWS); adjusted plant (Merrill Field, Port); and net book value (ACDA).

MUSA/MESA payments are subject to the Tax Limit, thus offset property taxes dollar for dollar, and are used to fund areawide general services.

The 2025 Proposed Budget is anticipated to be \$0.6 million higher than 2024, based on projected mill rates against projected net book values.

These revenues will be updated in the spring during the Revised budget process to include most recent millage and plant values.



Tobacco Tax (Account 401080)

2025 Proposed Budget is \$20,000,000
 3.26% of Total Revenues

In accordance with AMC 12.40.010, the cigarette tax rate is indexed to the actual change in the mid-year Alaska Urban Consumer Price Index (CPI) and adjusted January 1 of each year to reflect inflation. Effective January 1, 2025, the excise tax on cigarettes will change from 1.349 mills to 1.370 mills, or \$0.1370 per cigarette, \$2.74 per pack (rounded), and \$27.40 per carton.

Per AMC 12.40.020, tobacco taxes are also levied as 55% of wholesale price of other tobacco products (OTP) brought into the Municipality; this rate is not indexed with CPI. The recent annual data reveals tax on cigarettes accounts for about 83% of total annual tobacco taxes collected by the Municipality.

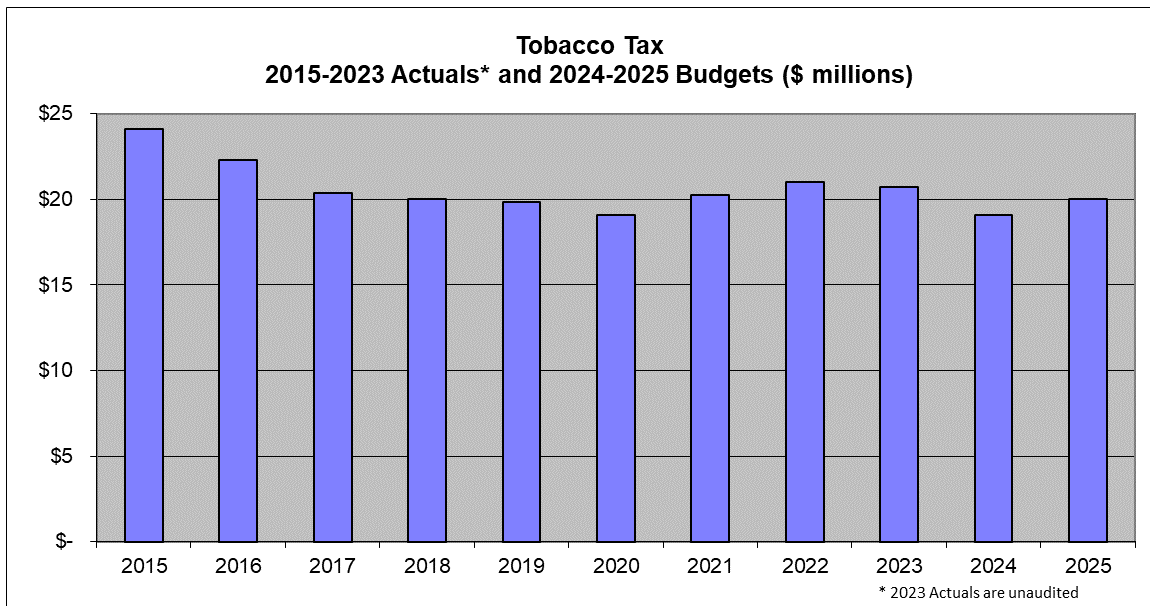
Tobacco taxes are subject to the Tax Limit, thus offset property taxes dollar for dollar, and are used to fund areawide general services.

The tobacco tax remittances are historically higher during the summer months and the year-end revenue is subject to timing of acquisitions by Distributors. The tobacco tax revenues coming in 2024 appear on track to meet budget but it is too early in monthly reporting cycle to project potential revenue variance for the year.

The 2025 Proposed Budget is about \$1 million higher than the 2024 Revised Budget.

This projection will be revisited and potentially adjusted as part of the 2025 Revised budget process.

Additional Tobacco Tax information is available online at www.muni.org/tobaccotax



Transfer from MOA Trust Fund (Account 450040)

2025 Proposed Budget is \$16,300,000
2.69% of Total Revenues

The MOA Trust Fund (Trust) was established after the Municipality’s sale of the Anchorage Telephone Utility (ATU), per Anchorage Municipal Charter section 13.11. In October 2020 the Trust's market value increased by nearly 2.5x after receiving net proceeds of \$229.6 million from the sale of Municipal Light & Power (ML&P).

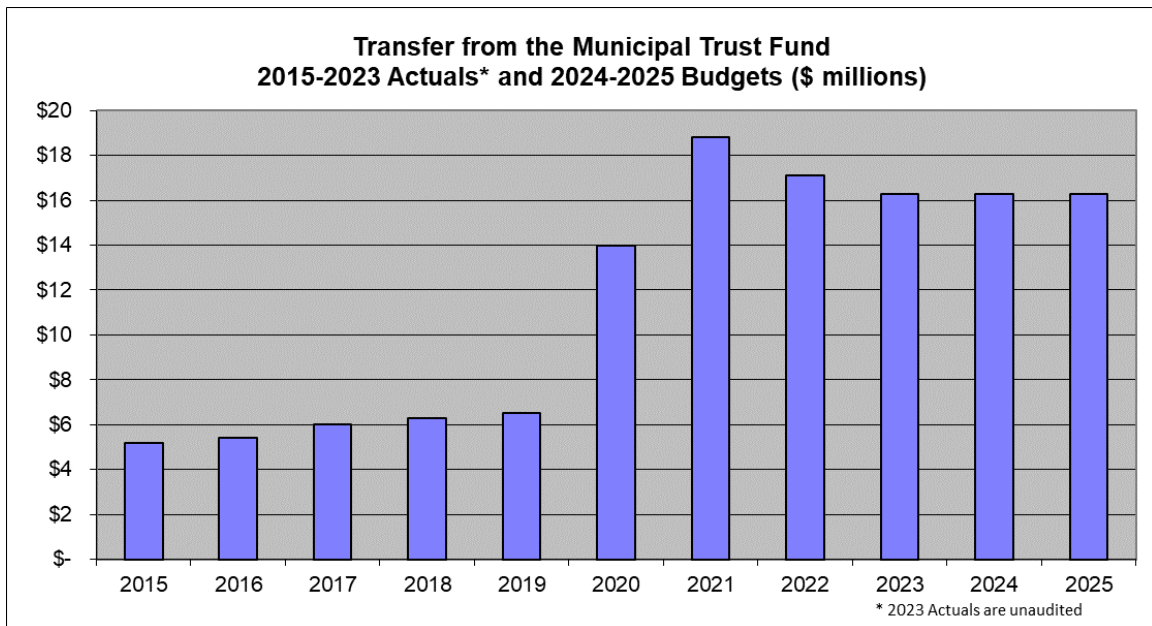
The Charter authorizes the Assembly to appropriate an annual dividend (transfer) of up to 5% of the average asset balance of the Trust. The Trust shall have a controlled spending policy limiting dividend distributions and be managed by the MOA Trust Fund Board of Trustees consistent with the Uniform Prudent Investor Act and all in accordance with Charter and chapter 6.50.060 of the Municipal Code.

The Trust activity includes Assembly adjustments and:

- deposits of proceeds:
 - from the sale of Anchorage Telephone Utility (ATU) in 1999
 - allocated from the Police & Fire Retirement System settlement
 - from the sale of Municipal Light & Power (ML&P) in October 2020
- market value adjustments
- decreases for fund expenses and annual dividend to general government

The 2025 Proposed Budget is unchanged from 2024. The payout rate for 2024 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.

Additional MOA Trust Fund information is available online at [MOA Trust Fund MOA Trust Fund \(muni.org\)](http://MOATrustFundMOATrustFund(muni.org))



Revenue Distribution Reports

The following pages provide details of the revenue dollars that support the General Government Operating Budget.

Revenues Ranked by Percentage of Budget

This table shows the 2025 Proposed Budget revenue, by account, ranked by percentage of total revenue budget, in descending order.

Revenue Distribution Summary

This report shows the revenue activity summarized by account for the 2023 and 2024 Revised Budgets, the 2023 Actuals (unaudited), and the 2025 Proposed Budget. Additionally, this report shows the change in dollar amount and percent from the 2024 Revised Budget to the 2025 Proposed Budget.

The accounts are grouped in similar categories as presented in the annual financial reports, as follows:

- Federal Revenues
- Fees & Charges for Services
- Fines & Forfeitures
- Investment Income
- Licenses, Permits, Certifications
- Other Revenues
- Special Assessments
- State Revenues
- Taxes – Other/PILT - Not Subject to Tax Limit
- Taxes – Other/PILT - Subject to Tax Limit
- Taxes – Property
- Transfers from Other Funds
- Various Other Financial Sources

The revenues are presented in order of alphabetized category description and account number within category.

* Revenues with asterisks have activity in multiple categories.

Revenue Distribution Detail

This report shows the revenue activity summarized by account, fund, and fund center, with fund center description, for the 2023 and 2024 Revised Budgets, and the 2025 Proposed Budget. Additionally, this report shows the percent of total for each account in the 2025 Proposed Budget and the change in dollar amount and percent from the 2024 Revised Budget to the 2025 Proposed Budget. A brief description of each revenue is included in this report. The revenues are presented in order of account number.

2025 Proposed General Government Operating Budget

2025 Proposed General Government Revenues Ranked by Percentage of Total Revenue Budget (with the top 75% highlighted in green)

Acct #	Description	\$ Amt	%	Acct #	Description	\$ Amt	%
401010	Real Property Tax (Excludes ASD)	\$ 341,934,776	55.70%	406010	Land Use Permits-HLB	\$ 169,135	0.03%
401020	Personal Property Tax (Excludes ASD)	\$ 32,014,107	5.21%	403010	Assessment Collections	\$ 160,000	0.03%
401110	Room Tax	\$ 45,114,599	7.35%	401041	Foreclosed Prop-RES	\$ 159,780	0.03%
450060	MUSA/MESA	\$ 20,929,349	3.41%	404170	Land Use Permits (Not HLB)	\$ 150,000	0.02%
401080	Tobacco Tax	\$ 20,000,000	3.26%	406420	Fire Inspection Fees	\$ 143,200	0.02%
450040	Transfer from MOA Trust Fund	\$ 16,500,000	2.69%	430030	Restricted Contributions	\$ 139,331	0.02%
405170	SEMT Program (Fed Pass-Thru State)	\$ 14,400,000	2.35%	407110	Parking Enforcement Fines	\$ 138,000	0.02%
401150	Fuel Excise Tax	\$ 13,500,000	2.20%	406280	Programs Lessons & Camps	\$ 132,100	0.02%
401060	Auto Tax (5 Maj.)	\$ 10,311,702	1.68%	406620	Reimbursed Cost-Employee Relation	\$ 130,300	0.02%
401130	Motor Vehicle Rental Tax	\$ 10,000,000	1.63%	404079	Small Cell Site License Annual Fees	\$ 115,000	0.02%
406380	Ambulance Service Fees	\$ 9,685,830	1.58%	406310	Camping Fees	\$ 112,088	0.02%
450010	Transfer from Other Funds	\$ 8,454,720	1.38%	404060	Local Business Licenses	\$ 107,000	0.02%
402020	Payment in Lieu of Tax Utility	\$ 8,053,676	1.31%	460070	MOA Property Sales	\$ 104,000	0.02%
450080	Utility Revenue Distribution	\$ 7,168,657	1.17%	405130	Fisheries Tax	\$ 100,000	0.02%
440030	TANs Interest Earnings	\$ 4,442,000	0.72%	408420	Building Rental	\$ 100,000	0.02%
404100	Bldg/Grade/Clearing Permit	\$ 3,300,000	0.54%	440045	Lease Interest Income GASB 87	\$ 99,046	0.02%
407010	SOA Traffic Court Fines	\$ 3,000,000	0.49%	401120	P & I on Room Tax	\$ 90,000	0.01%
401030	P & I on Delinquent Tax	\$ 2,900,000	0.47%	405140	National Forest Allocation	\$ 87,000	0.01%
406625	Reimbursed Cost-NonGrant Funded	\$ 2,598,682	0.42%	406400	Fire Alarm Fees	\$ 75,000	0.01%
404090	Building Permit Plan Review Fees	\$ 2,502,600	0.41%	408390	Insurance Recoveries	\$ 73,145	0.01%
405030	SOA Traffic Signal Reimbursement	\$ 2,310,783	0.38%	403020	P & I on Assessments(MOA/AWWU)	\$ 67,830	0.01%
408580	Miscellaneous Revenues	\$ 2,206,166	0.36%	406120	Rezoning Inspections	\$ 51,000	0.01%
402020	Payment in Lieu of Tax Private-Aurora	\$ 2,160,920	0.35%	406461	Code Abatement Time	\$ 50,000	0.01%
407040	APD Counter Fines	\$ 2,000,000	0.33%	407060	Pre-Trial Diversion Cost	\$ 50,000	0.01%
440010	GCP Short-Term Interest	\$ 1,989,030	0.32%	405100	Federal Grant Revenue-Direct	\$ 49,800	0.01%
406260	Transit Fare Box Receipts	\$ 1,670,000	0.27%	404130	Sign Permits	\$ 35,000	0.01%
406250	Transit Bus Pass Sales	\$ 1,240,000	0.20%	404091	Flood Hazard Permit Reviews	\$ 30,000	0.00%
406330	Park Land & Operations	\$ 1,222,989	0.20%	404092	Storm Water Plan Reviews	\$ 30,000	0.00%
407020	SOA Trial Court Fines	\$ 1,200,000	0.20%	406021	Storm Water Inspections	\$ 30,000	0.00%
405070	Electric Co-op Allocation	\$ 1,150,000	0.19%	406580	Copier Fees	\$ 29,950	0.00%
406170	Sanitary Inspection Fees	\$ 1,021,095	0.17%	406520	Animal Drop-Off Fees	\$ 29,000	0.00%
402040	Payment in Lieu of Tax Federal	\$ 899,655	0.15%	404010	Plmbr/Gas/Sht Metal Cert	\$ 25,000	0.00%
406300	Aquatics	\$ 854,752	0.14%	406340	Golf Fees	\$ 25,000	0.00%
406560	Service Fees - School District	\$ 841,500	0.14%	406640	Parking Garages & Lots	\$ 25,000	0.00%
460030	Premium on Bond Sales	\$ 616,350	0.10%	406030	Landscape Plan Review Pmt	\$ 24,000	0.00%
406490	DWI Impound/Admin Fees	\$ 610,000	0.10%	404075	Marijuana Licensing Fee	\$ 22,000	0.00%
404143	ROW Utility Permits	\$ 600,000	0.10%	404040	Chauffeur Licenses-Biannual	\$ 21,000	0.00%
406440	Cemetery Fees	\$ 596,204	0.10%	406370	Fire Service Fees	\$ 21,000	0.00%
406290	Rec Center Rentals & Activities	\$ 583,927	0.10%	406550	Address Fees	\$ 21,000	0.00%
404120	Mech/Gas/Plumbing Permits	\$ 515,000	0.08%	406022	Code Compliance Inspections	\$ 20,000	0.00%
404150	Elevator Permits	\$ 485,000	0.08%	460080	Land Sales-Cash	\$ 16,648	0.00%
402010	MESA - ACDA Net Plant & 1.25%	\$ 472,500	0.08%	406080	Lease & Rental Revenue-HLB	\$ 15,581	0.00%
405050	Municipal Assistance	\$ 463,718	0.08%	401090	P & I on Tobacco Tax	\$ 15,000	0.00%
408590	Lease Revenue GASB 87	\$ 443,580	0.07%	401140	P & I on Motor Veh Rental Tax	\$ 15,000	0.00%
402020	Payment in Lieu of Tax Private-CIHA	\$ 410,115	0.07%	406660	Lost Book Reimbursement	\$ 11,750	0.00%
407050	Other Fines & Forfeitures	\$ 409,206	0.07%	401040	Tax Cost Recoveries	\$ 10,100	0.00%
404020	Taxi Cab Permits	\$ 400,298	0.07%	404050	Taxicab Permit Revision	\$ 10,000	0.00%
405060	Liquor Licenses	\$ 399,300	0.07%	406470	Development Services Admin Fees	\$ 10,000	0.00%
406220	Transit Advertising Fees	\$ 396,000	0.06%	404180	Parking & Access Agreement	\$ 9,000	0.00%
440040	Other Short Term Interest	\$ 390,000	0.06%	404030	Plmbr/Gas/Sht Metal Exam	\$ 8,000	0.00%
406060	Zoning Fees	\$ 380,000	0.06%	406600	Late Fees	\$ 8,000	0.00%
406180	Reproductive Health Fees	\$ 370,275	0.06%	401151	P & I on Fuel Excise Tax	\$ 5,000	0.00%
408400	Criminal Rule 8 Collect Costs	\$ 310,000	0.05%	406130	Appraisal Appeal Fee	\$ 5,000	0.00%
406530	Incarceration Cost Recovery	\$ 300,000	0.05%	406495	APD Range Usage Fee	\$ 5,000	0.00%
408405	Lease & Rental Revenue	\$ 285,523	0.05%	406621	Reimbursed Cost-Payroll Fee	\$ 4,000	0.00%
406050	Platting Fees	\$ 275,000	0.04%	402020	Payment in Lieu of Tax Private-Other	\$ 3,480	0.00%
408440	ACPA Loan Surcharge	\$ 263,000	0.04%	406110	Sale Of Publications	\$ 2,800	0.00%
404210	Animal Licenses	\$ 256,500	0.04%	406471	Application Fees	\$ 2,000	0.00%
406590	COSA Fees	\$ 250,000	0.04%	407100	Curfew Fines	\$ 2,000	0.00%
406510	Animal Shelter Fees	\$ 246,750	0.04%	407080	I&M Enforcement Fines	\$ 1,500	0.00%
406540	Other Charges for Services	\$ 245,000	0.04%	408560	Appeal Receipts	\$ 1,500	0.00%
404220	Miscellaneous Permits	\$ 225,030	0.04%	406450	Mapping Fees	\$ 1,200	0.00%
402030	Payment in Lieu of Tax SOA	\$ 213,800	0.03%	408380	Prior Year Expense Recovery	\$ 1,100	0.00%
404141	ROW Rental Permits	\$ 200,000	0.03%	406320	Library Non-Resident Fees	\$ 1,000	0.00%
404142	ROW General Permits	\$ 200,000	0.03%	407120	Minor Tobacco Fines	\$ 1,000	0.00%
404222	On-Site Permits	\$ 200,000	0.03%	440020	Construction Cash Pools Short-Term	\$ 1,000	0.00%
406410	Hazardous Mat Facility & Trans	\$ 200,000	0.03%	408570	Sale of Contractor Specifications	\$ 500	0.00%
406500	Police Services	\$ 192,174	0.03%	407030	Library Fines	\$ 400	0.00%
404110	Electrical Permit	\$ 190,000	0.03%	407090	Administrative Fines, Civil	\$ 300	0.00%
406160	Clinic Fees	\$ 188,880	0.03%	406570	Micro-Fiche Fees	\$ 100	0.00%
401060	Auto Tax (non-5 Maj.)	\$ 188,298	0.03%				
406020	Inspections	\$ 170,000	0.03%				
				III - 7			
				TOTAL		\$ 613,927,680	100.00%

Revenue Distribution Summary

Revenue Account	Description	2023 Revised Budget	2023 Actuals Unaudited	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % Chg
Federal Revenues							
405100	Federal Grant Revenue-Direct	49,800	-	49,800	49,800	-	-
405130	Fisheries Tax	12,046	100,248	12,046	100,000	87,954	730.15%
405140	National Forest Allocation	76,000	93,714	76,000	87,000	11,000	14.47%
405170	SEMT Program (Fed Pass-Thru State)	12,991,126	18,441,008	12,991,126	14,400,000	1,408,874	10.84%
Federal Revenues Total		13,128,972	18,634,970	13,128,972	14,636,800	1,507,828	11.48%
Fees & Charges for Services							
406010	Land Use Permits-HLB	169,135	21,418	169,135	169,135	-	-
406020	Inspections	305,000	162,622	170,000	170,000	-	-
406021	Storm Water Inspections	-	-	-	30,000	30,000	100.00%
406022	Code Compliance Inspections	-	-	-	20,000	20,000	100.00%
406030	Landscape Plan Review Pmt	17,000	17,421	17,000	24,000	7,000	41.18%
406050	Platting Fees	375,765	241,450	375,765	275,000	(100,765)	(26.82%)
406060	Zoning Fees	449,970	312,888	449,970	380,000	(69,970)	(15.55%)
406080	Lease & Rental Revenue-HLB	8,648	346,546	15,581	15,581	-	-
406090	Pipe ROW Fee	-	150,001	-	-	-	-
406100	Wetlands Mitigation Credit	105,000	-	105,000	-	(105,000)	(100.00%)
406110	Sale of Publications	4,690	863	4,690	2,800	(1,890)	(40.30%)
406120	Rezoning Inspections	72,000	52,600	70,000	51,000	(19,000)	(27.14%)
406130	Appraisal Appeal Fee	5,000	864	5,000	5,000	-	-
406160	Clinic Fees	188,880	(3,969)	188,880	188,880	-	-
406170	Sanitary Inspection Fees	1,616,095	936,792	1,616,095	1,021,095	(595,000)	(36.82%)
406180	Reproductive Health Fees	370,275	25,436	370,275	370,275	-	-
406220	Transit Advertising Fees	396,000	390,316	396,000	396,000	-	-
406250	Transit Bus Pass Sales	1,240,000	1,372,143	1,240,000	1,240,000	-	-
406260	Transit Fare Box Receipts	1,670,000	1,747,891	1,670,000	1,670,000	-	-
406280	Programs Lessons & Camps	132,100	(2,023)	132,100	132,100	-	-
406290	Rec Center Rentals & Activities	518,250	802,631	518,250	583,927	65,677	12.67%
406300	Aquatics	789,049	507,735	789,049	854,752	65,703	8.33%
406310	Camping Fees	96,500	67,451	96,500	112,088	15,588	16.15%
406320	Library Non-Resident Fees	1,500	400	1,500	1,000	(500)	(33.33%)
406330	Park Land & Operations	292,331	434,832	492,331	1,222,989	730,658	148.41%
406340	Golf Fees	25,000	26,680	25,000	25,000	-	-
406350	Library Fees	500	-	500	-	(500)	(100.00%)
406370	Fire Service Fees	21,000	15,063	21,000	21,000	-	-
406380	Ambulance Service Fees	9,200,467	9,685,830	9,685,000	9,685,830	830	0.01%
406400	Fire Alarm Fees	75,000	118,316	75,000	75,000	-	-
406410	Hazardous Mat Facility & Trans	200,000	170,442	200,000	200,000	-	-
406420	Fire Inspection Fees	143,200	313,275	143,200	143,200	-	-
406440	Cemetery Fees	322,634	377,983	362,634	596,204	233,570	64.41%
406450	Mapping Fees	2,000	55	1,500	1,200	(300)	(20.00%)
406461	Code Abatement Time	-	-	-	50,000	50,000	100.00%
406470	Development Services Admin Fees	-	-	-	10,000	10,000	100.00%
406471	Application Fees	-	-	-	2,000	2,000	100.00%
406490	DWI Impound/Admin Fees	610,000	551,722	610,000	610,000	-	-
406495	APD Range Usage Fee	5,000	2,810	5,000	5,000	-	-
406500	Police Services	192,174	158,400	192,174	192,174	-	-
406510	Animal Shelter Fees	246,750	178,068	246,750	246,750	-	-
406520	Animal Drop-Off Fees	29,000	11,716	29,000	29,000	-	-

Revenue Distribution Summary

Revenue Account	Description	2023 Revised Budget	2023 Actuals Unaudited	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % Chg
406530	Incarceration Cost Recovery	170,000	299,394	190,000	300,000	110,000	57.89%
406540	Other Charges for Services	250,000	209,556	250,000	245,000	(5,000)	(2.00%)
406550	Address Fees	25,500	20,654	24,000	21,000	(3,000)	(12.50%)
406560	Service Fees - School District	841,500	204,098	841,500	841,500	-	-
406570	Micro-Fiche Fees	100	-	100	100	-	-
406580	Copier Fees	31,950	35,984	31,950	29,950	(2,000)	(6.26%)
406590	COSA Fees	-	-	-	250,000	250,000	100.00%
406591	Flood Hazard Permit Reviews	-	-	-	30,000	30,000	100.00%
406600	Late Fees	8,000	(32,133)	8,000	8,000	-	-
406620	Reimbursed Cost-Employee Relations	130,300	133,002	130,300	130,300	-	-
406621	Reimbursed Cost-Payroll Fee	4,000	2,950	4,000	4,000	-	-
406625	Reimbursed Cost-NonGrant Funded	2,691,937	3,060,599	2,645,937	2,598,682	(47,255)	(1.79%)
406640	Parking Garages & Lots	25,000	21,060	25,000	25,000	-	-
406660	Lost Book Reimbursement	10,000	12,376	10,000	11,750	1,750	17.50%
Fees & Charges for Services Total		24,084,200	23,164,206	24,650,666	25,323,262	672,596	2.73%
Fines & Forfeitures							
407010	SOA Traffic Court Fines	3,300,000	4,262,229	3,000,000	3,000,000	-	-
407020	SOA Trial Court Fines	1,500,000	1,686,960	1,400,000	1,200,000	(200,000)	(14.29%)
407030	Library Fines	-	1,402	-	400	400	100.00%
407040	APD Counter Fines	2,000,000	1,984,445	2,000,000	2,000,000	-	-
407050	Other Fines & Forfeitures	366,506	371,701	364,006	409,206	45,200	12.42%
407060	Pre-Trial Diversion Cost	50,000	48,531	50,000	50,000	-	-
407080	I&M Enforcement Fines	1,500	992	1,500	1,500	-	-
407090	Administrative Fines, Civil	300	-	300	300	-	-
407100	Curfew Fines	2,000	1,240	2,000	2,000	-	-
407110	Parking Enforcement Fines	138,000	-	138,000	138,000	-	-
407120	Minor Tobacco Fines	1,000	-	1,000	1,000	-	-
Fines & Forfeitures Total		7,359,306	8,357,500	6,956,806	6,802,406	(154,400)	(2.22%)
Investment Income							
440010	GCP Short-Term Interest	2,465,020	4,453,172	3,000,020	1,989,030	(1,010,990)	(33.70%)
440020	Construction Cash Pools Short-Term Int	1,000	1,463,247	1,000	1,000	-	-
440030	TANs Interest Earnings	3,958,000	5,221,396	-	4,442,000	4,442,000	100.00%
440040	Other Short Term Interest	390,000	297,802	390,000	390,000	-	-
Investment Income Total		6,814,020	11,435,618	3,391,020	6,822,030	3,431,010	101.18%
Licenses, Permits, Certifications							
404010	Plmbr/Gas/Sht Metal Cert	20,000	25,238	150,000	25,000	(125,000)	(83.33%)
404020	Taxi Cab Permits	400,298	459,831	400,298	400,298	-	-
404030	Plmbr/Gas/Sht Metal Exam	9,400	8,110	9,400	8,000	(1,400)	(14.89%)
404040	Chauffeur Licenses-Biannual	21,000	19,275	21,000	21,000	-	-
404050	Taxicab Permit Revision	10,000	18,075	10,000	10,000	-	-
404060	Local Business Licenses	73,000	117,389	468,000	107,000	(361,000)	(77.14%)
404075	Marijuana Licensing Fee	22,000	-	22,000	22,000	-	-
404079	Small Cell Site License Annual Fees	115,000	60,876	115,000	115,000	-	-
404090	Building Permit Plan Review Fees	2,394,528	2,704,866	2,164,528	2,502,600	338,072	15.62%
404092	Storm Water Plan Reviews	-	-	-	30,000	30,000	100.00%
404100	Bldg/Grade/Clearing Permit	3,300,000	3,995,114	3,300,000	3,300,000	-	-
404110	Electrical Permit	220,000	203,365	200,000	190,000	(10,000)	(5.00%)
404120	Mech/Gas/Plumbing Permits	520,000	589,225	520,000	515,000	(5,000)	(0.96%)

Revenue Distribution Summary

Revenue Account	Description	2023 Revised Budget	2023 Actuals Unaudited	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % Chg
404130	Sign Permits	42,000	46,055	42,000	35,000	(7,000)	(16.67%)
404140	Construction & ROW Permits	1,100,000	1,119,810	1,100,000	-	(1,100,000)	(100.00%)
404141	ROW Rental Permits	-	-	-	200,000	200,000	100.00%
404142	ROW General Permits	-	-	-	200,000	200,000	100.00%
404143	ROW Utility Permits	-	-	-	600,000	600,000	100.00%
404150	Elevator Permits	595,000	435,532	595,000	485,000	(110,000)	(18.49%)
404160	Mobile Home/Park Permits	1,000	530	-	-	-	-
404170	Land Use Permits (Not HLB)	110,870	134,162	110,870	150,000	39,130	35.29%
404180	Parking & Access Agreement	7,650	5,640	7,650	9,000	1,350	17.65%
404210	Animal Licenses	256,500	156,810	256,500	256,500	-	-
404220	Miscellaneous Permits	327,250	258,559	327,250	225,030	(102,220)	(31.24%)
404222	On-Site Permits	-	-	-	200,000	200,000	100.00%
Licenses, Permits, Certifications Total		9,545,496	10,358,462	9,819,496	9,606,428	(213,068)	(2.17%)
Other Revenues							
408060	Other Collection Revenues	-	2,991	-	-	-	-
408380	Prior Year Expense Recovery	1,100	1,786,020	1,100	1,100	-	-
408390	Insurance Recoveries	73,145	273,186	73,145	73,145	-	-
408400	Criminal Rule 8 Collect Costs	390,000	494,628	310,000	310,000	-	-
408405	Lease & Rental Revenue	279,379	385,944	285,523	285,523	-	-
408420	Building Rental	35,000	77,509	35,000	100,000	65,000	185.71%
408440	ACPA Loan Surcharge	286,000	401,112	312,000	263,000	(49,000)	(15.71%)
408550	Cash Over & Short	-	(431)	-	-	-	-
408560	Appeal Receipts	1,500	-	1,500	1,500	-	-
408570	Sale of Contractor Specifications	500	-	500	500	-	-
408580	Miscellaneous Revenues	2,085,147	1,508,367	2,161,666	2,206,166	44,500	2.06%
408590	Lease Revenue GASB 87	443,593	-	443,580	443,580	-	-
430030	Restricted Contributions	139,331	99,955	139,331	139,331	-	-
460070	MOA Property Sales	104,000	226,367	104,000	104,000	-	-
460080	Land Sales-Cash	924,000	2,287,355	924,000	16,648	(907,352)	(98.20%)
Other Revenues Total		4,762,695	7,543,002	4,791,345	3,944,493	(846,852)	(17.67%)
Special Assessments							
403010	Assessment Collections	160,000	159,351	160,000	160,000	-	-
403020	P & I on Assessments(MOA/AWWU)	67,830	69,001	67,830	67,830	-	-
Special Assessments Total		227,830	228,352	227,830	227,830	-	-
State Revenues							
405030	SOA Traffic Signal Reimbursement	1,900,000	2,389,735	2,310,783	2,310,783	-	-
405050	Municipal Assistance	406,068	-	4,101,821	463,718	(3,638,103)	(88.69%)
405060	Liquor Licenses	399,300	364,670	399,300	399,300	-	-
405070	Electric Co-op Allocation	1,170,000	1,145,559	1,170,000	1,150,000	(20,000)	(1.71%)
State Revenues Total		3,875,368	3,899,964	7,981,904	4,323,801	(3,658,103)	(45.83%)
Taxes - Other/PILT - Not Subject to Tax Limit							
401010*	Property Tax Exemption Recoveries	690,000	-	-	-	-	-
401030	P & I on Delinquent Tax	2,950,000	3,713,309	2,950,000	2,900,000	(50,000)	(1.69%)
401040	Tax Cost Recoveries	10,100	(9,429)	10,100	10,100	-	-
401041	Foreclosed Prop-RES	159,780	146,525	159,780	159,780	-	-
401060*	Auto Tax (non-5 Maj.)	190,090	191,697	188,298	188,298	-	-
401090	P & I on Tobacco Tax	38,000	14,403	15,000	15,000	-	-

Revenue Distribution Summary

Revenue Account	Description	2023 Revised Budget	2023 Actuals Unaudited	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % Chg
401106	P & I on Marijuana Tax	11,000	2,769	-	-	-	-
401110	Room Tax	37,928,599	43,290,092	45,114,599	45,114,599	-	-
401120	P & I on Room Tax	90,000	479,342	90,000	90,000	-	-
401140	P & I on Motor Veh Rental Tax	34,000	20,897	25,000	15,000	(10,000)	(40.00%)
401151	P & I on Fuel Excise Tax	5,000	-	5,000	5,000	-	-
402020(a)	Payment in Lieu of Tax Private-Aurora	2,059,000	1,968,777	2,059,000	2,160,920	101,920	4.95%
402020(b)	Payment in Lieu of Tax Private-CIHA	456,000	375,964	456,000	410,115	(45,885)	(10.06%)
402020(c)	Payment in Lieu of Tax Private-Other	3,000	2,810	3,000	3,480	480	16.00%
Taxes - Other/PILT - Not Subject to Tax Limit Total		44,624,569	50,197,156	51,075,777	51,072,292	(3,485)	(0.01%)
Taxes - Other/PILT - Subject to Tax Limit							
401060	Auto Tax (5 Maj.)	10,409,910	10,497,970	10,311,702	10,311,702	-	-
401080	Tobacco Tax	21,500,000	20,695,515	19,050,000	20,000,000	950,000	4.99%
401105	Marijuana Sales Tax	5,700,000	5,835,085	-	-	-	-
401130	Motor Vehicle Rental Tax	10,000,000	10,745,279	10,000,000	10,000,000	-	-
401150	Fuel Excise Tax	14,400,000	14,398,632	13,500,000	13,500,000	-	-
402010	MESA - ACDA Net Plt & 1.25%	650,159	659,488	441,377	472,500	31,123	7.05%
402020*	Payment in Lieu of Tax Utility	10,006,990	9,074,628	9,077,633	8,053,676	(1,023,957)	(11.28%)
402030	Payment in Lieu of Tax SOA	205,000	190,549	205,000	213,800	8,800	4.29%
402040	Payment in Lieu of Tax Federal	788,000	827,259	788,000	899,655	111,655	14.17%
450060	MUSA/MESA	18,610,299	18,746,581	19,379,419	20,929,349	1,549,930	8.00%
Taxes - Other/PILT - Subject to Tax Limit Total		92,270,358	91,670,987	82,753,131	84,380,682	1,627,551	1.97%
Taxes - Property							
401010	Real Property Taxes (Excludes ASD)	313,105,856	310,714,054	329,995,885	341,934,776	11,938,891	3.62%
401020	Personal Property Tax (Excludes ASD)	28,813,937	32,986,635	30,972,291	32,014,107	1,041,816	3.36%
Taxes - Property Total		341,919,793	343,700,689	360,968,176	373,948,883	12,980,707	3.60%
Transfers from Other Funds							
450010	Transfer from Other Funds	1,616,030	1,124,436	5,389,892	8,454,720	3,064,828	56.86%
450040	Transfer from MOA Trust Fund	16,300,000	16,300,000	16,300,000	16,500,000	200,000	1.23%
450080	Utility Revenue Distribution	3,586,369	3,586,369	3,454,174	7,168,657	3,714,483	107.54%
Transfers from Other Funds Total		21,502,399	21,010,805	25,144,066	32,123,377	6,979,311	27.76%
Var. Other Financial Sources							
440045	Lease Interest Income GASB 87	111,110	-	99,046	99,046	-	-
460030	Premium on Bond Sales	519,423	-	616,350	616,350	-	-
460035	Premium on TANs	602,500	1,272,500	-	-	-	-
460040	Loan Proceeds	-	19,252,291	-	-	-	-
Var. Other Financial Sources Total		1,233,033	20,524,791	715,396	715,396	-	-
Summary							
	Federal Revenues	13,128,972	18,634,970	13,128,972	14,636,800	1,507,828	11.48%
	Fees & Charges for Services	24,084,200	23,164,206	24,650,666	25,323,262	672,596	2.73%
	Fines & Forfeitures	7,359,306	8,357,500	6,956,806	6,802,406	(154,400)	(2.22%)
	Investment Income	6,814,020	11,435,618	3,391,020	6,822,030	3,431,010	101.18%
	Licenses, Permits, Certifications	9,545,496	10,358,462	9,819,496	9,606,428	(213,068)	(2.17%)
	Other Revenues	4,762,695	7,543,002	4,791,345	3,944,493	(846,852)	(17.67%)
	Special Assessments	227,830	228,352	227,830	227,830	-	-
	State Revenues	3,875,368	3,899,964	7,981,904	4,323,801	(3,658,103)	(45.83%)
	Taxes - Other/PILT - Not Subject to Tax Limit	44,624,569	50,197,156	51,075,777	51,072,292	(3,485)	(0.01%)

Revenue Distribution Summary

Revenue Account	Description	2023 Revised Budget	2023 Actuals Unaudited	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % Chg
	Taxes - Other/PILT - Subject to Tax Limit	92,270,358	91,670,987	82,753,131	84,380,682	1,627,551	1.97%
	Taxes - Property	341,919,793	343,700,689	360,968,176	373,948,883	12,980,707	3.60%
	Transfers from Other Funds	21,502,399	21,010,805	25,144,066	32,123,377	6,979,311	27.76%
	Var. Other Financial Sources	1,233,033	20,524,791	715,396	715,396	-	-
Local, State and Federal Revenues Total		571,348,039	610,726,502	591,604,585	613,927,680	22,323,095	3.77%

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Proposed Total	2025 Distr.	2023 Revised Budget	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % Chg
401010	Real Property Tax (Excludes ASD)							
	Ad valorem tax based on taxable assessed value of real property, to include land, all buildings, structures, improvements, and fixtures.	55.70%	100.00%	313,105,856	329,995,885	341,934,776	11,938,891	3.62%
401020	Personal Property Tax (Excludes ASD)							
	Ad valorem tax based on taxable assessed value of personal property that is anything other than real property.	5.21%	100.00%	28,813,937	30,972,291	32,014,107	1,041,816	3.36%
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	-	-	690,000	-	-	-	-
401030	P & I on Delinquent Tax							
	Penalties and interest on property taxes paid after the due date.							
	101000-189110 Areawide Taxes/Reserves	0.22%	46.20%	1,367,339	1,367,339	1,339,942	(27,397)	(2.00%)
	104000-189121 Chugiak Taxes & Reserves	0.00%	0.22%	9,262	9,262	6,404	(2,858)	(30.86%)
	105000-189125 Glen Alps Taxes/Reserves	0.00%	0.06%	2,361	2,361	1,649	(712)	(30.16%)
	106000-189130 Girdwood Taxes/Reserves	0.00%	0.63%	18,686	18,686	18,135	(551)	(2.95%)
	111000-189140 Birchtree/Elmore LRSA	0.00%	0.03%	1,857	1,857	764	(1,093)	(58.86%)
	112000-189145 Campbell Airstrip LRSA	0.00%	0.02%	366	366	687	321	87.70%
	113000-189150 Valli Vue LRSA Taxes/Reserves	0.00%	0.00%	200	200	110	(90)	(45.00%)
	114000-189155 Skyranch LRSA	0.00%	0.00%	44	44	31	(13)	(29.55%)
	115000-189160 Upper Grover LRSA	0.00%	0.00%	18	18	20	2	11.11%
	116000-189165 Ravenwood LRSA	0.00%	0.00%	63	63	33	(30)	(47.62%)
	117000-189170 Mt Park LRSA Taxes/Reserves	0.00%	0.00%	4	4	113	109	2,725.00%
	118000-189175 Mt Park/Robin Hill LRSA	0.00%	0.02%	439	439	460	21	4.78%
	119000-189180 Eagle River RRSA Taxes/Res	0.00%	0.98%	38,535	38,535	28,509	(10,026)	(26.02%)
	121000-189185 Eaglewood Contrib SA	0.00%	0.00%	102	102	100	(2)	(1.96%)
	122000-189190 Gateway Contrib SA	0.00%	0.00%	16	16	12	(4)	(25.00%)
	123000-189195 Lakehill LRSA Taxes/Reserves	0.00%	0.02%	125	125	603	478	382.40%
	124000-189200 Totem LRSA Taxes Reserves	0.00%	0.00%	31	31	43	12	38.71%
	125000-189205 Paradise Valley	0.00%	0.00%	6	6	76	70	1,166.67%
	126000-189210 SRW Homeowners LRSA	0.00%	0.00%	82	82	55	(27)	(32.93%)
	129000-189215 Eagle River SA Taxes/Reserves	0.00%	0.01%	255	255	429	174	68.24%
	131000-189220 Fire SA Taxes/Reserves	0.06%	13.19%	391,014	391,014	382,526	(8,488)	(2.17%)
	141000-189225 Rds & Drainage SA	0.06%	13.43%	365,981	365,981	389,449	23,468	6.41%
	142000-189230 Talus West LRSA	0.00%	0.00%	276	276	111	(165)	(59.78%)
	143000-189235 Upper O'Malley LRSA	0.00%	0.10%	4,259	4,259	3,001	(1,258)	(29.54%)
	144000-189240 Bear Valley LRSA	0.00%	0.01%	197	197	348	151	76.65%
	145000-189245 Rabbit Creek LRSA	0.00%	0.03%	1,396	1,396	999	(397)	(28.44%)
	146000-189250 Villages Scenic LRSA	0.00%	0.00%	21	21	109	88	419.05%
	147000-189255 Sequoia Estates LRSA	0.00%	0.00%	10	10	42	32	320.00%
	148000-189260 Rockhill LRSA Taxes/Reserves	0.00%	0.00%	56	56	46	(10)	(17.86%)
	149000-189265 So Goldenview LRSA	0.00%	0.06%	3,599	3,599	1,613	(1,986)	(55.18%)
	150000-189290 Homestead LRSA	0.00%	0.00%	10	10	34	24	240.00%

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Proposed Total	2025 Distr.	2023 Revised Budget	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % Chg
	151000-189270 Police SA Taxes/Reserves	0.10%	20.66%	623,593	623,593	599,243	(24,350)	(3.90%)
	152000-189295 Turnagain Arm Police SA Tax &	0.00%	0.01%	68	68	200	132	194.12%
	161000-189275 Parks (APRSA) Taxes/Reserves	0.02%	3.74%	102,057	102,057	108,527	6,470	6.34%
	162000-189280 Parks (ERC RSA)	0.00%	0.54%	17,672	17,672	15,577	(2,095)	(11.85%)
	Total	0.47%	100.00%	2,950,000	2,950,000	2,900,000	(50,000)	(1.69%)
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 - Real Estate Services (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 subject to the Tax Limit (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	0.99%	59.11%	6,152,899	6,094,852	6,094,852	-	-
	131000-189220 Fire SA Taxes/Reserves	0.17%	10.24%	1,065,642	1,055,589	1,055,589	-	-
	141000-189225 Rds & Drainage SA	0.23%	13.58%	1,413,584	1,400,248	1,400,248	-	-
	151000-189270 Police SA Taxes/Reserves	0.23%	13.55%	1,410,714	1,397,405	1,397,405	-	-
	161000-189275 Parks (APRSA) Taxes/Reserves	0.06%	3.53%	367,071	363,608	363,608	-	-
	Total	1.68%	100.00%	10,409,910	10,311,702	10,311,702	-	-
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%	19,303	19,121	19,121	-	-
	105000-189125 Glen Alps Taxes/Reserves	0.00%	2.92%	5,546	5,494	5,494	-	-
	106000-189130 Girdwood Taxes/Reserves	0.00%	14.58%	27,714	27,453	27,453	-	-
	119000-189180 Eagle River RRSA Taxes/Res	0.02%	72.35%	137,527	136,230	136,230	-	-
	Total	0.03%	100.00%	190,090	188,298	188,298	-	-
401080	Tobacco Tax							
	AMC 12.40 excise tax on tobacco and tobacco related products. Subject to the Tax Limit (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	3.26%	100.00%	21,500,000	19,050,000	20,000,000	950,000	4.99%

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Proposed Total	2025 Distr.	2023 Revised Budget	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % 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	15,000	15,000	-	-
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%. Subject to the Tax Limit from 2019 through 2023 (offset property taxes \$ for \$). Starting in 2024, per 2023 Proposition 14, AO 2023-017(S-2), the Marijuana Sales Tax proceeds will be used only for Childcare / Education.							
	101000-189110 Areawide Taxes/Reserves	-	-	5,700,000	-	-	-	-
401106	P & I on Marijuana Tax							
	Penalties and interest on marijuana taxes paid after the due date.							
	101000-189110 Areawide Taxes/Reserves	-	-	11,000	-	-	-	-
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	2.96%	40.23%	15,159,356	18,138,941	18,148,026	9,085	0.05%
	141000-189225 Rds & Drainage SA	0.07%	1.00%	379,290	451,151	451,151	-	-
	161000-189275 Parks (APRSA) Taxes/Reserves	0.05%	0.67%	252,855	300,761	300,761	-	-
	202010-123010 Room Tax-Convention Center	2.39%	32.48%	12,161,200	14,660,940	14,651,855	(9,085)	(0.06%)
	202020-123011 Operating Reserve Conv-CTR	1.88%	25.63%	9,975,898	11,562,806	11,562,806	-	-
	Total	7.35%	100.00%	37,928,599	45,114,599	45,114,599	-	-
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%	40,122	40,122	40,122	-	-
	202010-123010 Room Tax-Convention Center	0.00%	14.77%	13,293	13,293	13,293	-	-
	202020-123011 Operating Reserve Conv-CTR	0.01%	40.65%	36,585	36,585	36,585	-	-
	Total	0.01%	100.00%	90,000	90,000	90,000	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Proposed Total	2025 Distr.	2023 Revised Budget	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % 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. Subject to the Tax Limit (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	1.63%	100.00%	10,000,000	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	25,000	15,000	(10,000)	(40.00%)
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. Subject to the Tax Limit (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	2.20%	100.00%	14,400,000	13,500,000	13,500,000	-	-
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%	5,000	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). Subject to the Tax Limit (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	0.08%	100.00%	650,159	441,377	472,500	31,123	7.05%
402020(a)	Payment in Lieu of Tax Private-Aurora Revenue collected in lieu of taxes from Aurora Military Housing, LLC. based on U.S. Department of Interior calculation.							
	101000-189110 Areawide Taxes/Reserves	0.35%	100.00%	2,059,000	2,059,000	2,160,920	101,920	4.95%

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Proposed Total	2025 Distr.	2023 Revised Budget	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % Chg
402020(b)	Payment in Lieu of Tax Private-CIHA Revenue collected in lieu of taxes from Cook Inlet Housing Authority (CIHA) for four different classifications of property.							
	101000-189110 Areawide Taxes/Reserves	0.07%	100.00%	456,000	456,000	410,115	(45,885)	(10.06%)
402020(c)	Payment in Lieu of Tax Private-Other Revenue collected in lieu of taxes from other private companies, including voluntary payments.							
	101000-189110 Areawide Taxes/Reserves	0.00%	100.00%	3,000	3,000	3,480	480	16.00%
402020*	Payment in Lieu of Tax Utility Revenue collected in lieu of taxes from Chugach Electric Association for ML&P legacy assets. Subject to the Tax Limit (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	1.31%	100.00%	10,006,990	9,077,633	8,053,676	(1,023,957)	(11.28%)
402030	Payment in Lieu of Tax SOA Revenue collected in lieu of taxes from the Alaska Housing Finance Corporation (AHFC), for each of the three Central, East, and South AHFC locations, based on U.S. Department of Housing and Urban Development Low-Rent Housing Program calculation. Subject to the Tax Limit (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	0.03%	100.00%	205,000	205,000	213,800	8,800	4.29%
402040	Payment in Lieu of Tax Federal Revenue collected in lieu of taxes from the Federal Government on federal lands located within the Municipality. Subject to the Tax Limit (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	0.15%	100.00%	788,000	788,000	899,655	111,655	14.17%
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	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Proposed Total	2025 Distr.	2023 Revised Budget	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % Chg
404010	Pimbr/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	0.00%	100.00%	20,000	150,000	25,000	(125,000)	(83.33%)
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	-	-
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	8,000	(1,400)	(14.89%)
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%	16.82%	18,000	18,000	18,000	-	-
	163000-192030 Building Inspection	0.01%	83.18%	55,000	450,000	89,000	(361,000)	(80.22%)
	Total	0.02%	100.00%	73,000	468,000	107,000	(361,000)	(77.14%)

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Proposed Total	2025 Distr.	2023 Revised Budget	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % Chg
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. Per AS 17.38.100, 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%	22,000	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%	115,000	115,000	115,000	-	-
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	0.09%	20.98%	488,928	488,928	525,000	36,072	7.38%
	101000-192080 Right-of-Way	0.00%	0.08%	-	-	2,000	2,000	100.00%
	131000-342000 Fire Marshal	0.11%	27.00%	675,600	675,600	675,600	-	-
	163000-192040 Plan Review	0.21%	51.95%	1,230,000	1,000,000	1,300,000	300,000	30.00%
	Total	0.41%	100.00%	2,394,528	2,164,528	2,502,600	338,072	15.62%
404092	Storm Water Plan Reviews 101000-191000 Private Development	0.00%	100.00%	-	-	30,000	30,000	100.00%
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	0.54%	100.00%	3,300,000	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	200,000	190,000	(10,000)	(5.00%)

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Proposed Total	2025 Distr.	2023 Revised Budget	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % Chg
404120	Mech/Gas/Plumbing Permits Revenues generated from issuance mechanical permit fees for gas and plumbing permits.							
	163000-192030 Building Inspection	0.08%	100.00%	520,000	520,000	515,000	(5,000)	(0.96%)
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%	51.43%	21,000	21,000	18,000	(3,000)	(14.29%)
	163000-192030 Building Inspection	0.00%	48.57%	21,000	21,000	17,000	(4,000)	(19.05%)
	Total	0.01%	100.00%	42,000	42,000	35,000	(7,000)	(16.67%)
404140	Construction & ROW Permits Fees associated with excavation and right-of-way and floodplain permits.							
	101000-192080 Right-of-Way	-	-	1,100,000	1,100,000	-	(1,100,000)	(100.00%)
404141	ROW Rental Permits							
	101000-192080 Right-of-Way	0.03%	100.00%	-	-	200,000	200,000	100.00%
404142	ROW General Permits							
	101000-192080 Right-of-Way	0.03%	100.00%	-	-	200,000	200,000	100.00%
404143	ROW Utility Permits							
	101000-192080 Right-of-Way	0.10%	100.00%	-	-	600,000	600,000	100.00%
404150	Elevator Permits Fees associated with elevator permits and annual inspection certification.							
	163000-192030 Building Inspection	0.08%	100.00%	595,000	595,000	485,000	(110,000)	(18.49%)
404160	Mobile Home/Park Permits Fees associated with annual code compliance inspection of mobile homes.							
	163000-192030 Building Inspection	-	-	1,000	-	-	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Proposed Total	2025 Distr.	2023 Revised Budget	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % Chg
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	150,000	39,130	35.29%
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	9,000	1,350	17.65%
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%	26.66%	60,000	60,000	60,000	-	-
	101000-190200 Physical Planning	0.00%	0.01%	30	30	30	-	-
	101000-190300 Zoning & Platting	0.00%	6.67%	44,220	44,220	15,000	(29,220)	(66.08%)
	101000-191000 Private Development	-	-	125,000	125,000	-	(125,000)	(100.00%)
	101000-192020 Land Use Enforcement	0.02%	43.55%	-	-	98,000	98,000	100.00%
	101000-192025 Code Abatement	0.00%	1.33%	74,000	74,000	3,000	(71,000)	(95.95%)
	101000-192050 On-site Water and Wastewater	0.00%	11.11%	-	-	25,000	25,000	100.00%
	101000-211000 AHD Director's Office	-	-	-	-	-	-	-
	101000-732400 Watershed Management	-	-	-	-	-	-	-
	101000-781000 Traffic Engineer	0.00%	0.09%	200	200	200	-	-
	101000-788000 Safety	0.00%	10.22%	23,000	23,000	23,000	-	-
	101000-789000 Signal Operations	0.00%	0.36%	800	800	800	-	-
	Total	0.04%	100.00%	327,250	327,250	225,030	(102,220)	(31.24%)
404222	On-Site Permits 101000-192050 On-site Water and Wastewater	0.03%	100.00%	-	-	200,000	200,000	100.00%
405030	SOA Traffic Signal Reimbursement 101000-785000 Paint and Signs 101000-787000 Signals 101000-789000 Signal Operations 129000-747200 Eagle River Street Light SA 141000-747000 Street Lighting	0.02% 0.11% 0.17% 0.00% 0.08%	4.48% 29.83% 44.94% 0.48% 20.28%	103,408 278,548 1,038,484 11,030 468,530	103,408 689,331 1,038,484 11,030 468,530	103,408 689,331 1,038,484 11,030 468,530	- - - - -	- - - - -
	Total	0.38%	100.00%	1,900,000	2,310,783	2,310,783	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Proposed Total	2025 Distr.	2023 Revised Budget	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % 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	0.08%	100.00%	406,068	4,101,821	463,718	(3,638,103)	(88.69%)
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	0.11%	58.54%	684,971	684,971	673,262	(11,709)	(1.71%)
	104000-189121 Chugiak Taxes & Reserves	0.00%	0.19%	2,178	2,178	2,141	(37)	(1.70%)
	105000-189125 Glen Alps Taxes/Reserves	0.00%	0.05%	611	611	601	(10)	(1.64%)
	106000-189130 Girdwood Taxes/Reserves	0.00%	0.26%	3,094	3,094	3,041	(53)	(1.71%)
	131000-189220 Fire SA Taxes/Reserves	0.02%	10.28%	120,241	120,241	118,186	(2,055)	(1.71%)
	141000-189225 Rds & Drainage SA	0.03%	13.49%	157,865	157,865	155,166	(2,699)	(1.71%)
	151000-189270 Police SA Taxes/Reserves	0.03%	13.67%	159,994	159,994	157,259	(2,735)	(1.71%)
	161000-189275 Parks (APRSA) Taxes/Reserves	0.01%	3.51%	41,046	41,046	40,344	(702)	(1.71%)
	Total	0.19%	100.00%	1,170,000	1,170,000	1,150,000	(20,000)	(1.71%)
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%	49,800	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	0.02%	100.00%	12,046	12,046	100,000	87,954	730.15%

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Proposed Total	2025 Distr.	2023 Revised Budget	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % 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.							
	141000-743000 Street Maintenance Operations	0.01%	100.00%	76,000	76,000	87,000	11,000	14.47%
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	2.35%	100.00%	12,991,126	12,991,126	14,400,000	1,408,874	10.84%
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%	305,000	170,000	170,000	-	-
	101000-732400 Watershed Management	-	-	-	-	-	-	-
	Total	0.03%	100.00%	305,000	170,000	170,000	-	-
406021	Storm Water Inspections							
	101000-191000 Private Development	0.00%	100.00%	-	-	30,000	30,000	100.00%
406022	Code Compliance Inspections							
	101000-192025 Code Abatement	0.00%	100.00%	-	-	20,000	20,000	100.00%
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%	50.00%	5,000	5,000	12,000	7,000	140.00%
	101000-788000 Safety	0.00%	50.00%	12,000	12,000	12,000	-	-
	Total	0.00%	100.00%	17,000	17,000	24,000	7,000	41.18%

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Proposed Total	2025 Distr.	2023 Revised Budget	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % Chg
406050	Platting Fees							
	Fees charged for administration of zoning ordinance and subdivision regulations (platting, inspection of improvements, etc.).							
	101000-190300 Zoning & Platting	0.04%	90.91%	350,765	350,765	250,000	(100,765)	(28.73%)
	101000-732200 Survey	0.00%	9.09%	25,000	25,000	25,000	-	-
	Total	0.04%	100.00%	375,765	375,765	275,000	(100,765)	(26.82%)
406060	Zoning Fees							
	Fees assessed for rezoning and conditional use applications.							
	101000-190300 Zoning & Platting	0.06%	100.00%	449,970	449,970	380,000	(69,970)	(15.55%)
406080	Lease & Rental Revenue-HLB							
	Lease and rental income from Heritage Land Bank properties.							
	221000-122100 Heritage Land Bank	0.00%	100.00%	8,648	15,581	15,581	-	-
406090	Pipe ROW Fee							
	Permit costs for pipelines crossing Municipal land.							
	221000-122100 Heritage Land Bank	-	-	-	-	-	-	-
406100	Wetlands Mitigation Credit							
	221000-122100 Heritage Land Bank	-	-	105,000	105,000	-	(105,000)	(100.00%)
406110	Sale of Publications							
	Fees charged for the sale of maps, publications and regulations to the public.							
	101000-190200 Physical Planning	0.00%	10.71%	500	500	300	(200)	(40.00%)
	101000-190300 Zoning & Platting	0.00%	71.43%	2,190	2,190	2,000	(190)	(8.68%)
	101000-613000 Customer Service	0.00%	17.86%	2,000	2,000	500	(1,500)	(75.00%)
	Total	0.00%	100.00%	4,690	4,690	2,800	(1,890)	(40.30%)
406120	Rezoning Inspections							
	Fees charged for rezoning inspections.							
	101000-192020 Land Use Enforcement	0.01%	100.00%	72,000	70,000	51,000	(19,000)	(27.14%)
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	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Proposed Total	2025 Distr.	2023 Revised Budget	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % Chg
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	-	-	595,000	595,000	-	(595,000)	(100.00%)
	101000-235000 Child Care Licensing	0.01%	3.63%	37,030	37,030	37,030	-	-
	101000-256000 Environmental Health Services	0.16%	96.37%	984,065	984,065	984,065	-	-
	Total	0.17%	100.00%	1,616,095	1,616,095	1,021,095	(595,000)	(36.82%)
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	0.06%	100.00%	396,000	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	0.20%	100.00%	1,240,000	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	0.27%	100.00%	1,670,000	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	-	-	-	-	-	-	-
	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%	132,100	132,100	132,100	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Proposed Total	2025 Distr.	2023 Revised Budget	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % Chg
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%	14.56%	85,000	85,000	85,000	-	-
	106000-558000 Girdwood Parks & Rec	0.00%	0.02%	100	100	100	-	-
	161000-560200 Recreation Facilities	0.07%	70.29%	344,750	344,750	410,427	65,677	19.05%
	161000-560300 Recreation Programs	0.00%	4.01%	23,400	23,400	23,400	-	-
	162000-555000 Beach Lake Chalet	0.00%	1.37%	8,000	8,000	8,000	-	-
	162000-555100 Eagle River/Chugiak Parks	0.01%	9.76%	57,000	57,000	57,000	-	-
	Total	0.10%	100.00%	518,250	518,250	583,927	65,677	12.67%
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	0.10%	70.75%	539,049	539,049	604,752	65,703	12.19%
	162000-555200 Chugiak Pool	0.04%	29.25%	250,000	250,000	250,000	-	-
	Total	0.14%	100.00%	789,049	789,049	854,752	65,703	8.33%
406310	Camping Fees Revenue generated from operation of the Centennial Park and Lions camper areas.							
	106000-558000 Girdwood Parks & Rec	0.00%	1.34%	1,500	1,500	1,500	-	-
	161000-560200 Recreation Facilities	0.02%	98.66%	95,000	95,000	110,588	15,588	16.41%
	Total	0.02%	100.00%	96,500	96,500	112,088	15,588	16.15%
406320	Library Non-Resident Fees 101000-537200 Library Circulation	0.00%	100.00%	1,500	1,500	1,000	(500)	(33.33%)
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%	3.60%	44,000	44,000	44,000	-	-
	161000-550600 Horticulture	0.01%	5.54%	67,320	67,320	67,695	375	0.56%
	161000-560200 Recreation Facilities	0.18%	90.87%	181,011	381,011	1,111,294	730,283	191.67%
	Total	0.20%	100.00%	292,331	492,331	1,222,989	730,658	148.41%
406340	Golf Fees Fees from golf activities at Russian Jack Golf Course.							
	161000-560300 Recreation Programs	0.00%	100.00%	25,000	25,000	25,000	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Proposed Total	2025 Distr.	2023 Revised Budget	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % Chg
406350	Library Fees Revenues from on-line database search fees and fees for other miscellaneous library services. 101000-536400 Branch Libraries	-	-	500	500	-	(500)	(100.00%)
406370	Fire Service Fees Fire Service Fees 106000-355000 Girdwood Fire & Rescue	0.00%	100.00%	21,000	21,000	21,000	-	-
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	1.58%	100.00%	9,200,467	9,685,000	9,685,830	830	0.01%
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	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Proposed Total	2025 Distr.	2023 Revised Budget	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % Chg
406440	Cemetery Fees							
	Fees for burial, disinterment, and grave use permits.							
	101000-271000 Anchorage Memorial Cemetery	0.10%	100.00%	322,634	362,634	596,204	233,570	64.41%
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	1,500	1,200	(300)	(20.00%)
406461	Code Abatement Time							
	101000-192025 Code Abatement	0.01%	100.00%	-	-	50,000	50,000	100.00%
406470	Development Services Admin Fees							
	101000-191000 Private Development	0.00%	20.00%	-	-	2,000	2,000	100.00%
	101000-192020 Land Use Enforcement	0.00%	20.00%	-	-	2,000	2,000	100.00%
	101000-192025 Code Abatement	0.00%	20.00%	-	-	2,000	2,000	100.00%
	101000-192080 Right-of-Way	0.00%	20.00%	-	-	2,000	2,000	100.00%
	163000-192030 Building Inspection	0.00%	20.00%	-	-	2,000	2,000	100.00%
	Total	0.00%	100.00%	-	-	10,000	10,000	100.00%
406471	Application Fees							
	101000-191000 Private Development	0.00%	100.00%	-	-	2,000	2,000	100.00%
406490	DWI Impound/Admin Fees							
	101000-115200 Criminal	0.06%	63.93%	390,000	390,000	390,000	-	-
	151000-462400 Patrol Staff	0.04%	36.07%	220,000	220,000	220,000	-	-
	Total	0.10%	100.00%	610,000	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	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Proposed Total	2025 Distr.	2023 Revised Budget	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % Chg
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. Alaska Permanent Fund Dividend (PFD) payments can be garnished for recovery of these costs.							
	151000-462400 Patrol Staff	0.05%	100.00%	170,000	190,000	300,000	110,000	57.89%
406540	Other Charges for Services							
	101000-323000 AFD Communications	0.04%	100.00%	250,000	250,000	245,000	(5,000)	(2.00%)
406550	Address Fees Fees received from the public for specific street addresses.							
	101000-190400 GIS Addressing	0.00%	100.00%	25,500	24,000	21,000	(3,000)	(12.50%)
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%	0.33%	100	100	100	-	-
	101000-135100 Property Appraisal	0.00%	0.33%	100	100	100	-	-
	101000-187100 Benefits	0.00%	0.50%	150	150	150	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Proposed Total	2025 Distr.	2023 Revised Budget	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % Chg
	101000-190200 Physical Planning	-	-	-	-	-	-	-
	101000-190300 Zoning & Platting	0.00%	0.33%	100	100	100	-	-
	101000-535500 Library Administration	-	-	1,000	1,000	-	(1,000)	(100.00%)
	101000-536400 Branch Libraries	0.00%	11.69%	3,000	3,000	3,500	500	16.67%
	101000-537100 Library Adult Services	0.00%	16.69%	6,500	6,500	5,000	(1,500)	(23.08%)
	163000-192030 Building Inspection	0.00%	70.12%	21,000	21,000	21,000	-	-
	Total	0.00%	100.00%	31,950	31,950	29,950	(2,000)	(6.26%)
406590	COSA Fees							
	101000-192050 On-site Water and Wastewater	0.04%	100.00%	-	-	250,000	250,000	100.00%
406591	Flood Hazard Permit Reviews							
	101000-191000 Private Development	0.00%	100.00%	-	-	30,000	30,000	100.00%
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%	130,300	130,300	130,300	-	-
406621	Reimbursed Cost-Payroll Fee							
	101000-132300 Payroll	0.00%	100.00%	4,000	4,000	4,000	-	-
406625	Reimbursed Cost-NonGrant Funded							
	101000-102000 Clerk	0.00%	0.00%	50	50	50	-	-
	101000-115100 Civil Law	0.00%	0.19%	5,000	5,000	5,000	-	-
	101000-115200 Criminal	0.00%	0.19%	5,000	5,000	5,000	-	-
	101000-115400 Muni Attorney Administration	0.01%	1.97%	51,320	51,320	51,320	-	-
	101000-115450 Indigent Defense	0.03%	8.08%	210,000	210,000	210,000	-	-
	101000-122200 Real Estate Services	0.00%	0.58%	15,000	15,000	15,000	-	-
	101000-124700 Risk Management	0.01%	1.39%	36,000	36,000	36,000	-	-
	101000-132200 Central Accounting	0.00%	0.27%	7,000	7,000	7,000	-	-
	101000-134100 Treasury Administration	0.01%	1.18%	30,776	30,776	30,776	-	-
	101000-134200 Revenue Management	0.07%	16.27%	433,900	422,900	422,900	-	-
	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	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Proposed Total	2025 Distr.	2023 Revised Budget	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % Chg
101000-138100	Purchasing Services	0.03%	8.08%	210,000	210,000	210,000	-	-
101000-184500	Employment	0.00%	0.02%	400	400	400	-	-
101000-191000	Private Development	0.00%	0.27%	35,000	-	7,000	7,000	100.00%
101000-192020	Land Use Enforcement	0.00%	0.08%	-	-	2,000	2,000	100.00%
101000-192025	Code Abatement	0.00%	0.08%	-	-	2,000	2,000	100.00%
101000-192080	Right-of-Way	0.00%	0.08%	-	-	2,000	2,000	100.00%
101000-353000	Emergency Medical Services	0.00%	0.06%	1,500	1,500	1,500	-	-
101000-630000	Vehicle Maintenance	0.00%	0.12%	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%	0.58%	15,000	15,000	15,000	-	-
101000-741100	IBEW Shop Steward	0.02%	3.84%	99,674	99,674	99,674	-	-
101000-774000	Communications	0.01%	2.96%	77,000	77,000	77,000	-	-
101000-785000	Paint and Signs	-	-	1,000	-	-	-	-
101000-787000	Signals	-	-	100	-	-	-	-
101000-789000	Signal Operations	0.01%	2.74%	70,000	71,100	71,100	-	-
119000-744900	Chugiak/Birchwood/Eagle River	0.00%	0.96%	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	0.01%	3.08%	97,155	97,155	80,000	(17,155)	(17.66%)
151000-460500	Reimbursed Costs	0.05%	11.54%	300,000	300,000	300,000	-	-
151000-462200	Special Assignments	-	-	42,500	42,500	-	(42,500)	(100.00%)
151000-462300	School Resources	-	-	-	-	-	-	-
151000-462400	Patrol Staff	0.00%	0.09%	2,400	2,400	2,400	-	-
151000-473400	Vice	-	-	10,600	10,600	-	(10,600)	(100.00%)
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	-	-
151000-484100	APD Fiscal Management	0.00%	0.38%	-	-	10,000	10,000	100.00%
151000-484200	Police Records	0.02%	4.04%	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%	1.00%	26,002	26,002	26,002	-	-
164000-131300	Public Finance and Investment	0.12%	28.69%	745,660	745,660	745,660	-	-
602000-124800	Self Insurance	0.00%	0.04%	1,000	1,000	1,000	-	-
	Total	0.42%	100.00%	2,691,937	2,645,937	2,598,682	(47,255)	(1.79%)
406640	Parking Garages & Lots							
	City Hall parking lot.							
101000-122200	Real Estate Services	0.00%	100.00%	25,000	25,000	25,000	-	-
101000-189110	Areawide Taxes/Reserves	-	-	-	-	-	-	-
	Total	0.00%	100.00%	25,000	25,000	25,000	-	-
406660	Lost Book Reimbursement							
	Reimbursement for lost books and library materials.							
101000-536400	Branch Libraries	0.00%	14.89%	2,000	2,000	1,750	(250)	(12.50%)
101000-537200	Library Circulation	0.00%	85.11%	8,000	8,000	10,000	2,000	25.00%
	Total	0.00%	100.00%	10,000	10,000	11,750	1,750	17.50%

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Proposed Total	2025 Distr.	2023 Revised Budget	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % Chg
407010	SOA Traffic Court Fines Revenue received from the court system for violations of municipal codes. Alaska Permanent Fund Dividend (PFD) payments can be garnished for recovery of these fines.							
	101000-467100 Highway Patrol	0.04%	8.33%	250,000	250,000	250,000	-	-
	151000-462400 Patrol Staff	0.45%	91.67%	3,050,000	2,750,000	2,750,000	-	-
	Total	0.49%	100.00%	3,300,000	3,000,000	3,000,000	-	-
407020	SOA Trial Court Fines Alaska Permanent Fund Dividend (PFD) payments can be garnished for recovery of these fines.							
	151000-462400 Patrol Staff	0.20%	100.00%	1,500,000	1,400,000	1,200,000	(200,000)	(14.29%)
407030	Library Fines Revenue generated from fines on overdue books and materials.							
	101000-536400 Branch Libraries	0.00%	100.00%	-	-	400	400	100.00%
407040	APD Counter Fines Alaska Permanent Fund Dividend (PFD) payments can be garnished for recovery of these costs.							
	151000-462400 Patrol Staff	0.33%	100.00%	2,000,000	2,000,000	2,000,000	-	-
407050	Other Fines & Forfeitures Includes fines for animal control offenses (2250), excess false alarms (4621), traffic (4630), and other violations.							
	101000-115300 Administrative Hearing	0.00%	0.24%	1,000	1,000	1,000	-	-
	101000-124600 Transportation Inspection	0.00%	0.24%	1,000	1,000	1,000	-	-
	101000-192020 Land Use Enforcement	0.01%	12.22%	15,000	13,000	50,000	37,000	284.62%
	101000-192025 Code Abatement	0.00%	0.49%	-	-	2,000	2,000	100.00%
	101000-192080 Right-of-Way	0.00%	0.29%	1,500	1,000	1,200	200	20.00%
	101000-225000 Animal Care & Control	0.01%	10.57%	43,250	43,250	43,250	-	-
	151000-462400 Patrol Staff	0.05%	68.59%	280,656	280,656	280,656	-	-
	151000-484200 Police Records	0.00%	0.02%	100	100	100	-	-
	163000-192030 Building Inspection	0.00%	7.33%	24,000	24,000	30,000	6,000	25.00%
	Total	0.07%	100.00%	366,506	364,006	409,206	45,200	12.42%
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	-	-

Revenue Distribution Detail

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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	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	-	-	-	-	-	-	-
	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%	1,100	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	-	-
	Total	0.01%	100.00%	73,145	73,145	73,145	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Proposed Total	2025 Distr.	2023 Revised Budget	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % Chg
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. Alaska Permanent Fund Dividend (PFD) payments can be garnished for recovery of these costs.							
	101000-256000 Environmental Health Services	0.00%	0.05%	150	150	150	-	-
	151000-462400 Patrol Staff	0.05%	99.95%	389,850	309,850	309,850	-	-
	Total	0.05%	100.00%	390,000	310,000	310,000	-	-
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%	245,947	250,298	250,298	-	-
	106000-746000 Street Maint Girdwood	0.00%	1.05%	3,000	3,000	3,000	-	-
	131000-352000 Anchorage Fire & Rescue	-	-	(1,793)	-	-	-	-
	131000-360000 AFD Training Center	-	-	-	-	-	-	-
	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%	279,379	285,523	285,523	-	-
408420	Building Rental							
	Library auditorium and meeting room rental fees.							
	101000-535500 Library Administration	0.02%	100.00%	35,000	35,000	100,000	65,000	185.71%
408430	Amusement Surcharge							
	Revenue generated by collecting a surcharge on tickets sold for admission to the Sullivan Arena.							
	101000-121033 Sullivan Arena	-	-	-	-	-	-	-
408440	ACPA Loan Surcharge							
	\$1 surcharge on Anchorage Center for the Performing Arts (ACPA) event tickets.							
	301000-121035 PAC Revenue Bond	0.04%	100.00%	286,000	312,000	263,000	(49,000)	(15.71%)
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	2025 % of Proposed Total	2025 Distr.	2023 Revised Budget	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % 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	5,000	-	-
	101000-122200 Real Estate Services	0.00%	0.68%	15,000	15,000	15,000	-	-
	101000-138100 Purchasing Services	0.05%	14.28%	315,000	315,000	315,000	-	-
	101000-191000 Private Development	0.00%	0.91%	3,000	500	20,000	19,500	3,900.00%
	101000-192050 On-site Water and Wastewater	0.00%	1.13%	-	-	25,000	25,000	100.00%
	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%	0.36%	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	500	-	-
	131000-352000 Anchorage Fire & Rescue	-	-	1,000	-	-	-	-
	131000-360000 AFD Training Center	0.00%	0.90%	19,800	19,800	19,800	-	-
	151000-462400 Patrol Staff	0.01%	2.68%	59,200	59,200	59,200	-	-
	151000-474000 Narcotics Enforcement Unit	0.00%	0.63%	14,000	14,000	14,000	-	-
	151000-483400 Police Impounds	0.00%	1.13%	25,000	25,000	25,000	-	-
	151000-483500 APD Communications Center	0.01%	1.52%	33,500	33,500	33,500	-	-
	151000-484200 Police Records	0.00%	0.68%	15,000	15,000	15,000	-	-
	161000-550300 Contracted Facilities	0.01%	3.63%	-	80,019	80,019	-	-
	164000-131300 Public Finance and Investment	0.26%	71.05%	1,567,497	1,567,497	1,567,497	-	-
	Total	0.36%	100.00%	2,085,147	2,161,666	2,206,166	44,500	2.06%
408590	Lease Revenue GASB 87							
	101000-122200 Real Estate Services	0.02%	32.76%	145,334	145,333	145,333	-	-
	131000-352000 Anchorage Fire & Rescue	0.00%	3.39%	15,036	15,024	15,024	-	-
	221000-122100 Heritage Land Bank	0.05%	63.85%	283,223	283,223	283,223	-	-
	Total	0.07%	100.00%	443,593	443,580	443,580	-	-
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%	163.45%	799,000	3,130,000	3,251,000	121,000	3.87%
	104000-189121 Chugiak Taxes & Reserves	0.01%	3.02%	103,000	126,000	60,000	(66,000)	(52.38%)
	105000-189125 Glen Alps Taxes/Reserves	0.00%	0.90%	18,000	22,000	18,000	(4,000)	(18.18%)
	106000-189130 Girdwood Taxes/Reserves	0.00%	(1.16%)	47,000	52,000	(23,000)	(75,000)	(144.23%)
	111000-189140 Birchtree/Elmore LRSA	0.00%	1.06%	17,000	21,000	21,000	-	-
	112000-189145 Campbell Airstrip LRSA	0.00%	0.45%	12,000	15,000	9,000	(6,000)	(40.00%)

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Proposed Total	2025 Distr.	2023 Revised Budget	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % Chg
113000-189150	Valli Vue LRSA Taxes/Reserves	0.00%	0.20%	8,000	9,000	4,000	(5,000)	(55.56%)
114000-189155	Skyranch LRSA	0.00%	0.40%	6,000	8,000	8,000	-	-
115000-189160	Upper Grover LRSA	0.00%	0.10%	1,000	2,000	2,000	-	-
116000-189165	Ravenwood LRSA	0.00%	0.25%	4,000	5,000	5,000	-	-
117000-189170	Mt Park LRSA Taxes/Reserves	0.00%	0.10%	1,000	1,000	2,000	1,000	100.00%
118000-189175	Mt Park/Robin Hill LRSA	0.00%	0.45%	10,000	12,000	9,000	(3,000)	(25.00%)
119000-189180	Eagle River RRSA Taxes/Res	0.00%	(0.85%)	2,000	3,000	(17,000)	(20,000)	(666.67%)
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%	0.70%	11,000	13,000	14,000	1,000	7.69%
124000-189200	Totem LRSA Taxes Reserves	0.00%	0.25%	4,000	5,000	5,000	-	-
125000-189205	Paradise Valley	0.00%	0.10%	2,000	2,000	2,000	-	-
126000-189210	SRW Homeowners LRSA	0.00%	0.50%	7,000	9,000	10,000	1,000	11.11%
129000-189215	Eagle River SA Taxes/Reserves	0.00%	0.45%	11,000	13,000	9,000	(4,000)	(30.77%)
131000-189220	Fire SA Taxes/Reserves	(0.05%)	(14.43%)	615,000	(111,000)	(287,000)	(176,000)	158.56%
141000-189225	Rds & Drainage SA	0.04%	11.66%	314,000	381,000	232,000	(149,000)	(39.11%)
142000-189230	Talus West LRSA	0.00%	0.96%	13,000	16,000	19,000	3,000	18.75%
143000-189235	Upper O'Malley LRSA	0.00%	1.51%	18,000	22,000	30,000	8,000	36.36%
144000-189240	Bear Valley LRSA	0.00%	0.20%	3,000	4,000	4,000	-	-
145000-189245	Rabbit Creek LRSA	0.00%	0.45%	7,000	9,000	9,000	-	-
146000-189250	Villages Scenic LRSA	0.00%	0.10%	1,000	2,000	2,000	-	-
147000-189255	Sequoia Estates LRSA	0.00%	0.35%	6,000	8,000	7,000	(1,000)	(12.50%)
148000-189260	Rockhill LRSA Taxes/Reserves	0.00%	1.16%	20,000	24,000	23,000	(1,000)	(4.17%)
149000-189265	So Goldenview LRSA	0.00%	1.41%	22,000	28,000	28,000	-	-
150000-189290	Homestead LRSA	0.00%	0.25%	4,000	5,000	5,000	-	-
151000-189270	Police SA Taxes/Reserves	0.07%	22.93%	1,571,000	634,000	456,000	(178,000)	(28.08%)
152000-189295	Turnagain Arm Police SA Tax &	0.00%	0.00%	1,000	1,000	10	(990)	(99.00%)
161000-189275	Parks (APRSA) Taxes/Reserves	0.04%	11.61%	111,000	135,000	231,000	96,000	71.11%
162000-189280	Parks (ERCRSA)	(0.01%)	(3.57%)	255,000	312,000	(71,000)	(383,000)	(122.76%)
163000-189285	Bldg Safety SA Taxes/Reserves	(0.16%)	(48.26%)	(678,000)	(830,000)	(960,000)	(130,000)	15.66%
164000-131300	Public Finance and Investment	0.01%	1.81%	63,000	69,000	36,000	(33,000)	(47.83%)
202010-123010	Room Tax-Convention Center	0.05%	16.09%	(69,000)	(85,000)	320,000	405,000	(476.47%)
202020-123011	Operating Reserve Conv-CTR	0.01%	3.67%	205,000	251,000	73,000	(178,000)	(70.92%)
221000-122100	Heritage Land Bank	0.06%	18.20%	174,000	213,000	362,000	149,000	69.95%
301000-121035	PAC Revenue Bond	0.01%	1.61%	21,000	26,000	32,000	6,000	23.08%
602000-124800	Self Insurance	0.04%	13.07%	448,000	548,000	260,000	(288,000)	(52.55%)
607000-144000	Fixed Assets	(0.36%)	(111.16%)	(1,723,000)	(2,110,000)	(2,211,000)	(101,000)	4.79%
	Total	0.32%	100.00%	2,465,020	3,000,020	1,989,030	(1,010,990)	(33.70%)
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	0.48%	66.70%	2,749,000	-	2,963,000	2,963,000	100.00%
131000-189220	Fire SA Taxes/Reserves	0.12%	16.66%	458,000	-	740,000	740,000	100.00%
141000-189225	Rds & Drainage SA	0.04%	5.54%	32,000	-	246,000	246,000	100.00%
151000-189270	Police SA Taxes/Reserves	0.08%	11.10%	687,000	-	493,000	493,000	100.00%

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Proposed Total	2025 Distr.	2023 Revised Budget	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % Chg
161000-189275	Parks (APRSA) Taxes/Reserves	-	-	32,000	-	-	-	-
	Total	0.72%	100.00%	3,958,000	-	4,442,000	4,442,000	100.00%
440040	Other Short Term Interest							
	Interest earned on other revenues than cash-pool deposits.							
101000-189110	Areawide Taxes/Reserves	0.00%	3.59%	14,000	14,000	14,000	-	-
221000-122100	Heritage Land Bank	0.01%	7.95%	31,000	31,000	31,000	-	-
602000-124800	Self Insurance	0.06%	88.46%	345,000	345,000	345,000	-	-
	Total	0.06%	100.00%	390,000	390,000	390,000	-	-
440045	Lease Interest Income GASB 87							
101000-122200	Real Estate Services	0.00%	8.83%	13,100	8,750	8,750	-	-
131000-352000	Anchorage Fire & Rescue	0.00%	1.01%	1,781	1,000	1,000	-	-
221000-122100	Heritage Land Bank	0.01%	90.16%	96,229	89,296	89,296	-	-
	Total	0.02%	100.00%	111,110	99,046	99,046	-	-
450010	Transfer from Other Funds							
	Transfers received from other municipal funds.							
101000-181079	IGC-HR-UnAlloc	-	-	-	3,688,021	-	(3,688,021)	(100.00%)
101000-189110	Areawide Taxes/Reserves	1.20%	87.32%	600,000	600,000	7,382,822	6,782,822	1,130.47%
119000-189180	Eagle River RRSA Taxes/Res	0.02%	1.14%	96,550	96,550	96,550	-	-
202010-123010	Room Tax-Convention Center	0.16%	11.54%	919,480	1,005,321	975,348	(29,973)	(2.98%)
602000-124800	Self Insurance	-	-	-	-	-	-	-
	Total	1.38%	100.00%	1,616,030	5,389,892	8,454,720	3,064,828	56.86%
450040	Transfer from MOA Trust Fund							
	AMC 6.50.060 Annual dividend from the MOA Trust Fund.							
101000-189110	Areawide Taxes/Reserves	2.69%	100.00%	16,300,000	16,300,000	16,500,000	200,000	1.23%
450060	MUSA/MESA							
	AMC 26.10.025 (Anchorage Hydropower, AWWU, and 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). Subject to the Tax Limit (offsets property taxes \$ for \$).							
101000-189110	Areawide Taxes/Reserves	3.41%	100.00%	18,610,299	19,379,419	20,929,349	1,549,930	8.00%

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Proposed Total	2025 Distr.	2023 Revised Budget	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % 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	1.17%	100.00%	3,586,369	3,454,174	7,168,657	3,714,483	107.54%
460030	Premium on Bond Sales							
	101000-124200 Office of Emergency	0.00%	0.62%	4,226	3,839	3,839	-	-
	101000-215000 AHD Debt Service	0.00%	0.01%	123	76	76	-	-
	101000-271000 Anchorage Memorial Cemetery	0.00%	0.11%	830	682	682	-	-
	101000-353000 Emergency Medical Services	0.00%	1.26%	6,045	7,768	7,768	-	-
	101000-487000 E911 Operations, Areawide	0.00%	0.84%	2,869	5,149	5,149	-	-
	101000-611000 Transit Administration	0.00%	1.12%	6,337	6,924	6,924	-	-
	101000-710800 Facility Capital Improvements	0.00%	1.30%	5,388	8,036	8,036	-	-
	101000-722279 IGC PW-Unalloc	0.00%	0.03%	-	160	160	-	-
	101000-774000 Communications	0.00%	1.07%	6,410	6,575	6,575	-	-
	101000-788000 Safety	0.00%	0.24%	905	1,450	1,450	-	-
	131000-352000 Anchorage Fire & Rescue	0.01%	5.51%	28,829	33,969	33,969	-	-
	141000-767100 Assess/Non-Assess Debt	0.08%	80.83%	426,416	498,222	498,222	-	-
	151000-485000 Police Debt Service	0.00%	1.09%	6,314	6,716	6,716	-	-
	161000-551000 Debt Service - Fund 161	0.01%	5.76%	23,382	35,492	35,492	-	-
	162000-555900 ER Parks Debt 162	0.00%	0.21%	1,349	1,292	1,292	-	-
	Total	0.10%	100.00%	519,423	616,350	616,350	-	-
460035	Premium on TANs							
	Premium on tax anticipation notices (TANs).							
	101000-189110 Areawide Taxes/Reserves	-	-	415,725	-	-	-	-
	131000-352000 Anchorage Fire & Rescue	-	-	72,300	-	-	-	-
	141000-767100 Assess/Non-Assess Debt	-	-	12,050	-	-	-	-
	151000-485000 Police Debt Service	-	-	96,400	-	-	-	-
	161000-551000 Debt Service - Fund 161	-	-	6,025	-	-	-	-
	Total	-	-	602,500	-	-	-	-
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	0.00%	12.50%	60,000	60,000	13,000	(47,000)	(78.33%)
	151000-483300 Police Property & Evidence	0.01%	38.46%	15,000	15,000	40,000	25,000	166.67%
	151000-483400 Police Impounds	0.01%	48.08%	28,000	28,000	50,000	22,000	78.57%
	Total	0.02%	100.00%	104,000	104,000	104,000	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2025 % of Proposed Total	2025 Distr.	2023 Revised Budget	2024 Revised Budget	2025 Proposed Budget	25 v 24 \$ Chg	25 v 24 % Chg
460080	Land Sales-Cash							
	Revenue generated from sale of Municipal land.							
	221000-122100 Heritage Land Bank	0.00%	100.00%	924,000	924,000	16,648	(907,352)	(98.20%)
Local, State and Federal Revenues Total		100.00%		571,348,039	591,604,585	613,927,680	22,323,095	3.77%

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