

Municipality of Anchorage General Government Budget to Actuals (Expenditures including Encumbrances)
Direct Costs through March 31, 2024 as of April 15, 2024
AMC 6.40.015.D: Report positive or negative expense variances of 5% or more by department

	2024 Approved		2024 Budget			Actuals + Encumbrances	(Over) / Under Budget	% of Budget Spent & Encumbered
	Budget	Supplementals	Total incl. Supps	Actuals	Encumbrances			
Assembly	\$ 8,927,389	40,000 A	8,967,389	2,133,313	1,020,447	3,153,761	5,813,628	35%
Chief Fiscal Officer	594,061	(40,000) B	554,061	127,197	70,541	197,738	356,323	36%
Community Development	3,222,583	10,000 F	3,232,583	584,205	104,070	688,276	2,544,307	21%
Development Services	12,083,352	-	12,083,352	2,924,521	7,013	2,931,534	9,151,818	24%
Equal Rights Commission	867,695	-	867,695	187,277	709	187,986	679,709	22%
Equity & Justice	453,922	-	453,922	85,150	-	85,150	368,772	19%
Finance	14,404,851	-	14,404,851	3,522,359	171,112	3,693,471	10,711,380	26%
Fire	114,851,606	-	114,851,606	25,527,016	4,132,246	29,659,262	85,192,344	26%
Health	14,620,517	700,000 D, E	15,320,517	2,452,393	5,062,669	7,515,062	7,805,455	49%
Human Resources	6,936,468	-	6,936,468	1,661,157	146,163	1,807,321	5,129,147	26%
Information Technology	23,415,415	-	23,415,415	4,859,050	2,146,239	7,005,290	16,410,125	30%
Internal Audit	859,664	-	859,664	165,417	-	165,417	694,247	19%
Library	9,464,399	-	9,464,399	2,085,330	721,603	2,806,933	6,657,466	30%
Maintenance & Operations	109,917,903	-	109,917,903	18,756,341	6,285,648	25,041,990	84,875,913	23%
Management & Budget	1,251,912	-	1,251,912	215,134	77,733	292,867	959,045	23%
Mayor	2,560,882	-	2,560,882	916,262	104,941	1,021,203	1,539,679	40%
Municipal Attorney	8,926,258	-	8,926,258	1,866,468	386,825	2,253,293	6,672,965	25%
Municipal Manager	27,591,483	1,810,000 C	29,401,483	9,651,333	5,785,419	15,436,751	13,964,732	53%
Parks & Recreation	25,213,792	-	25,213,792	3,670,761	587,852	4,258,613	20,955,179	17%
Planning	3,845,208	-	3,845,208	808,971	37,751	846,722	2,998,486	22%
Police	139,723,519	-	139,723,519	31,717,613	2,077,104	33,794,717	105,928,802	24%
Project Management & Engineering	933,911	-	933,911	161,699	117,682	279,381	654,530	30%
Public Transportation	31,899,147	-	31,899,147	6,141,145	5,885,799	12,026,944	19,872,203	38%
Public Works	237,959	-	237,959	-	-	-	237,959	0%
Purchasing	1,901,625	-	1,901,625	417,056	16,060	433,116	1,468,509	23%
Real Estate	10,791,834	-	10,791,834	2,305,775	58,808	2,364,583	8,427,251	22%
Traffic Engineering	6,690,845	-	6,690,845	1,274,585	591,447	1,866,032	4,824,813	28%
Convention Center	17,146,244	-	17,146,244	1,588,313	1,200,000	2,788,313	14,357,931	16%
TANS Expense	2,703,000	-	2,703,000	-	-	-	2,703,000	0%
General Government Total	\$ 602,037,444	2,520,000	604,557,444	125,805,842	36,795,882	162,601,724	441,955,720	27%

Department / Agency, Fund / Source	Amount	Supplementals - Description
Chief Fiscal Officer (Fund 101 / Reapprop)	(40,000) A	AR 2024-17 (1/9/24) reapprop from Finance to Assembly for audit contract
Assembly (Fund 101 / Reapprop)	40,000 B	
Municipal Manager (Fund 101 / Fund Balance)	1,810,000 C	AR 2023-418 appropriation from areawide fund balance for PAC Elevator project
Health (Fund 101 / Fund Balance)	200,000 D	EO 2024-1 Cold Weather Sheltering
Health (Fund 206 / Fund 101)	500,000 E	AR 2024-32(S) appropriation of alcohol tax to AHD for emergency cold weather shelter costs
Community Development (Fund 101 / CIP)	10,000 F	AR 2024-68 appropriating insurance recovery proceeds to areawide CIP for commission of public art
	<u>2,520,000</u>	

Direct Costs are unaudited and include: salaries and benefits, supplies, travel, contractual/other services, equipment furnishings, and debt service.
Direct costs exclude deprec/amortiz and PERS on-behalf payments.
Any transactions, including supplementals, not posted timely into the SAP system will not be incorporated into the above report.

Municipality of Anchorage General Government
Labor and Non-Labor through March 31, 2024 as of April 15, 2024

	Labor (26.9% posted through fiscal year)				Non-Labor (24.9% through fiscal year)					
	Labor Budget	Labor Actuals	(Over) / Under Labor Budget	% of Labor Budget Spent	Non-Labor Budget	Non-Labor Actuals	Encumbrances	Actuals + Encumbrances	(Over) / Under Non-Labor Budget	% of Non-Labor Budget Spent & Encumbered
Assembly	\$ 4,871,131	1,113,068	3,758,063	23%	4,096,258	1,020,245	1,020,447	2,040,692	2,055,566	50%
Chief Fiscal Officer	311,824	96,360	215,464	31%	242,237	30,837	70,541	101,378	140,859	42%
Community Development	2,436,954	541,755	1,895,199	22%	795,629	42,450	104,070	146,520	649,109	18%
Development Services	11,513,312	2,706,628	8,806,684	24%	570,040	217,893	7,013	224,906	345,134	39%
Equal Rights Commission	831,020	167,827	663,193	20%	36,675	19,450	709	20,159	16,516	55%
Equity & Justice	430,942	84,685	346,257	20%	22,980	465	-	465	22,515	2%
Finance	11,744,003	2,786,509	8,957,494	24%	2,660,848	735,850	171,112	906,962	1,753,886	34%
Fire	87,715,840	20,861,844	66,853,996	24%	27,135,766	4,665,172	4,132,246	8,797,418	18,338,348	32%
Health	6,659,001	1,203,909	5,455,092	18%	8,661,516	1,248,484	5,062,669	6,311,153	2,350,363	73%
Human Resources	6,568,768	1,572,784	4,995,984	24%	367,700	88,373	146,163	234,537	133,163	64%
Information Technology	13,947,184	3,111,704	10,835,480	22%	9,468,231	1,747,346	2,146,239	3,893,585	5,574,646	41%
Internal Audit	849,227	162,984	686,243	19%	10,437	2,433	-	2,433	8,004	23%
Library	7,355,697	1,744,348	5,611,349	24%	2,108,702	340,982	721,603	1,062,585	1,046,117	50%
Maintenance & Operations	19,190,643	5,985,028	13,205,615	31%	90,727,260	12,771,313	6,285,648	19,056,961	71,670,299	21%
Management & Budget	998,898	209,863	789,035	21%	253,014	5,271	77,733	83,004	170,010	33%
Mayor	1,580,869	422,789	1,158,080	27%	980,013	493,474	104,941	598,414	381,599	61%
Municipal Attorney	6,753,697	1,336,910	5,416,787	20%	2,172,561	529,558	386,825	916,383	1,256,178	42%
Municipal Manager	2,770,163	589,061	2,181,102	21%	26,631,320	9,062,271	5,785,419	14,847,690	11,783,630	56%
Parks & Recreation	13,325,228	2,374,349	10,950,879	18%	11,888,564	1,296,412	587,852	1,884,264	10,004,300	16%
Planning	3,358,907	756,633	2,602,274	23%	486,301	52,338	37,751	90,089	396,212	19%
Police	109,507,730	27,374,831	82,132,899	25%	30,215,789	4,342,782	2,077,104	6,419,886	23,795,903	21%
Project Management & Engineering	714,954	147,221	567,733	21%	218,957	14,478	117,682	132,160	86,797	60%
Public Transportation	20,872,784	4,941,801	15,930,983	24%	11,026,363	1,199,344	5,885,799	7,085,142	3,941,221	64%
Public Works	237,959	-	237,959	0%	-	-	-	-	-	N/A
Purchasing	1,802,956	411,455	1,391,501	23%	98,669	5,600	16,060	21,660	77,009	22%
Real Estate	725,729	105,789	619,940	15%	10,066,105	2,199,986	58,808	2,258,794	7,807,311	22%
Traffic Engineering	5,044,375	1,103,665	3,940,710	22%	1,646,470	170,919	591,447	762,367	884,103	46%
Convention Center	-	-	-	N/A	17,146,244	1,588,313	1,200,000	2,788,313	14,357,931	16%
TANS Expense	-	-	-	N/A	2,703,000	-	-	-	2,703,000	0%
General Government Total	\$ 342,119,795	81,913,802	260,205,993	24%	\$ 262,437,649	43,892,040	36,795,882	80,687,922	181,749,727	31%

Any transactions not posted timely into the SAP system will not be incorporated into the above report.

Non-labor direct costs include supplies, travel, contractual/other services, equipment furnishings, and debt service but exclude depreciation/amortization.

Municipality of Anchorage General Government
Overtime through March 31, 2024 as of April 15, 2024
(Labor - 26.9% through fiscal year)

	2023 Full Year OT Actuals	2023 vs 2024 YTD	2023 vs 2024 Actuals % Difference	2024 Year-to-Date					
				Approved OT Budget	OT Budget Adjustments	OT Budget Total	YTD OT Actuals	Amount (Over) / Under Budget	YTD % of Budget Spent
Assembly	\$ 18,424	(11,484)	38%	\$ 8,794	-	8,794	6,940	1,854	79%
Chief Fiscal Officer	-	-	N/A	-	-	-	-	-	N/A
Community Development	18,616	(16,098)	14%	-	-	-	2,518	(2,518)	N/A
Development Services	198,016	(151,201)	24%	160,078	-	160,078	46,815	113,263	29%
Equal Rights Commission	3,304	(2,035)	38%	703	-	703	1,269	(566)	181%
Equity & Justice	-	-	N/A	-	-	-	-	-	N/A
Finance	269,288	(207,396)	23%	62,663	-	62,663	61,892	771	99%
Fire	5,084,239	(3,879,949)	24%	4,271,313	-	4,271,313	1,204,289	3,067,024	28%
Health	56,176	(44,808)	20%	7,434	-	7,434	11,369	(3,935)	153%
Human Resources	42,983	(35,789)	17%	89,153	-	89,153	7,195	81,958	8%
Information Technology	286	32,974	11637%	110,146	-	110,146	33,260	76,886	30%
Internal Audit	-	-	N/A	-	-	-	-	-	N/A
Library	9,752	(6,406)	34%	10,890	-	10,890	3,347	7,543	31%
Maintenance & Operations	1,954,740	(1,025,153)	48%	954,689	-	954,689	929,587	25,102	97%
Management & Budget	9,789	(6,087)	38%	7,035	-	7,035	3,702	3,333	53%
Mayor	527	(527)	0%	-	-	-	-	-	N/A
Municipal Attorney	75,883	(23,553)	69%	-	-	-	52,331	(52,331)	N/A
Municipal Manager	6,389	(2,497)	61%	-	-	-	3,892	(3,892)	N/A
Parks & Recreation	456,158	(340,985)	25%	203,082	-	203,082	115,173	87,909	57%
Planning	22,544	(17,752)	21%	37,278	-	37,278	4,792	32,486	13%
Police	7,279,137	(4,933,703)	32%	4,910,603	-	4,910,603	2,345,434	2,565,169	48%
Project Management & Engineering	207	(207)	0%	-	-	-	-	-	N/A
Public Transportation	1,508,218	(1,113,687)	26%	336,337	-	336,337	394,532	(58,195)	117%
Public Works	-	-	N/A	-	-	-	-	-	N/A
Purchasing	12,915	(9,150)	29%	-	-	-	3,765	(3,765)	N/A
Real Estate	-	-	N/A	-	-	-	-	-	N/A
Traffic Engineering	210,458	(146,495)	30%	176,733	-	176,733	63,963	112,770	36%
Convention Center	-	-	N/A	-	-	-	-	-	N/A
TANS Expense	-	-	N/A	-	-	-	-	-	N/A
General Government Total	\$ 17,238,050	(11,941,987)	31%	11,346,931	-	11,346,931	5,296,063	6,050,868	47%

N/A = Not applicable; No budget for overtime

Municipality of Anchorage General Government
Travel through March 31, 2024 as of April 15, 2024
Travel - 25% through fiscal year
AMC 6.40.035

	Revised Budget	Budget Adjustments	Adjusted Budget	Travel YTD Actual	(Over) / Under Budget	% of YTD Travel Budget Spent
Assembly	\$ 28,040	30,900	58,940	18,471	40,469	31%
Chief Fiscal Officer	5,000	-	5,000	-	5,000	0%
Community Development	-	-	-	-	-	N/A
Development Services	-	-	-	149	(149)	N/A
Equal Rights Commission	8,500	-	8,500	16	8,484	0%
Equity & Justice	3,000	-	3,000	-	3,000	0%
Finance	33,680	(20,000)	13,680	-	13,680	0%
Fire	50,000	3,500	53,500	64,311	(10,811)	120%
Health	10,450	(4,866)	5,584	1,022	4,562	18%
Human Resources	-	-	-	1,324	(1,324)	N/A
Information Technology	-	18,650	18,650	-	18,650	0%
Internal Audit	1,500	-	1,500	-	1,500	0%
Library	8,000	7,300	15,300	639	14,661	4%
Maintenance & Operations	4,810	-	4,810	-	4,810	0%
Management & Budget	-	-	-	-	-	N/A
Mayor	17,000	-	17,000	3,599	13,401	21%
Municipal Attorney	10,000	-	10,000	7,881	2,119	79%
Municipal Manager	15,262	-	15,262	5,802	9,460	38%
Parks & Recreation	-	-	-	-	-	N/A
Planning	-	-	-	-	-	N/A
Police	19,500	-	19,500	12,967	6,533	66%
Project Management & Engineering	-	-	-	-	-	N/A
Public Transportation	-	-	-	2,651	(2,651)	N/A
Public Works	-	-	-	-	-	N/A
Purchasing	-	-	-	-	-	N/A
Real Estate	1,000	-	1,000	-	1,000	0%
Traffic Engineering	4,861	-	4,861	-	4,861	0%
Convention Center	-	-	-	-	-	N/A
TANS Expense	-	-	-	-	-	N/A
General Government Total	\$ 220,603	35,484	256,087	118,833	137,254	46%

N/A = Not applicable; no travel budget

Any transactions not posted timely into the SAP system will not be incorporated into the above report.

Municipality of Anchorage Alcoholic Beverages Retail Sales Tax Fund (206000)
2024 Budget to Actuals
Function Cost through March 31, 2024 as of April 15, 2024

Department / Agency	Category and Description	2024 Approved Budget	Transfers and Supplementals	2024 Total Budget	Pre-Encs	Encs	Expenditures	Total Encs + Expenditures	(Over) / Under Budget	% of Budget Spent & Encumbered
<u>Child Abuse, Sexual Assault, and Domestic Violence</u>										
Health	Early education grants to providers	2,282,127	-	2,282,127	-	-	-	-	2,282,127	0%
Health	Evidence-based grants to providers	2,000,000	-	2,000,000	100,000	1,546,657	13,343	1,660,000	340,000	83%
Health	Evidence-based grant to Abused Women's Aid in Crisis (AWAIC)	225,000	-	225,000	-	225,000	-	225,000	-	100%
Health	Evidence-based grant to Standing Together Against Rape (STAR)	225,000	-	225,000	-	225,000	-	225,000	-	100%
Health	Evidence-based grant to Victims for Justice	225,000	-	225,000	-	225,000	-	225,000	-	100%
Health	APD DV Overtime	1,750,000	-	1,750,000	-	1,750,000	-	1,750,000	-	100%
Health	Program operations	67,675	-	67,675	-	-	37,850	37,850	29,825	56%
Library	Early Literacy program operations	133,192	-	133,192	-	-	16,104	16,104	117,088	12%
Library	Best Beginnings	250,000	-	250,000	-	-	-	-	250,000	0%
		7,157,994	-	7,157,994	100,000	3,971,657	67,296	4,138,953	3,019,041	58%
<u>First Responders</u>										
Fire	Mobile Crisis Team	-	-	-	-	(37,451)	51,448	13,997	(13,997)	0%
Municipal Attorney	Program operations	277,507	-	277,507	-	-	49,560	49,560	227,947	18%
Police	Program operations	640,197	-	640,197	-	941	182,693	183,634	456,563	29%
Police	Mobile Intervention Team	-	-	-	-	-	39,924	39,924	(39,924)	0%
Police	Training Modules for Anchorage Police Department	550,000	-	550,000	-	116,000	33,483	149,483	400,517	27%
		1,467,704	-	1,467,704	-	79,490	357,107	436,597	1,031,107	30%
<u>Homelessness</u>										
Health	Pay for Success/Home for Good - housing program	1,800,000	-	1,800,000	-	-	258,836	258,836	1,541,164	14%
Health	Program operations	703,877	-	703,877	-	-	89,636	89,636	614,241	13%
Health	Catholic Social Services Complex Care	1,330,000	-	1,330,000	-	1,170,054	159,946	1,330,000	-	100%
Health	Christian Health Association	550,000	-	550,000	-	365,807	184,193	550,000	-	100%
Health	Brother Francis Shelter	445,000	-	445,000	-	445,000	-	445,000	-	100%
Health	Anchorage Coalition to End Homelessness	700,000	-	700,000	-	441,164	(258,836)	182,328	517,672	26%
Health	Covenant House	600,000	-	600,000	-	363,325	236,675	600,000	-	100%
Health	Covenant House-ECWS Jan-April	-	-	-	-	-	-	-	-	0%
Health	ECWS Jan-April	2,000,000	1,500,000	3,500,000	-	429,007	2,603,234	3,032,241	467,760	87%
Health	ECWS Non Emergency Transport	200,000	-	200,000	-	-	-	-	200,000	0%
Health	Modular Units as Transitional Shelters	-	500,000	500,000	-	-	-	-	500,000	0%
Real Estate	ACEH Anchored Home Next Step Pilot Program	-	1,500,000	1,500,000	-	-	-	-	1,500,000	0%
Library	Community Resource Coordination	378,591	-	378,591	-	-	-	-	378,591	0%
Parks & Recreation	Healthy Spaces homeless camp abatement	665,491	-	665,491	-	-	172,189	172,189	493,302	26%
Assembly	Professional Service Contracts for Housing Initiatives	150,000	-	150,000	-	-	-	-	150,000	0%
		9,522,959	3,500,000	13,022,959	-	3,214,356	3,445,875	6,660,230	6,362,729	51%
<u>Mental Health and Substance Misuse</u>										
Health	Behavior Health for Mobile Case Management	330,000	-	330,000	-	-	-	-	330,000	0%
Health	Anchorage Safety Center / Community Patrol	2,000,000	-	2,000,000	-	-	-	-	2,000,000	0%
		2,330,000	-	2,330,000	-	-	-	-	2,330,000	0%
<u>Administration, Collection, and Audits to the Municipality</u>										
Assembly	Alcohol Tax Program education and outreach	50,000	-	50,000	-	50,000	-	50,000	-	100%
Assembly	Alcohol Tax strategic planning on use in all categories	250,000	-	250,000	-	145,436	33,160	178,596	71,404	71%
Assembly	Alcohol Tax IGCs	14	-	14	-	-	-	-	14	0%
Finance	Alcohol tax enforcement, including tax collection software costs	290,591	-	290,591	18,000	-	64,267	82,267	208,324	28%
		590,605	-	590,605	18,000	195,436	97,427	310,863	279,742	53%
		21,069,262	3,500,000	24,569,262	118,000	7,460,939	3,967,705	11,546,644	13,022,618	47%

Function Costs are unaudited and include Direct Costs (salaries and benefits, supplies, travel, contractual/other services, equipment furnishing, and debt service) and allocated Intragovernmental Charges. This report pulls from the SAP system; anything not posted into the system, including transfers and supplementals, will not be reported.

Supplementals: A - AR 2024-32(S) - Appropriation of alcohol tax to AHD to be used for emergency cold weather sheltering.
B - AR 2023-421, As Amended and Corrected - Appropriation of alcohol tax to Real Estate Department for Anchored Home Program

Anchorage Hydropower Utility
Statement of Revenues and Expenses
2024 Budget to Actuals - Through March 31, 2024 as of April 15, 2024

	2024 Approved Budget	2024 Actuals	% Budget Earned / Spent
Revenues			
Wholesale Power	1,615,991	45,104	3%
Water Diversion Income	250,000	4,586	2%
Chugach Revenues	2,561,959	647,149	25%
Investment Income	369,000	-	0%
	4,796,950	696,839	15%
Expenses			
Salaries and Benefits	188,517	-	0%
Overtime	-	-	0%
Total Labor	188,517	-	0%
Supplies	-	-	0%
Contractual/Other Services	214,000	4,301	2%
Contributions to Other Funds	2,561,959	647,149	25%
Depreciation/Amortization	301,362	- (A)	0%
Charges by/to Other Departments	34,954	- (A)	0%
Total Expense including Labor	3,300,792	651,450	20%
Net Operating Income	1,496,158	45,389 (A)	3%
Transfers (vs. Expense)			
Dividend to General Government	300,000	- (B)	0%
Change in Net Position	1,196,158	45,389 (A)	4%

Compliance with AMC 6.40.015.A (i.e., reflect budget approved by Assembly)

Total Expenses	3,300,792	651,450	20%
Reverse: Depreciation	(301,362)	- (A)	0%
Amortization of Debt Expense	-	-	0%
Interest During Construction (AFUDC)	-	-	0%
Include: Dividend to Owner (budgeted as an expense)	300,000	-	0%
Amount Appropriated by Assembly	3,299,430	651,450	20%

(A) Reports are pulled from the City's SAP system using only data recorded in SAP as of April 15.

(B) Dividends paid to the Utility's owner have been removed from the list of expenses since they represent a transfer of equity (see 2021 ACFR Detailed Schedules, Exhibit EE-49 for an illustration).

Anchorage Water Utility
Statement of Revenues and Expenses
2024 Budget to Actuals - Through March 31, 2024 as of April 15, 2024

	2024 Approved Budget	2024 Actuals	% Budget Earned / Spent
Revenues			
Residential Sales	48,300,000	11,869,789	25%
Commercial Sales	16,000,000	3,637,298	23%
Public Authority Sales	4,400,000	1,098,739	25%
GASB 87 Lease Revenue	260,000	-	0%
Miscellaneous	2,240,000	423,032	19%
Investment Income	2,646,050	13,996	1%
Other Income	5,000	6	0%
	73,851,050	17,042,860	23%
Expenses			
Salaries and Benefits	19,969,882	4,739,147	24%
Overtime	453,000	378,201	83%
Total Labor	20,422,882	5,117,348	25%
Supplies	2,478,743	671,123	27%
Travel	96,700	17,980	19%
Contractual/Other Services	7,947,368	1,087,182	14%
Depreciation/Amortization	12,159,715	-	(A) 0%
Charges by/to Other Departments	2,428,983	123,594	(A) 5%
Intradepartmental Overheads	(355,162)	-	(A) 0%
Accretion of Debt Premium	(915,096)	-	(A) 0%
Debt Issuance Costs	200,000	-	(A) 0%
Interest on Bonded Debt	4,900,000	13,067	(A) 0%
Interest on Loans	1,900,000	-	(A) 0%
Interest During Construction (AFUDC)	(700,000)	-	(A) 0%
Total Expenses, Including Labor	50,564,133	7,030,293 (A)	14%
Net Operating Income	23,286,917	10,012,567 (A)	43%
Transfers (vs. Expense)			
Municipal Enterprise/Utility Service Assessment	9,195,678	-	(B) 0%
Dividend to General Government	1,500,000	-	(B) 0%
Change in Net Position	12,591,239	10,012,567 (A)	80%

Compliance with AMC 6.40.015.A (i.e., reflect budget approved by Assembly)

Total Expense	50,564,133	7,030,293	14%
Reverse: Depreciation	(12,159,715)	-	(A) 0%
Reverse: Accretion of Debt Premium	915,096	-	(A) 0%
Reverse: AFUDC	700,000	-	(A) 0%
Include: Dividend to Owner (budgeted as an expense)	1,500,000	-	0%
Include: MUSA / MESA payments (budgeted as an expense)	9,195,678	-	0%
Amount Appropriated by Assembly	50,715,192	7,030,293	14%

- (A) Reports are pulled from the City's SAP system using only data recorded in SAP as of April 15.
- (B) Dividends paid to the Utility's owner have been removed from the list of expenses since they represent a transfer of equity (see 2021 ACFR Detailed Schedules, Exhibit EE-9 for an illustration). Similarly, MUSA / MESA has been reclassified as a transfer.

Anchorage Wastewater Utility
Statement of Revenues and Expenses
2024 Budget to Actuals - Through March 31, 2024 as of April 15, 2024

	2024 Approved Budget	2024 Actuals		% Budget Earned / Spent
Revenue				
Residential Sales	50,600,000	12,333,527		24%
Commercial Sales	14,600,000	3,188,957		22%
Public Authority Sales	2,900,000	812,191		28%
GASB 87 Lease Revenue	22,000	-		0%
Miscellaneous	1,397,000	243,836		17%
Investment Income	1,978,050	12,070		1%
Other Income	5,000	6,027		121%
	71,502,050	16,596,608		23%
Expenses				
Salaries and Benefits	19,223,682	4,601,125		24%
Overtime	419,500	186,545		44%
Total Labor	19,643,182	4,787,670		24%
Supplies	3,637,688	804,012		22%
Travel	102,100	22,980		23%
Contractual/Other Services	12,328,684	2,037,379		17%
Depreciation/Amortization	11,570,834	-	(A)	0%
Charges by/to Other Departments	2,357,234	114,647	(A)	5%
Intradepartmental Overheads	(372,599)	-	(A)	0%
Accretion of Debt Premium	(668,626)	-	(A)	0%
Debt Issuance Costs	200,000	-		0%
Interest on Bonded Debt	3,900,000	26,133		1%
Interest on Loans	1,700,000	-	(A)	0%
Interest During Construction (AFUDC)	(900,000)	-	(A)	0%
Total Expenses, Including Labor	53,498,497	7,792,821	(A)	15%
Net Operating Income	18,003,553	8,803,786	(A)	49%
Transfers (vs. Expense)				
Municipal Enterprise/Utility Service Assessment	6,826,507	-	(B)	0%
Dividend to General Government	-	None		0%
Change in Net Position	11,177,046	8,803,786	(A)	79%
Compliance with AMC 6.40.015.A (i.e., reflect budget approved by Assembly)				
Total Expense	53,498,497	7,792,821		15%
Reverse: Depreciation	(11,570,834)	-	(A)	0%
Reverse: Accretion of Debt Premium	668,626	-	(A)	0%
Reverse: AFUDC	900,000	-		0%
Include: Dividend to Owner (budgeted as an expense)	-	-		0%
Include: MUSA / MESA payments (budgeted as an expense)	6,826,507	-		0%
Amount Appropriated by Assembly	50,322,796	7,792,821		15%

(A) Reports are pulled from the City's SAP system using only data recorded in SAP as of April 15.

(B) Dividends paid to the Utility's owner have been removed from the list of expenses since they represent a transfer of equity (see 2021 ACFR Detailed Schedules, Exhibit EE-16 for an illustration). Similarly, MUSA / MESA has been reclassified as a transfer.

Merrill Field Airport
Statement of Revenues and Expenses
2024 Budget to Actuals - Through March 31, 2024 as of April 15, 2024

	2024 Approved Budget	2024 Actuals	% Budget Earned / Spent
Revenue			
Airport Lease Fees	86,678	286,456	330%
Airport Property Rental	-	-	0%
Permanent Parking Fees	350,000	106,900	31%
Transient Parking Fees	8,500	878	10%
Vehicle Parking	76,000	17,875	24%
MOA Aviation Fuel Fees	120,000	19,729	16%
SOA Aviation Fuel Fees	28,000	-	0%
Medevac Taxiway Fees	62,000	-	0%
GASB 87 Lease Revenue	972,322	-	0%
Miscellaneous	11,000	870	8%
Operating Grant Revenue	158,942	41,113	26%
Investment Income	103,000	-	0%
Other Income	-	-	0%
	1,976,442	473,820	24%
Expenses			
Salaries and Benefits	1,398,455	226,719	16%
Overtime	8,442	7,837	93%
Total Labor	1,406,897	234,556	17%
Supplies	116,000	39,302	34%
Travel	-	-	0%
Contractual/Other Services	507,850	229,304	45%
Equipment/Furnishings	2,000	-	0%
Depreciation/Amortization	3,040,323	-	(A) 0%
Charges by/to Other Departments	(1,119,272)	(240,667)	22%
Total Expenses, Including Labor	3,953,798	262,494 (A)	7%
Net Operating Income / (Loss)	(1,977,356)	211,326 (A)	-11%
Transfers (vs. Expense)			
Municipal Enterprise/Utility Service Assessment	70,074	-	(B) 0%
Dividend to General Government	-	-	0%
Change in Net Position	(2,047,430)	211,326 (A)	-10%
Compliance with AMC 6.40.015.A (i.e., reflect budget approved by Assembly)			
Total Expense	3,953,798	262,494	7%
Reverse: Depreciation	(3,040,323)	-	(A) 0%
Include: Dividend to Owner (budgeted as an expense)	-	-	0%
Include: MUSA / MESA payments (budgeted as an expense)	70,074	-	0%
Amount Appropriated by Assembly	983,549	262,494	27%

(A) Reports are pulled from the City's SAP system using only data recorded in SAP as of April 15.

(B) Dividends paid to the Utility's owner have been removed from the list of expenses since they represent a transfer of equity (see 2021 ACFR Detailed Schedules, Exhibit EE-43 for an illustration). Similarly, MUSA / MESA has been reclassified as a transfer.

Don Young Port of Alaska
Statement of Revenues and Expenses
2024 Budget to Actuals - Through March 31, 2024 as of April 15, 2024

	2024 Approved Budget	2024 Actuals	% Budget Earned / Spent
Revenue			
Dock Revenue	9,498,787	2,875,680	30%
Industrial Park Revenue	1,536,506	1,672,581	109%
Security Fees	1,477,975	385,875	26%
Reimbursed Costs	20,000	7,704	39%
Miscellaneous	895,647	278,693	31%
Pipeline Right-of-Way Fee	173,000	-	0%
Realized/Unrealized Gain/(Loss) on Investments	-	-	0%
Investment Income	727,000	-	0%
Other Income	-	-	0%
	17,533,603	5,220,533	30%
Expenses			
Salaries and Benefits	2,956,136	695,816	24%
Overtime	73,421	28,628	39%
Total Labor	3,029,557	724,444	24%
Supplies	241,500	59,676	25%
Travel	20,730	8,640	42%
Contractual/Other Services	4,639,197	878,244	19%
Equipment/Furnishings	14,450	-	0%
Depreciation/Amortization	13,837,791	-	(A) 0%
Charges by/to Other Departments	1,423,321	53,003	(A) 4%
Debt Issuance Costs	608,059	-	0%
Interest on Bonded Debt	4,072,953	-	(A) 0%
Total Expenses, Including Labor	27,887,558	1,724,007	(A) 6%
Net Operating Income / (Loss)	(10,353,955)	3,496,526	(A) -34%
Transfers (vs. Expense)			
Municipal Enterprise/Utility Service Assessment	1,551,181	-	(B) 0%
Dividend to General Government	604,174	-	(B) 0%
Change in Net Position	(12,509,310)	3,496,526	(A)
Compliance with AMC 6.40.015.A (i.e., reflect budget approved by Assembly)			
Total Expense	27,887,558	1,724,007	6%
Reverse: Depreciation	(13,837,791)	-	(A) 0%
Include: Dividend to Owner (budgeted as an expense)	604,174	-	0%
Include: MUSA / MESA payments (budgeted as an expense)	1,551,181	-	0%
Amount Appropriated by Assembly	16,205,122	1,724,007	11%

(A) Reports are pulled from the City's SAP system using only data recorded in SAP as of April 15.

(B) Dividends paid to the Utility's owner have been removed from the list of expenses since they represent a transfer of equity (see 2021 ACFR Detailed Schedules, Exhibit EE-36 for an illustration). Similarly, MUSA / MESA has been reclassified as a transfer.

Solid Waste Services - Administration
Statement of Revenues and Expenses
2024 Budget to Actuals - Through March 31, 2024 as of April 15, 2024

	2024 Approved Budget	2024 Actuals	% Budget Earned / Spent
Revenue			
Investment Income	(37,000)	-	0%
Other Income	-	-	0%
	(37,000)	-	0%
Expenses			
Salaries and Benefits	3,882,999	649,777	17%
Overtime	38,341	21,266	55%
Total Labor	3,921,340	671,043	17%
Supplies	24,300	3,544	15%
Travel	11,120	5,190	47%
Contractual/Other Services	141,600	4,412	3%
Equipment/Furnishings	2,000	804	40%
Charges by/to Other Departments	(4,137,360)	20,030 (A)	0%
Total Expenses, Including Labor	(37,000)	705,023 (A)	-1905%
Net Operating Income / (Loss)	-	(705,023) (A)	0%
Compliance with AMC 6.40.015.A (i.e., reflect budget approved by Assembly)			
Total Expense	(37,000)	705,023	-1905%
			0%
			0%
Amount Appropriated by Assembly	(37,000)	705,023	-1905%

(A) Reports are pulled from the City's SAP system using only data recorded in SAP as of April 15.

Solid Waste Services - Disposal
Statement of Revenues and Expenses
2024 Budget to Actuals - Through March 31, 2024 as of April 15, 2024

	2024 Approved Budget	2024 Actuals	% Budget Earned / Spent
Revenues			
Landfill Disposal Fees	26,003,010	5,329,003	20%
Hazardous Waste Fees	541,050	54,055	10%
Commercial Collections	-	-	0%
Community Recycling Residential	397,113	64,102	16%
Community Recycling Commercial	150,000	(57,875)	-39%
Disposal Lease & Rental Revenue	-	30,452	0%
Landfill Methane Gas Sales	2,500,000	165,232	7%
Reimbursed Costs	145,020	(12,558)	-9%
Unsecured Loans	50,020	7,747	15%
GASB 87 Lease Revenue	121,273	-	0%
Miscellaneous	60	26	43%
Realized/Unrealized Gain/(Loss) on Investments	252,144	657,129	261%
Investment Income	1,607,000	117,836	7%
Other Income	100,020	66	0%
	31,866,710	6,355,213	20%
Expenses			
Salaries and Benefits	7,152,188	1,520,618	21%
Overtime	396,280	137,826	35%
Total Labor	7,548,468	1,658,444	22%
Supplies	1,898,600	299,032	16%
Travel	14,000	1,184	8%
Contractual/Other Services	6,292,053	1,081,660	17%
Equipment/Furnishings	-	-	0%
Future Landfill Closure Costs	1,510,686	-	0%
Depreciation/Amortization	5,550,000	-	(A) 0%
Charges by/to Other Departments	4,583,410	53,741	(A) 1%
Debt Issuance Costs	55,201	4,184	8%
Interest on Bonded Debt	5,439,461	-	(C) 0%
Interest on Loans	1,026,084	129,646	(A) 13%
Total Expenses, Including Labor	33,917,963	3,227,891	(A) 10%
Net Operating Income / (Loss)	(2,051,253)	3,127,322	(A) -152%
Transfers (vs. Expense)			
Municipal Enterprise/Utility Service Assessment	1,042,658	-	(B) 0%
Dividend to General Government	750,000	-	(B) 0%
Change in Net Position	(3,843,911)	3,127,322	(A) -81%
Compliance with AMC 6.40.015.A (i.e., reflect budget approved by Assembly)			
Total Expense	33,917,963	3,227,891	10%
Reverse: Depreciation	(5,550,000)	-	0%
Reverse: Amortization of Amortization of Future Landfill Closure Costs	(1,510,686)	-	0%
Include: Dividend to Owner (budgeted as an expense)	750,000	-	0%
Include: MUSA / MESA payments (budgeted as an expense)	1,042,658	-	0%
Amount Appropriated by Assembly (C)	28,649,935	3,227,891	11%

(A) Reports are pulled from the City's SAP system using only data recorded in SAP as of April 15.

(B) Dividends paid to the Utility's owner have been removed from the list of expenses since they represent a transfer of equity (see 2021 ACFR Detailed Schedules, Exhibit EE-30 for an illustration). Similarly, MUSA / MESA has been reclassified as a transfer.

(C) The impact of any Assembly resolution to reappropriate (transfer) some budgeted interest expense from SWS Disposal to SWS Refuse has not yet been incorporated into the reports because the Assembly has not yet passed a budget amendment to that effect. If a budget amendment is passed by the Assembly, total Solid Waste Services of Alaska consolidated appropriations will not change, only the allocation of budgeted interest between the sister SWS utilities will change.

Solid Waste Services - Refuse Collection
Statement of Revenues and Expenses
2024 Budget to Actuals - Through March 31, 2024 as of April 15, 2024

	2024 Approved Budget	2024 Actuals		% Budget Earned / Spent
Revenues				
Commercial Collections	8,963,066	2,305,177		26%
Residential Collections	4,986,725	1,238,640		25%
Dumpster Container Rental	531,948	157,170		30%
Reimbursed Costs	78,500	17,470		22%
Miscellaneous	65,096	1		0%
Investment Income	917,000	-		0%
Other Income	4,000	-		0%
	15,546,335	3,718,458		24%
Expenses				
Salaries and Benefits	3,612,789	851,913		24%
Overtime	87,937	32,854		37%
Total Labor	3,700,726	884,768		24%
Supplies	630,450	114,124		18%
Travel	6,000	168		3%
Contractual/Other Services	3,806,240	787,582		21%
Equipment/Furnishings	-	-		0%
Depreciation/Amortization	1,257,000	-	(A)	0%
Charges by/to Other Departments	2,963,560	26,691	(A)	1%
Debt Issuance Costs	20,796	1,793		9%
Interest on Bonded Debt	74,958	-	(C)	0%
Interest on Loans	450,000	55,532		12%
Total Expenses, Including Labor	12,909,730	1,870,657	(A)	14%
Net Operating Income	2,636,605	1,847,801	(A)	70%
Transfers (vs. Expense)				
Municipal Enterprise/Utility Service Assessment	202,018	-	(B)	0%
Dividend to General Government	300,000	-	(B)	0%
Change in Net Position	2,134,587	1,847,801	(A)	87%
Compliance with AMC 6.40.015.A (i.e., reflect budget approved by Assembly)				
Total Expense	12,909,730	1,870,657		14%
Reverse: Depreciation	(1,257,000)	-		0%
Include: Dividend to Owner (budgeted as an expense)	300,000	-		0%
Include: MUSA / MESA payments (budgeted as an expense)	202,018	-		0%
Amount Appropriated by Assembly (C)	12,154,748	1,870,657		15%

(A) Reports are pulled from the City's SAP system using only data recorded in SAP as of April 15.

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(C) The impact of any Assembly resolution to reappropriate (transfer) some budgeted interest expense from SWS Disposal to SWS Refuse has not yet been incorporated into the reports because the Assembly has not yet passed a budget amendment to that effect. If a budget amendment is passed by the Assembly, total Solid Waste Services of Alaska consolidated appropriations will not change, only the allocation of budgeted interest between the sister SWS utilities will change.