

Overview of Major Revenue Sources

The following narrative pages describe the major revenue sources that make up over 75% of the \$628,573,106 of revenue that supports the 2026 Approved General Government Operating Budget:

Property Tax - Total

2026 Approved Budget is \$391,364,493; 62.26% of Total Revenues

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

2026 Approved Budget is \$360,195,343; 57.30% of Total Revenues

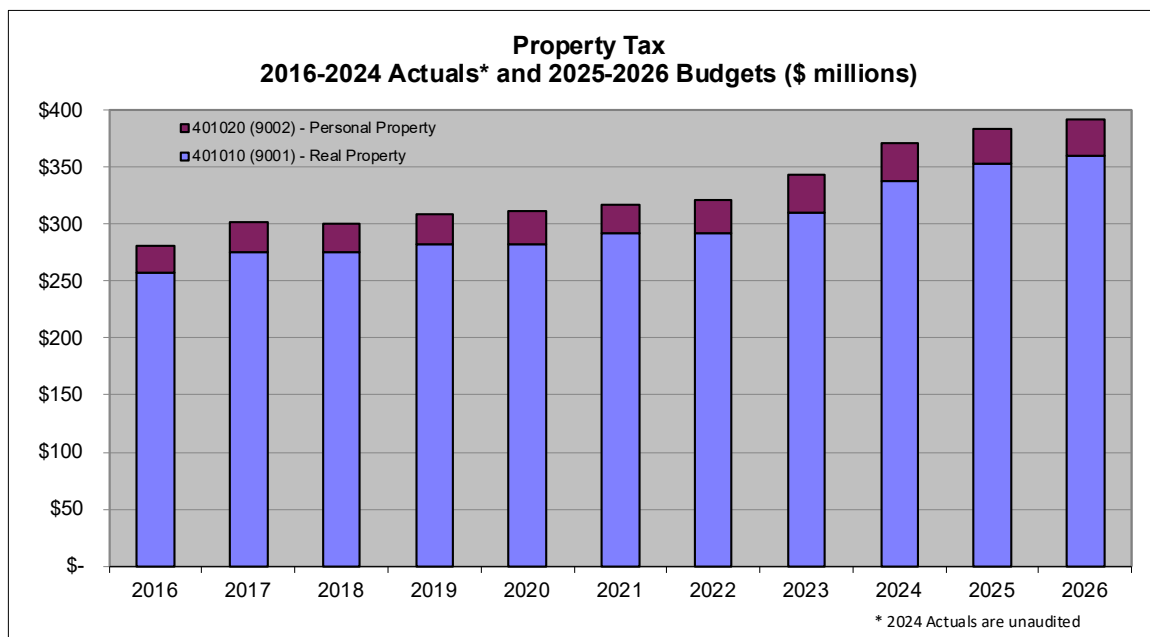
Personal Property Tax (Account 401020) - any property other than real property:

2026 Approved Budget is \$31,169,150; 4.96% 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)

2026 Approved is \$44,000,000
7.00% 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.

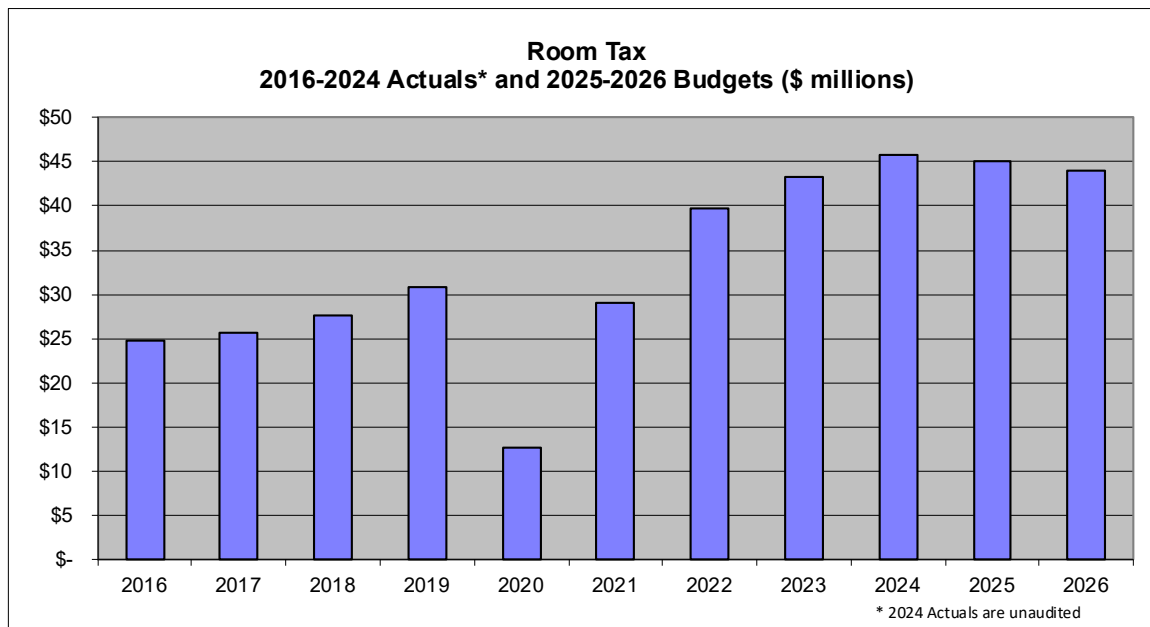
Operators (including hosting platforms, such as AirBnB, VRBO, and others) are required to register each individual rental business with the Municipal Treasury prior to renting or offering to rent a room(s) (AMC 12.20.030).

Tax proceeds are split three ways: 4% is used to pay the debt service and other costs of 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.

Due to an anticipated overall decrease in travel for the Anchorage area in 2026, Treasury has decreased its forecast from the prior year.

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



Tobacco Tax (Account 401080)

2026 Approved Budget is \$21,000,000
3.34% 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, 2026, the excise tax on cigarettes will change from 137.0 mills to 139.2 mills, or \$0.1392 per cigarette, \$2.78 per pack (rounded), and \$27.80 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.

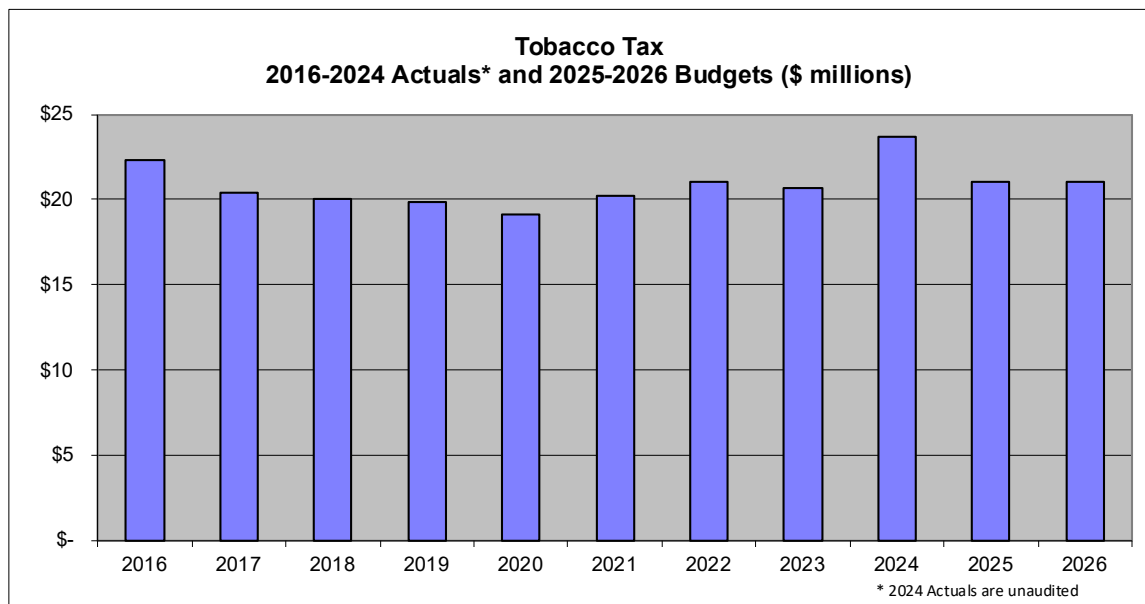
Tobacco taxes are subject to the Tax Limit, thus offset property taxes dollar for dollar, and are used to fund areawide general services.

The tobacco tax remittances are historically higher during the summer months and the year-end revenue is subject to timing of acquisitions by Distributors. Treasury foresees a flat local economy in 2026, but other tobacco product tax increased in 2024 and it is believed that increase will continue.

The 2026 Approved Budget the same as the 2025 Revised Budget.

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

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



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

2026 Approved Budget is \$20,328,653
3.23% of Total Revenues

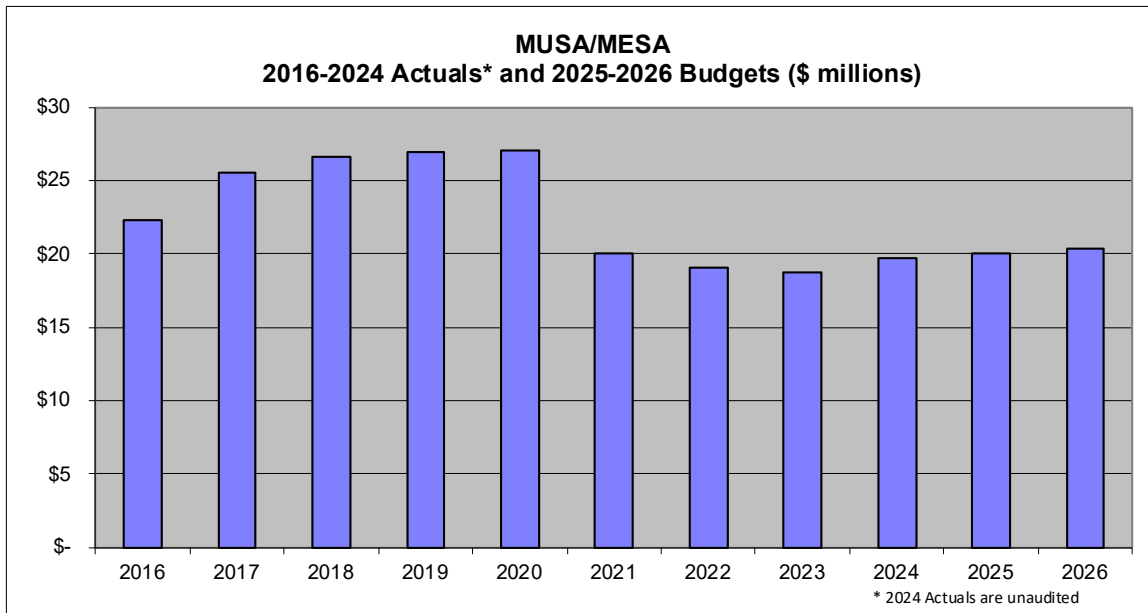
In accordance with AMC 26.10.025, Anchorage Water & Wastewater Utility (AWWU) and Solid Waste Services (SWS) are required to pay municipal utility service assessments (MUSA) and Merrill Field Airport (Merrill Field) (AMC 11.60.205), Don Young Port of Alaska (Port) (AMC 11.50.280), and Anchorage Community 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-MESA – ACDA Net Plant & 1.25%, 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-Payment in Lieu of Tax-Utility.

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 2026 Approved Budget is anticipated to be \$0.3 million higher than 2025, 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.



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 2026 Approved 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 2024 and 2025 Revised Budgets, the 2024 Actuals (unaudited), and the 2026 Approved Budget. Additionally, this report shows the change in dollar amount and percentage from the 2025 Revised Budget to the 2026 Approved 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 2024 and 2025 Revised Budgets, and the 2026 Approved Budget. Additionally, this report shows the percentage of total for each account in the 2026 Approved Budget and the change in dollar amount and percent from the 2025 Revised Budget to the 2026 Approved Budget. A brief description of each revenue is included in this report. The revenues are presented in order of account number.

2026 Approved General Government Operating Budget

2026 Approved 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) | \$ 360,195,343 | 57.30% | 404220 | Miscellaneous Permits | \$ 149,530 | 0.02% |
| 401020 | Personal Property Tax (Excludes ASD) | \$ 31,169,150 | 4.96% | 408420 | Building Rental | \$ 145,000 | 0.02% |
| 401110 | Room Tax | \$ 44,000,000 | 7.00% | 406420 | Fire Inspection Fees | \$ 143,200 | 0.02% |
| 401080 | Tobacco Tax | \$ 21,000,000 | 3.34% | 404170 | Land Use Permits (Not HLB) | \$ 142,000 | 0.02% |
| 450060 | MUSA/MESA | \$ 20,328,653 | 3.23% | 404010 | Plmbr/Gas/Sht Metal Cert | \$ 140,000 | 0.02% |
| 405170 | SEMT Program (Fed Pass-Thru State) | \$ 19,213,681 | 3.06% | 430030 | Restricted Contributions | \$ 139,331 | 0.02% |
| 450040 | Transfer from MOA Trust Fund | \$ 16,500,000 | 2.62% | 407110 | Parking Enforcement Fines | \$ 138,000 | 0.02% |
| 401150 | Fuel Excise Tax | \$ 14,000,000 | 2.23% | 406620 | Reimbursed Cost-Employee Relation | \$ 130,300 | 0.02% |
| 401060 | Auto Tax (5 Maj.) | \$ 10,311,702 | 1.64% | 404210 | Animal Licenses | \$ 128,000 | 0.02% |
| 401130 | Motor Vehicle Rental Tax | \$ 9,500,000 | 1.51% | 404079 | Small Cell Site License Annual Fees | \$ 115,000 | 0.02% |
| 406380 | Ambulance Service Fees | \$ 9,494,350 | 1.51% | 460070 | MOA Property Sales | \$ 104,000 | 0.02% |
| 402020 | Payment in Lieu of Tax Utility | \$ 8,721,192 | 1.39% | 405130 | Fisheries Tax | \$ 100,000 | 0.02% |
| 450010 | Transfer from Other Funds | \$ 5,596,550 | 0.89% | 406400 | Fire Alarm Fees | \$ 100,000 | 0.02% |
| 450080 | Utility Revenue Distribution | \$ 5,486,333 | 0.87% | 440045 | Lease Interest Income GASB 87 | \$ 99,046 | 0.02% |
| 440010 | GCP Short-Term Interest | \$ 3,781,020 | 0.60% | 401120 | P & I on Room Tax | \$ 90,000 | 0.01% |
| 404100 | Bldg/Grade/Clearing Permit | \$ 3,300,000 | 0.52% | 405140 | National Forest Allocation | \$ 87,000 | 0.01% |
| 401030 | P & I on Delinquent Tax | \$ 3,000,000 | 0.48% | 406021 | Storm Water Inspections | \$ 75,000 | 0.01% |
| 440030 | TANs Interest Earnings | \$ 2,947,500 | 0.47% | 406310 | Camping Fees | \$ 72,488 | 0.01% |
| 404090 | Building Permit Plan Review Fees | \$ 2,534,600 | 0.40% | 408390 | Insurance Recoveries | \$ 70,840 | 0.01% |
| 407010 | SOA Traffic Court Fines | \$ 2,500,000 | 0.40% | 403020 | P & I on Assessments(MOA/AWWU) | \$ 67,830 | 0.01% |
| 405030 | SOA Traffic Signal Reimbursement | \$ 2,391,102 | 0.38% | 404092 | Storm Water Plan Reviews | \$ 60,000 | 0.01% |
| 402020 | Payment in Lieu of Tax Private-Aurora | \$ 2,257,593 | 0.36% | 407060 | Pre-Trial Diversion Cost | \$ 50,000 | 0.01% |
| 406625 | Reimbursed Cost-NonGrant Funded | \$ 2,196,562 | 0.35% | 405100 | Federal Grant Revenue-Direct | \$ 49,800 | 0.01% |
| 408580 | Miscellaneous Revenues | \$ 2,178,166 | 0.35% | 406022 | Code Compliance Inspections | \$ 40,000 | 0.01% |
| 407040 | APD Counter Fines | \$ 1,700,000 | 0.27% | 406120 | Rezoning Inspections | \$ 40,000 | 0.01% |
| 406260 | Transit Fare Box Receipts | \$ 1,670,000 | 0.27% | 406180 | Reproductive Health Fees | \$ 40,000 | 0.01% |
| 406250 | Transit Bus Pass Sales | \$ 1,240,000 | 0.20% | 404130 | Sign Permits | \$ 35,000 | 0.01% |
| 405070 | Electric Co-op Allocation | \$ 1,130,000 | 0.18% | 406580 | Copier Fees | \$ 33,950 | 0.01% |
| 407020 | SOA Trial Court Fines | \$ 1,100,000 | 0.17% | 406340 | Golf Fees | \$ 27,000 | 0.00% |
| 406170 | Sanitary Inspection Fees | \$ 983,530 | 0.16% | 406160 | Clinic Fees | \$ 26,000 | 0.00% |
| 402040 | Payment in Lieu of Tax Federal | \$ 899,655 | 0.14% | 406461 | Code Abatement Time | \$ 25,000 | 0.00% |
| 406560 | Service Fees - School District | \$ 841,000 | 0.13% | 406640 | Parking Garages & Lots | \$ 25,000 | 0.00% |
| 406290 | Rec Center Rentals & Activities | \$ 699,200 | 0.11% | 406030 | Landscape Plan Review Pmt | \$ 23,000 | 0.00% |
| 406490 | DWI Impound/Admin Fees | \$ 610,000 | 0.10% | 404091 | Flood Hazard Permit Reviews | \$ 22,000 | 0.00% |
| 406440 | Cemetery Fees | \$ 596,204 | 0.09% | 404075 | Marijuana Licensing Fee | \$ 21,000 | 0.00% |
| 404120 | Mech/Gas/Plumbing Permits | \$ 525,000 | 0.08% | 406370 | Fire Service Fees | \$ 21,000 | 0.00% |
| 406330 | Park Land & Operations | \$ 512,294 | 0.08% | 406550 | Address Fees | \$ 21,000 | 0.00% |
| 404020 | Taxi Cab Permits | \$ 502,298 | 0.08% | 404040 | Chaufeur Licenses-Biannual | \$ 18,000 | 0.00% |
| 406300 | Aquatics | \$ 497,752 | 0.08% | 460080 | Land Sales-Cash | \$ 16,648 | 0.00% |
| 404060 | Local Business Licenses | \$ 468,000 | 0.07% | 406080 | Lease & Rental Revenue-HLB | \$ 15,581 | 0.00% |
| 405050 | Municipal Assistance | \$ 465,000 | 0.07% | 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% |
| 404150 | Elevator Permits | \$ 425,000 | 0.07% | 404050 | Taxicab Permit Revision | \$ 12,000 | 0.00% |
| 407050 | Other Fines & Forfeitures | \$ 402,956 | 0.06% | 406660 | Lost Book Reimbursement | \$ 11,750 | 0.00% |
| 402020 | Payment in Lieu of Tax Private-CIHA | \$ 401,655 | 0.06% | 401040 | Tax Cost Recoveries | \$ 10,100 | 0.00% |
| 405060 | Liquor Licenses | \$ 399,300 | 0.06% | 404030 | Plmbr/Gas/Sht Metal Exam | \$ 8,000 | 0.00% |
| 406220 | Transit Advertising Fees | \$ 396,000 | 0.06% | 404180 | Parking & Access Agreement | \$ 8,000 | 0.00% |
| 440040 | Other Short Term Interest | \$ 390,000 | 0.06% | 406470 | Development Services Admin Fees | \$ 8,000 | 0.00% |
| 406060 | Zoning Fees | \$ 371,000 | 0.06% | 406600 | Late Fees | \$ 8,000 | 0.00% |
| 402010 | MESA - ACDA Net Plant & 1.25% | \$ 362,588 | 0.06% | 406520 | Animal Drop-Off Fees | \$ 7,500 | 0.00% |
| 460035 | Premium on TANs | \$ 327,500 | 0.05% | 401151 | P & I on Fuel Excise Tax | \$ 5,000 | 0.00% |
| 408400 | Criminal Rule 8 Collect Costs | \$ 310,150 | 0.05% | 406130 | Appraisal Appeal Fee | \$ 5,000 | 0.00% |
| 406050 | Platting Fees | \$ 287,000 | 0.05% | 406495 | APD Range Usage Fee | \$ 5,000 | 0.00% |
| 406510 | Animal Shelter Fees | \$ 274,850 | 0.04% | 406621 | Reimbursed Cost-Payroll Fee | \$ 4,000 | 0.00% |
| 408440 | ACPA Loan Surcharge | \$ 274,000 | 0.04% | 406110 | Sale of Publications | \$ 2,300 | 0.00% |
| 402030 | Payment in Lieu of Tax SOA | \$ 273,658 | 0.04% | 407100 | Curfew Fines | \$ 2,000 | 0.00% |
| 408405 | Lease & Rental Revenue | \$ 270,298 | 0.04% | 402020 | Payment in Lieu of Tax Private-Other | \$ 1,960 | 0.00% |
| 404142 | ROW General Permits | \$ 250,000 | 0.04% | 407080 | I&M Enforcement Fines | \$ 1,500 | 0.00% |
| 406590 | COSA Fees | \$ 250,000 | 0.04% | 408560 | Appeal Receipts | \$ 1,500 | 0.00% |
| 406540 | Other Charges for Services | \$ 245,000 | 0.04% | 406471 | Application Fees | \$ 1,200 | 0.00% |
| 404141 | ROW Rental Permits | \$ 200,000 | 0.03% | 408380 | Prior Year Expense Recovery | \$ 1,100 | 0.00% |
| 404143 | ROW Utility Permits | \$ 200,000 | 0.03% | 406320 | Library Non-Resident Fees | \$ 1,000 | 0.00% |
| 406410 | Hazardous Mat Facility & Trans | \$ 200,000 | 0.03% | 407120 | Minor Tobacco Fines | \$ 1,000 | 0.00% |
| 406530 | Incarceration Cost Recovery | \$ 200,000 | 0.03% | 440020 | Construction Cash Pools Short-Term | \$ 1,000 | 0.00% |
| 406500 | Police Services | \$ 192,174 | 0.03% | 406280 | Programs Lessons & Camps | \$ 500 | 0.00% |
| 404110 | Electrical Permit | \$ 190,000 | 0.03% | 406450 | Mapping Fees | \$ 500 | 0.00% |
| 401060 | Auto Tax (non-5 Maj.) | \$ 188,298 | 0.03% | 408570 | Sale of Contractor Specifications | \$ 500 | 0.00% |
| 404222 | On-Site Permits | \$ 180,000 | 0.03% | 407030 | Library Fines | \$ 400 | 0.00% |
| 406010 | Land Use Permits-HLB | \$ 169,135 | 0.03% | 407090 | Administrative Fines, Civil | \$ 300 | 0.00% |
| 403010 | Assessment Collections | \$ 160,000 | 0.03% | 406570 | Micro-Fiche Fees | \$ 100 | 0.00% |
| 401041 | Foreclosed Prop-RES | \$ 159,780 | 0.03% | | | | |
| 406020 | Inspections | \$ 150,000 | 0.02% | | | | |
| | | | | III - 6 | | | |
| | | | | | TOTAL | \$ 628,573,106 | 100.00% |

Revenue Distribution Summary

| Revenue Account | Description | 2024 Revised Budget | 2024 Actuals Unaudited | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|--|------------------------------------|---------------------|------------------------|---------------------|----------------------|------------------|---------------|
| Federal Revenues | | | | | | | |
| 405100 | Federal Grant Revenue-Direct | 49,800 | 78,380 | 503,117 | 49,800 | (453,317) | (90.10%) |
| 405130 | Fisheries Tax | 12,046 | 99,219 | 100,000 | 100,000 | - | - |
| 405140 | National Forest Allocation | 76,000 | 87,138 | 87,000 | 87,000 | - | - |
| 405170 | SEMT Program (Fed Pass-Thru State) | 12,991,126 | 19,213,682 | 16,755,737 | 19,213,681 | 2,457,944 | 14.67% |
| Federal Revenues Total | | 13,128,972 | 19,478,418 | 17,445,854 | 19,450,481 | 2,004,627 | 11.49% |
| Fees & Charges for Services | | | | | | | |
| 406010 | Land Use Permits-HLB | 169,135 | 45,740 | 169,135 | 169,135 | - | - |
| 406020 | Inspections | 170,000 | 139,133 | 170,000 | 150,000 | (20,000) | (11.76%) |
| 406021 | Storm Water Inspections | - | - | 30,000 | 75,000 | 45,000 | 150.00% |
| 406022 | Code Compliance Inspections | - | - | 20,000 | 40,000 | 20,000 | 100.00% |
| 406030 | Landscape Plan Review Pmt | 17,000 | 16,236 | 23,000 | 23,000 | - | - |
| 406050 | Platting Fees | 375,765 | 328,505 | 287,000 | 287,000 | - | - |
| 406060 | Zoning Fees | 449,970 | 346,298 | 371,000 | 371,000 | - | - |
| 406080 | Lease & Rental Revenue-HLB | 15,581 | 118,745 | 15,581 | 15,581 | - | - |
| 406100 | Wetlands Mitigation Credit | 105,000 | - | - | - | - | - |
| 406110 | Sale of Publications | 4,690 | 138 | 2,300 | 2,300 | - | - |
| 406120 | Rezoning Inspections | 70,000 | 35,485 | 51,000 | 40,000 | (11,000) | (21.57%) |
| 406130 | Appraisal Appeal Fee | 5,000 | (1,333) | 5,000 | 5,000 | - | - |
| 406160 | Clinic Fees | 188,880 | 7,843 | 26,000 | 26,000 | - | - |
| 406170 | Sanitary Inspection Fees | 1,616,095 | 965,420 | 983,530 | 983,530 | - | - |
| 406180 | Reproductive Health Fees | 370,275 | 6,736 | 40,000 | 40,000 | - | - |
| 406220 | Transit Advertising Fees | 396,000 | 436,422 | 396,000 | 396,000 | - | - |
| 406250 | Transit Bus Pass Sales | 1,240,000 | 1,377,310 | 1,240,000 | 1,240,000 | - | - |
| 406260 | Transit Fare Box Receipts | 1,670,000 | 1,851,332 | 1,670,000 | 1,670,000 | - | - |
| 406280 | Programs Lessons & Camps | 132,100 | 264 | 500 | 500 | - | - |
| 406290 | Rec Center Rentals & Activities | 518,250 | 774,051 | 684,200 | 699,200 | 15,000 | 2.19% |
| 406300 | Aquatics | 789,049 | 451,625 | 497,752 | 497,752 | - | - |
| 406310 | Camping Fees | 96,500 | 59,573 | 72,488 | 72,488 | - | - |
| 406320 | Library Non-Resident Fees | 1,500 | 450 | 1,000 | 1,000 | - | - |
| 406330 | Park Land & Operations | 492,331 | 416,362 | 512,294 | 512,294 | - | - |
| 406340 | Golf Fees | 25,000 | 25,566 | 27,000 | 27,000 | - | - |
| 406350 | Library Fees | 500 | - | - | - | - | - |
| 406370 | Fire Service Fees | 21,000 | 15,600 | 21,000 | 21,000 | - | - |
| 406380 | Ambulance Service Fees | 9,685,000 | 11,922,533 | 9,685,830 | 9,494,350 | (191,480) | (1.98%) |
| 406400 | Fire Alarm Fees | 75,000 | 109,600 | 100,000 | 100,000 | - | - |
| 406410 | Hazardous Mat Facility & Trans | 200,000 | 85,620 | 200,000 | 200,000 | - | - |
| 406420 | Fire Inspection Fees | 143,200 | 80,726 | 143,200 | 143,200 | - | - |
| 406430 | Public Works Service Fee | - | 160 | - | - | - | - |
| 406440 | Cemetery Fees | 362,634 | 309,891 | 596,204 | 596,204 | - | - |
| 406450 | Mapping Fees | 1,500 | - | 1,200 | 500 | (700) | (58.33%) |
| 406461 | Code Abatement Time | - | - | 50,000 | 25,000 | (25,000) | (50.00%) |
| 406470 | Development Services Admin Fees | - | - | 10,000 | 8,000 | (2,000) | (20.00%) |
| 406471 | Application Fees | - | - | 2,000 | 1,200 | (800) | (40.00%) |
| 406490 | DWI Impound/Admin Fees | 610,000 | 508,741 | 610,000 | 610,000 | - | - |
| 406495 | APD Range Usage Fee | 5,000 | 2,375 | 5,000 | 5,000 | - | - |
| 406500 | Police Services | 192,174 | 99,178 | 192,174 | 192,174 | - | - |
| 406510 | Animal Shelter Fees | 246,750 | 274,850 | 274,850 | 274,850 | - | - |
| 406520 | Animal Drop-Off Fees | 29,000 | 7,529 | 7,500 | 7,500 | - | - |

Revenue Distribution Summary

| Revenue Account | Description | 2024 Revised Budget | 2024 Actuals Unaudited | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|--|--|---------------------|------------------------|---------------------|----------------------|------------------|----------------|
| 406530 | Incarceration Cost Recovery | 190,000 | 223,139 | 200,000 | 200,000 | - | - |
| 406540 | Other Charges for Services | 250,000 | 205,510 | 245,000 | 245,000 | - | - |
| 406550 | Address Fees | 24,000 | 21,143 | 21,000 | 21,000 | - | - |
| 406560 | Service Fees - School District | 841,500 | 611,684 | 841,000 | 841,000 | - | - |
| 406570 | Micro-Fiche Fees | 100 | - | 100 | 100 | - | - |
| 406580 | Copier Fees | 31,950 | 48,114 | 29,950 | 33,950 | 4,000 | 13.36% |
| 406590 | COSA Fees | - | - | 250,000 | 250,000 | - | - |
| 406600 | Late Fees | 8,000 | 598 | 8,000 | 8,000 | - | - |
| 406620 | Reimbursed Cost-Employee Relations | 130,300 | 135,135 | 130,300 | 130,300 | - | - |
| 406621 | Reimbursed Cost-Payroll Fee | 4,000 | 3,560 | 4,000 | 4,000 | - | - |
| 406625 | Reimbursed Cost-NonGrant Funded | 2,645,937 | 2,827,097 | 2,700,182 | 2,196,562 | (503,620) | (18.65%) |
| 406640 | Parking Garages & Lots | 25,000 | 14,422 | 25,000 | 25,000 | - | - |
| 406660 | Lost Book Reimbursement | 10,000 | 12,859 | 11,750 | 11,750 | - | - |
| Fees & Charges for Services Total | | 24,650,666 | 24,921,969 | 23,660,020 | 22,989,420 | (670,600) | (2.83%) |
| Fines & Forfeitures | | | | | | | |
| 407010 | SOA Traffic Court Fines | 3,000,000 | 2,794,785 | 2,500,000 | 2,500,000 | - | - |
| 407020 | SOA Trial Court Fines | 1,400,000 | 1,794,410 | 1,100,000 | 1,100,000 | - | - |
| 407030 | Library Fines | - | 1,233 | 400 | 400 | - | - |
| 407040 | APD Counter Fines | 2,000,000 | 1,759,320 | 1,700,000 | 1,700,000 | - | - |
| 407050 | Other Fines & Forfeitures | 364,006 | 328,329 | 384,956 | 402,956 | 18,000 | 4.68% |
| 407060 | Pre-Trial Diversion Cost | 50,000 | 29,000 | 50,000 | 50,000 | - | - |
| 407080 | I&M Enforcement Fines | 1,500 | 834 | 1,500 | 1,500 | - | - |
| 407090 | Administrative Fines, Civil | 300 | - | 300 | 300 | - | - |
| 407100 | Curfew Fines | 2,000 | 535 | 2,000 | 2,000 | - | - |
| 407110 | Parking Enforcement Fines | 138,000 | 4,812 | 138,000 | 138,000 | - | - |
| 407120 | Minor Tobacco Fines | 1,000 | - | 1,000 | 1,000 | - | - |
| Fines & Forfeitures Total | | 6,956,806 | 6,713,258 | 5,878,156 | 5,896,156 | 18,000 | 0.31% |
| Investment Income | | | | | | | |
| 440010 | GCP Short-Term Interest | 3,000,020 | (265,828) | 1,989,030 | 3,781,020 | 1,791,990 | 90.09% |
| 440020 | Construction Cash Pools Short-Term Int | 1,000 | 1,527,061 | 1,000 | 1,000 | - | - |
| 440030 | TANs Interest Earnings | - | - | - | 2,947,500 | 2,947,500 | 100.00% |
| 440040 | Other Short Term Interest | 390,000 | 288,865 | 390,000 | 390,000 | - | - |
| Investment Income Total | | 3,391,020 | 1,550,098 | 2,380,030 | 7,119,520 | 4,739,490 | 199.14% |
| Licenses, Permits, Certifications | | | | | | | |
| 404010 | Plmbr/Gas/Sht Metal Cert | 150,000 | 141,964 | 25,000 | 140,000 | 115,000 | 460.00% |
| 404020 | Taxi Cab Permits | 400,298 | 962,641 | 502,298 | 502,298 | - | - |
| 404030 | Plmbr/Gas/Sht Metal Exam | 9,400 | 11,520 | 8,000 | 8,000 | - | - |
| 404040 | Chauffeur Licenses-Biannual | 21,000 | 18,435 | 18,000 | 18,000 | - | - |
| 404050 | Taxicab Permit Revision | 10,000 | 11,755 | 12,000 | 12,000 | - | - |
| 404060 | Local Business Licenses | 468,000 | 610,966 | 107,000 | 468,000 | 361,000 | 337.38% |
| 404075 | Marijuana Licensing Fee | 22,000 | 42,300 | 22,000 | 21,000 | (1,000) | (4.55%) |
| 404079 | Small Cell Site License Annual Fees | 115,000 | 63,670 | 115,000 | 115,000 | - | - |
| 404090 | Building Permit Plan Review Fees | 2,164,528 | 3,268,249 | 2,534,600 | 2,534,600 | - | - |
| 404091 | Flood Hazard Permit Reviews | - | - | 30,000 | 22,000 | (8,000) | (26.67%) |
| 404092 | Storm Water Plan Reviews | - | - | 30,000 | 60,000 | 30,000 | 100.00% |
| 404100 | Bldg/Grade/Clearing Permit | 3,300,000 | 4,755,217 | 3,300,000 | 3,300,000 | - | - |
| 404110 | Electrical Permit | 200,000 | 221,830 | 190,000 | 190,000 | - | - |
| 404120 | Mech/Gas/Plumbing Permits | 520,000 | 630,134 | 515,000 | 525,000 | 10,000 | 1.94% |

Revenue Distribution Summary

| Revenue Account | Description | 2024 Revised Budget | 2024 Actuals Unaudited | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|--|-----------------------------------|---------------------|------------------------|---------------------|----------------------|--------------------|-----------------|
| 404130 | Sign Permits | 42,000 | 30,010 | 35,000 | 35,000 | - | - |
| 404140 | Construction & ROW Permits | 1,100,000 | 831,578 | - | - | - | - |
| 404141 | ROW Rental Permits | - | - | 200,000 | 200,000 | - | - |
| 404142 | ROW General Permits | - | - | 200,000 | 250,000 | 50,000 | 25.00% |
| 404143 | ROW Utility Permits | - | - | 600,000 | 200,000 | (400,000) | (66.67%) |
| 404150 | Elevator Permits | 595,000 | 466,787 | 485,000 | 425,000 | (60,000) | (12.37%) |
| 404160 | Mobile Home/Park Permits | - | 1,590 | - | - | - | - |
| 404170 | Land Use Permits (Not HLB) | 110,870 | 113,037 | 142,000 | 142,000 | - | - |
| 404180 | Parking & Access Agreement | 7,650 | 4,700 | 8,000 | 8,000 | - | - |
| 404210 | Animal Licenses | 256,500 | 129,570 | 128,000 | 128,000 | - | - |
| 404220 | Miscellaneous Permits | 327,250 | 345,262 | 226,030 | 149,530 | (76,500) | (33.85%) |
| 404222 | On-Site Permits | - | - | 200,000 | 180,000 | (20,000) | (10.00%) |
| Licenses, Permits, Certifications Total | | 9,819,496 | 12,661,214 | 9,632,928 | 9,633,428 | 500 | 0.01% |
| Other Revenues | | | | | | | |
| 408380 | Prior Year Expense Recovery | 1,100 | 707,355 | 1,100 | 1,100 | - | - |
| 408390 | Insurance Recoveries | 73,145 | 908,857 | 73,145 | 70,840 | (2,305) | (3.15%) |
| 408400 | Criminal Rule 8 Collect Costs | 310,000 | 320,517 | 310,000 | 310,150 | 150 | 0.05% |
| 408405 | Lease & Rental Revenue | 285,523 | 170,027 | 270,298 | 270,298 | - | - |
| 408420 | Building Rental | 35,000 | 181,218 | 100,000 | 145,000 | 45,000 | 45.00% |
| 408440 | ACPA Loan Surcharge | 312,000 | 387,495 | 263,000 | 274,000 | 11,000 | 4.18% |
| 408550 | Cash Over & Short | - | (204) | - | - | - | - |
| 408560 | Appeal Receipts | 1,500 | - | 1,500 | 1,500 | - | - |
| 408570 | Sale of Contractor Specifications | 500 | - | 500 | 500 | - | - |
| 408580 | Miscellaneous Revenues | 2,161,666 | 1,946,486 | 2,206,166 | 2,178,166 | (28,000) | (1.27%) |
| 408590 | Lease Revenue GASB 87 | 443,580 | 370,387 | 443,580 | 443,580 | - | - |
| 430030 | Restricted Contributions | 139,331 | 139,292 | 139,331 | 139,331 | - | - |
| 460070 | MOA Property Sales | 104,000 | 2,770,789 | 104,000 | 104,000 | - | - |
| 460080 | Land Sales-Cash | 924,000 | 406,970 | 16,648 | 16,648 | - | - |
| Other Revenues Total | | 4,791,345 | 8,309,190 | 3,929,268 | 3,955,113 | 25,845 | 0.66% |
| Special Assessments | | | | | | | |
| 403010 | Assessment Collections | 160,000 | 96,788 | 160,000 | 160,000 | - | - |
| 403020 | P & I on Assessments(MOA/AWWU) | 67,830 | 59,027 | 67,830 | 67,830 | - | - |
| Special Assessments Total | | 227,830 | 155,815 | 227,830 | 227,830 | - | - |
| State Revenues | | | | | | | |
| 405030 | SOA Traffic Signal Reimbursement | 2,310,783 | 2,463,327 | 2,341,494 | 2,391,102 | 49,608 | 2.12% |
| 405050 | Municipal Assistance | 4,101,821 | 4,119,744 | 3,466,130 | 465,000 | (3,001,130) | (86.58%) |
| 405060 | Liquor Licenses | 399,300 | 355,801 | 399,300 | 399,300 | - | - |
| 405070 | Electric Co-op Allocation | 1,170,000 | 1,135,902 | 1,130,000 | 1,130,000 | - | - |
| State Revenues Total | | 7,981,904 | 8,074,774 | 7,336,924 | 4,385,402 | (2,951,522) | (40.23%) |
| Taxes - Other/PILT - Not Subject to Tax Limit | | | | | | | |
| 401030 | P & I on Delinquent Tax | 2,950,000 | 4,128,546 | 3,000,000 | 3,000,000 | - | - |
| 401040 | Tax Cost Recoveries | 10,100 | 157,053 | 10,100 | 10,100 | - | - |
| 401041 | Foreclosed Prop-RES | 159,780 | 119,295 | 159,780 | 159,780 | - | - |
| 401060* | Auto Tax (non-5 Maj.) | 188,298 | 193,182 | 188,298 | 188,298 | - | - |
| 401090 | P & I on Tobacco Tax | 15,000 | 4,321 | 15,000 | 15,000 | - | - |
| 401110 | Room Tax | 45,114,599 | 45,726,324 | 45,114,599 | 44,000,000 | (1,114,599) | (2.47%) |
| 401120 | P & I on Room Tax | 90,000 | 102,662 | 90,000 | 90,000 | - | - |

Revenue Distribution Summary

| Revenue Account | Description | 2024 Revised Budget | 2024 Actuals Unaudited | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|--|---|---------------------|------------------------|---------------------|----------------------|--------------------|-----------------|
| 401140 | P & I on Motor Veh Rental Tax | 25,000 | 17,684 | 15,000 | 15,000 | - | - |
| 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 | 2,051,827 | 2,160,920 | 2,257,593 | 96,673 | 4.47% |
| 402020(b) | Payment in Lieu of Tax Private-CIHA | 456,000 | 398,658 | 410,115 | 401,655 | (8,460) | (2.06%) |
| 402020(c) | Payment in Lieu of Tax Private-Other | 3,000 | 4,616 | 3,480 | 1,960 | (1,520) | (43.68%) |
| Taxes - Other/PILT - Not Subject to Tax Limit Total | | 51,075,777 | 52,904,168 | 51,172,292 | 50,144,386 | (1,027,906) | (2.01%) |
| Taxes - Other/PILT - Subject to Tax Limit | | | | | | | |
| 401060 | Auto Tax (5 Maj.) | 10,311,702 | 10,579,205 | 10,311,702 | 10,311,702 | - | - |
| 401080 | Tobacco Tax | 19,050,000 | 23,705,145 | 21,000,000 | 21,000,000 | - | - |
| 401130 | Motor Vehicle Rental Tax | 10,000,000 | 9,994,398 | 9,500,000 | 9,500,000 | - | - |
| 401150 | Fuel Excise Tax | 13,500,000 | 13,438,301 | 14,000,000 | 14,000,000 | - | - |
| 402010 | MESA - ACDA Net Plt & 1.25% | 441,377 | 379,998 | 362,588 | 362,588 | - | - |
| 402020* | Payment in Lieu of Tax Utility | 9,077,633 | 8,577,667 | 8,053,676 | 8,721,192 | 667,516 | 8.29% |
| 402030 | Payment in Lieu of Tax SOA | 205,000 | 245,007 | 213,800 | 273,658 | 59,858 | 28.00% |
| 402040 | Payment in Lieu of Tax Federal | 788,000 | 866,577 | 899,655 | 899,655 | - | - |
| 450060 | MUSA/MESA | 19,379,419 | 19,698,676 | 20,039,447 | 20,328,653 | 289,206 | 1.44% |
| Taxes - Other/PILT - Subject to Tax Limit Total | | 82,753,131 | 87,484,973 | 84,380,868 | 85,397,448 | 1,016,580 | 1.20% |
| Taxes - Property | | | | | | | |
| 401010 | Real Property Taxes (Excludes ASD) | 329,995,885 | 337,451,465 | 352,727,026 | 360,195,343 | 7,468,317 | 2.12% |
| 401020 | Personal Property Tax (Excludes ASD) | 30,972,291 | 33,361,363 | 31,290,070 | 31,169,150 | (120,920) | (0.39%) |
| Taxes - Property Total | | 360,968,176 | 370,812,827 | 384,017,096 | 391,364,493 | 7,347,397 | 1.91% |
| Transfers from Other Funds | | | | | | | |
| 450010 | Transfer from Other Funds | 5,389,892 | 5,014,412 | 11,549,185 | 5,596,550 | (5,952,635) | (51.54%) |
| 450040 | Transfer from MOA Trust Fund | 16,300,000 | 16,300,000 | 16,500,000 | 16,500,000 | - | - |
| 450080 | Utility Revenue Distribution | 3,454,174 | 3,454,174 | 7,068,657 | 5,486,333 | (1,582,324) | (22.39%) |
| Transfers from Other Funds Total | | 25,144,066 | 24,768,586 | 35,117,842 | 27,582,883 | (7,534,959) | (21.46%) |
| Var. Other Financial Sources | | | | | | | |
| 440045 | Lease Interest Income GASB 87 | 99,046 | 95,190 | 99,046 | 99,046 | - | - |
| 460030 | Premium on Bond Sales | 616,350 | - | - | - | - | - |
| 460035 | Premium on TANs | - | - | - | 327,500 | 327,500 | 100.00% |
| Var. Other Financial Sources Total | | 715,396 | 95,190 | 99,046 | 426,546 | 327,500 | 330.65% |
| Summary | | | | | | | |
| | Federal Revenues | 13,128,972 | 19,478,418 | 17,445,854 | 19,450,481 | 2,004,627 | 11.49% |
| | Fees & Charges for Services | 24,650,666 | 24,921,969 | 23,660,020 | 22,989,420 | (670,600) | (2.83%) |
| | Fines & Forfeitures | 6,956,806 | 6,713,258 | 5,878,156 | 5,896,156 | 18,000 | 0.31% |
| | Investment Income | 3,391,020 | 1,550,098 | 2,380,030 | 7,119,520 | 4,739,490 | 199.14% |
| | Licenses, Permits, Certifications | 9,819,496 | 12,661,214 | 9,632,928 | 9,633,428 | 500 | 0.01% |
| | Other Revenues | 4,791,345 | 8,309,190 | 3,929,268 | 3,955,113 | 25,845 | 0.66% |
| | Special Assessments | 227,830 | 155,815 | 227,830 | 227,830 | - | - |
| | State Revenues | 7,981,904 | 8,074,774 | 7,336,924 | 4,385,402 | (2,951,522) | (40.23%) |
| | Taxes - Other/PILT - Not Subject to Tax Limit | 51,075,777 | 52,904,168 | 51,172,292 | 50,144,386 | (1,027,906) | (2.01%) |
| | Taxes - Other/PILT - Subject to Tax Limit | 82,753,131 | 87,484,973 | 84,380,868 | 85,397,448 | 1,016,580 | 1.20% |
| | Taxes - Property | 360,968,176 | 370,812,827 | 384,017,096 | 391,364,493 | 7,347,397 | 1.91% |
| | Transfers from Other Funds | 25,144,066 | 24,768,586 | 35,117,842 | 27,582,883 | (7,534,959) | (21.46%) |

Revenue Distribution Summary

| Revenue Account | Description | 2024 Revised Budget | 2024 Actuals Unaudited | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|--|------------------------------|---------------------------|------------------------------|---------------------------|----------------------------|-------------------|------------------|
| | Var. Other Financial Sources | 715,396 | 95,190 | 99,046 | 426,546 | 327,500 | 330.65% |
| Local, State and Federal Revenues Total | | 591,604,585 | 617,930,480 | 625,278,154 | 628,573,106 | 3,294,952 | 0.53% |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Fund Center | 2026 % of Total | 2026 Approved Distr. | 2024 Revised Budget | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % 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. | 57.30% | 100.00% | 329,995,885 | 352,727,026 | 360,195,343 | 7,468,317 | 2.12% |
| 401020 | Personal Property Tax (Excludes ASD) | | | | | | | |
| | Ad valorem tax based on taxable assessed value of personal property that is anything other than real property. | 4.96% | 100.00% | 30,972,291 | 31,290,070 | 31,169,150 | (120,920) | (0.39%) |
| 401030 | P & I on Delinquent Tax | | | | | | | |
| | Penalties and interest on property taxes paid after the due date. | | | | | | | |
| 101000-189110 | Areawide Taxes/Reserves | 0.22% | 46.21% | 1,367,339 | 1,386,151 | 1,386,151 | - | - |
| 104000-189121 | Chugiak Taxes & Reserves | 0.00% | 0.22% | 9,262 | 6,625 | 6,625 | - | - |
| 105000-189125 | Glen Alps Taxes/Reserves | 0.00% | 0.06% | 2,361 | 1,706 | 1,706 | - | - |
| 106000-189130 | Girdwood Taxes/Reserves | 0.00% | 0.63% | 18,686 | 18,760 | 18,760 | - | - |
| 111000-189140 | Birchtree/Elmore LRSA | 0.00% | 0.03% | 1,857 | 791 | 791 | - | - |
| 112000-189145 | Campbell Airstrip LRSA | 0.00% | 0.02% | 366 | 711 | 711 | - | - |
| 113000-189150 | Valli Vue LRSA Taxes/Reserves | 0.00% | 0.00% | 200 | 113 | 113 | - | - |
| 114000-189155 | Skyranch LRSA | 0.00% | 0.00% | 44 | 32 | 32 | - | - |
| 115000-189160 | Upper Grover LRSA | 0.00% | 0.00% | 18 | 21 | 21 | - | - |
| 116000-189165 | Ravenwood LRSA | 0.00% | 0.00% | 63 | 34 | 34 | - | - |
| 117000-189170 | Mt Park LRSA Taxes/Reserves | 0.00% | 0.00% | 4 | 116 | 116 | - | - |
| 118000-189175 | Mt Park/Robin Hill LRSA | 0.00% | 0.02% | 439 | 476 | 476 | - | - |
| 119000-189180 | Eagle River RRSA Taxes/Res | 0.00% | 0.98% | 38,535 | 29,492 | 29,492 | - | - |
| 121000-189185 | Eaglewood Contrib SA | 0.00% | 0.00% | 102 | 104 | 104 | - | - |
| 122000-189190 | Gateway Contrib SA | 0.00% | 0.00% | 16 | 13 | 13 | - | - |
| 123000-189195 | Lakehill LRSA Taxes/Reserves | 0.00% | 0.02% | 125 | 624 | 624 | - | - |
| 124000-189200 | Totem LRSA Taxes Reserves | 0.00% | 0.00% | 31 | 44 | 44 | - | - |
| 125000-189205 | Paradise Valley | 0.00% | 0.00% | 6 | 79 | 79 | - | - |
| 126000-189210 | SRW Homeowners LRSA | 0.00% | 0.00% | 82 | 57 | 57 | - | - |
| 129000-189215 | Eagle River SA Taxes/Reserves | 0.00% | 0.01% | 255 | 444 | 444 | - | - |
| 131000-189220 | Fire SA Taxes/Reserves | 0.06% | 13.19% | 391,014 | 395,716 | 395,716 | - | - |
| 141000-189225 | Rds & Drainage SA | 0.06% | 13.43% | 365,981 | 402,878 | 402,878 | - | - |
| 142000-189230 | Talus West LRSA | 0.00% | 0.00% | 276 | 114 | 114 | - | - |
| 143000-189235 | Upper O'Malley LRSA | 0.00% | 0.10% | 4,259 | 3,104 | 3,104 | - | - |
| 144000-189240 | Bear Valley LRSA | 0.00% | 0.01% | 197 | 360 | 360 | - | - |
| 145000-189245 | Rabbit Creek LRSA | 0.00% | 0.03% | 1,396 | 1,033 | 1,033 | - | - |
| 146000-189250 | Villages Scenic LRSA | 0.00% | 0.00% | 21 | 112 | 112 | - | - |
| 147000-189255 | Sequoia Estates LRSA | 0.00% | 0.00% | 10 | 43 | 43 | - | - |
| 148000-189260 | Rockhill LRSA Taxes/Reserves | 0.00% | 0.00% | 56 | 47 | 47 | - | - |
| 149000-189265 | So Goldenview LRSA | 0.00% | 0.06% | 3,599 | 1,669 | 1,669 | - | - |
| 150000-189290 | Homestead LRSA | 0.00% | 0.00% | 10 | 35 | 35 | - | - |
| 151000-189270 | Police SA Taxes/Reserves | 0.10% | 20.66% | 623,593 | 619,906 | 619,906 | - | - |
| 152000-189295 | Turnagain Arm Police SA Tax & | 0.00% | 0.01% | 68 | 206 | 206 | - | - |
| 161000-189275 | Parks (APRSA) Taxes/Reserves | 0.02% | 3.74% | 102,057 | 112,269 | 112,269 | - | - |
| 162000-189280 | Parks (ERCRSA) | 0.00% | 0.54% | 17,672 | 16,114 | 16,114 | - | - |
| 163000-189285 | Bldg Safety SA Taxes/Reserves | 0.00% | 0.00% | - | 1 | 1 | - | - |
| | Total | 0.48% | 100.00% | 2,950,000 | 3,000,000 | 3,000,000 | - | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Fund Center | 2026 % of Total | 2026 Approved Distr. | 2024 Revised Budget | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|-----------------|---|--------------------|----------------------------|---------------------------|---------------------------|----------------------------|-------------------|------------------|
| 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 | 0.97% | 59.11% | 6,094,852 | 6,094,852 | 6,094,852 | - | - |
| | 131000-189220 Fire SA Taxes/Reserves | 0.17% | 10.24% | 1,055,589 | 1,055,589 | 1,055,589 | - | - |
| | 141000-189225 Rds & Drainage SA | 0.22% | 13.58% | 1,400,248 | 1,400,248 | 1,400,248 | - | - |
| | 151000-189270 Police SA Taxes/Reserves | 0.22% | 13.55% | 1,397,405 | 1,397,405 | 1,397,405 | - | - |
| | 161000-189275 Parks (APRSA) Taxes/Reserves | 0.06% | 3.53% | 363,608 | 363,608 | 363,608 | - | - |
| | Total | 1.64% | 100.00% | 10,311,702 | 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% | 19,121 | 19,121 | 19,121 | - | - |
| | 105000-189125 Glen Alps Taxes/Reserves | 0.00% | 2.92% | 5,494 | 5,494 | 5,494 | - | - |
| | 106000-189130 Girdwood Taxes/Reserves | 0.00% | 14.58% | 27,453 | 27,453 | 27,453 | - | - |
| | 119000-189180 Eagle River RRSA Taxes/Res | 0.02% | 72.35% | 136,230 | 136,230 | 136,230 | - | - |
| | Total | 0.03% | 100.00% | 188,298 | 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 | 3.34% | 100.00% | 19,050,000 | 21,000,000 | 21,000,000 | - | - |
| 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% | 15,000 | 15,000 | 15,000 | - | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Fund Center | 2026 % of Total | 2026 Approved Distr. | 2024 Revised Budget | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|-----------------|---|--------------------|----------------------------|---------------------------|---------------------------|----------------------------|-------------------|------------------|
| 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 | 2.33% | 33.33% | 18,138,941 | 18,148,026 | 14,666,666 | (3,481,360) | (19.18%) |
| | 141000-189225 Rds & Drainage SA | - | - | 451,151 | 451,151 | - | (451,151) | (100.00%) |
| | 161000-189275 Parks (APRSA) Taxes/Reserves | - | - | 300,761 | 300,761 | - | (300,761) | (100.00%) |
| | 202010-123010 Room Tax-Convention Center | 2.33% | 33.33% | 14,660,940 | 14,651,855 | 14,666,667 | 14,812 | 0.10% |
| | 202020-123011 Operating Reserve Conv-CTR | 2.33% | 33.33% | 11,562,806 | 11,562,806 | 14,666,667 | 3,103,861 | 26.84% |
| | Total | 7.00% | 100.00% | 45,114,599 | 45,114,599 | 44,000,000 | (1,114,599) | (2.47%) |
| 401120 | P & I on Room Tax | | | | | | | |
| | Penalties and interest on room taxes paid after the due date. | | | | | | | |
| | 101000-189110 Areawide Taxes/Reserves | 0.00% | 33.33% | 40,122 | 40,122 | 30,000 | (10,122) | (25.23%) |
| | 202010-123010 Room Tax-Convention Center | 0.00% | 33.33% | 13,293 | 13,293 | 30,000 | 16,707 | 125.68% |
| | 202020-123011 Operating Reserve Conv-CTR | 0.00% | 33.33% | 36,585 | 36,585 | 30,000 | (6,585) | (18.00%) |
| | Total | 0.01% | 100.00% | 90,000 | 90,000 | 90,000 | - | - |
| 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 | 1.51% | 100.00% | 10,000,000 | 9,500,000 | 9,500,000 | - | - |
| 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% | 25,000 | 15,000 | 15,000 | - | - |
| 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 | 2.23% | 100.00% | 13,500,000 | 14,000,000 | 14,000,000 | - | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Fund Center | 2026 % of Total | 2026 Approved Distr. | 2024 Revised Budget | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|-----------------|--|--------------------|----------------------------|---------------------------|---------------------------|----------------------------|-------------------|------------------|
| 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 | 0.06% | 100.00% | 441,377 | 362,588 | 362,588 | - | - |
| 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 | 0.36% | 100.00% | 2,059,000 | 2,160,920 | 2,257,593 | 96,673 | 4.47% |
| 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 | 0.06% | 100.00% | 456,000 | 410,115 | 401,655 | (8,460) | (2.06%) |
| 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 | 3,480 | 1,960 | (1,520) | (43.68%) |
| 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 | 1.39% | 100.00% | 9,077,633 | 8,053,676 | 8,721,192 | 667,516 | 8.29% |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Fund Center | 2026 % of Total | 2026 Approved Distr. | 2024 Revised Budget | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|-----------------|--|--------------------|----------------------------|---------------------------|---------------------------|----------------------------|-------------------|------------------|
| 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 | 0.04% | 100.00% | 205,000 | 213,800 | 273,658 | 59,858 | 28.00% |
| 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 | 0.14% | 100.00% | 788,000 | 899,655 | 899,655 | - | - |
| 403010 | Assessment Collections Revenue generated from costs assessed to property owners for road construction. | | | | | | | |
| | 141000-767100 Assess/Non-Assess Debt | 0.03% | 100.00% | 160,000 | 160,000 | 160,000 | - | - |
| 403020 | P & I on Assessments(MOA/AWWU) Penalties and interest on assessments paid after the due date. (MOA/AWWU). | | | | | | | |
| | 101000-722279 IGC PW-Unalloc | 0.00% | 11.54% | 7,830 | 7,830 | 7,830 | - | - |
| | 141000-767100 Assess/Non-Assess Debt | 0.01% | 88.46% | 60,000 | 60,000 | 60,000 | - | - |
| | Total | 0.01% | 100.00% | 67,830 | 67,830 | 67,830 | - | - |
| 404010 | Plmbr/Gas/Sht Metal Cert Issuance of regulatory licenses to contractors subject to Building Code regulations. Most certifications are due to renew on even numbered year. | | | | | | | |
| | 163000-192030 Building Inspection | 0.02% | 100.00% | 150,000 | 25,000 | 140,000 | 115,000 | 460.00% |
| 404020 | Taxi Cab Permits AMC 11.10.160 Revenue generated from fees for taxicab permits and reserved taxi parking spaces. | | | | | | | |
| | 101000-124600 Transportation Inspection | 0.08% | 100.00% | 400,298 | 502,298 | 502,298 | - | - |
| 404030 | Plmbr/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 | 8,000 | 8,000 | - | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Fund Center | 2026 % of Total | 2026 Approved Distr. | 2024 Revised Budget | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|-----------------|---|--------------------|----------------------------|---------------------------|---------------------------|----------------------------|-------------------|------------------|
| 404040 | Chauffeur Licenses-Biannual | | | | | | | |
| | Revenue generated from sale of new chauffeur licenses. | | | | | | | |
| | 101000-124600 Transportation Inspection | 0.00% | 100.00% | 21,000 | 18,000 | 18,000 | - | - |
| 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 | 12,000 | 12,000 | - | - |
| 404060 | Local Business Licenses | | | | | | | |
| | Revenue generated from fees associated with business license and land use permit applications. Most licenses are due to renew in even numbered year. | | | | | | | |
| | 101000-102000 Clerk | 0.00% | 3.85% | 18,000 | 18,000 | 18,000 | - | - |
| | 163000-192030 Building Inspection | 0.07% | 96.15% | 450,000 | 89,000 | 450,000 | 361,000 | 405.62% |
| | Total | 0.07% | 100.00% | 468,000 | 107,000 | 468,000 | 361,000 | 337.38% |
| 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 | 21,000 | (1,000) | (4.55%) |
| 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% | 21.98% | 488,928 | 557,000 | 557,000 | - | - |
| | 101000-192080 Right-of-Way | 0.00% | 0.08% | - | 2,000 | 2,000 | - | - |
| | 131000-342000 Fire Marshal | 0.11% | 26.66% | 675,600 | 675,600 | 675,600 | - | - |
| | 163000-192040 Plan Review | 0.21% | 51.29% | 1,000,000 | 1,300,000 | 1,300,000 | - | - |
| | Total | 0.40% | 100.00% | 2,164,528 | 2,534,600 | 2,534,600 | - | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Fund Center | 2026 % of Total | 2026 Approved Distr. | 2024 Revised Budget | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|-----------------|---|--------------------|----------------------------|---------------------------|---------------------------|----------------------------|-------------------|------------------|
| 404091 | Flood Hazard Permit Reviews | | | | | | | |
| | 101000-191000 Private Development | 0.00% | 100.00% | - | 30,000 | 22,000 | (8,000) | (26.67%) |
| 404092 | Storm Water Plan Reviews | | | | | | | |
| | 101000-191000 Private Development | 0.01% | 100.00% | - | 30,000 | 60,000 | 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 | 0.52% | 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% | 200,000 | 190,000 | 190,000 | - | - |
| 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 | 515,000 | 525,000 | 10,000 | 1.94% |
| 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 | 18,000 | 18,000 | - | - |
| | 163000-192030 Building Inspection | 0.00% | 48.57% | 21,000 | 17,000 | 17,000 | - | - |
| | Total | 0.01% | 100.00% | 42,000 | 35,000 | 35,000 | - | - |
| 404140 | Construction & ROW Permits Fees associated with excavation and right-of-way and floodplain permits. | | | | | | | |
| | 101000-192080 Right-of-Way | - | - | 1,100,000 | - | - | - | - |
| 404141 | ROW Rental Permits | | | | | | | |
| | 101000-192080 Right-of-Way | 0.03% | 100.00% | - | 200,000 | 200,000 | - | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Fund Center | 2026 % of Total | 2026 Approved Distr. | 2024 Revised Budget | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|-----------------|--|--------------------|----------------------------|---------------------------|---------------------------|----------------------------|-------------------|------------------|
| 404142 | ROW General Permits | | | | | | | |
| | 101000-192080 Right-of-Way | 0.04% | 100.00% | - | 200,000 | 250,000 | 50,000 | 25.00% |
| 404143 | ROW Utility Permits | | | | | | | |
| | 101000-192080 Right-of-Way | 0.03% | 100.00% | - | 600,000 | 200,000 | (400,000) | (66.67%) |
| 404150 | Elevator Permits | | | | | | | |
| | Fees associated with elevator permits and annual inspection certification. | | | | | | | |
| | 163000-192030 Building Inspection | 0.07% | 100.00% | 595,000 | 485,000 | 425,000 | (60,000) | (12.37%) |
| 404160 | Mobile Home/Park Permits | | | | | | | |
| | Fees associated with annual code compliance inspection of mobile homes. | | | | | | | |
| | 163000-192030 Building Inspection | - | - | - | - | - | - | - |
| 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 | 142,000 | 142,000 | - | - |
| 404180 | Parking & Access Agreement | | | | | | | |
| | Fees to record parking and access agreements at the District Records office. | | | | | | | |
| | 101000-190300 Zoning & Platting | 0.00% | 100.00% | 7,650 | 8,000 | 8,000 | - | - |
| 404210 | Animal Licenses | | | | | | | |
| | Revenue generated from the sale of original and duplicate animal licenses. | | | | | | | |
| | 101000-225000 Animal Care & Control | 0.02% | 100.00% | 256,500 | 128,000 | 128,000 | - | - |
| 404220 | Miscellaneous Permits | | | | | | | |
| | Fees associated with applications for variances, requests for transcripts, etc. Municipality wide. | | | | | | | |
| | 101000-134200 Revenue Management | 0.01% | 40.13% | 60,000 | 60,000 | 60,000 | - | - |
| | 101000-190200 Physical Planning | 0.00% | 0.02% | 30 | 30 | 30 | - | - |
| | 101000-190300 Zoning & Platting | 0.00% | 10.70% | 44,220 | 16,000 | 16,000 | - | - |
| | 101000-191000 Private Development | - | - | 125,000 | - | - | - | - |
| | 101000-192020 Land Use Enforcement | 0.01% | 30.09% | - | 98,000 | 45,000 | (53,000) | (54.08%) |
| | 101000-192025 Code Abatement | 0.00% | 2.01% | 74,000 | 3,000 | 3,000 | - | - |
| | 101000-192050 On-site Water and Wastewater | 0.00% | 1.00% | - | 25,000 | 1,500 | (23,500) | (94.00%) |
| | 101000-781000 Traffic Engineer | 0.00% | 0.13% | 200 | 200 | 200 | - | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Fund Center | 2026 % of Total | 2026 Approved Distr. | 2024 Revised Budget | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|-----------------|---|-----------------------|----------------------------|---------------------------|---------------------------|----------------------------|-------------------|------------------|
| | 101000-788000 Safety | 0.00% | 15.38% | 23,000 | 23,000 | 23,000 | - | - |
| | 101000-789000 Signal Operations | 0.00% | 0.54% | 800 | 800 | 800 | - | - |
| | Total | 0.02% | 100.00% | 327,250 | 226,030 | 149,530 | (76,500) | (33.85%) |
| 404222 | On-Site Permits | | | | | | | |
| | 101000-192050 On-site Water and Wastewater | 0.03% | 100.00% | - | 200,000 | 180,000 | (20,000) | (10.00%) |
| 405030 | SOA Traffic Signal Reimbursement | | | | | | | |
| | 101000-785000 Paint and Signs | 0.02% | 5.82% | 103,408 | 135,486 | 139,096 | 3,610 | 2.66% |
| | 101000-787000 Signals | 0.06% | 15.68% | 689,331 | 365,114 | 374,842 | 9,728 | 2.66% |
| | 101000-789000 Signal Operations | 0.22% | 58.45% | 1,038,484 | 1,361,334 | 1,397,604 | 36,270 | 2.66% |
| | 129000-747200 Eagle River Street Light SA | 0.00% | 0.46% | 11,030 | 11,030 | 11,030 | - | - |
| | 141000-747000 Street Lighting | 0.07% | 19.59% | 468,530 | 468,530 | 468,530 | - | - |
| | Total | 0.38% | 100.00% | 2,310,783 | 2,341,494 | 2,391,102 | 49,608 | 2.12% |
| 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 | 0.07% | 100.00% | 4,101,821 | 3,466,130 | 465,000 | (3,001,130) | (86.58%) |
| 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 | 0.06% | 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 | 661,553 | 661,553 | - | - |
| | 104000-189121 Chugiak Taxes & Reserves | 0.00% | 0.19% | 2,178 | 2,104 | 2,104 | - | - |
| | 105000-189125 Glen Alps Taxes/Reserves | 0.00% | 0.05% | 611 | 591 | 591 | - | - |
| | 106000-189130 Girdwood Taxes/Reserves | 0.00% | 0.26% | 3,094 | 2,988 | 2,988 | - | - |
| | 131000-189220 Fire SA Taxes/Reserves | 0.02% | 10.28% | 120,241 | 116,131 | 116,131 | - | - |
| | 141000-189225 Rds & Drainage SA | 0.02% | 13.49% | 157,865 | 152,467 | 152,467 | - | - |
| | 151000-189270 Police SA Taxes/Reserves | 0.02% | 13.67% | 159,994 | 154,524 | 154,524 | - | - |
| | 161000-189275 Parks (APRSA) Taxes/Reserves | 0.01% | 3.51% | 41,046 | 39,642 | 39,642 | - | - |
| | Total | 0.18% | 100.00% | 1,170,000 | 1,130,000 | 1,130,000 | - | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Fund Center | 2026 % of Total | 2026 Approved Distr. | 2024 Revised Budget | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|-----------------|---|-----------------------|----------------------------|---------------------------|---------------------------|----------------------------|-------------------|------------------|
| 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 | - | - |
| | 101000-353000 Emergency Medical Services | - | - | - | 453,317 | - | (453,317) | (100.00%) |
| | Total | 0.01% | 100.00% | 49,800 | 503,117 | 49,800 | (453,317) | (90.10%) |
| 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 | 100,000 | 100,000 | - | - |
| 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 | 87,000 | 87,000 | - | - |
| 405170 | SEMT Program (Fed Pass-Thru State) | | | | | | | |
| | Supplemental Federal dollars for Medicaid transports available through the Supplemental Emergency Medical Transportation (SEMT) Program implemented by the State of Alaska, AS 47.07.085. | | | | | | | |
| | 101000-353000 Emergency Medical Services | 3.06% | 100.00% | 12,991,126 | 16,755,737 | 19,213,681 | 2,457,944 | 14.67% |
| 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 | 0.02% | 100.00% | 170,000 | 170,000 | 150,000 | (20,000) | (11.76%) |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Fund Center | 2026 % of Total | 2026 Approved Distr. | 2024 Revised Budget | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|-----------------|---|-----------------------|----------------------------|---------------------------|---------------------------|----------------------------|-------------------|------------------|
| 406021 | Storm Water Inspections | | | | | | | |
| | 101000-191000 Private Development | 0.01% | 100.00% | - | 30,000 | 75,000 | 45,000 | 150.00% |
| 406022 | Code Compliance Inspections | | | | | | | |
| | 101000-192025 Code Abatement | 0.01% | 100.00% | - | 20,000 | 40,000 | 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% | 47.83% | 5,000 | 11,000 | 11,000 | - | - |
| | 101000-788000 Safety | 0.00% | 52.17% | 12,000 | 12,000 | 12,000 | - | - |
| | Total | 0.00% | 100.00% | 17,000 | 23,000 | 23,000 | - | - |
| 406050 | Platting Fees | | | | | | | |
| | Fees charged for administration of zoning ordinance and subdivision regulations (platting, inspection of improvements, etc.). | | | | | | | |
| | 101000-190300 Zoning & Platting | 0.04% | 91.29% | 350,765 | 262,000 | 262,000 | - | - |
| | 101000-732200 Survey | 0.00% | 8.71% | 25,000 | 25,000 | 25,000 | - | - |
| | Total | 0.05% | 100.00% | 375,765 | 287,000 | 287,000 | - | - |
| 406060 | Zoning Fees | | | | | | | |
| | Fees assessed for rezoning and conditional use applications. | | | | | | | |
| | 101000-190300 Zoning & Platting | 0.06% | 100.00% | 449,970 | 371,000 | 371,000 | - | - |
| 406080 | Lease & Rental Revenue-HLB | | | | | | | |
| | Lease and rental income from Heritage Land Bank properties. | | | | | | | |
| | 221000-122100 Heritage Land Bank | 0.00% | 100.00% | 15,581 | 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 | - | - | - | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Fund Center | 2026 % of Total | 2026 Approved Distr. | 2024 Revised Budget | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|-----------------|---|-----------------------|----------------------------|---------------------------|---------------------------|----------------------------|-------------------|------------------|
| 406110 | Sale of Publications | | | | | | | |
| | Fees charged for the sale of maps, publications and regulations to the public. | | | | | | | |
| | 101000-190200 Physical Planning | 0.00% | 13.04% | 500 | 300 | 300 | - | - |
| | 101000-190300 Zoning & Platting | 0.00% | 65.22% | 2,190 | 1,500 | 1,500 | - | - |
| | 101000-613000 Customer Service | 0.00% | 21.74% | 2,000 | 500 | 500 | - | - |
| | Total | 0.00% | 100.00% | 4,690 | 2,300 | 2,300 | - | - |
| 406120 | Rezoning Inspections | | | | | | | |
| | Fees charged for rezoning inspections. | | | | | | | |
| | 101000-192020 Land Use Enforcement | 0.01% | 100.00% | 70,000 | 51,000 | 40,000 | (11,000) | (21.57%) |
| 406130 | Appraisal Appeal Fee | | | | | | | |
| | Fees charged for appeals on assessed properties. | | | | | | | |
| | 101000-135100 Property Appraisal | 0.00% | 100.00% | 5,000 | 5,000 | 5,000 | - | - |
| 406160 | Clinic Fees | | | | | | | |
| | Revenue generated from Municipal owned clinic visits, treatment, and immunizations services. | | | | | | | |
| | 101000-246000 Community Health Nursing | 0.00% | 100.00% | 188,880 | 26,000 | 26,000 | - | - |
| 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 | - | - | - | - |
| | 101000-235000 Child Care Licensing | 0.01% | 3.77% | 37,030 | 37,030 | 37,030 | - | - |
| | 101000-256000 Environmental Health Services | 0.15% | 96.23% | 984,065 | 946,500 | 946,500 | - | - |
| | Total | 0.16% | 100.00% | 1,616,095 | 983,530 | 983,530 | - | - |
| 406180 | Reproductive Health Fees | | | | | | | |
| | Revenue generated from clinic and other services related to reproductive health. | | | | | | | |
| | 101000-246000 Community Health Nursing | 0.01% | 100.00% | 370,275 | 40,000 | 40,000 | - | - |
| 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 | - | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Fund Center | 2026 % of Total | 2026 Approved Distr. | 2024 Revised Budget | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|-----------------|--|--------------------|----------------------------|---------------------------|---------------------------|----------------------------|-------------------|------------------|
| 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% | 100.00% | 1,500 | 500 | 500 | - | - |
| | 161000-560200 Recreation Facilities | - | - | 100 | - | - | - | - |
| | 161000-560300 Recreation Programs | - | - | 10,000 | - | - | - | - |
| | 162000-555100 Eagle River/Chugiak Parks | - | - | 120,500 | - | - | - | - |
| | Total | 0.00% | 100.00% | 132,100 | 500 | 500 | - | - |
| 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 | 0.02% | 14.30% | 85,000 | 85,000 | 100,000 | 15,000 | 17.65% |
| | 106000-558000 Girdwood Parks & Rec | 0.00% | 0.30% | 100 | 2,100 | 2,100 | - | - |
| | 161000-560200 Recreation Facilities | 0.07% | 65.07% | 344,750 | 455,000 | 455,000 | - | - |
| | 161000-560300 Recreation Programs | 0.00% | 3.43% | 23,400 | 24,000 | 24,000 | - | - |
| | 162000-555000 Beach Lake Chalet | 0.00% | 0.80% | 8,000 | 5,600 | 5,600 | - | - |
| | 162000-555100 Eagle River/Chugiak Parks | 0.02% | 16.09% | 57,000 | 112,500 | 112,500 | - | - |
| | Total | 0.11% | 100.00% | 518,250 | 684,200 | 699,200 | 15,000 | 2.19% |
| 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 | 0.06% | 81.32% | 539,049 | 404,752 | 404,752 | - | - |
| | 162000-555200 Chugiak Pool | 0.01% | 18.68% | 250,000 | 93,000 | 93,000 | - | - |
| | Total | 0.08% | 100.00% | 789,049 | 497,752 | 497,752 | - | - |
| 406310 | Camping Fees | | | | | | | |
| | Revenue generated from operation of the Centennial Park and Lions camper areas. | | | | | | | |
| | 106000-558000 Girdwood Parks & Rec | 0.00% | 2.62% | 1,500 | 1,900 | 1,900 | - | - |
| | 161000-560200 Recreation Facilities | 0.01% | 97.38% | 95,000 | 70,588 | 70,588 | - | - |
| | Total | 0.01% | 100.00% | 96,500 | 72,488 | 72,488 | - | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Fund Center | 2026 % of Total | 2026 Approved Distr. | 2024 Revised Budget | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|-----------------|--|--------------------|----------------------------|---------------------------|---------------------------|----------------------------|-------------------|------------------|
| 406320 | Library Non-Resident Fees | | | | | | | |
| | 101000-537200 Library Circulation | 0.00% | 100.00% | 1,500 | 1,000 | 1,000 | - | - |
| 406330 | Park Land & Operations | | | | | | | |
| | Fees collected from permits for park land use - picnic shelters, fields, trails, right-a-way, and processing community work service and sale of flowers. | | | | | | | |
| | 161000-550400 Park Property Management | 0.01% | 8.00% | 44,000 | 41,000 | 41,000 | - | - |
| | 161000-550600 Horticulture | 0.01% | 11.71% | 67,320 | 60,000 | 60,000 | - | - |
| | 161000-560200 Recreation Facilities | 0.07% | 80.28% | 381,011 | 411,294 | 411,294 | - | - |
| | Total | 0.08% | 100.00% | 492,331 | 512,294 | 512,294 | - | - |
| 406340 | Golf Fees | | | | | | | |
| | Fees from golf activities at Russian Jack Golf Course. | | | | | | | |
| | 161000-560300 Recreation Programs | 0.00% | 100.00% | 25,000 | 27,000 | 27,000 | - | - |
| 406350 | Library Fees | | | | | | | |
| | Revenues from on-line database search fees and fees for other miscellaneous library services. | | | | | | | |
| | 101000-536400 Branch Libraries | - | - | 500 | - | - | - | - |
| 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 | 1.51% | 100.00% | 9,685,000 | 9,685,830 | 9,494,350 | (191,480) | (1.98%) |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Fund Center | 2026 % of Total | 2026 Approved Distr. | 2024 Revised Budget | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|-----------------|--|--------------------|----------------------------|---------------------------|---------------------------|----------------------------|-------------------|------------------|
| 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 | 0.02% | 100.00% | 75,000 | 100,000 | 100,000 | - | - |
| 406410 | Hazardous Mat Facility & Trans | | | | | | | |
| | AMC 16.110 Fees paid by each facility and transshipment facility based on the total daily maximum amount of hazardous materials, hazardous chemicals or hazardous waste handled at a facility on any one calendar day. | | | | | | | |
| | 131000-342000 Fire Marshal | 0.03% | 100.00% | 200,000 | 200,000 | 200,000 | - | - |
| 406420 | Fire Inspection Fees | | | | | | | |
| | Billings for fire inspections performed by the Anchorage Fire Department. | | | | | | | |
| | 131000-342000 Fire Marshal | 0.02% | 100.00% | 143,200 | 143,200 | 143,200 | - | - |
| 406440 | Cemetery Fees | | | | | | | |
| | Fees for burial, disinterment, and grave use permits. | | | | | | | |
| | 101000-271000 Anchorage Memorial Cemetery | 0.09% | 100.00% | 362,634 | 596,204 | 596,204 | - | - |
| 406450 | Mapping Fees | | | | | | | |
| | Revenue generated from the sale of ozalid and blue line maps. | | | | | | | |
| | 101000-192080 Right-of-Way | 0.00% | 100.00% | 1,500 | 1,200 | 500 | (700) | (58.33%) |
| 406461 | Code Abatement Time | | | | | | | |
| | 101000-192025 Code Abatement | 0.00% | 100.00% | - | 50,000 | 25,000 | (25,000) | (50.00%) |
| 406470 | Development Services Admin Fees | | | | | | | |
| | 101000-191000 Private Development | 0.00% | 25.00% | - | 2,000 | 2,000 | - | - |
| | 101000-192020 Land Use Enforcement | 0.00% | 18.75% | - | 2,000 | 1,500 | (500) | (25.00%) |
| | 101000-192025 Code Abatement | 0.00% | 18.75% | - | 2,000 | 1,500 | (500) | (25.00%) |
| | 101000-192080 Right-of-Way | 0.00% | 12.50% | - | 2,000 | 1,000 | (1,000) | (50.00%) |
| | 163000-192030 Building Inspection | 0.00% | 25.00% | - | 2,000 | 2,000 | - | - |
| | Total | 0.00% | 100.00% | - | 10,000 | 8,000 | (2,000) | (20.00%) |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Fund Center | 2026 % of Total | 2026 Approved Distr. | 2024 Revised Budget | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|-----------------|---|--------------------|----------------------------|---------------------------|---------------------------|----------------------------|-------------------|------------------|
| 406471 | Application Fees | | | | | | | |
| | 101000-191000 Private Development | 0.00% | 100.00% | - | 2,000 | 1,200 | (800) | (40.00%) |
| 406490 | DWI Impound/Admin Fees | | | | | | | |
| | 101000-115200 Criminal | 0.06% | 63.93% | 390,000 | 390,000 | 390,000 | - | - |
| | 151000-462400 Patrol Staff | 0.03% | 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 | - | - |
| 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 | 274,850 | 274,850 | - | - |
| 406520 | Animal Drop-Off Fees | | | | | | | |
| | 101000-225000 Animal Care & Control | 0.00% | 100.00% | 29,000 | 7,500 | 7,500 | - | - |
| 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 | 0.03% | 100.00% | 190,000 | 200,000 | 200,000 | - | - |
| 406540 | Other Charges for Services | | | | | | | |
| | 101000-323000 AFD Communications | 0.04% | 100.00% | 250,000 | 245,000 | 245,000 | - | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Fund Center | 2026 % of Total | 2026 Approved Distr. | 2024 Revised Budget | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|-----------------|--|-----------------------|----------------------------|---------------------------|---------------------------|----------------------------|-------------------|------------------|
| 406550 | Address Fees | | | | | | | |
| | Fees received from the public for specific street addresses. | | | | | | | |
| | 101000-190400 GIS Addressing | 0.00% | 100.00% | 24,000 | 21,000 | 21,000 | - | - |
| 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% | 4.76% | 40,000 | 40,000 | 40,000 | - | - |
| | 161000-560200 Recreation Facilities | - | - | 500 | - | - | - | - |
| | 161000-560400 Aquatics | 0.04% | 29.73% | 250,000 | 250,000 | 250,000 | - | - |
| | 164000-131300 Public Finance and Investment | 0.09% | 65.52% | 551,000 | 551,000 | 551,000 | - | - |
| | Total | 0.13% | 100.00% | 841,500 | 841,000 | 841,000 | - | - |
| 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% | 0.29% | 100 | 100 | 100 | - | - |
| | 101000-135100 Property Appraisal | 0.00% | 0.29% | 100 | 100 | 100 | - | - |
| | 101000-187100 Benefits | 0.00% | 0.44% | 150 | 150 | 150 | - | - |
| | 101000-190300 Zoning & Platting | 0.00% | 0.29% | 100 | 100 | 100 | - | - |
| | 101000-535500 Library Administration | - | - | 1,000 | - | - | - | - |
| | 101000-536400 Branch Libraries | 0.00% | 10.31% | 3,000 | 3,500 | 3,500 | - | - |
| | 101000-537100 Library Adult Services | 0.00% | 14.73% | 6,500 | 5,000 | 5,000 | - | - |
| | 163000-192030 Building Inspection | 0.00% | 73.64% | 21,000 | 21,000 | 25,000 | 4,000 | 19.05% |
| | Total | 0.01% | 100.00% | 31,950 | 29,950 | 33,950 | 4,000 | 13.36% |
| 406590 | COSA Fees | | | | | | | |
| | 101000-192050 On-site Water and Wastewater | 0.04% | 100.00% | - | 250,000 | 250,000 | - | - |
| 406600 | Late Fees | | | | | | | |
| | Late payment penalty on miscellaneous accounts receivable. | | | | | | | |
| | 101000-134200 Revenue Management | 0.00% | 100.00% | 8,000 | 8,000 | 8,000 | - | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Fund Center | 2026 % of Total | 2026 Approved Distr. | 2024 Revised Budget | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|-----------------|--|--------------------|----------------------------|---------------------------|---------------------------|----------------------------|-------------------|------------------|
| 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% | 0.09% | 5,000 | 5,000 | 2,000 | (3,000) | (60.00%) |
| | 101000-115200 Criminal | 0.00% | 0.09% | 5,000 | 5,000 | 2,000 | (3,000) | (60.00%) |
| | 101000-115400 Muni Attorney Administration | 0.00% | 0.23% | 51,320 | 51,320 | 5,000 | (46,320) | (90.26%) |
| | 101000-115450 Indigent Defense | 0.03% | 8.65% | 210,000 | 210,000 | 190,000 | (20,000) | (9.52%) |
| | 101000-122200 Real Estate Services | 0.00% | 0.68% | 15,000 | 15,000 | 15,000 | - | - |
| | 101000-124700 Risk Management | 0.01% | 1.64% | 36,000 | 36,000 | 36,000 | - | - |
| | 101000-132200 Central Accounting | 0.00% | 0.32% | 7,000 | 7,000 | 7,000 | - | - |
| | 101000-134100 Treasury Administration | 0.00% | 1.40% | 30,776 | 30,776 | 30,776 | - | - |
| | 101000-134200 Revenue Management | 0.01% | 1.71% | 422,900 | 422,900 | 37,500 | (385,400) | (91.13%) |
| | 101000-134600 Tax Billing | 0.00% | 0.08% | 1,800 | 1,800 | 1,800 | - | - |
| | 101000-135100 Property Appraisal | 0.00% | 0.05% | 1,000 | 1,000 | 1,000 | - | - |
| | 101000-138100 Purchasing Services | 0.05% | 14.11% | 210,000 | 310,000 | 310,000 | - | - |
| | 101000-184500 Employment | 0.00% | 0.02% | 400 | 400 | 400 | - | - |
| | 101000-191000 Private Development | 0.00% | 0.07% | - | 7,000 | 1,600 | (5,400) | (77.14%) |
| | 101000-192020 Land Use Enforcement | 0.00% | 0.09% | - | 2,000 | 2,000 | - | - |
| | 101000-192025 Code Abatement | 0.00% | 0.07% | - | 2,000 | 1,500 | (500) | (25.00%) |
| | 101000-192080 Right-of-Way | 0.00% | 0.09% | - | 2,000 | 2,000 | - | - |
| | 101000-353000 Emergency Medical Services | 0.00% | 0.07% | 1,500 | 1,500 | 1,500 | - | - |
| | 101000-630000 Vehicle Maintenance | 0.00% | 0.14% | 3,000 | 3,000 | 3,000 | - | - |
| | 101000-640000 Non-Vehicle Maintenance | - | - | 2,000 | - | - | - | - |
| | 101000-710500 Facility Maintenance | 0.00% | 0.00% | 100 | 100 | 100 | - | - |
| | 101000-722100 Public Art | 0.00% | 0.46% | 10,000 | 10,000 | 10,000 | - | - |
| | 101000-722200 Public Works Administration | 0.00% | 0.05% | 1,000 | 1,000 | 1,000 | - | - |
| | 101000-722279 IGC PW-Unalloc | 0.00% | 0.68% | 15,000 | 15,000 | 15,000 | - | - |
| | 101000-741100 IBEW Shop Steward | 0.02% | 4.54% | 99,674 | 99,674 | 99,674 | - | - |
| | 101000-774000 Communications | 0.01% | 3.51% | 77,000 | 77,000 | 77,000 | - | - |
| | 101000-789000 Signal Operations | 0.01% | 3.24% | 71,100 | 71,100 | 71,100 | - | - |
| | 119000-744900 Chugiak/Birchwood/Eagle River | 0.00% | 1.14% | 25,000 | 25,000 | 25,000 | - | - |
| | 131000-342000 Fire Marshal | 0.00% | 0.00% | 100 | 100 | 100 | - | - |
| | 131000-352000 Anchorage Fire & Rescue | 0.00% | 0.05% | 1,000 | 1,000 | 1,000 | - | - |
| | 131000-372000 AFD Shop | 0.00% | 0.05% | 1,000 | 1,000 | 1,000 | - | - |
| | 141000-747000 Street Lighting | 0.00% | 0.09% | 2,000 | 2,000 | 2,000 | - | - |
| | 151000-411100 Chief of Police | 0.01% | 3.64% | 97,155 | 80,000 | 80,000 | - | - |
| | 151000-460500 Reimbursed Costs | 0.05% | 13.66% | 300,000 | 300,000 | 300,000 | - | - |
| | 151000-462200 Special Assignments | - | - | 42,500 | - | - | - | - |
| | 151000-462400 Patrol Staff | 0.00% | 0.11% | 2,400 | 2,400 | 2,400 | - | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Fund Center | 2026 % of Total | 2026 Approved Distr. | 2024 Revised Budget | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|-----------------|---|-----------------------|----------------------------|---------------------------|---------------------------|----------------------------|-------------------|------------------|
| 151000-473400 | Vice | - | - | 10,600 | - | - | - | - |
| 151000-483100 | Crime Lab | 0.00% | 0.32% | 7,100 | 7,100 | 7,100 | - | - |
| 151000-483300 | Police Property & Evidence | 0.00% | 0.08% | 1,800 | 1,800 | 1,800 | - | - |
| 151000-484100 | APD Fiscal Management | 0.00% | 0.46% | - | 10,000 | 10,000 | - | - |
| 151000-484200 | Police Records | 0.01% | 2.96% | 105,000 | 105,000 | 65,000 | (40,000) | (38.10%) |
| 161000-550200 | Park Maintenance | 0.00% | 0.05% | 1,000 | 1,000 | 1,000 | - | - |
| 162000-555100 | Eagle River/Chugiak Parks | 0.00% | 1.34% | 26,002 | 29,502 | 29,502 | - | - |
| 164000-131300 | Public Finance and Investment | 0.12% | 33.95% | 745,660 | 745,660 | 745,660 | - | - |
| 602000-124800 | Self Insurance | 0.00% | 0.05% | 1,000 | 1,000 | 1,000 | - | - |
| | Total | 0.35% | 100.00% | 2,645,937 | 2,700,182 | 2,196,562 | (503,620) | (18.65%) |
| 406640 | Parking Garages & Lots | | | | | | | |
| | City Hall parking lot. | | | | | | | |
| 101000-122200 | Real Estate Services | 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 | 1,750 | 1,750 | - | - |
| 101000-537200 | Library Circulation | 0.00% | 85.11% | 8,000 | 10,000 | 10,000 | - | - |
| | Total | 0.00% | 100.00% | 10,000 | 11,750 | 11,750 | - | - |
| 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% | 10.00% | 250,000 | 250,000 | 250,000 | - | - |
| 151000-462400 | Patrol Staff | 0.36% | 90.00% | 2,750,000 | 2,250,000 | 2,250,000 | - | - |
| | Total | 0.40% | 100.00% | 3,000,000 | 2,500,000 | 2,500,000 | - | - |
| 407020 | SOA Trial Court Fines | | | | | | | |
| | Alaska Permanent Fund Dividend (PFD) payments can be garnished for recovery of these fines. | | | | | | | |
| 151000-462400 | Patrol Staff | 0.17% | 100.00% | 1,400,000 | 1,100,000 | 1,100,000 | - | - |
| 407030 | Library Fines | | | | | | | |
| | Revenue generated from fines on overdue books and materials. | | | | | | | |
| 101000-536400 | Branch Libraries | 0.00% | 100.00% | - | 400 | 400 | - | - |
| 407040 | APD Counter Fines | | | | | | | |
| | Alaska Permanent Fund Dividend (PFD) payments can be garnished for recovery of these costs. | | | | | | | |
| 151000-462400 | Patrol Staff | 0.27% | 100.00% | 2,000,000 | 1,700,000 | 1,700,000 | - | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Fund Center | 2026 % of Total | 2026 Approved Distr. | 2024 Revised Budget | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|-----------------|---|--------------------|----------------------------|---------------------------|---------------------------|----------------------------|-------------------|------------------|
| 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% | 0.25% | 1,000 | 1,000 | 1,000 | - | - |
| | 101000-124600 Transportation Inspection | 0.00% | 0.50% | 1,000 | 2,000 | 2,000 | - | - |
| | 101000-192020 Land Use Enforcement | 0.00% | 6.20% | 13,000 | 50,000 | 25,000 | (25,000) | (50.00%) |
| | 101000-192025 Code Abatement | 0.01% | 14.89% | - | 2,000 | 60,000 | 58,000 | 2,900.00% |
| | 101000-192080 Right-of-Way | 0.00% | 0.30% | 1,000 | 1,200 | 1,200 | - | - |
| | 101000-225000 Animal Care & Control | 0.00% | 4.47% | 43,250 | 18,000 | 18,000 | - | - |
| | 151000-462400 Patrol Staff | 0.04% | 69.65% | 280,656 | 280,656 | 280,656 | - | - |
| | 151000-484200 Police Records | 0.00% | 0.02% | 100 | 100 | 100 | - | - |
| | 163000-192030 Building Inspection | 0.00% | 3.72% | 24,000 | 30,000 | 15,000 | (15,000) | (50.00%) |
| | Total | 0.06% | 100.00% | 364,006 | 384,956 | 402,956 | 18,000 | 4.68% |
| 407060 | Pre-Trial Diversion Cost | | | | | | | |
| | Fees collected for Pretrial diversion, which is an alternative to prosecution that seeks to divert certain offenders from traditional criminal justice processing into a program of supervision and services. | | | | | | | |
| | 101000-115200 Criminal | 0.01% | 100.00% | 50,000 | 50,000 | 50,000 | - | - |
| 407080 | I&M Enforcement Fines | | | | | | | |
| | 101000-256000 Environmental Health Services | 0.00% | 100.00% | 1,500 | 1,500 | 1,500 | - | - |
| 407090 | Administrative Fines, Civil | | | | | | | |
| | 101000-256000 Environmental Health Services | 0.00% | 100.00% | 300 | 300 | 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 | - | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Fund Center | 2026 % of Total | 2026 Approved Distr. | 2024 Revised Budget | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|-----------------|--|--------------------|----------------------------|---------------------------|---------------------------|----------------------------|-------------------|------------------|
| 408380 | Prior Year Expense Recovery | | | | | | | |
| | 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% | 1.41% | 1,000 | 1,000 | 1,000 | - | - |
| | 101000-785000 Paint and Signs | 0.00% | 1.41% | 1,000 | 1,000 | 1,000 | - | - |
| | 101000-789000 Signal Operations | 0.00% | 1.41% | 1,000 | 1,000 | 1,000 | - | - |
| | 131000-372000 AFD Shop | - | - | 2,305 | 2,305 | - | (2,305) | (100.00%) |
| | 141000-743000 Street Maintenance Operations | 0.00% | 16.23% | 11,500 | 11,500 | 11,500 | - | - |
| | 141000-747000 Street Lighting | 0.01% | 79.53% | 56,340 | 56,340 | 56,340 | - | - |
| | Total | 0.01% | 100.00% | 73,145 | 73,145 | 70,840 | (2,305) | (3.15%) |
| 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% | 309,850 | 309,850 | 310,000 | 150 | 0.05% |
| | Total | 0.05% | 100.00% | 310,000 | 310,000 | 310,150 | 150 | 0.05% |
| 408405 | Lease & Rental Revenue | | | | | | | |
| | Lease and rental income from meeting and training rooms and Municipal land leases. | | | | | | | |
| | 101000-122200 Real Estate Services | 0.04% | 92.60% | 250,298 | 250,298 | 250,298 | - | - |
| | 106000-746000 Street Maint Girdwood | 0.00% | 1.11% | 3,000 | 3,000 | 3,000 | - | - |
| | 131000-352000 Anchorage Fire & Rescue | - | - | - | - | - | - | - |
| | 131000-360000 AFD Training Center | - | - | - | - | - | - | - |
| | 161000-550400 Park Property Management | - | - | 10,625 | - | - | - | - |
| | 162000-555100 Eagle River/Chugiak Parks | 0.00% | 6.29% | 21,600 | 17,000 | 17,000 | - | - |
| | Total | 0.04% | 100.00% | 285,523 | 270,298 | 270,298 | - | - |
| 408420 | Building Rental | | | | | | | |
| | Library auditorium and meeting room rental fees. | | | | | | | |
| | 101000-535500 Library Administration | 0.02% | 100.00% | 35,000 | 100,000 | 145,000 | 45,000 | 45.00% |
| 408430 | Amusement Surcharge | | | | | | | |
| | Revenue generated by collecting a surcharge on tickets sold for admission to the Sullivan Arena. | | | | | | | |
| | 101000-121033 Sullivan Arena | - | - | - | - | - | - | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Fund Center | 2026 % of Total | 2026 Approved Distr. | 2024 Revised Budget | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|-----------------|--|--------------------|----------------------------|---------------------------|---------------------------|----------------------------|-------------------|------------------|
| 408440 | ACPA Loan Surcharge | | | | | | | |
| | \$3 surcharge on Anchorage Center for the Performing Arts (ACPA) event tickets. | | | | | | | |
| | 301000-121035 PAC Revenue Bond | 0.04% | 100.00% | 312,000 | 263,000 | 274,000 | 11,000 | 4.18% |
| 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 | - | - |
| 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% | 0.05% | 5,000 | 5,000 | 1,000 | (4,000) | (80.00%) |
| | 101000-122200 Real Estate Services | 0.00% | 0.69% | 15,000 | 15,000 | 15,000 | - | - |
| | 101000-138100 Purchasing Services | 0.05% | 14.46% | 315,000 | 315,000 | 315,000 | - | - |
| | 101000-191000 Private Development | 0.00% | 0.05% | 500 | 20,000 | 1,000 | (19,000) | (95.00%) |
| | 101000-192050 On-site Water and Wastewater | 0.00% | 0.92% | - | 25,000 | 20,000 | (5,000) | (20.00%) |
| | 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% | 0.37% | 8,000 | 8,000 | 8,000 | - | - |
| | 119000-744900 Chugiak/Birchwood/Eagle River | 0.00% | 0.07% | 1,600 | 1,600 | 1,600 | - | - |
| | 131000-342000 Fire Marshal | 0.00% | 0.02% | 500 | 500 | 500 | - | - |
| | 131000-352000 Anchorage Fire & Rescue | - | - | - | - | - | - | - |
| | 131000-360000 AFD Training Center | 0.00% | 0.91% | 19,800 | 19,800 | 19,800 | - | - |
| | 151000-462400 Patrol Staff | 0.01% | 2.72% | 59,200 | 59,200 | 59,200 | - | - |
| | 151000-474000 Narcotics Enforcement Unit | 0.00% | 0.64% | 14,000 | 14,000 | 14,000 | - | - |
| | 151000-483400 Police Impounds | 0.00% | 1.15% | 25,000 | 25,000 | 25,000 | - | - |
| | 151000-483500 APD Communications Center | 0.01% | 1.54% | 33,500 | 33,500 | 33,500 | - | - |
| | 151000-484200 Police Records | 0.00% | 0.69% | 15,000 | 15,000 | 15,000 | - | - |
| | 161000-550300 Contracted Facilities | 0.01% | 3.67% | 80,019 | 80,019 | 80,019 | - | - |
| | 164000-131300 Public Finance and Investment | 0.25% | 71.96% | 1,567,497 | 1,567,497 | 1,567,497 | - | - |
| | Total | 0.35% | 100.00% | 2,161,666 | 2,206,166 | 2,178,166 | (28,000) | (1.27%) |
| 408590 | Lease Revenue GASB 87 | | | | | | | |
| | 101000-122200 Real Estate Services | 0.02% | 32.76% | 145,333 | 145,333 | 145,333 | - | - |
| | 131000-352000 Anchorage Fire & Rescue | 0.00% | 3.39% | 15,024 | 15,024 | 15,024 | - | - |
| | 221000-122100 Heritage Land Bank | 0.05% | 63.85% | 283,223 | 283,223 | 283,223 | - | - |
| | Total | 0.07% | 100.00% | 443,580 | 443,580 | 443,580 | - | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Fund Center | 2026 % of Total | 2026 Approved Distr. | 2024 Revised Budget | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|-----------------|--|--------------------|----------------------------|---------------------------|---------------------------|----------------------------|-------------------|------------------|
| 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 | 0.60% | 99.18% | 3,130,000 | 3,251,000 | 3,750,000 | 499,000 | 15.35% |
| | 104000-189121 Chugiak Taxes & Reserves | 0.01% | 2.12% | 126,000 | 60,000 | 80,000 | 20,000 | 33.33% |
| | 105000-189125 Glen Alps Taxes/Reserves | 0.00% | (0.08%) | 22,000 | 18,000 | (3,000) | (21,000) | (116.67%) |
| | 106000-189130 Girdwood Taxes/Reserves | 0.00% | 0.79% | 52,000 | (23,000) | 30,000 | 53,000 | (230.43%) |
| | 111000-189140 Birchtree/Elmore LRSA | 0.00% | 0.29% | 21,000 | 21,000 | 11,000 | (10,000) | (47.62%) |
| | 112000-189145 Campbell Airstrip LRSA | 0.00% | 0.32% | 15,000 | 9,000 | 12,000 | 3,000 | 33.33% |
| | 113000-189150 Valli Vue LRSA Taxes/Reserves | 0.00% | 0.19% | 9,000 | 4,000 | 7,000 | 3,000 | 75.00% |
| | 114000-189155 Skyranch LRSA | 0.00% | 0.08% | 8,000 | 8,000 | 3,000 | (5,000) | (62.50%) |
| | 115000-189160 Upper Grover LRSA | 0.00% | 0.05% | 2,000 | 2,000 | 2,000 | - | - |
| | 116000-189165 Ravenwood LRSA | 0.00% | 0.11% | 5,000 | 5,000 | 4,000 | (1,000) | (20.00%) |
| | 117000-189170 Mt Park LRSA Taxes/Reserves | 0.00% | 0.05% | 1,000 | 2,000 | 2,000 | - | - |
| | 118000-189175 Mt Park/Robin Hill LRSA | 0.00% | 0.16% | 12,000 | 9,000 | 6,000 | (3,000) | (33.33%) |
| | 119000-189180 Eagle River RRSA Taxes/Res | (0.01%) | (1.35%) | 3,000 | (17,000) | (51,000) | (34,000) | 200.00% |
| | 121000-189185 Eaglewood Contrib SA | 0.00% | 0.00% | 10 | 10 | 10 | - | - |
| | 122000-189190 Gateway Contrib SA | 0.00% | 0.00% | 10 | 10 | 10 | - | - |
| | 123000-189195 Lakehill LRSA Taxes/Reserves | 0.00% | 0.34% | 13,000 | 14,000 | 13,000 | (1,000) | (7.14%) |
| | 124000-189200 Totem LRSA Taxes Reserves | 0.00% | 0.03% | 5,000 | 5,000 | 1,000 | (4,000) | (80.00%) |
| | 125000-189205 Paradise Valley | 0.00% | 0.03% | 2,000 | 2,000 | 1,000 | (1,000) | (50.00%) |
| | 126000-189210 SRW Homeowners LRSA | 0.00% | 0.24% | 9,000 | 10,000 | 9,000 | (1,000) | (10.00%) |
| | 129000-189215 Eagle River SA Taxes/Reserves | 0.00% | 0.16% | 13,000 | 9,000 | 6,000 | (3,000) | (33.33%) |
| | 131000-189220 Fire SA Taxes/Reserves | 0.03% | 5.29% | (111,000) | (287,000) | 200,000 | 487,000 | (169.69%) |
| | 141000-189225 Rds & Drainage SA | 0.02% | 3.36% | 381,000 | 232,000 | 127,000 | (105,000) | (45.26%) |
| | 142000-189230 Talus West LRSA | 0.00% | 0.42% | 16,000 | 19,000 | 16,000 | (3,000) | (15.79%) |
| | 143000-189235 Upper O'Malley LRSA | 0.00% | 0.48% | 22,000 | 30,000 | 18,000 | (12,000) | (40.00%) |
| | 144000-189240 Bear Valley LRSA | 0.00% | 0.08% | 4,000 | 4,000 | 3,000 | (1,000) | (25.00%) |
| | 145000-189245 Rabbit Creek LRSA | 0.00% | 0.19% | 9,000 | 9,000 | 7,000 | (2,000) | (22.22%) |
| | 146000-189250 Villages Scenic LRSA | 0.00% | 0.05% | 2,000 | 2,000 | 2,000 | - | - |
| | 147000-189255 Sequoia Estates LRSA | 0.00% | 0.19% | 8,000 | 7,000 | 7,000 | - | - |
| | 148000-189260 Rockhill LRSA Taxes/Reserves | 0.00% | 0.53% | 24,000 | 23,000 | 20,000 | (3,000) | (13.04%) |
| | 149000-189265 So Goldenview LRSA | 0.00% | 0.16% | 28,000 | 28,000 | 6,000 | (22,000) | (78.57%) |
| | 150000-189290 Homestead LRSA | 0.00% | 0.11% | 5,000 | 5,000 | 4,000 | (1,000) | (20.00%) |
| | 151000-189270 Police SA Taxes/Reserves | (0.01%) | (1.08%) | 634,000 | 456,000 | (41,000) | (497,000) | (108.99%) |
| | 152000-189295 Turnagain Arm Police SA Tax & | 0.00% | 0.03% | 1,000 | 10 | 1,000 | 990 | 9,900.00% |
| | 161000-189275 Parks (APRSA) Taxes/Reserves | 0.01% | 1.77% | 135,000 | 231,000 | 67,000 | (164,000) | (71.00%) |
| | 162000-189280 Parks (ERC RSA) | 0.01% | 2.22% | 312,000 | (71,000) | 84,000 | 155,000 | (218.31%) |
| | 163000-189285 Bldg Safety SA Taxes/Reserves | (0.07%) | (12.19%) | (830,000) | (960,000) | (461,000) | 499,000 | (51.98%) |
| | 164000-131300 Public Finance and Investment | 0.01% | 1.16% | 69,000 | 36,000 | 44,000 | 8,000 | 22.22% |
| | 202010-123010 Room Tax-Convention Center | 0.07% | 10.90% | (85,000) | 320,000 | 412,000 | 92,000 | 28.75% |
| | 202020-123011 Operating Reserve Conv-CTR | (0.02%) | (3.23%) | 251,000 | 73,000 | (122,000) | (195,000) | (267.12%) |
| | 221000-122100 Heritage Land Bank | 0.04% | 7.09% | 213,000 | 362,000 | 268,000 | (94,000) | (25.97%) |
| | 301000-121035 PAC Revenue Bond | 0.00% | 0.58% | 26,000 | 32,000 | 22,000 | (10,000) | (31.25%) |
| | 602000-124800 Self Insurance | 0.02% | 2.64% | 548,000 | 260,000 | 100,000 | (160,000) | (61.54%) |
| | 607000-144000 Fixed Assets | (0.14%) | (23.43%) | (2,110,000) | (2,211,000) | (886,000) | 1,325,000 | (59.93%) |
| | Total | 0.60% | 100.00% | 3,000,020 | 1,989,030 | 3,781,020 | 1,791,990 | 90.09% |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Fund Center | 2026 % of Approved Total | 2026 Distr. | 2024 Revised Budget | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|-----------------|---|--------------------------------|----------------|---------------------------|---------------------------|----------------------------|-------------------|------------------|
| 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 | 0.28% | 58.84% | - | - | 1,734,300 | 1,734,300 | 100.00% |
| | 131000-189220 Fire SA Taxes/Reserves | 0.04% | 8.82% | - | - | 260,100 | 260,100 | 100.00% |
| | 141000-189225 Rds & Drainage SA | 0.04% | 8.82% | - | - | 260,100 | 260,100 | 100.00% |
| | 151000-189270 Police SA Taxes/Reserves | 0.10% | 21.16% | - | - | 623,700 | 623,700 | 100.00% |
| | 161000-189275 Parks (APRSA) Taxes/Reserves | 0.01% | 2.35% | - | - | 69,300 | 69,300 | 100.00% |
| | Total | 0.47% | 100.00% | - | - | 2,947,500 | 2,947,500 | 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 | 0.00% | 7.95% | 31,000 | 31,000 | 31,000 | - | - |
| | 602000-124800 Self Insurance | 0.05% | 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% | 8,750 | 8,750 | 8,750 | - | - |
| | 131000-352000 Anchorage Fire & Rescue | 0.00% | 1.01% | 1,000 | 1,000 | 1,000 | - | - |
| | 221000-122100 Heritage Land Bank | 0.01% | 90.16% | 89,296 | 89,296 | 89,296 | - | - |
| | Total | 0.02% | 100.00% | 99,046 | 99,046 | 99,046 | - | - |
| 450010 | Transfer from Other Funds | | | | | | | |
| | Transfers received from other municipal funds. | | | | | | | |
| | 101000-101000 Assembly | - | - | - | 47,740 | - | (47,740) | (100.00%) |
| | 101000-181079 IGC-HR-UnAlloc | - | - | 3,688,021 | - | - | - | - |
| | 101000-189110 Areawide Taxes/Reserves | 0.87% | 98.27% | 600,000 | 6,332,822 | 5,500,000 | (832,822) | (13.15%) |
| | 101000-244000 AHD Homelessness | - | - | - | 1,496,725 | - | (1,496,725) | (100.00%) |
| | 119000-189180 Eagle River RRSA Taxes/Res | 0.02% | 1.73% | 96,550 | 96,550 | 96,550 | - | - |
| | 202010-123010 Room Tax-Convention Center | - | - | 1,005,321 | 975,348 | - | (975,348) | (100.00%) |
| | 602000-124800 Self Insurance | - | - | - | 2,600,000 | - | (2,600,000) | (100.00%) |
| | Total | 0.89% | 100.00% | 5,389,892 | 11,549,185 | 5,596,550 | (5,952,635) | (51.54%) |
| 450040 | Transfer from MOA Trust Fund | | | | | | | |
| | AMC 6.50.060 Annual dividend from the MOA Trust Fund. | | | | | | | |
| | 101000-189110 Areawide Taxes/Reserves | 2.62% | 100.00% | 16,300,000 | 16,500,000 | 16,500,000 | - | - |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Fund Center | 2026 % of Total | 2026 Approved Distr. | 2024 Revised Budget | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|-----------------|--|--------------------|----------------------------|---------------------------|---------------------------|----------------------------|-------------------|------------------|
| 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 | 3.23% | 100.00% | 19,379,419 | 20,039,447 | 20,328,653 | 289,206 | 1.44% |
| 450080 | Utility Revenue Distribution | | | | | | | |
| | AMC 26.10.065 Surplus revenues from the operation of municipal owned utilities may be reinvested in the utility and, where prudent fiscal management permits, may be distributed as utility revenue distribution. | | | | | | | |
| | 101000-189110 Areawide Taxes/Reserves | 0.87% | 100.00% | 3,454,174 | 7,068,657 | 5,486,333 | (1,582,324) | (22.39%) |
| 460030 | Premium on Bond Sales | | | | | | | |
| | 101000-124200 Office of Emergency | - | - | 3,839 | - | - | - | - |
| | 101000-215000 AHD Debt Service | - | - | 76 | - | - | - | - |
| | 101000-271000 Anchorage Memorial Cemetery | - | - | 682 | - | - | - | - |
| | 101000-353000 Emergency Medical Services | - | - | 7,768 | - | - | - | - |
| | 101000-487000 E911 Operations, Areawide | - | - | 5,149 | - | - | - | - |
| | 101000-611000 Transit Administration | - | - | 6,924 | - | - | - | - |
| | 101000-710800 Facility Capital Improvements | - | - | 8,036 | - | - | - | - |
| | 101000-722279 IGC PW-Unalloc | - | - | 160 | - | - | - | - |
| | 101000-774000 Communications | - | - | 6,575 | - | - | - | - |
| | 101000-788000 Safety | - | - | 1,450 | - | - | - | - |
| | 131000-352000 Anchorage Fire & Rescue | - | - | 33,969 | - | - | - | - |
| | 141000-767100 Assess/Non-Assess Debt | - | - | 498,222 | - | - | - | - |
| | 151000-485000 Police Debt Service | - | - | 6,716 | - | - | - | - |
| | 161000-551000 Debt Service - Fund 161 | - | - | 35,492 | - | - | - | - |
| | 162000-555900 ER Parks Debt 162 | - | - | 1,292 | - | - | - | - |
| | Total | - | - | 616,350 | - | - | - | - |
| 460035 | Premium on TANs | | | | | | | |
| | Premium on tax anticipation notices (TANs). | | | | | | | |
| | 101000-189110 Areawide Taxes/Reserves | 0.03% | 58.84% | - | - | 192,700 | 192,700 | 100.00% |
| | 131000-352000 Anchorage Fire & Rescue | 0.00% | 8.82% | - | - | 28,900 | 28,900 | 100.00% |
| | 141000-767100 Assess/Non-Assess Debt | 0.00% | 8.82% | - | - | 28,900 | 28,900 | 100.00% |
| | 151000-485000 Police Debt Service | 0.01% | 21.16% | - | - | 69,300 | 69,300 | 100.00% |
| | 161000-551000 Debt Service - Fund 161 | 0.00% | 2.35% | - | - | 7,700 | 7,700 | 100.00% |
| | Total | 0.05% | 100.00% | - | - | 327,500 | 327,500 | 100.00% |

Revenue Distribution Detail

| Revenue Account | Description/ Receiving Fund and Fund Center | 2026 % of Total | 2026 Approved Distr. | 2024 Revised Budget | 2025 Revised Budget | 2026 Approved Budget | 26 v 25 \$ Chg | 26 v 25 % Chg |
|---|--|--------------------|----------------------------|---------------------------|---------------------------|----------------------------|-------------------|------------------|
| 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 | 13,000 | 13,000 | - | - |
| | 151000-483300 Police Property & Evidence | 0.01% | 38.46% | 15,000 | 40,000 | 40,000 | - | - |
| | 151000-483400 Police Impounds | 0.01% | 48.08% | 28,000 | 50,000 | 50,000 | - | - |
| | Total | 0.02% | 100.00% | 104,000 | 104,000 | 104,000 | - | - |
| 460080 | Land Sales-Cash | | | | | | | |
| | Revenue generated from sale of Municipal land. | | | | | | | |
| | 221000-122100 Heritage Land Bank | 0.00% | 100.00% | 924,000 | 16,648 | 16,648 | - | - |
| Local, State and Federal Revenues Total | | 100.00% | | 591,604,585 | 625,278,154 | 628,573,106 | 3,294,952 | 0.53% |