

## 2025 Revised to 2026 Revised Department Direct Cost Budget Reconciliation

Department / Agency	2025 Revised Budget	2026 Approved Budget	TANs <sup>1</sup>	Contractual and Operational Adjustments										Service Areas to Max Mills <sup>11</sup>	Assembly Amends <sup>12</sup>	Changes Subtotal	2026 Revised Budget	Less Depreciation	2026 Revised Approp			
				Tax Cap Impact O&M <sup>2</sup>	One-Time WC/GL Rcvry <sup>3</sup>	Other Adjs <sup>4</sup>	CASA <sup>5</sup>	Org & Position Adj <sup>6</sup>	City Hall <sup>7</sup>	Room Tax Contracts	Facilities Contracts <sup>8</sup>	Fleet Align <sup>9</sup>	Labor Adjs <sup>10</sup>							Subtotal		
Legislative Branch	9,404,535	9,437,365	-	-	-	-	-	-	-	-	-	-	-	-	-	111,851	9,549,216	-	9,549,216			
Chief Administrative Officer	27,800,188	22,974,820	-	-	-	700,000	-	-	-	-	-	435,595	-	12,428	1,148,023	-	1,148,023	24,122,843	-	24,122,843		
Community Development	-	1,853,701	-	-	-	-	-	219,226	-	-	-	-	-	122,729	341,955	(57,600)	-	284,355	2,138,056	-	2,138,056	
Development Services	12,690,832	12,840,179	-	-	-	-	-	-	-	-	-	(108,989)	-	338,037	229,048	-	-	229,048	13,069,227	-	13,069,227	
Equal Rights Commission	663,505	770,827	-	-	-	-	-	-	-	-	-	-	-	16,320	16,320	-	-	16,320	787,147	-	787,147	
Equity & Inclusion	492,998	431,352	-	-	-	-	-	-	-	-	-	-	-	6,705	6,705	-	-	6,705	438,057	-	438,057	
Finance	16,406,264	16,488,811	-	-	-	-	-	125,091	-	-	-	(43,566)	-	542,552	624,077	-	-	624,077	17,112,888	-	17,112,888	
Fire	123,303,000	131,954,664	(89,000)	-	274,087	1,113,091	-	566,059	-	-	-	-	-	(554,960)	1,124,190	102,087	-	1,411,364	133,366,028	-	133,366,028	
Health	20,629,266	20,578,496	-	-	-	780,000	-	-	-	-	-	-	(21,409)	311,456	1,070,047	-	96,700	1,166,747	21,745,243	-	21,745,243	
Human Resources	7,214,707	7,214,707	-	-	-	-	-	-	336,000	-	-	-	-	88,246	424,246	-	-	424,246	7,638,953	-	7,638,953	
Information Technology	32,496,028	32,730,501	-	-	-	-	-	-	-	-	-	-	6,896	374,839	381,735	-	-	381,735	33,112,236	(9,299,755)	23,812,481	
Internal Audit	924,869	947,876	-	-	-	-	-	-	-	-	-	-	161	26,545	26,706	-	-	26,706	974,582	-	974,582	
Library	10,025,498	10,371,085	-	-	-	-	-	-	-	-	-	-	7,955	299,909	307,864	-	-	307,864	10,678,949	-	10,678,949	
Maintenance & Operations	117,896,854	112,742,221	(89,000)	10,500	209,649	162,002	374,763	-	1,264,003	-	-	(2,280,458)	-	58,293	(421,397)	617,264	-	327,016	113,069,237	-	113,069,237	
Management & Budget	1,389,469	1,356,071	-	-	-	-	-	-	-	-	-	-	-	22,674	22,674	-	-	22,674	1,378,745	-	1,378,745	
Mayor	3,048,508	3,154,632	-	-	-	-	-	-	-	-	-	(4,153)	-	27,384	23,231	-	-	23,231	3,177,863	-	3,177,863	
Municipal Attorney	9,790,768	9,925,214	-	-	-	-	-	-	-	-	-	-	382	(8,723)	(8,341)	-	-	(8,341)	9,916,873	-	9,916,873	
Municipal Manager	3,534,491	2,412,059	-	-	255,960	-	-	99,256	-	-	-	-	5,204	53,125	157,585	-	-	413,545	2,825,604	-	2,825,604	
Parks & Recreation	28,760,673	26,316,084	(11,000)	(5,000)	10,221	(166,175)	-	189,004	-	-	175,000	150,920	384,924	733,673	733,673	295,164	-	1,023,058	27,339,142	-	27,339,142	
Planning	3,961,910	3,802,489	-	-	-	-	-	70,506	-	-	-	-	2,255	68,382	141,143	-	-	141,143	3,943,632	-	3,943,632	
Planning, Development & Public	3,511,254	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Police	145,997,177	151,275,994	(227,000)	-	98,452	484,000	-	-	-	-	-	2,593,640	(547,787)	2,529,853	2,529,853	-	-	2,401,305	153,677,299	-	153,677,299	
Project Management & Engineer	952,410	900,975	-	-	-	-	-	-	-	-	-	-	1,783	53,868	55,651	-	-	55,651	956,626	-	956,626	
Public Transportation	32,940,493	33,898,870	-	-	-	1,550,000	-	-	-	-	-	-	-	(54,756)	1,495,244	-	-	1,495,244	35,394,114	-	35,394,114	
Public Works	264,646	1,942,360	-	-	-	-	-	(219,226)	-	-	-	(279)	30,090	(189,415)	(189,415)	-	-	(189,415)	1,752,945	-	1,752,945	
Purchasing	2,127,543	2,154,779	-	-	-	-	-	-	-	-	-	-	-	10,865	10,865	-	-	10,865	2,165,644	-	2,165,644	
Real Estate	11,610,314	11,274,097	-	-	-	-	-	-	(2,772,798)	-	-	136,020	-	(13,094)	(2,649,872)	-	-	(2,649,872)	8,624,225	-	8,624,225	
Traffic Engineering	7,208,531	7,630,394	-	56,000	-	-	-	-	-	-	-	(260,186)	66,141	(194,045)	(194,045)	-	-	(138,045)	7,492,349	-	7,492,349	
TANs Area-wide Expense	-	1,927,000	(638,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(638,000)	1,289,000	-	1,289,000	
Convention Center & Reserves	22,265,756	26,819,451	-	-	-	-	-	-	-	544,630	-	-	-	544,630	544,630	-	-	544,630	27,364,081	-	27,364,081	
<b>Direct Cost Total</b>	<b>657,312,487</b>	<b>666,127,074</b>	<b>(1,054,000)</b>	<b>61,500</b>	<b>848,369</b>	<b>4,622,918</b>	<b>374,763</b>	<b>1,049,916</b>	<b>(1,172,795)</b>	<b>544,630</b>	<b>746,615</b>	<b>50,156</b>	<b>1,897,743</b>	<b>8,113,946</b>	<b>956,915</b>	<b>47,000</b>	<b>8,973,730</b>	<b>675,100,804</b>	<b>(9,299,755)</b>	<b>665,801,049</b>		
% Change from 2025 Revised																1.3%			2.7%			

**Notes:**

<sup>1</sup> **Tax Anticipation Notes (TANs) Investment Earnings:** *Multiple Departments* - (\$1,054,000) total direct cost adjustments offset with same amount of revenue adjustments in: *Fire* - (\$89,000); *Maintenance & Operations* - (\$89,000); *Parks & Recreation* - (\$11,000); *Police* - (\$227,000); and *TANs Area-wide Expense* - (\$638,000).

<sup>2</sup> **Tax Cap Impact - Voter Approved Bond Operations & Maintenance:** *Maintenance & Operations* - \$25,500 for Bond Proposition 2, AO 2026-004, and (\$15,000) for 2025 Bond Proposition 2, AO 2025-009; *Parks & Recreation* - (\$5,000) for 2024 Bond Proposition 4, AO 2024-7; and *Traffic Engineering* - \$56,000 for Bond Proposition 6, AO 2026-002.

<sup>3</sup> **Tax Cap Impact - One-time Recovery of Prior-year Workers' Compensation (WC) and General Liability (GL) Settlements:** *Fire* - \$274,087; *Maintenance & Operations* - \$209,649; *Municipal Manager* - \$255,960; *Parks & Recreation* - \$10,221; and *Police* - \$98,452 all as transfers as revenue to the Self-Insured Fund (602000).

<sup>4</sup> **Contractual and Operational Adjustments - Other Adjustments:** *Chief Administrative Officer* - \$700,000 for increased cost of WC and GL claims; *Fire* - \$922,420 for SAFER Grant match and \$190,671 for Anchorage Safety Center & Anchorage Safety Patrol Services (SALA); *Health* - \$780,000 for Anchorage Animal Care & Control (AACCC) from 10/1/26-12/31/26 while maintaining current service level to the public; *Maintenance & Operations* - \$162,002 for streetlight utility costs covered by Transfer of Responsibility Agreement (TORA) revenue; *Parks & Recreation* - \$30,000 for cemetery management support and (\$196,175) for transferring operating costs of community center Boys & Girls Club; *Police* - \$484,000 for prisoner confinement contract; and *Public Transportation* - \$1,550,000 for AnchorRIDES Paratransit Service contract.

<sup>5</sup> **Contractual and Operational Adjustments - CASA:** *Maintenance & Operations* - \$374,763 for Chugach State Park Access Service Area (CASA) - tax to cover O&M and cash pool debt and transfer the rest to cover capital costs with approval of amending capital project from bond funded (AR Section 22).

<sup>6</sup> **Contractual and Operational Adjustments - Organizational and Position Adjustments:** *Community Development* - \$219,226 to transfer 1% for Art, including 1 Senior Administrative Officer position from Public Works; *Finance* - \$125,091 for 1 new Delinquent Fines & Fees Collection position funded with anticipated collected revenues; *Fire* - \$566,059 to operationalize Wildfire Division by bringing in 3 Special Administrative Assistant positions that are grant funded through 2027; *Information Technology* - 1 new Trainer position funded with non-labor reduction; *Municipal Manager* - \$99,256 for 1 new Public Buildings Safety Officer position, partially funded with non-labor; *Parks & Recreation* - \$80,453 for 1 new Senior Planner position partially funded with non-labor and \$108,551 for 1 new Recreation Supervisor position for Fairview Recreation Center; *Planning* - \$70,506 for Senior Planner position from .5 to 1 full time equivalent (FTE); and *Public Works* - (\$219,226) to transfer 1% for Art including 1 Senior Administrative Officer position to Community Development.

<sup>7</sup> **Contractual and Operational Adjustments - City Hall Purchase Operations Adjustments:** *Human Resources* - \$336,000 for parking, from *Real Estate*; *Maintenance & Operations* - \$450,000 for contracted services (elevator maint, fire extinguisher inspections, custodial, snow removal, etc.), \$321,424 for utilities, \$30,000 for maintenance supplies, \$312,126 for 2 new Plumber positions at \$156,063 ea, and \$150,453 for 1 new Carpenter position; and *Real Estate* - (\$962,021) operations and maintenance costs previously paid to PTP Management, (\$336,000) to move parking to *Human Resources*, (\$392,436) property taxes, (\$315,085) property insurance, and (\$767,256) debt service.

<sup>8</sup> **Contractual and Operational Adjustments - Facilities Contracts:** *Chief Administrative Officer* - \$43,000 for Alaska Center for the Performing Arts, Inc surcharge from debt payments to operations, per AR 2025-308 and AO 2025-129, \$181,226 for Sullivan Arena utility costs, and \$211,369 for Anchorage Museum Association (AMA) management agreement CPI and population adjustment; *Parks & Recreation* - \$175,000 for pool utilities; and *Real Estate* - \$136,020 for Transit Center lease increase.

<sup>9</sup> **Contractual and Operational Adjustments - Fleet Alignment:** *Multiple Departments* - \$50,156 total adjustments for fleet costs to reflect current budget and allocation.

<sup>10</sup> **Contractual and Operational Adjustments - Labor Adjustments:** *Multiple Departments* - \$1,897,743 total adjustments to position and employee labor budgets to reflect current costing of budgeted positions (no positions are eliminated in this process).

<sup>11</sup> **Service Areas Adjustments to Board Approved Mill Rates:** *Multiple Departments* - \$956,915 total adjustments to Service Area budgets in line with Service Area Board approved budgets and codified mill rates.

<sup>12</sup> **Assembly Amendments:** *Assembly* - Convert a part-time constituent relations and communications position to full time funded with \$80,000 reduction of Assembly Counsel position 30010675; \$47,000 for Anchorage Fire Department Staffing Study; add 50% of a new Inspector position to the *Health* department to address massage parlor licensing inspections funded with \$96,700 reduction of Assembly Counsel position 30010675 and One-Time Youth Summit funded with \$35,000 reduction of position 30010675.

## Alcoholic Beverages Retail Sales Tax Reconciliation from 2025 Revised to 2026 Revised by Program

Line	Department/ Agency	Category and Description	Function Cost (Direct + IGCs)									
			2025 Revised Budget	Reverse Prior-Year One-Time	Contin- uation	Proposed Changes	2026 Proposed Budget	Assembly Amends	2026 Approved Budget	Revised Changes	2026 Revised Budget	
1		<b>Child Abuse, Sexual Assault, and Domestic Violence</b>										
2	Health	Evidence-based grants to providers	2,000,000	-	-	(500,000)	1,500,000	-	1,500,000	-	-	1,500,000
3	Health	Evidence-based grant to Abused Women's Aid in Crisis (AWAIC)	225,000	-	-	-	225,000	-	225,000	-	-	225,000
4	Health	Evidence-based grant to Standing Together Against Rape (STAR)	225,000	-	-	-	225,000	-	225,000	-	-	225,000
5	Health	Evidence-based grant to Victims for Justice	225,000	-	-	-	225,000	-	225,000	-	-	225,000
6	Health	Program operations	69,453	-	4,246	-	73,699	-	73,699	-	35,756	109,455
7	Health	Eklutna Afterschool Program	100,000	(100,000)	-	-	-	-	-	-	-	-
8	Library	Early Literacy program operations	113,745	-	1,549	-	115,294	-	115,294	-	5,766	121,060
9	Library	Best Beginnings	125,000	(125,000)	-	-	-	-	-	-	-	-
10		<b>Subtotal Child Abuse, Sexual Assault, and Domestic Violence</b>	<b>\$ 3,083,198</b>	<b>\$ (225,000)</b>	<b>\$ 5,795</b>	<b>\$ (500,000)</b>	<b>\$ 2,363,993</b>	<b>\$ -</b>	<b>\$ 2,363,993</b>	<b>\$ 41,522</b>	<b>\$ 2,405,515</b>	
11												
12		<b>First Responders</b>										
13	Fire	MCT 24/7 Operations	1,450,400	-	(11,944)	(1,438,456)	-	-	-	-	-	-
14	Municipal Atto	Program operations	303,583	-	(11,388)	-	292,195	-	292,195	81,313	-	373,508
15	Police	Program operations	736,639	-	61,567	-	798,206	-	798,206	(5,482)	-	792,724
16	Police	HOPE Multi-Disciplinary Outreach Team - 3rd Ave RNC	-	-	-	500,000	500,000	-	500,000	-	-	500,000
17		<b>Subtotal First Responders</b>	<b>\$2,490,622</b>	<b>\$ -</b>	<b>\$ 38,235</b>	<b>\$ (938,456)</b>	<b>\$ 1,590,401</b>	<b>\$ -</b>	<b>\$ 1,590,401</b>	<b>\$ 75,831</b>	<b>\$ 1,666,232</b>	
18												
19		<b>Homelessness</b>										
20	Health	Pay for Success/Home for Good - housing program	-	-	-	-	-	-	-	-	-	-
21	Health	Program operations	675,939	-	45,069	-	721,008	-	721,008	27,587	-	748,595
22	Health	Catholic Social Services Complex Care	1,647,000	-	-	-	1,647,000	-	1,647,000	-	-	1,647,000
23	Health	Christian Health Association	495,000	-	-	400,000	895,000	-	895,000	-	-	895,000
24	Health	Brother Francis Shelter	603,000	-	-	-	603,000	-	603,000	-	-	603,000
25	Health	Anchorage Coalition to End Homelessness	630,000	-	-	(280,000)	350,000	-	350,000	-	-	350,000
26	Health	Covenant House	657,000	-	-	-	657,000	-	657,000	-	-	657,000
27	Health	Non-congregate winter shelter	4,552,288	(4,552,288)	-	4,581,480	4,581,480	-	4,581,480	-	-	4,581,480
28	Health	Congregate shelter - annual operations contract	-	-	-	1,000,000	1,000,000	-	1,000,000	(1,000,000)	-	-
29	Parks & Recre	Healthy Spaces homeless camp abatement	794,553	-	64,638	-	859,191	-	859,191	(859,191)	-	-
30		<b>Subtotal Homelessness</b>	<b>\$ 10,054,780</b>	<b>\$ (4,552,288)</b>	<b>\$ 109,707</b>	<b>\$ 5,701,480</b>	<b>\$ 11,313,679</b>	<b>\$ -</b>	<b>\$ 11,313,679</b>	<b>\$ (1,831,604)</b>	<b>\$ 9,482,075</b>	
31												
32		<b>Mental Health and Substance Misuse</b>										
33		None	-	-	-	-	-	-	-	-	-	-
34		<b>Subtotal Mental Health and Substance Misuse</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
35												
36		<b>Administration, Collection, and Audits to the Municipality</b>										
37	Finance	Alcohol Tax enforcement, including tax collection software costs	605,675	-	(4,467)	-	601,208	-	601,208	(38,691)	-	562,517
38	Health	Alcohol Tax education and communications	-	-	-	-	-	15,000	15,000	-	-	15,000
39	Mayor	Alcohol Tax education and outreach	25,000	(25,000)	-	-	-	-	-	-	-	-
40		<b>Subtotal Administration, Collection, and Audits to the Municipality</b>	<b>\$ 630,675</b>	<b>\$ (25,000)</b>	<b>\$ (4,467)</b>	<b>\$ -</b>	<b>\$ 601,208</b>	<b>\$ 15,000</b>	<b>\$ 616,208</b>	<b>\$ (38,691)</b>	<b>\$ 577,517</b>	
41												
42		<b>Total Alcoholic Beverages Retail Sales Tax Program Function Cost</b>	<b>\$ 16,259,275</b>	<b>\$ (4,802,288)</b>	<b>\$ 149,270</b>	<b>\$ 4,263,024</b>	<b>\$ 15,869,281</b>	<b>\$ 15,000</b>	<b>\$ 15,884,281</b>	<b>\$ (1,752,942)</b>	<b>\$ 14,131,339</b>	
43												
44		Revenues Projected	16,259,275	-	(300,000)	-	15,959,275	-	15,959,275	(1,806,125)	-	14,153,150
45		Fund Balance Use	-	-	-	-	-	-	-	-	-	-
46		<b>Total Alcoholic Beverages Retail Sales Tax Program Financing Sources</b>	<b>\$ 16,259,275</b>	<b>\$ -</b>	<b>\$ (300,000)</b>	<b>\$ -</b>	<b>\$ 15,959,275</b>	<b>\$ -</b>	<b>\$ 15,959,275</b>	<b>\$ (1,806,125)</b>	<b>\$ 14,153,150</b>	
47												
48		Financing Sources Balance	\$ -	\$ 4,802,288	\$ (449,270)	\$ (4,263,024)	\$ 89,994	\$ (15,000)	\$ 74,994	\$ (53,183)	\$ 21,811	
49												
50		<b>Notes:</b>										
51		2026 Continuation Changes: adjustments due to updated calculated position and employee labor costs and updated allocation costs (intragovernmental charges - IGCs) based on 2026 Proposed cost pools and current year										
52		factors. Revenue forecast to be flat from 2025 Revised.										
53												
54		2026 Proposed Changes: Partial reduction in funds available for evidence-based grants to providers (\$500,000); removal of alcohol tax use for AFD MCT operations (\$1,438,456) - MCT operational funding remains available in										
55		AFD's budget; expanded presence of APD's multi-disciplinary HOPE team at the 3rd Avenue Resource & Navigation Center \$500,000; increased funding for overnight shelter services for families & children \$400,000; and										
56		congregate shelter surge capacity to accommodate emergency cold weather needs \$1,000,000.										
57												
58		2026 Assembly Amendments: \$15,000 for Education and accountability communications about utilization of alcohol and MJ tax funded programs, so the public has visibility and awareness about how tax revenues are utilized.										
59												
60		2026 Revised Changes: adjustments due to updated calculated position and employee labor costs and updated allocation costs (intragovernmental charges - IGCs) based on 2026 Revised cost pools and 2026 factors.										
61		Revenue forecast to be down \$1,806,125 from 2026 Approved. Homelessness: (\$1,000,000) to transfer Congregate Shelter costs to operating budget; (\$859,191) to move Healthy Spaces to Healthy Spaces Special Revenue										
62		Fund (204000); and Administration, Collection, and Audits to the Municipality - (\$100,000) to reduce revenue management.										

## Marijuana Retail Sales Tax Reconciliation from 2025 Revised to 2026 Revised by Program

Line	Department/ Agency	Category and Description	Function Cost (Direct + IGCs)							2026 Revised Budget	
			2025 Revised Budget	Reverse Prior-Year One-Time	Contin- uation	Proposed Changes	2026 Proposed Budget	Assembly Amends	2026 Approved Budget		Revised Changes
1	<b>Child Care</b>										
2	Health	<u>Early Educator Child Care Subsidies - Pilot</u> - Subsidies to support the cost of childcare for early educators. Pilot program with funding distributed beginning in summer of 2025.	1,250,000	-	-	500,000	1,750,000	-	1,750,000	-	1,750,000
3	Health	<u>Flexible Operational Funding</u> - Direct financial assistance to existing childcare providers to support operational costs and stabilize the sector (formerly named "Childcare Sector Stimulus Payments").	2,400,000	-	-	-	2,400,000	-	2,400,000	-	2,400,000
4	Health	<u>Pilot Projects</u> - Flexible financial assistance that drives innovation, increases access to quality, affordable childcare, and brings further investment in the sector. Includes eligibility for capital projects.	2,000,000	-	-	(750,000)	1,250,000	(125,000)	1,125,000	-	1,125,000
5	Health	<u>Early Education Grants to Providers</u> - Funding to support pre-K in Title 1 schools.	2,000,000	(2,000,000)	-	2,000,000	2,000,000	-	2,000,000	-	2,000,000
6	Health	<u>Little Bears Playhouse Construction</u> - Funding to support construction of daycare in Girdwood.	200,000	(200,000)	-	-	-	-	-	-	-
7	Health	<u>Sector Worker Retention Bonuses</u> - Retention focused bonus payments for sector workers based on experience and training completed.	-	-	-	400,000	400,000	-	400,000	(400,000)	-
8	Health	<u>Start-Up Funds for In-Home Providers</u> - Small awards available for newly created in-home care providers.	-	-	-	100,000	100,000	-	100,000	(100,000)	-
9	Library	<u>Best Beginnings</u> - for early childhood education.	-	-	-	-	-	125,000	125,000	-	125,000
10	Parks & Recreation	<u>Grant to Boys &amp; Girls Club of Southcentral Alaska</u> - restricted specifically to underwrite membership fees, to reduce or eliminate barriers to access clubhouse programs at the Mt. View Community Center Club, Northeast Community Center Club, Woodland Park Club, and Eagle River Club, as determined by the organization.	400,000	-	-	(400,000)	-	-	-	-	-
11	<b>Subtotal Child Care</b>		<b>\$ 8,250,000</b>	<b>\$ (2,200,000)</b>	<b>\$ -</b>	<b>\$ 1,850,000</b>	<b>\$ 7,900,000</b>	<b>\$ -</b>	<b>\$ 7,900,000</b>	<b>\$ (500,000)</b>	<b>\$ 7,400,000</b>
12											
13	<b>Administration &amp; Collection</b>										
14	Finance	<u>Tax Collection - cost of Municipal tax collection.</u>	831,066	-	(9,032)	(546,066)	275,968	-	275,968	13,002	288,970
15	Health	Board Administration - Funding set aside for Board administration, including but not limited to the cost of staff, contractors, data collection, studies, research, and/or any required audits.	535,000	-	4,262	(35,000)	504,262	-	504,262	35,258	539,520
16	<b>Subtotal Administration &amp; Collection</b>		<b>\$ 1,366,066</b>	<b>\$ -</b>	<b>\$ (4,770)</b>	<b>\$ (581,066)</b>	<b>\$ 780,230</b>	<b>\$ -</b>	<b>\$ 780,230</b>	<b>\$ 48,260</b>	<b>\$ 828,490</b>
17											
18	<b>Total Marijuana Retail Sales Tax Program Function Cost</b>		<b>\$ 9,616,066</b>	<b>\$ (2,200,000)</b>	<b>\$ (4,770)</b>	<b>\$ 1,268,934</b>	<b>\$ 8,680,230</b>	<b>\$ -</b>	<b>\$ 8,680,230</b>	<b>\$ (451,740)</b>	<b>\$ 8,228,490</b>
19											
20	<b>Revenues Projected</b>		<b>5,900,000</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>6,100,000</b>	<b>-</b>	<b>6,100,000</b>	<b>(795,000)</b>	<b>5,305,000</b>
21	<b>Fund Balance Use</b>		<b>5,200,000</b>	<b>(5,200,000)</b>	<b>-</b>	<b>2,600,066</b>	<b>2,600,066</b>	<b>-</b>	<b>2,600,066</b>	<b>323,424</b>	<b>2,923,490</b>
22	<b>Total Marijuana Retail Sales Tax Program Financing Sources</b>		<b>\$ 11,100,000</b>	<b>\$ (5,200,000)</b>	<b>\$ 200,000</b>	<b>\$ 2,600,066</b>	<b>\$ 8,700,066</b>	<b>\$ -</b>	<b>\$ 8,700,066</b>	<b>\$ (471,576)</b>	<b>\$ 8,228,490</b>
23											
24	<b>Financing Sources Balance</b>		<b>\$ 1,483,934</b>	<b>\$ (3,000,000)</b>	<b>\$ 204,770</b>	<b>\$ 1,331,132</b>	<b>\$ 19,836</b>	<b>\$ -</b>	<b>\$ 19,836</b>	<b>\$ (19,836)</b>	<b>\$ -</b>
25											
26	<b>Notes:</b>										
27	<u>2026 Continuation Changes:</u> adjustments due to updated calculated position and employee labor costs and updated allocation costs (intragovernmental charges - IGCs) based on 2026 Proposed cost pools and current year factors.										
28	Revenue forecast to increase \$200,000 from 2025 Revised.										
29											
30	<u>2026 Proposed Changes:</u> \$500,000 increase to Early Educator Child Care Subsidies; (\$750,000) reduction to pilot projects and capital funding; increased \$400,000 funding for Sector Worker Retention Bonuses and \$100,000 for start-up funds for new in-home providers. Remove one-time (\$400,000) grant funding to Boys & Girls Club of Southcentral Alaska. <u>Assembly Amendment</u> This amendment is budget neutral. It reduces the recommended amount to the										
31	Health Department from the Marijuana Sales Tax Fund for Pilot Projects and makes it available for a grant to Best Beginnings for early childhood education.										
32											
33											
34	<u>2026 Revised Changes:</u> adjustments due to updated calculated position and employee labor costs and updated allocation costs (intragovernmental charges - IGCs) based on 2026 Revised cost pools and 2026 factors. Revenue										
35	forecast to be down \$795,000 from 2026 Approved. <u>ACCÉE Board recommended reductions:</u> (\$400,000) from Sector Worker Retention Bonuses - Retention focused bonus payments for sector workers based on experience and										
36	training completed and (\$100,000) from Start-Up Funds for In-Home Providers - Small awards available for newly created in-home care providers.										

## Position Summary by Department

Department / Agency	2024 Revised Budget					2025 Revised Budget					2026 Revised Budget					26 v 25 Chg	
	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	FT	PT	Seas	Temp	Total	#	%
Legislative Branch	36	1	-	-	37	37	1	-	-	38	38	-	-	-	38	-	0.0%
Chief Administrative Officer	-	-	-	-	-	14	-	-	-	14	14	-	-	-	14	-	0.0%
Chief Fiscal Officer	2	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	0.0%
Community Development	17	-	-	-	17	17	-	-	-	17	7	-	-	-	7	(10)	-58.8%
Development Services	72	-	-	-	72	73	-	-	-	73	73	-	-	-	73	-	0.0%
Equal Rights Commission	6	-	-	-	6	6	-	-	-	6	5	-	-	-	5	(1)	-16.7%
Equity & Inclusion	3	-	-	-	3	2	-	-	-	2	2	-	-	-	2	-	0.0%
Finance	89	-	-	-	89	92	-	-	-	92	93	-	-	-	93	1	1.1%
Fire	408	-	-	-	408	408	-	-	-	408	415	-	-	-	415	7	1.7%
Health	60	2	-	-	62	59	2	-	-	61	57	3	-	-	60	(1)	-1.6%
Human Resources	41	-	-	-	41	41	-	-	-	41	40	-	-	-	40	(1)	-2.4%
Information Technology	88	-	-	-	88	85	-	-	-	85	87	-	-	-	87	2	2.4%
Internal Audit	5	1	-	-	6	5	1	-	-	6	5	1	-	-	6	-	0.0%
Library	62	26	-	-	88	66	26	-	-	92	67	26	-	-	93	1	1.1%
Maintenance & Operations	153	-	6	-	159	154	-	6	-	160	158	-	8	-	166	6	3.8%
Management & Budget	6	-	-	-	6	6	-	-	-	6	6	-	-	-	6	-	0.0%
Mayor	10	-	-	-	10	12	-	-	-	12	12	-	-	-	12	-	0.0%
Municipal Attorney	46	-	-	-	46	46	-	-	-	46	46	-	-	-	46	-	0.0%
Municipal Manager	20	2	-	-	22	12	1	-	-	13	13	1	-	-	14	1	7.7%
Parks & Recreation	79	25	204	25	333	84	26	193	25	328	95	22	176	25	318	(10)	-3.0%
Planning	24	1	-	-	25	25	-	-	-	25	25	-	-	-	25	-	0.0%
Police	614	-	-	-	614	616	-	-	-	616	619	-	-	-	619	3	0.5%
Project Management & Engineering	5	-	-	-	5	5	-	-	-	5	5	-	-	-	5	-	0.0%
Public Transportation	182	-	-	-	182	182	-	-	-	182	186	-	-	-	186	4	2.2%
Public Works	1	-	-	-	1	1	-	-	-	1	11	-	-	-	11	10	1000.0%
Purchasing	13	-	-	-	13	13	-	-	-	13	13	-	-	-	13	-	0.0%
Real Estate	5	-	-	-	5	5	-	-	-	5	5	-	-	-	5	-	0.0%
Traffic Engineering	29	-	3	1	33	29	-	3	2	34	29	-	3	2	34	-	0.0%
<b>Position Total</b>	<b>2,076</b>	<b>58</b>	<b>213</b>	<b>26</b>	<b>2,373</b>	<b>2,095</b>	<b>57</b>	<b>202</b>	<b>27</b>	<b>2,381</b>	<b>2,126</b>	<b>53</b>	<b>187</b>	<b>27</b>	<b>2,393</b>	<b>12</b>	<b>0.5%</b>

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

**2026 Continuation Adjustments from 2025 Revised**

- Community Development - previously named Planning, Development & Public Works 9 FT positions were moved to Public Works
- Planning, Development & Public Works - rebranded from Community Development (no changes to positions)
- Equal Rights Commission - reduce one (1) FT Professional Investigator II
- Health - reduce one (1) .30 FT Nursing Supervisor II, reduce one (1) .75 FT Senior Public Health Nurse, reduce one (1) FT Senior Public Health Nurse, add one (1) new .30 FT Medical Officer with the other .70 as grant funded
- Human Resources - reduce one (1) FT Professional Investigator II
- Library - add one (1) FT Associate Librarian
- Maintenance & Operations - add two (2) PT Seas Light Equipment Operators, add one (1) FT Journeyman Carpenter
- Police - add two (2) FT Medical Officer, add one (1) FT Specialty Clerk
- Public Transportation - add one (1) FT Safety Coordinator, add two (2) FT General Foreman, add one (1) FT Equipment Service Technician II
- Public Works - add nine (9) FT positions from Community Development

**2026 Proposed**

- Parks & Recreation - add one (1) FT Parks Superintendent

**2026 Assembly Amendments**

- Community Development - (conforming) move two (2) FT positions to Public Works
- Parks & Recreation - add eight (8) FT positions funded with reduction of fourteen (14) Seas positions and reduce four (4) PT and three (3) Seas long-standing non-recruited positions as a budget reduction
- Public Works - (conforming) move two (2) FT positions from Community Development

**2026 Revised Budget**

- Legislative Branch - Convert one (1) PT Constituent Relations & Communications position to FT, funded with reduction of Assembly Counsel position 30010675
- Community Development - transfer one (1) FT 1% for Arts Senior Administrative Officer position from Public Works
- Finance - Treasury - add one (1) FT new Delinquent Fines & Fees Collection position funded with anticipated collected revenues
- Fire - move three (3) FT Special Administrative Assistants to operationalize Wildfire Division that is grant funded through 2027 and add four (4) Medical Officers to the Mobile Crisis Team, funded with Mobile Crisis Team operations budget
- Health - add one (1) PT Inspector position to address massage parlor licensing inspections funded with reduction of Assembly Counsel position 30010675
- Information Technology - add one (1) FT Trainer position and one (1) FT Systems Analyst position funded with non-labor
- Maintenance & Operations - add two (2) FT Plumber positions and one (1) FT Carpenter position funded with City Hall purchase savings
- Municipal Manager - Safety - add one (1) FT Public Buildings Safety Officer position partially funded with non-labor
- Parks & Recreation - add one (1) FT Senior Planner position partially funded with non-labor and add one (1) FT Recreation Supervisor position for Fairview Recreation Center
- Public Works - transfer one (1) FT 1% for Arts Senior Administrative Officer position to Community Development

## 2026 Salaries and Benefits Assumptions

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

Employee Group	Contract End	FTE Definition <sup>6</sup> Hours	Wage Increase	Monthly Premium		PERS/ Pension <sup>3</sup>	Leave Cashout <sup>5</sup>	SS/Medicare Unemp/et al. <sup>1,4</sup>
				Premium <sup>1</sup> Health	Other <sup>2</sup>			
AMEA	12/31/2029	2088	3.00%	\$2,534	\$5.38	22.00%	2.50%	8.01%
APDEA (Police) Sworn	12/31/2027	2088	4.30%	\$2,718	\$21.05	28.00%	1.50%	8.01%
APDEA (Police) Non-Sworn	12/31/2027	2088	4.30%	\$2,718	\$10.85	28.00%	1.50%	8.01%
Executives (2026 May start)		2088	2.50%	\$2,534	\$5.38	22.00%	1.00%	8.01%
IAFF (Fire) F40	6/30/2028	2088	8.00%	\$2,900	\$21.05	22.00%	7.00%	8.01%
IAFF (Fire) F56	6/30/2028	3185	8.00%	\$2,900	\$21.05	22.00%	8.90%	8.01%
IAFF (Fire) Dispatch	6/30/2028	2408	8.00%	\$2,900	\$21.05	22.00%	6.00%	8.01%
IBEW/Electrical	6/30/2027	2088	3.00%	\$2,518 / \$2,619	\$48.73	\$1,430	1.60%	9.75%
IBEW/Technicians	12/31/2028	2088	3.00%	\$2,416	\$5.38	22.00%	2.20%	8.01%
Local 71 (Laborers)	6/30/2028	2088	3.00%	\$1,968 / \$2,018	\$1.98	22.00%	3.00%	8.01%
Mayor		2088	0.00%	\$2,534	\$5.38	22.00%	0.00%	8.01%
Non-represented (2026 May start)		2088	5.00%	\$2,534	\$5.38	22.00%	3.70%	8.01%
Non-represented-F56 (2026 May start)		3159	5.00%	\$2,534	\$5.38	22.00%	3.70%	8.01%
Operating Engineers 302	6/30/2026	2088	1.70%	\$1,920 / \$1,920	\$53.98	\$1,140	1.80%	7.85%
Plumbers	6/30/2026	2088	3.30%	\$2,330	\$5.38	22.00%	2.30%	8.01%
Teamsters	12/31/2026	2088	3.30%	\$2,534	\$5.38	22.00%	1.60%	8.01%
Assembly Members		2088	0.00%	\$542	\$1.98	22.00%	0.00%	7.85%

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

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

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

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

Administrative Fee: \$5/month APDEA & IAFF

Legal Trust: \$25.95/month IBEW Electrical

Apprentice Fund: \$17.40/month IBEW Electrical employees and \$54/month for Operating Engineer employees.

3 Police retirement includes 6% to represent the unions 401K matching program on employees participating in program.

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

Money Purchase Plan 1.9% IBEW Electrical

LTD 0.156% all unions except Operating Engineers, IBEW/Electrical, and Assembly

Social Security 6.2% all unions, 2026 base wage assumption max of \$184,500. Some police and fire employees are exempt.

Medicare 1.45% all unions

Unemployment 0.2% all unions

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

7 AMEA, APDEA, EXE, F40, IBEW, IBEW/Technicians, L71, Mayor, Non-Rep, Operating Engineers, Plumbers, Teamsters, Assembly Members - 2088 payable hours in the year  
IAFF Dispatch - 2408 = 52 weeks \* 40 hrs = 2080 + 120 Holiday Pay (Article 13.3 - 15 holidays \* 8 hours - paid out first pay check of December) + 208 FLSA OT equivalent (4hrs \* 1.5 additional OT pay \* 26 PP) + (4hrs \* .5 additional OT pay \* 26 pay periods ) the 4 regular is already included in the 2080 because the employees work weeks are staggered 36/48

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

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

## 2026 Revised Debt Service Budget Requirements

Fund Description	Principal	Interest	Total P&I	Fees	Total
<b>Debt Service on Voter-Approved GO Bonds Inside Tax Cap</b>					
101000 Emergency Ops Ctr	140,486	15,947	156,433	100	156,533
101000 Senior Center	3,452	388	3,840	100	3,940
101000 Cemetery	30,298	3,418	33,716	100	33,816
101000 Emergency Medical Service	493,356	247,981	741,337	100	741,437
101000 E911 Areawide	231,548	135,432	366,980	100	367,080
101000 Transit	386,047	263,695	649,742	100	649,842
101000 Facilities Areawide	634,691	356,653	991,344	100	991,444
101000 AWARDN Areawide	462,167	448,689	910,856	100	910,956
101000 Traffic Areawide	178,320	183,393	361,713	100	361,813
131000 Fire Service Area	1,704,661	741,318	2,445,979	200	2,446,179
141000 Anchorage Roads	26,401,220	13,357,972	39,759,192	1,800	39,760,992
151000 Police Service Area	507,838	483,700	991,538	100	991,638
161000 Anchorage Parks/Rec	2,045,553	1,128,818	3,174,371	200	3,174,571
<b>GO Bonds Inside Tax Cap Total</b>	<b>33,219,637</b>	<b>17,367,404</b>	<b>50,587,041</b>	<b>3,200</b>	<b>50,590,241</b>
<b>Voter-Approved GO Bonds Outside Tax Limit Calculation</b>					
162000 Parks & Recreation - Eagle River	55,363	6,294	61,657	100	61,757
<b>GO Bonds Outside Tax Cap Total</b>	<b>55,363</b>	<b>6,294</b>	<b>61,657</b>	<b>100</b>	<b>61,757</b>
<b>GO Bonds Total</b>	<b>33,275,000</b>	<b>17,373,698</b>	<b>50,648,698</b>	<b>3,300</b>	<b>50,651,998</b>
<b>Revenue Bonds</b>					
202010 Civic Center Revenue Bonds <sup>1</sup>	-	-	-	1,000	1,000
<b>Revenue Bonds Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>
<b>Lease/Purchase Agreements</b>					
101000 716 Building-Police Headquarters (Financed 2023, Final payment 2048)	392,964	967,096	1,360,060	-	1,360,060
<b>Lease/Purchase Agreements Total</b>	<b>392,964</b>	<b>967,096</b>	<b>1,360,060</b>	<b>-</b>	<b>1,360,060</b>
<b>Lease/Purchase Agreements</b>					
101000 Computerized Assisted Mass Apprais	1,005,033	120,234	1,125,267	20,000	1,145,267
106000 Girdwood Fire Engine	104,540	-	104,540	-	104,540
101000 Automated Handling System (AMHS)	33,641	2,253	35,894	-	35,894
607000 IT Capital Infrastructure	-	116,408	116,408	11,500	127,908
607000 IT SAP Capital Purchase	-	90,877	90,877	11,500	102,377
<b>Lease/Purchase Agreements Total</b>	<b>1,143,214</b>	<b>329,772</b>	<b>1,472,986</b>	<b>43,000</b>	<b>1,515,986</b>
<b>Tax Anticipation Notes (TANs), Offset wholly with TANs Revenues</b>					
101000 Areawide Service Area	-	1,160,100	1,160,100	128,900	1,289,000
131000 Fire Service Area	-	180,000	180,000	20,000	200,000
141000 Maintenance & Operations - ARDSA	-	180,000	180,000	20,000	200,000
151000 Police Service Area	-	419,400	419,400	46,600	466,000
161000 Anchorage Parks & Recreation SA	-	59,400	59,400	6,600	66,000
<b>TANS Total</b>	<b>-</b>	<b>1,998,900</b>	<b>1,998,900</b>	<b>222,100</b>	<b>2,221,000</b>

**Operating Leases (GASB 87)**

101000 Elections	192,997	1,730	194,727	-	194,727
103000 EMS Lease Tax Levy	727,125	101,904	829,029	-	829,029
141000 Street Maintenance Operations	35,516	16,910	52,426	-	52,426
119000 Chugiak/Birchwood/Eagle River RRS,	66,338	17,460	83,798	-	83,798
151000 APD Resource Management	257,591	13,448	271,039	-	271,039
106000 Girdwood Valley Police SA	5,886	114	6,000	-	6,000
101000 Facility Leases-City Hall	1,015,555	87,902	1,103,457	-	1,103,457
101000 Facility Leases-Libraries	177,792	1,225	179,017	-	179,017
101000 Facility Leases-Traffic	47,573	427	48,000	-	48,000
101000 Facility Leases-Recreation	375,287	17,231	392,518	-	392,518
101000 Facility Leases-Permit Center	2,240,123	37,475	2,277,598	-	2,277,598
101000 Facility Leases-Police	37,592	963	38,555	-	38,555
<b>TANS Total</b>	<b>5,179,375</b>	<b>296,789</b>	<b>5,476,164</b>	<b>-</b>	<b>5,476,164</b>

<b>Debt Service Total</b>	<b>39,990,553</b>	<b>20,966,255</b>	<b>60,956,808</b>	<b>269,400</b>	<b>61,226,208</b>
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<sup>1</sup> The Civic Center CivicVentures revenue bond debt service is paid by a trustee. The Municipality pays the trustee the debt service amount required for the following year, as a contractual service, from Room Tax revenues. The budgeted payment to the trustee is as follows (Financed 2025, Final payment 2038):

<b>Fund Description</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P&amp;I</b>
202010 Payment to Trustee	3,725,000	2,963,750	6,688,750

The Certificates of Participation (COPs) debt service is funded with transfers from the Fire and Police departments to the COPs fund 330000. The debt service is then paid from the COPs fund. The transfers to the COPs fund from the Fire and Police departments are as follows (Financed 2019, Final payment 2032):

<b>Fund Description</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P&amp;I</b>	<b>Fees</b>	<b>Total</b>
131000 Fire Transfer to COPs Fund	1,769,229	486,780	2,256,009	520	2,256,529
151000 Police Transfer to COPs Fund	2,485,771	683,927	3,169,698	730	3,170,428
<b>Total Transfer to COPs Fund</b>	<b>4,255,000</b>	<b>1,170,707</b>	<b>5,425,707</b>	<b>1,250</b>	<b>5,426,957</b>

**Interfund Loans**

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

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

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

<b>Fund Description</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P&amp;I</b>
101000 Interest Other	-	7,830	7,830

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

## 2026 Revised Department Direct Cost Budget by Category of Expenditure

Department	Salaries and Benefits	Supplies	Travel	Other Services	Debt Service	Depreciation Amortization	Capital Outlay	Total Direct Cost	Less Depreciation Amortization	Total Appropriation
Legislative Branch	5,267,528	140,578	76,940	3,860,943	194,727	-	8,500	9,549,216	-	9,549,216
Chief Administrative Officer	2,389,056	8,630	5,655	21,718,002	-	-	1,500	24,122,843	-	24,122,843
Community Development	1,341,068	5,050	8,000	783,938	-	-	-	2,138,056	-	2,138,056
Development Services	12,332,645	232,225	9,000	448,455	-	-	46,902	13,069,227	-	13,069,227
Equal Rights Commission	708,434	1,200	8,500	69,013	-	-	-	787,147	-	787,147
Equity & Inclusion	377,051	10,000	-	51,006	-	-	-	438,057	-	438,057
Finance	13,689,690	61,094	5,000	2,189,641	1,145,267	-	22,196	17,112,888	-	17,112,888
Fire	97,935,748	3,491,393	58,500	18,011,518	4,321,185	-	367,528	124,185,872	-	124,185,872
<i>Fire - Police/Fire Retirement</i>	-	-	-	9,180,156	-	-	-	9,180,156	-	9,180,156
Health	7,315,633	155,004	4,825	14,242,603	3,940	-	23,238	21,745,243	-	21,745,243
Human Resources	6,899,920	33,500	-	691,473	-	-	14,060	7,638,953	-	7,638,953
Information Technology	15,119,176	96,853	19,236	8,266,331	230,285	9,299,755	80,600	33,112,236	(9,299,755)	23,812,481
Internal Audit	965,410	1,331	1,500	6,341	-	-	-	974,582	-	974,582
Library	8,754,466	58,235	9,000	1,748,456	35,894	-	72,898	10,678,949	-	10,678,949
Maintenance & Operations	21,345,141	2,713,273	4,810	46,966,697	41,999,616	-	39,700	113,069,237	-	113,069,237
Management & Budget	1,115,731	3,190	20,000	239,824	-	-	-	1,378,745	-	1,378,745
Mayor	2,312,547	4,842	15,000	845,474	-	-	-	3,177,863	-	3,177,863
Municipal Attorney	7,656,845	27,034	10,000	2,222,994	-	-	-	9,916,873	-	9,916,873
Municipal Manager	2,076,595	68,326	15,937	508,213	156,533	-	-	2,825,604	-	2,825,604
Parks & Recreation	15,250,572	1,107,959	-	7,442,861	3,336,144	-	201,606	27,339,142	-	27,339,142
Planning	3,688,418	21,105	-	224,659	-	-	9,450	3,943,632	-	3,943,632
Police	117,225,737	3,206,369	133,500	19,739,488	2,101,757	-	59,000	142,465,851	-	142,465,851
<i>Police - Police/Fire Retirement</i>	-	-	-	11,211,448	-	-	-	11,211,448	-	11,211,448
Project Management & Engineering	718,998	15,170	-	222,458	-	-	-	956,626	-	956,626
Public Transportation	22,906,231	3,595,820	-	8,242,221	649,842	-	-	35,394,114	-	35,394,114
Public Works	1,623,550	922	-	128,473	-	-	-	1,752,945	-	1,752,945
Purchasing	1,967,855	2,964	-	194,825	-	-	-	2,165,644	-	2,165,644
Real Estate	811,563	5,708	1,000	2,398,449	5,399,205	-	8,300	8,624,225	-	8,624,225
Traffic Engineering	5,460,626	1,045,947	4,861	594,022	361,813	-	25,080	7,492,349	-	7,492,349
TANS Expense	-	-	-	-	1,289,000	-	-	1,289,000	-	1,289,000
Convention Center Reserve	-	-	-	27,363,081	1,000	-	-	27,364,081	-	27,364,081
<b>Direct Cost Total</b>	<b>377,256,234</b>	<b>16,113,722</b>	<b>411,264</b>	<b>209,813,063</b>	<b>61,226,208</b>	<b>9,299,755</b>	<b>980,558</b>	<b>675,100,804</b>	<b>(9,299,755)</b>	<b>665,801,049</b>
% of Total	55.88%	2.39%	0.06%	31.08%	9.07%	1.38%	0.15%	100.00%		

### 2026 Revised Department Direct Cost Budget by Fund (Direct Cost in \$ Thousands)

Fund #	101000	131000	141000	151000	161000	163000	104000	106000	119000	162000	SA/LRSA	164000	201000	2020X0	221000	602000	607000		206000	208000	
& 170000																					
Area-	Anch	Anch	Anch	Anch	Anch	Bld	Chugiak	Gird-	Chugiak/	Eagle	Multiple:	Public	PAC	Cnvtn	Heritage	Self-	Mgmt		Alc	MJ	
Department / Agency	wide	Fire	Roads /	Police	Parks &	Safety	Fire	wood	Birchwd/	River /	Special	Fin	Sur-	Ctr Ops	Land	Ins	Info	TOTAL	% of	Bev	Retail
			Drainage		Rec			Valley	ER RR	Chugiak	Assmt,	Invest	Charge	Reserve	Bank		Systems		Total	Tax	Tax
										P&R	SAAs,										
										LRSA	LRSA										
Legislative Branch	9,549	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,549	1.4%	-	-
Chief Administrative Officer	10,373	-	-	-	80	-	-	-	-	-	-	-	339	-	-	13,331	-	24,123	3.6%	-	-
Community Development	2,038	-	-	-	-	-	-	100	-	-	-	-	-	-	-	-	-	2,138	0.3%	-	-
Development Services	6,008	-	-	-	-	7,061	-	-	-	-	-	-	-	-	-	-	-	13,069	1.9%	-	-
Equal Rights Commission	787	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	787	0.1%	-	-
Equity & Inclusion	438	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	438	0.1%	-	-
Finance	14,752	-	-	-	-	-	-	-	-	-	-	2,361	-	-	-	-	-	17,113	2.5%	312	34
Fire	43,851	85,866	-	-	-	-	1,218	1,602	-	-	829	-	-	-	-	-	-	133,366	19.8%	-	-
Health	21,745	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,745	3.2%	11,775	7,812
Human Resources	7,639	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,639	1.1%	-	-
Information Technology	1,320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,792	33,112	4.9%	-	-
Internal Audit	975	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	975	0.1%	-	-
Library	10,679	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,679	1.6%	121	125
Maintenance & Operations	21,572	-	74,730	-	-	-	-	1,821	10,167	-	4,779	-	-	-	-	-	-	113,069	16.7%	-	-
Management & Budget	1,379	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,379	0.2%	-	-
Mayor	3,178	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,178	0.5%	-	-
Municipal Attorney	9,917	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,917	1.5%	373	-
Municipal Manager	2,826	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,826	0.4%	-	-
Parks & Recreation	611	-	-	-	21,297	-	-	757	-	4,674	-	-	-	-	-	-	-	27,339	4.0%	-	-
Planning	3,944	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,944	0.6%	-	-
Police	417	-	-	150,486	-	-	-	913	-	-	1,861	-	-	-	-	-	-	153,677	22.8%	1,277	-
Project Management & Engine	957	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	957	0.1%	-	-
Public Transportation	35,394	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,394	5.2%	-	-
Public Works	1,753	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,753	0.3%	-	-
Purchasing	2,166	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,166	0.3%	-	-
Real Estate	7,876	-	-	-	-	-	-	-	-	-	-	-	-	-	748	-	-	8,624	1.3%	-	-
Traffic Engineering	7,492	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,492	1.1%	-	-
TANs Expense	1,289	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,289	0.2%	-	-
Convention Center & Reserves	5,500	-	-	-	-	-	-	-	-	-	-	-	-	21,864	-	-	-	27,364	4.1%	-	-
<b>Total General Government</b>	<b>236,423</b>	<b>85,866</b>	<b>74,730</b>	<b>150,486</b>	<b>21,377</b>	<b>7,061</b>	<b>1,218</b>	<b>5,194</b>	<b>10,167</b>	<b>4,674</b>	<b>7,468</b>	<b>2,361</b>	<b>339</b>	<b>21,864</b>	<b>748</b>	<b>13,331</b>	<b>31,792</b>	<b>675,101</b>	<b>100.0%</b>	<b>13,858</b>	<b>7,971</b>
Percent of Total	35.0%	12.7%	11.1%	22.3%	3.2%	1.0%	0.2%	0.8%	1.5%	0.7%	1.1%	0.3%	0.1%	3.2%	0.1%	2.0%	4.7%				

Direct Cost includes labor, non-labor, travel, transfers, debt service, and depreciation / amortization but does not include intragovernmental charges (IGCs) nor revenues.

## Fund Function Cost

Fund	Title	2025 Revised Budget	2026 Revised Budget	Less Depreciation Amortization	2026 Revised Appropriation
101000	Areawide General Fund	194,779,960	199,196,517	-	199,196,517
103000	Areawide EMS Lease	829,029	829,029	-	829,029
104000	Chugiak Fire Service Area	1,614,746	1,727,070	-	1,727,070
105000	Glen Alps Service Area	508,041	515,295	-	515,295
106000	Girdwood Valley Service Area	5,379,552	5,815,200	-	5,815,200
107000	AW APD IT Systems Special Levy	1,840,000	1,840,000	-	1,840,000
110000	Chugach State Park Access Service Area	-	374,763	-	374,763
111000	Birchtree/Elmore LRSA	408,070	419,700	-	419,700
112000	Section 6/Campbell Airstrip LRSA	221,954	221,326	-	221,326
113000	Valli Vue Estates LRSA	158,984	157,834	-	157,834
114000	Skyranch Estates LRSA	48,225	44,975	-	44,975
115000	Upper Grover LRSA	26,174	26,222	-	26,222
116000	Raven Woods/Bubbling Brook LRSA	24,887	29,374	-	29,374
117000	Mt. Park Estates LRSA	45,459	45,982	-	45,982
118000	Mt. Park/Robin Hill LRSA	218,667	219,468	-	219,468
119000	Chugiak, Birchwood, ER Rural Road SA	9,853,390	10,363,756	-	10,363,756
121000	Eaglewood Contributing RSA	137,288	142,216	-	142,216
122000	Gateway Contributing RSA	2,525	3,255	-	3,255
123000	Lakehill LRSA	81,777	78,687	-	78,687
124000	Totem LRSA	44,420	38,458	-	38,458
125000	Paradise Valley South LRSA	23,178	22,939	-	22,939
126000	SRW Homeowners LRSA	86,854	86,343	-	86,343
129000	Eagle River Streetlight SA	338,544	351,304	-	351,304
131000	Anchorage Fire SA	87,683,684	95,512,597	-	95,512,597
141000	Anchorage Roads and Drainage SA	87,245,674	78,628,338	-	78,628,338
142000	Talus West LRSA	134,824	75,553	-	75,553
143000	Upper O'Malley LRSA	956,601	912,606	-	912,606
144000	Bear Valley LRSA	71,043	73,729	-	73,729
145000	Rabbit Creek View/Hts LRSA	153,135	178,183	-	178,183
146000	Villages Scenic Parkway LRSA	33,038	34,165	-	34,165
147000	Sequoia Estates LRSA	31,992	33,666	-	33,666
148000	Rockhill LRSA	85,010	82,181	-	82,181
149000	South Goldenview Area LRSA	971,351	959,455	-	959,455
150000	Homestead LRSA	37,184	36,441	-	36,441
151000	Anchorage Metropolitan Police SA	158,207,277	166,052,043	-	166,052,043
152000	Turnagain Arm Police SA	21,744	21,222	-	21,222
161000	Anchorage Parks & Recreation SA	29,864,311	27,776,919	-	27,776,919
162000	Eagle River-Chugiak Parks & Rec	5,161,579	5,570,968	-	5,570,968
163000	Anchorage Building Safety SA	8,646,489	8,709,059	-	8,709,059
164000	Public Finance and Investments	2,547,837	2,604,331	-	2,604,331
170000	ML&P Sale Proceeds	3,817,000	5,500,000	-	5,500,000
201000	PAC Surcharge Revenue	-	339,000	-	339,000
2020X0	Room Tax / Convention Center	18,448,756	22,121,415	-	22,121,415
221000	Heritage Land Bank	1,015,071	1,027,219	-	1,027,219
301000	PAC Surcharge Revenue Bond Fund	295,000	-	-	-
602000	Self Insurance ISF	606,000	446,000	-	446,000
607000	Information Technology ISF	1,877,163	3,202,167	(9,299,755)	(6,097,588)
<b>Function Cost Total</b>		<b>624,583,487</b>	<b>642,446,970</b>	<b>(9,299,755)</b>	<b>633,147,215</b>

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

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

## 2026 Revised Fund Function Cost Budget by Category of Expenditure

Fund	Description	Salaries and Benefits	Supplies	Travel	Other Services	Debt Service	Depr / Amort	Capital Outlay	Direct Cost	IGCs by/to Others	Total Budget	Less Depr / Amort	Total Appropriation
101000	Areawide General Fund	137,904,312	6,950,209	209,358	73,174,730	12,280,954	-	403,701	230,923,264	(31,726,747)	199,196,517	-	199,196,517
103000	Areawide EMS Lease	-	-	-	-	829,029	-	-	829,029	-	829,029	-	829,029
104000	Chugiak Fire Service Area	-	-	-	1,217,841	-	-	-	1,217,841	509,229	1,727,070	-	1,727,070
105000	Glen Alps Service Area	-	-	-	481,395	-	-	-	481,395	33,900	515,295	-	515,295
106000	Girdwood Valley Service Area	383,891	182,343	5,000	4,512,247	110,540	-	-	5,194,021	621,179	5,815,200	-	5,815,200
107000	AW APD IT Systems Special Levy	-	-	-	1,840,000	-	-	-	1,840,000	-	1,840,000	-	1,840,000
110000	Chugach State Park Access Service Are	-	-	-	374,763	-	-	-	374,763	-	374,763	-	374,763
111000	Birchtree/Elmore LRSA	-	-	-	389,100	-	-	-	389,100	30,600	419,700	-	419,700
112000	Section 6/Campbell Airstrip LRSA	-	-	-	230,376	-	-	-	230,376	(9,050)	221,326	-	221,326
113000	Valli Vue Estates LRSA	-	-	-	145,434	-	-	-	145,434	12,400	157,834	-	157,834
114000	Skyranch Estates LRSA	-	-	-	41,475	-	-	-	41,475	3,500	44,975	-	44,975
115000	Upper Grover LRSA	-	-	-	24,222	-	-	-	24,222	2,000	26,222	-	26,222
116000	Raven Woods/Bubbling Brook LRSA	-	-	-	27,374	-	-	-	27,374	2,000	29,374	-	29,374
117000	Mt. Park Estates LRSA	-	-	-	42,682	-	-	-	42,682	3,300	45,982	-	45,982
118000	Mt. Park/Robin Hill LRSA	-	-	-	204,268	-	-	-	204,268	15,200	219,468	-	219,468
119000	Chugiak, Birchwood, ER Rural Road SA	627,130	167,287	-	9,283,099	83,798	-	6,000	10,167,314	196,442	10,363,756	-	10,363,756
121000	Eaglewood Contributing RSA	-	-	-	134,616	-	-	-	134,616	7,600	142,216	-	142,216
122000	Gateway Contributing RSA	-	-	-	3,055	-	-	-	3,055	200	3,255	-	3,255
123000	Lakehill LRSA	-	-	-	73,187	-	-	-	73,187	5,500	78,687	-	78,687
124000	Totem LRSA	-	-	-	35,458	-	-	-	35,458	3,000	38,458	-	38,458
125000	Paradise Valley South LRSA	-	-	-	21,139	-	-	-	21,139	1,800	22,939	-	22,939
126000	SRW Homeowners LRSA	-	-	-	80,743	-	-	-	80,743	5,600	86,343	-	86,343
129000	Eagle River Streetlight SA	-	4,899	-	264,700	-	-	-	269,599	81,705	351,304	-	351,304
131000	Anchorage Fire SA	70,479,918	2,291,000	38,170	10,193,667	2,646,179	-	216,684	85,865,618	9,646,979	95,512,597	-	95,512,597
141000	Anchorage Roads and Drainage SA	12,415,287	2,154,109	-	20,129,555	40,013,418	-	18,000	74,730,369	3,897,969	78,628,338	-	78,628,338
142000	Talus West LRSA	-	-	-	65,553	-	-	-	65,553	10,000	75,553	-	75,553
143000	Upper O'Malley LRSA	-	-	-	842,006	-	-	-	842,006	70,600	912,606	-	912,606
144000	Bear Valley LRSA	-	-	-	68,129	-	-	-	68,129	5,600	73,729	-	73,729
145000	Rabbit Creek View/Hts LRSA	-	-	-	165,483	-	-	-	165,483	12,700	178,183	-	178,183
146000	Villages Scenic Parkway LRSA	-	-	-	31,665	-	-	-	31,665	2,500	34,165	-	34,165
147000	Sequoia Estates LRSA	-	-	-	31,666	-	-	-	31,666	2,000	33,666	-	33,666
148000	Rockhill LRSA	-	-	-	76,981	-	-	-	76,981	5,200	82,181	-	82,181
149000	South Goldenview Area LRSA	-	-	-	884,355	-	-	-	884,355	75,100	959,455	-	959,455
150000	Homestead LRSA	-	-	-	33,941	-	-	-	33,941	2,500	36,441	-	36,441
151000	Anchorage Metropolitan Police SA	117,205,222	3,206,369	133,500	28,153,298	1,728,677	-	59,000	150,486,066	15,565,977	166,052,043	-	166,052,043
152000	Turnagain Arm Police SA	20,515	-	-	-	-	-	-	20,515	707	21,222	-	21,222
161000	Anchorage Parks & Recreation SA	12,445,543	900,998	-	4,597,747	3,240,571	-	191,766	21,376,625	6,400,294	27,776,919	-	27,776,919
162000	Eagle River-Chugiak Parks & Rec	2,504,798	136,663	-	1,961,252	61,757	-	9,840	4,674,310	896,658	5,570,968	-	5,570,968
163000	Anchorage Building Safety SA	6,765,031	77,950	5,000	200,965	-	-	12,067	7,061,013	1,648,046	8,709,059	-	8,709,059
164000	Public Finance and Investments	1,174,618	2,100	-	1,182,347	-	-	2,000	2,361,065	243,266	2,604,331	-	2,604,331
170000	ML&P Sale Proceeds	-	-	-	5,500,000	-	-	-	5,500,000	-	5,500,000	-	5,500,000
201000	PAC Surcharge Revenue	-	-	-	339,000	-	-	-	339,000	-	339,000	-	339,000
2020X0	Room Tax / Convention Center	-	-	-	21,863,081	1,000	-	-	21,864,081	257,334	22,121,415	-	22,121,415
221000	Heritage Land Bank	392,021	4,500	1,000	343,406	-	-	7,500	748,427	278,792	1,027,219	-	1,027,219
602000	Self Insurance ISF	619,643	4,500	-	12,707,131	-	-	-	13,331,274	(12,885,274)	446,000	-	446,000
607000	Information Technology ISF	14,318,305	30,795	19,236	7,839,931	230,285	9,299,755	54,000	31,792,307	(28,590,140)	3,202,167	(9,299,755)	(6,097,588)
<b>Function Cost Total</b>		<b>377,256,234</b>	<b>16,113,722</b>	<b>411,264</b>	<b>209,813,063</b>	<b>61,226,208</b>	<b>9,299,755</b>	<b>980,558</b>	<b>675,100,804</b>	<b>(32,653,834)</b>	<b>642,446,970</b>	<b>(9,299,755)</b>	<b>633,147,215</b>

**2026 Revised Budget Revenues, Direct Cost by Department, and Other Financing Sources and Uses by Major Funds and Non-major Funds in the Aggregate**

(\$ Thousands)

Fund #	101000 & 170000	131000	141000	151000	161000	163000	104000	106000	119000	162000	SA/LRSA	164000	201000	2020X0	221000	602000	607000	Total Budget	
Revenue Type	Area-wide	Anch Fire	Anch Roads / Drainage	Anch Police	Anch Parks & Rec	Bid Safety	Chugiak Fire	Gird-wood Valley	Chugiak/ Birchwd/ ER RR	Eagle River / Chugiak P&R	Multiple: Special Assmt, SAs, LRSAs	Public Fin Invest	PAC Sur-charge	Room Tax Cnvntn Ctr	Heritage Land Bank	GL WC	Info Tech	Total Budget	
Federal Revenues	19,393	-	190	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,583
Fees & Charges for Services	19,970	445	2	1,013	1,745	27	-	28	25	241	-	1,297	-	-	185	1	-	-	24,978
Fines & Forfeitures	547	-	-	5,259	-	15	-	-	-	-	-	-	-	-	-	-	-	-	5,821
Investment Income	4,924	381	307	378	126	(461)	80	30	(51)	84	158	44	-	290	299	445	(886)	-	6,149
Licenses, Permits, Certifications	2,496	676	115	-	-	6,355	-	-	-	-	-	-	-	-	-	-	-	-	9,641
Other Revenues	1,029	35	68	510	80	1	1	6	2	17	-	1,567	339	-	300	-	-	-	3,954
Special Assessments	8	-	220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	228
State Revenues	4,139	116	783	554	40	-	2	3	-	-	15	-	-	-	-	-	-	-	5,652
Taxes - Other/PILT - Not Subject to Tax Limit	19,608	396	403	620	112	0	28	50	184	16	18	-	-	30,727	-	-	-	-	52,161
Taxes - Other/PILT - Subject to Tax Limit	80,587	1,196	1,587	1,584	412	-	-	-	-	-	-	-	-	-	-	-	-	-	85,366
Taxes - Property	15,969	92,246	74,934	155,188	24,855	-	1,616	5,699	10,108	5,213	7,653	-	-	-	-	-	-	-	393,480
Transfers from Other Funds	28,040	-	-	-	-	-	-	-	97	-	-	-	-	-	-	848	-	-	28,985
Var. Other Financial Sources	138	21	20	47	7	-	-	-	-	-	-	-	-	-	89	-	-	-	321
<b>Revenues Total</b>	<b>196,847</b>	<b>95,513</b>	<b>78,628</b>	<b>165,152</b>	<b>27,377</b>	<b>5,937</b>	<b>1,727</b>	<b>5,815</b>	<b>10,364</b>	<b>5,571</b>	<b>7,844</b>	<b>2,908</b>	<b>339</b>	<b>31,017</b>	<b>873</b>	<b>1,294</b>	<b>(886)</b>	<b>(886)</b>	<b>636,319</b>
<b>Department / Agency</b>																			
Legislative Branch	9,549	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,549
Chief Administrative Officer	10,373	-	-	-	80	-	-	-	-	-	-	-	339	-	-	13,331	-	-	24,123
Community Development	2,038	-	-	-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	2,138
Development Services	6,008	-	-	-	-	7,061	-	-	-	-	-	-	-	-	-	-	-	-	13,069
Equal Rights Commission	787	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	787
Equity & Inclusion	438	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	438
Finance	14,752	-	-	-	-	-	-	-	-	-	-	2,361	-	-	-	-	-	-	17,113
Fire	43,851	85,866	-	-	-	-	1,218	1,602	-	-	829	-	-	-	-	-	-	-	133,366
Health	21,745	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,745
Human Resources	7,639	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,639
Information Technology	1,320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,792	33,112
Internal Audit	975	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	975
Library	10,679	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,679
Maintenance & Operations	21,572	-	74,730	-	-	-	-	1,821	10,167	-	4,779	-	-	-	-	-	-	-	113,069
Management & Budget	1,379	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,379
Mayor	3,178	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,178
Municipal Attorney	9,917	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,917
Municipal Manager	2,826	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,826
Parks & Recreation	611	-	-	-	21,297	-	-	757	-	4,674	-	-	-	-	-	-	-	-	27,339
Planning	3,944	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,944
Police	417	-	-	150,486	-	-	-	913	-	-	1,861	-	-	-	-	-	-	-	153,677
Project Management & Engineering	957	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	957
Public Transportation	35,394	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,394
Public Works	1,753	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,753
Purchasing	2,166	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,166
Real Estate	7,876	-	-	-	-	-	-	-	-	-	-	-	-	-	748	-	-	-	8,624
Traffic Engineering	7,492	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,492
TANs Expense	1,289	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,289
Convention Center & Reserves	5,500	-	-	-	-	-	-	-	-	-	-	-	-	21,864	-	-	-	-	27,364
<b>Direct Cost Total</b>	<b>236,423</b>	<b>85,866</b>	<b>74,730</b>	<b>150,486</b>	<b>21,377</b>	<b>7,061</b>	<b>1,218</b>	<b>5,194</b>	<b>10,167</b>	<b>4,674</b>	<b>7,468</b>	<b>2,361</b>	<b>339</b>	<b>21,864</b>	<b>748</b>	<b>13,331</b>	<b>31,792</b>	<b>(886)</b>	<b>675,101</b>
Charges by/to Department / Agency	(31,727)	9,647	3,898	15,566	6,400	1,648	509	621	196	897	386	243	-	257	279	(12,885)	(28,590)	(28,590)	(32,654)
<b>Charges by/to Total</b>	<b>(31,727)</b>	<b>9,647</b>	<b>3,898</b>	<b>15,566</b>	<b>6,400</b>	<b>1,648</b>	<b>509</b>	<b>621</b>	<b>196</b>	<b>897</b>	<b>386</b>	<b>243</b>	<b>-</b>	<b>257</b>	<b>279</b>	<b>(12,885)</b>	<b>(28,590)</b>	<b>(28,590)</b>	<b>(32,654)</b>
<b>Function Cost Total</b>	<b>204,697</b>	<b>95,513</b>	<b>78,628</b>	<b>166,052</b>	<b>27,777</b>	<b>8,709</b>	<b>1,727</b>	<b>5,815</b>	<b>10,364</b>	<b>5,571</b>	<b>7,854</b>	<b>2,604</b>	<b>339</b>	<b>22,121</b>	<b>1,027</b>	<b>446</b>	<b>3,202</b>	<b>(886)</b>	<b>642,447</b>
Net Increase (Decrease / Use) in Fund Balance	(7,850)	-	-	(900)	(400)	(2,773)	-	-	-	-	(10)	304	-	8,895	(154)	848	(4,088)	(4,088)	(6,128)

**2026 Revised Budget Revenues, Direct Cost by Category, and Other Financing Sources and Uses by Major Funds and Non-major Funds in the Aggregate**

(\$ Thousands)

Revenue Type	Fund #	101000	131000	141000	151000	161000	163000	104000	106000	119000	162000	SA/LRSA	164000	201000	2020X0	221000	602000	607000	Total Budget	
	& 170000	Area-wide	Anch Fire	Anch Roads / Drainage	Anch Police	Anch Parks & Rec	Bid Safety	Chugiak Fire	Gird-wood Valley	Chugiak/ Birchwd/ ER RR	Eagle River / Chugiak P&R	Multiple: Special Assmt, SAs, LRSAs	Public Fin Invest	PAC Sur-charge	Room Tax Cnvntn Ctr	Heritage Land Bank	GL WC	Info Tech		
Federal Revenues		19,393	-	190	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,583
Fees & Charges for Services		19,970	445	2	1,013	1,745	27	-	28	25	241	-	1,297	-	-	185	1	-	-	24,978
Fines & Forfeitures		547	-	-	5,259	-	15	-	-	-	-	-	-	-	-	-	-	-	-	5,821
Investment Income		4,924	381	307	378	126	(461)	80	30	(51)	84	158	44	-	290	299	445	(886)	-	6,149
Licenses, Permits, Certifications		2,496	676	115	-	-	6,355	-	-	-	-	-	-	-	-	-	-	-	-	9,641
Other Revenues		1,029	35	68	510	80	1	1	6	2	17	-	1,567	339	-	300	-	-	-	3,954
Special Assessments		8	-	220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	228
State Revenues		4,139	116	783	554	40	-	2	3	-	-	15	-	-	-	-	-	-	-	5,652
Taxes - Other/PILT - Not Subject to Tax Limit		19,608	396	403	620	112	0	28	50	184	16	18	-	-	30,727	-	-	-	-	52,161
Taxes - Other/PILT - Subject to Tax Limit		80,587	1,196	1,587	1,584	412	-	-	-	-	-	-	-	-	-	-	-	-	-	85,366
Taxes - Property		15,969	92,246	74,934	155,188	24,855	-	1,616	5,699	10,108	5,213	7,653	-	-	-	-	-	-	-	393,480
Transfers from Other Funds		28,040	-	-	-	-	-	-	-	97	-	-	-	-	-	-	848	-	-	28,985
Var. Other Financial Sources		138	21	20	47	7	-	-	-	-	-	-	-	-	-	89	-	-	-	321
<b>Revenues Total</b>		<b>196,847</b>	<b>95,513</b>	<b>78,628</b>	<b>165,152</b>	<b>27,377</b>	<b>5,937</b>	<b>1,727</b>	<b>5,815</b>	<b>10,364</b>	<b>5,571</b>	<b>7,844</b>	<b>2,908</b>	<b>339</b>	<b>31,017</b>	<b>873</b>	<b>1,294</b>	<b>(886)</b>	<b>(886)</b>	<b>636,319</b>
<b>Category of Expense</b>																				
Salaries and Benefits		137,904	70,480	12,415	117,205	12,446	6,765	-	384	627	2,505	21	1,175	-	-	392	620	14,318	-	377,256
Supplies		6,950	2,291	2,154	3,206	901	78	-	182	167	137	5	2	-	-	5	5	31	-	16,114
Travel		209	38	-	134	-	5	-	5	-	-	-	-	-	-	1	-	19	-	411
Other Services		78,675	10,194	20,130	28,153	4,598	201	1,218	4,512	9,283	1,961	6,614	1,182	339	21,863	343	12,707	7,840	-	209,813
Debt Service		12,281	2,646	40,013	1,729	3,241	-	-	111	84	62	829	-	-	1	-	-	230	-	61,226
Depreciation Amortization		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,300	9,300
Capital Outlay		404	217	18	59	192	12	-	-	6	10	-	2	-	-	8	-	54	-	981
<b>Direct Cost Total</b>		<b>236,423</b>	<b>85,866</b>	<b>74,730</b>	<b>150,486</b>	<b>21,377</b>	<b>7,061</b>	<b>1,218</b>	<b>5,194</b>	<b>10,167</b>	<b>4,674</b>	<b>7,468</b>	<b>2,361</b>	<b>339</b>	<b>21,864</b>	<b>748</b>	<b>13,331</b>	<b>31,792</b>	<b>(32,654)</b>	<b>675,101</b>
Charges by/to Department / Agency		(31,727)	9,647	3,898	15,566	6,400	1,648	509	621	196	897	386	243	-	257	279	(12,885)	(28,590)	(28,590)	(32,654)
<b>Charges by/to Total</b>		<b>(31,727)</b>	<b>9,647</b>	<b>3,898</b>	<b>15,566</b>	<b>6,400</b>	<b>1,648</b>	<b>509</b>	<b>621</b>	<b>196</b>	<b>897</b>	<b>386</b>	<b>243</b>	<b>-</b>	<b>257</b>	<b>279</b>	<b>(12,885)</b>	<b>(28,590)</b>	<b>(28,590)</b>	<b>(32,654)</b>
<b>Function Cost Total</b>		<b>204,697</b>	<b>95,513</b>	<b>78,628</b>	<b>166,052</b>	<b>27,777</b>	<b>8,709</b>	<b>1,727</b>	<b>5,815</b>	<b>10,364</b>	<b>5,571</b>	<b>7,854</b>	<b>2,604</b>	<b>339</b>	<b>22,121</b>	<b>1,027</b>	<b>446</b>	<b>3,202</b>	<b>(886)</b>	<b>642,447</b>
Net Increase (Decrease / Use) in Fund Balance		(7,850)	-	-	(900)	(400)	(2,773)	-	-	-	-	(10)	304	-	8,895	(154)	848	(4,088)	(4,088)	(6,128)

**2024 Actuals\*, 2025 Revised Budget, and 2026 Revised Budget Financing Sources and Uses (\$ Thousands)**

Revenue Type	101000 Areawide Service Area (incl ML&P Sale Fund 170000)			131000 Anchorage Fire Service Area			141000 Anchorage Roads & Drainage Service Area		
	2024	2025	2026	2024	2025	2026	2024	2025	2026
	Actuals*	Revised	Revised	Actuals*	Revised	Revised	Actuals*	Revised	Revised
Federal Revenues	19,391	17,359	19,393	-	-	-	87	87	190
Fees & Charges for Services	19,902	18,548	19,970	279	445	445	0	2	2
Fines & Forfeitures	69	514	547	-	-	-	-	-	-
Investment Income	(2,925)	3,265	4,924	(372)	(286)	381	987	232	307
Licenses, Permits, Certification	3,143	2,913	2,496	926	676	676	64	115	115
Other Revenues	4,590	1,031	1,029	293	38	35	204	68	68
Special Assessments	6	8	8	-	-	-	149	220	220
State Revenues	6,737	5,990	4,139	117	116	116	653	621	783
Taxes - Other/PILT - Not Subje	23,058	22,354	19,608	538	396	396	998	854	403
Taxes - Other/PILT - Subject to	83,159	80,164	80,587	1,083	1,056	1,196	1,437	1,400	1,587
Taxes - Property	13,955	9,410	15,969	84,285	85,243	92,246	78,920	83,647	74,934
Transfers from Other Funds	23,626	31,446	28,040	0	-	-	3	-	-
Var. Other Financial Sources	21	9	138	1	1	21	-	-	20
<b>Revenues Total</b>	<b>194,732</b>	<b>193,011</b>	<b>196,847</b>	<b>87,149</b>	<b>87,684</b>	<b>95,513</b>	<b>83,502</b>	<b>87,246</b>	<b>78,628</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
Legislative Branch	8,180	9,405	9,549	-	-	-	-	-	-
Chief Administrative Officer	14,908	14,706	10,373	-	-	-	-	-	-
Community Development	1,643	2,053	2,038	-	-	-	-	-	-
Development Services	5,380	5,787	6,008	-	-	-	-	-	-
Equal Rights Commission	818	664	787	-	-	-	-	-	-
Equity & Inclusion	339	493	438	-	-	-	-	-	-
Finance	12,689	14,106	14,752	-	-	-	-	-	-
Fire	30,056	42,100	43,851	79,007	77,758	85,866	-	-	-
Health	19,580	20,629	21,745	-	-	-	-	-	-
Human Resources	6,771	7,215	7,639	-	-	-	-	-	-
Information Technology	1,217	1,305	1,320	-	-	-	-	-	-
Internal Audit	691	925	975	-	-	-	-	-	-
Library	9,378	10,025	10,679	-	-	-	-	-	-
Maintenance & Operations	21,757	20,038	21,572	-	-	-	76,201	82,243	74,730
Management & Budget	927	1,389	1,379	-	-	-	-	-	-
Mayor	2,610	3,049	3,178	-	-	-	-	-	-
Municipal Attorney	7,815	9,791	9,917	-	-	-	-	-	-
Municipal Manager	2,376	3,534	2,826	-	-	-	-	-	-
Parks & Recreation	549	508	611	-	-	-	-	-	-
Planning	3,207	3,962	3,944	-	-	-	-	-	-
Police	401	418	417	-	-	-	-	-	-
Project Management & Engineer	913	952	957	-	-	-	-	-	-
Public Transportation	30,696	32,940	35,394	-	-	-	-	-	-
Public Works	1,215	1,605	1,753	-	-	-	-	-	-
Purchasing	1,869	2,128	2,166	-	-	-	-	-	-
Real Estate	9,582	10,873	7,876	-	-	-	-	-	-
Traffic Engineering	6,860	7,209	7,492	-	-	-	-	-	-
TANs Expense	-	-	1,289	-	-	-	-	-	-
Convention Center & Reserves	-	3,817	5,500	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>202,425</b>	<b>231,625</b>	<b>236,423</b>	<b>79,007</b>	<b>77,758</b>	<b>85,866</b>	<b>76,201</b>	<b>82,243</b>	<b>74,730</b>
Charges by/to Dept / Agency	(24,687)	(33,028)	(31,727)	7,665	9,926	9,647	2,969	5,003	3,898
<b>Charges by/to Total</b>	<b>(24,687)</b>	<b>(33,028)</b>	<b>(31,727)</b>	<b>7,665</b>	<b>9,926</b>	<b>9,647</b>	<b>2,969</b>	<b>5,003</b>	<b>3,898</b>
<b>Function Cost Total</b>	<b>177,738</b>	<b>198,597</b>	<b>204,697</b>	<b>86,672</b>	<b>87,684</b>	<b>95,513</b>	<b>79,171</b>	<b>87,246</b>	<b>78,628</b>

Net Increase (Decrease / Use) in Fund Balance	16,993	(5,586)	(7,850)	478	-	-	4,331	-	-
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\* 2024 Actuals are unaudited

**2024 Actuals\*, 2025 Revised Budget, and 2026 Revised Budget Financing Sources and Uses (\$ Thousands)**

Revenue Type	151000 Anchorage Police Service Area			161000 Anchorage Parks & Recreation Service Area			163000 Building Safety Service Area		
	2024 Actuals*	2025 Revised	2026 Revised	2024 Actuals*	2025 Revised	2026 Revised	2024 Actuals*	2025 Revised	2026 Revised
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	971	1,123	1,013	1,807	1,745	1,745	37	23	27
Fines & Forfeitures	6,642	5,334	5,259	-	-	-	2	30	15
Investment Income	1,066	456	378	415	231	126	(782)	(960)	(461)
Licenses, Permits, Certification	-	-	-	-	-	-	8,529	5,929	6,355
Other Revenues	687	560	510	245	80	80	2	1	1
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	511	554	554	40	40	40	-	-	-
Taxes - Other/PILT - Not Subje	889	620	620	459	413	112	9	0	0
Taxes - Other/PILT - Subject to	1,434	1,397	1,584	373	364	412	-	-	-
Taxes - Property	141,921	148,163	155,188	23,215	26,992	24,855	1,512	1,905	-
Transfers from Other Funds	0	-	-	6	-	-	-	-	-
Var. Other Financial Sources	-	-	47	-	-	7	-	-	-
<b>Revenues Total</b>	<b>154,121</b>	<b>158,207</b>	<b>165,152</b>	<b>26,561</b>	<b>29,864</b>	<b>27,377</b>	<b>9,309</b>	<b>6,928</b>	<b>5,937</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
Legislative Branch	-	-	-	-	-	-	-	-	-
Chief Administrative Officer	-	-	-	11	80	80	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	6,240	6,904	7,061
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Inclusion	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	19,672	23,252	21,297	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	134,997	142,902	150,486	-	-	-	-	-	-
Project Management & Engineer	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center & Reserves	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>134,997</b>	<b>142,902</b>	<b>150,486</b>	<b>19,683</b>	<b>23,332</b>	<b>21,377</b>	<b>6,240</b>	<b>6,904</b>	<b>7,061</b>
Charges by/to Dept / Agency	13,977	15,306	15,566	5,064	6,532	6,400	1,284	1,742	1,648
<b>Charges by/to Total</b>	<b>13,977</b>	<b>15,306</b>	<b>15,566</b>	<b>5,064</b>	<b>6,532</b>	<b>6,400</b>	<b>1,284</b>	<b>1,742</b>	<b>1,648</b>
<b>Function Cost Total</b>	<b>148,974</b>	<b>158,207</b>	<b>166,052</b>	<b>24,747</b>	<b>29,864</b>	<b>27,777</b>	<b>7,523</b>	<b>8,646</b>	<b>8,709</b>

Net Increase (Decrease / Use) in Fund Balance	5,147	-	(900)	1,813	-	(400)	1,786	(1,719)	(2,773)
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\* 2024 Actuals are unaudited

**2024 Actuals\*, 2025 Revised Budget, and 2026 Revised Budget Financing Sources and Uses (\$ Thousands)**

Revenue Type	SUBTOTAL Five Major Funds (101, 131, 141, 151, 161) and Building Safety (163)			104000 Chugiak Fire Service Area			106000 Girdwood Valley Service Area		
	2024	2025	2026	2024	2025	2026	2024	2025	2026
	Actuals*	Revised	Revised	Actuals*	Revised	Revised	Actuals*	Revised	Revised
Federal Revenues	19,478	17,446	19,583	-	-	-	-	-	-
Fees & Charges for Services	22,996	21,887	23,202	-	-	-	19	26	28
Fines & Forfeitures	6,713	5,878	5,821	-	-	-	-	-	-
Investment Income	(1,610)	2,938	5,656	171	60	80	21	(23)	30
Licenses, Permits, Certification	12,661	9,633	9,641	-	-	-	-	-	-
Other Revenues	6,021	1,776	1,722	187	1	1	8	3	6
Special Assessments	155	228	228	-	-	-	1	-	-
State Revenues	8,057	7,320	5,631	2	2	2	3	3	3
Taxes - Other/PILT - Not Subje	25,951	24,636	21,138	31	26	28	56	46	50
Taxes - Other/PILT - Subject to	87,485	84,381	85,366	-	-	-	-	-	-
Taxes - Property	343,809	355,360	363,192	1,484	1,526	1,616	4,644	5,325	5,699
Transfers from Other Funds	23,635	31,446	28,040	-	-	-	-	-	-
Var. Other Financial Sources	22	10	232	-	-	-	-	-	-
<b>Revenues Total</b>	<b>555,374</b>	<b>562,939</b>	<b>569,453</b>	<b>1,875</b>	<b>1,615</b>	<b>1,727</b>	<b>4,753</b>	<b>5,380</b>	<b>5,815</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
Legislative Branch	8,180	9,405	9,549	-	-	-	-	-	-
Chief Administrative Officer	14,919	14,786	10,453	-	-	-	-	-	-
Community Development	1,643	2,053	2,038	-	-	-	6	118	100
Development Services	11,620	12,691	13,069	-	-	-	-	-	-
Equal Rights Commission	818	664	787	-	-	-	-	-	-
Equity & Inclusion	339	493	438	-	-	-	-	-	-
Finance	12,689	14,106	14,752	-	-	-	-	-	-
Fire	109,063	119,858	129,717	1,023	1,116	1,218	1,283	1,500	1,602
Health	19,580	20,629	21,745	-	-	-	-	-	-
Human Resources	6,771	7,215	7,639	-	-	-	-	-	-
Information Technology	1,217	1,305	1,320	-	-	-	-	-	-
Internal Audit	691	925	975	-	-	-	-	-	-
Library	9,378	10,025	10,679	-	-	-	-	-	-
Maintenance & Operations	97,959	102,281	96,302	-	-	-	1,233	1,518	1,821
Management & Budget	927	1,389	1,379	-	-	-	-	-	-
Mayor	2,610	3,049	3,178	-	-	-	-	-	-
Municipal Attorney	7,815	9,791	9,917	-	-	-	-	-	-
Municipal Manager	2,376	3,534	2,826	-	-	-	-	-	-
Parks & Recreation	20,221	23,761	21,908	-	-	-	420	755	757
Planning	3,207	3,962	3,944	-	-	-	-	-	-
Police	135,397	143,319	150,904	-	-	-	808	817	913
Project Management & Engineer	913	952	957	-	-	-	-	-	-
Public Transportation	30,696	32,940	35,394	-	-	-	-	-	-
Public Works	1,215	1,605	1,753	-	-	-	-	-	-
Purchasing	1,869	2,128	2,166	-	-	-	-	-	-
Real Estate	9,582	10,873	7,876	-	-	-	-	-	-
Traffic Engineering	6,860	7,209	7,492	-	-	-	-	-	-
TANs Expense	-	-	1,289	-	-	-	-	-	-
Convention Center & Reserves	-	3,817	5,500	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>518,553</b>	<b>564,764</b>	<b>575,943</b>	<b>1,023</b>	<b>1,116</b>	<b>1,218</b>	<b>3,749</b>	<b>4,708</b>	<b>5,194</b>
Charges by/to Dept / Agency	6,273	5,480	5,433	486	499	509	658	672	621
<b>Charges by/to Total</b>	<b>6,273</b>	<b>5,480</b>	<b>5,433</b>	<b>486</b>	<b>499</b>	<b>509</b>	<b>658</b>	<b>672</b>	<b>621</b>
<b>Function Cost Total</b>	<b>524,826</b>	<b>570,244</b>	<b>581,375</b>	<b>1,509</b>	<b>1,615</b>	<b>1,727</b>	<b>4,407</b>	<b>5,380</b>	<b>5,815</b>

Net Increase (Decrease / Use) in Fund Balance	30,548	(7,305)	(11,923)	366	-	-	346	-	-
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\* 2024 Actuals are unaudited

**2024 Actuals\*, 2025 Revised Budget, and 2026 Revised Budget Financing Sources and Uses (\$ Thousands)**

Revenue Type	119000 Chugiak, Birchwood, Eagle River Rural Road Service Area			162000 Eagle River / Chugiak Parks & Recreation Service Area			SA/LRSA Multiple: Special Assessment, Service Areas, and Limited Road Service Areas		
	2024	2025	2026	2024	2025	2026	2024	2025	2026
	Actuals*	Revised	Revised	Actuals*	Revised	Revised	Actuals*	Revised	Revised
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	48	25	25	243	241	241	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	(54)	(17)	(51)	225	(71)	84	485	245	158
Licenses, Permits, Certification	-	-	-	-	-	-	-	-	-
Other Revenues	203	2	2	45	17	17	-	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	12	12	15
Taxes - Other/PILT - Not Subje	191	166	184	27	16	16	28	18	18
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	-	-	-
Taxes - Property	9,174	9,582	10,108	4,763	4,959	5,213	6,939	7,266	7,653
Transfers from Other Funds	129	97	97	-	-	-	-	-	-
Var. Other Financial Sources	-	-	-	-	-	-	-	-	-
<b>Revenues Total</b>	<b>9,692</b>	<b>9,853</b>	<b>10,364</b>	<b>5,303</b>	<b>5,162</b>	<b>5,571</b>	<b>7,464</b>	<b>7,540</b>	<b>7,844</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
Legislative Branch	-	-	-	-	-	-	-	-	-
Chief Administrative Officer	-	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Inclusion	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	829	829	829
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	8,671	9,649	10,167	-	-	-	3,749	4,449	4,779
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	3,704	4,245	4,674	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	1,258	1,861	1,861
Project Management & Engineer	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center & Reserves	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>8,671</b>	<b>9,649</b>	<b>10,167</b>	<b>3,704</b>	<b>4,245</b>	<b>4,674</b>	<b>5,836</b>	<b>7,139</b>	<b>7,468</b>
Charges by/to Dept / Agency	143	205	196	737	917	897	363	401	386
<b>Charges by/to Total</b>	<b>143</b>	<b>205</b>	<b>196</b>	<b>737</b>	<b>917</b>	<b>897</b>	<b>363</b>	<b>401</b>	<b>386</b>
<b>Function Cost Total</b>	<b>8,814</b>	<b>9,853</b>	<b>10,364</b>	<b>4,441</b>	<b>5,162</b>	<b>5,571</b>	<b>6,199</b>	<b>7,540</b>	<b>7,854</b>

Net Increase (Decrease / Use) in Fund Balance	878	-	-	862	-	-	1,265	-	(10)
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\* 2024 Actuals are unaudited

**2024 Actuals\*, 2025 Revised Budget, and 2026 Revised Budget Financing Sources and Uses (\$ Thousands)**

Revenue Type	SUBTOTAL Service Areas Funded with Prop. Taxes			164000 Public Finance Investment			201000 / 301000 Performing Arts Center Surcharge		
	2024	2025	2026	2024	2025	2026	2024	2025	2026
	Actuals*	Revised	Revised	Actuals*	Revised	Revised	Actuals*	Revised	Revised
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	311	291	294	1,437	1,297	1,297	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	847	194	301	89	36	44	54	32	-
Licenses, Permits, Certification	-	-	-	-	-	-	-	-	-
Other Revenues	444	23	25	1,044	1,567	1,567	387	263	339
Special Assessments	1	-	-	-	-	-	-	-	-
State Revenues	17	17	21	-	-	-	-	-	-
Taxes - Other/PILT - Not Subject to	333	271	296	-	-	-	-	-	-
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	-	-	-
Taxes - Property	27,004	28,657	30,288	-	-	-	-	-	-
Transfers from Other Funds	129	97	97	-	-	-	-	-	-
Var. Other Financial Sources	-	-	-	-	-	-	-	-	-
<b>Revenues Total</b>	<b>29,086</b>	<b>29,549</b>	<b>31,321</b>	<b>2,570</b>	<b>2,900</b>	<b>2,908</b>	<b>441</b>	<b>295</b>	<b>339</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
Legislative Branch	-	-	-	-	-	-	-	-	-
Chief Administrative Officer	-	-	-	-	-	-	299	295	339
Community Development	6	118	100	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Inclusion	-	-	-	-	-	-	-	-	-
Finance	-	-	-	2,316	2,300	2,361	-	-	-
Fire	3,135	3,445	3,649	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	13,653	15,615	16,767	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	4,124	5,000	5,432	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	2,066	2,678	2,774	-	-	-	-	-	-
Project Management & Engineering	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center & Reserves	-	-	-	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>22,983</b>	<b>26,856</b>	<b>28,722</b>	<b>2,316</b>	<b>2,300</b>	<b>2,361</b>	<b>299</b>	<b>295</b>	<b>339</b>
Charges by/to Dept / Agency	2,387	2,693	2,610	216	248	243	-	-	-
<b>Charges by/to Total</b>	<b>2,387</b>	<b>2,693</b>	<b>2,610</b>	<b>216</b>	<b>248</b>	<b>243</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function Cost Total</b>	<b>25,370</b>	<b>29,549</b>	<b>31,331</b>	<b>2,532</b>	<b>2,548</b>	<b>2,604</b>	<b>299</b>	<b>295</b>	<b>339</b>

Net Increase (Decrease / Use) in Fund Balance	3,716	-	(10)	37	352	304	143	-	-
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\* 2024 Actuals are unaudited

**2024 Actuals\*, 2025 Revised Budget, and 2026 Revised Budget Financing Sources and Uses (\$ Thousands)**

Revenue Type	2020X0 Room Tax / Convention Center			221000 Heritage Land Bank			602000 General Liability / Workers' Compensation		
	2024	2025	2026	2024	2025	2026	2024	2025	2026
	Actuals*	Revised	Revised	Actuals*	Revised	Revised	Actuals*	Revised	Revised
Federal Revenues	-	-	-	-	-	-	-	-	-
Fees & Charges for Services	-	-	-	178	185	185	-	1	1
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Investment Income	640	393	290	727	393	299	879	605	445
Licenses, Permits, Certification	-	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	379	300	300	8	-	-
Special Assessments	-	-	-	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-	-	-	-
Taxes - Other/PILT - Not Subje	26,620	26,265	30,727	-	-	-	-	-	-
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	-	-	-
Taxes - Property	-	-	-	-	-	-	-	-	-
Transfers from Other Funds	1,005	975	-	-	-	-	-	2,600	848
Var. Other Financial Sources	-	-	-	73	89	89	-	-	-
<b>Revenues Total</b>	<b>28,265</b>	<b>27,633</b>	<b>31,017</b>	<b>1,357</b>	<b>967</b>	<b>873</b>	<b>887</b>	<b>3,206</b>	<b>1,294</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
Legislative Branch	-	-	-	-	-	-	-	-	-
Chief Administrative Officer	-	-	-	-	-	-	14,251	12,720	13,331
Community Development	-	-	-	-	-	-	-	-	-
Development Services	-	-	-	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-	-	-	-
Equity & Inclusion	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-
Maintenance & Operations	-	-	-	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-	-	-	-
Mayor	-	-	-	-	-	-	-	-	-
Municipal Attorney	-	-	-	-	-	-	-	-	-
Municipal Manager	-	-	-	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Project Management & Engineer	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	313	738	748	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center & Reserves	19,162	18,449	21,864	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>19,162</b>	<b>18,449</b>	<b>21,864</b>	<b>313</b>	<b>738</b>	<b>748</b>	<b>14,251</b>	<b>12,720</b>	<b>13,331</b>
Charges by/to Dept / Agency	-	-	257	231	277	279	(11,613)	(12,114)	(12,885)
<b>Charges by/to Total</b>	<b>-</b>	<b>-</b>	<b>257</b>	<b>231</b>	<b>277</b>	<b>279</b>	<b>(11,613)</b>	<b>(12,114)</b>	<b>(12,885)</b>
<b>Function Cost Total</b>	<b>19,162</b>	<b>18,449</b>	<b>22,121</b>	<b>544</b>	<b>1,015</b>	<b>1,027</b>	<b>2,638</b>	<b>606</b>	<b>446</b>

Net Increase (Decrease / Use) in Fund Balance	9,103	9,184	8,895	813	(48)	(154)	(1,751)	2,600	848
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\* 2024 Actuals are unaudited

**2024 Actuals\*, 2025 Revised Budget, and 2026 Revised Budget Financing Sources and Uses (\$ Thousands)**

Revenue Type	607000 Information Technology			SUBTOTAL Other Funds, non Prop. Tax Supported			GRAND TOTAL All General Government Funds		
	2024	2025	2026	2024	2025	2026	2024	2025	2026
	Actuals*	Revised	Revised	Actuals*	Revised	Revised	Actuals*	Revised	Revised
Federal Revenues	-	-	-	-	-	-	19,478	17,446	19,583
Fees & Charges for Services	0	-	-	1,615	1,482	1,482	24,922	23,660	24,978
Fines & Forfeitures	-	-	-	-	-	-	6,713	5,878	5,821
Investment Income	(75)	(2,211)	(886)	2,313	(752)	192	1,550	2,380	6,149
Licenses, Permits, Certification	-	-	-	-	-	-	12,661	9,633	9,641
Other Revenues	26	-	-	1,844	2,130	2,206	8,309	3,929	3,954
Special Assessments	-	-	-	-	-	-	156	228	228
State Revenues	-	-	-	-	-	-	8,075	7,337	5,652
Taxes - Other/PILT - Not Subje	-	-	-	26,620	26,265	30,727	52,904	51,172	52,161
Taxes - Other/PILT - Subject to	-	-	-	-	-	-	87,485	84,381	85,366
Taxes - Property	-	-	-	-	-	-	370,813	384,017	393,480
Transfers from Other Funds	-	-	-	1,005	3,575	848	24,769	35,118	28,985
Var. Other Financial Sources	-	-	-	73	89	89	95	99	321
<b>Revenues Total</b>	<b>(49)</b>	<b>(2,211)</b>	<b>(886)</b>	<b>33,471</b>	<b>32,790</b>	<b>35,545</b>	<b>617,930</b>	<b>625,278</b>	<b>636,319</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>									
Legislative Branch	-	-	-	-	-	-	8,180	9,405	9,549
Chief Administrative Officer	-	-	-	14,549	13,015	13,670	29,469	27,800	24,123
Community Development	-	-	-	-	-	-	1,648	2,171	2,138
Development Services	-	-	-	-	-	-	11,620	12,691	13,069
Equal Rights Commission	-	-	-	-	-	-	818	664	787
Equity & Inclusion	-	-	-	-	-	-	339	493	438
Finance	-	-	-	2,316	2,300	2,361	15,005	16,406	17,113
Fire	-	-	-	-	-	-	112,198	123,303	133,366
Health	-	-	-	-	-	-	19,580	20,629	21,745
Human Resources	-	-	-	-	-	-	6,771	7,215	7,639
Information Technology	18,697	31,191	31,792	18,697	31,191	31,792	19,914	32,496	33,112
Internal Audit	-	-	-	-	-	-	691	925	975
Library	-	-	-	-	-	-	9,378	10,025	10,679
Maintenance & Operations	-	-	-	-	-	-	111,612	117,897	113,069
Management & Budget	-	-	-	-	-	-	927	1,389	1,379
Mayor	-	-	-	-	-	-	2,610	3,049	3,178
Municipal Attorney	-	-	-	-	-	-	7,815	9,791	9,917
Municipal Manager	-	-	-	-	-	-	2,376	3,534	2,826
Parks & Recreation	-	-	-	-	-	-	24,345	28,761	27,339
Planning	-	-	-	-	-	-	3,207	3,962	3,944
Police	-	-	-	-	-	-	137,464	145,997	153,677
Project Management & Engineer	-	-	-	-	-	-	913	952	957
Public Transportation	-	-	-	-	-	-	30,696	32,940	35,394
Public Works	-	-	-	-	-	-	1,215	1,605	1,753
Purchasing	-	-	-	-	-	-	1,869	2,128	2,166
Real Estate	-	-	-	313	738	748	9,895	11,610	8,624
Traffic Engineering	-	-	-	-	-	-	6,860	7,209	7,492
TANs Expense	-	-	-	-	-	-	-	-	1,289
Convention Center & Reserves	-	-	-	19,162	18,449	21,864	19,162	22,266	27,364
<b>Direct Cost Total</b>	<b>18,697</b>	<b>31,191</b>	<b>31,792</b>	<b>55,037</b>	<b>65,692</b>	<b>70,436</b>	<b>596,572</b>	<b>657,312</b>	<b>675,101</b>
Charges by/to Dept / Agency	(24,070)	(29,314)	(28,590)	(35,235)	(40,902)	(40,696)	(26,575)	(32,729)	(32,654)
<b>Charges by/to Total</b>	<b>(24,070)</b>	<b>(29,314)</b>	<b>(28,590)</b>	<b>(35,235)</b>	<b>(40,902)</b>	<b>(40,696)</b>	<b>(26,575)</b>	<b>(32,729)</b>	<b>(32,654)</b>
<b>Function Cost Total</b>	<b>(5,373)</b>	<b>1,877</b>	<b>3,202</b>	<b>19,802</b>	<b>24,790</b>	<b>29,740</b>	<b>569,998</b>	<b>624,583</b>	<b>642,447</b>

Net Increase (Decrease / Use) in Fund Balance	5,324	(4,088)	(4,088)	13,669	8,000	5,805	47,933	695	(6,128)
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\* 2024 Actuals are unaudited

**2024 Actuals\*, 2025 Revised Budget, and 2026 Revised Budget Financing Sources and Uses (\$ Thousands)**

Revenue Type	206000 Alcoholic Beverages Retail Sales Tax			208000 Marijuana Retail Sales Tax		
	2024	2025	2026	2024	2025	2026
	Actuals*	Revised	Revised	Actuals*	Revised	Revised
Federal Revenues	-	-	-	-	-	-
Fees & Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Investment Income	255	(97)	(91)	176	-	311
Licenses, Permits, Certifications	-	-	-	-	-	-
Other Revenues	4	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
State Revenues	-	-	-	-	-	-
Taxes - Other/PILT - Not Subject to Tax Limit	16,262	16,356	14,244	46	10	15
Taxes - Other/PILT - Subject to Tax Limit	-	-	-	6,261	6,000	4,979
Taxes - Property	-	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-
Var. Other Financial Sources	-	-	-	-	-	-
<b>Revenues Total</b>	<b>16,522</b>	<b>16,259</b>	<b>14,153</b>	<b>6,483</b>	<b>6,010</b>	<b>5,305</b>
<b>Department / Agency (prior year activity is presented in budget year organization structure)</b>						
Legislative Branch	330	-	-	-	-	-
Chief Administrative Officer	-	-	-	-	-	-
Community Development	-	-	-	-	-	-
Development Services	-	-	-	-	-	-
Equal Rights Commission	-	-	-	-	-	-
Equity & Inclusion	-	-	-	-	-	-
Finance	275	293	312	-	580	34
Fire	-	1,363	-	-	-	-
Health	19,577	12,093	11,775	30	8,385	7,812
Human Resources	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
Internal Audit	-	-	-	-	-	-
Library	424	237	121	-	-	125
Maintenance & Operations	-	-	-	-	-	-
Management & Budget	-	-	-	-	-	-
Mayor	-	25	-	-	-	-
Municipal Attorney	219	302	373	-	-	-
Municipal Manager	-	-	-	-	-	-
Parks & Recreation	609	757	-	-	400	-
Planning	-	-	-	-	-	-
Police	1,186	716	1,277	-	-	-
Project Management & Engineering	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-
Convention Center & Reserves	-	-	-	-	-	-
<b>Direct Cost Total</b>	<b>22,621</b>	<b>15,788</b>	<b>13,858</b>	<b>30</b>	<b>9,365</b>	<b>7,971</b>
Charges by/to Dept / Agency	64	471	273	-	251	258
<b>Charges by/to Total</b>	<b>64</b>	<b>471</b>	<b>273</b>	<b>-</b>	<b>251</b>	<b>258</b>
<b>Function Cost Total</b>	<b>22,686</b>	<b>16,259</b>	<b>14,131</b>	<b>30</b>	<b>9,616</b>	<b>8,228</b>

Net Increase (Decrease / Use) in Fund Balance	(6,163)	-	22	6,453	(3,606)	(2,923)
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\* 2024 Actuals are unaudited

## Revenue Distribution Summary

Revenue Account	Description	2024 Revised Budget	2024 Actuals Unaudited	2025 Revised Budget	2026 Revised Budget	26 v 25 \$ Chg	26 v 25 % Chg
<b>Federal Revenues</b>							
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	130,000	30,000	30.00%
405140	National Forest Allocation	76,000	87,138	87,000	190,000	103,000	118.39%
405170	SEMT Program (Fed Pass-Thru State)	12,991,126	19,213,682	16,755,737	19,213,681	2,457,944	14.67%
<b>Federal Revenues Total</b>		<b>13,128,972</b>	<b>19,478,418</b>	<b>17,445,854</b>	<b>19,583,481</b>	<b>2,137,627</b>	<b>12.25%</b>
<b>Fees &amp; Charges for Services</b>							
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	461,000	65,000	16.41%
406250	Transit Bus Pass Sales	1,240,000	1,377,310	1,240,000	1,420,000	180,000	14.52%
406260	Transit Fare Box Receipts	1,670,000	1,851,332	1,670,000	1,800,000	130,000	7.78%
406280	Programs Lessons & Camps	132,100	264	500	500	-	-
406290	Rec Center Rentals & Activities	518,250	774,051	684,200	701,700	17,500	2.56%
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	11,255,650	1,569,820	16.21%
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 Revised Budget	26 v 25 \$ Chg	26 v 25 % Chg
406530	Incarceration Cost Recovery	190,000	223,139	200,000	130,000	(70,000)	(35.00%)
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	2,116,562	(583,620)	(21.61%)
406640	Parking Garages & Lots	25,000	14,422	25,000	25,000	-	-
406660	Lost Book Reimbursement	10,000	12,859	11,750	11,750	-	-
<b>Fees &amp; Charges for Services Total</b>		<b>24,650,666</b>	<b>24,921,969</b>	<b>23,660,020</b>	<b>24,978,220</b>	<b>1,318,200</b>	<b>5.57%</b>
<b>Fines &amp; Forfeitures</b>							
407010	SOA Traffic Court Fines	3,000,000	2,794,785	2,500,000	2,425,091	(74,909)	(3.00%)
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	402,456	17,500	4.55%
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	-	-
<b>Fines &amp; Forfeitures Total</b>		<b>6,956,806</b>	<b>6,713,258</b>	<b>5,878,156</b>	<b>5,820,747</b>	<b>(57,409)</b>	<b>(0.98%)</b>
<b>Investment Income</b>							
440010	GCP Short-Term Interest	3,000,020	(265,828)	1,989,030	3,759,020	1,769,990	88.99%
440020	Construction Cash Pools Short-Term Int	1,000	1,527,061	1,000	1,000	-	-
440030	TANs Interest Earnings	-	-	-	1,998,900	1,998,900	100.00%
440040	Other Short Term Interest	390,000	288,865	390,000	390,000	-	-
<b>Investment Income Total</b>		<b>3,391,020</b>	<b>1,550,098</b>	<b>2,380,030</b>	<b>6,148,920</b>	<b>3,768,890</b>	<b>158.35%</b>
<b>Licenses, Permits, Certifications</b>							
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	487,000	380,000	355.14%
404075	Marijuana Licensing Fee	22,000	42,300	22,000	10,000	(12,000)	(54.55%)
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 Revised 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%)
<b>Licenses, Permits, Certifications Total</b>		<b>9,819,496</b>	<b>12,661,214</b>	<b>9,632,928</b>	<b>9,641,428</b>	<b>8,500</b>	<b>0.09%</b>
<b>Other Revenues</b>							
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	260,150	(49,850)	(16.08%)
408405	Lease & Rental Revenue	285,523	170,027	270,298	273,098	2,800	1.04%
408420	Building Rental	35,000	181,218	100,000	145,000	45,000	45.00%
408440	ACPA Surcharge	312,000	387,495	263,000	339,000	76,000	28.90%
408550	Cash Over & Short	-	(204)	-	-	-	-
408560	Appeal Receipts	1,500	-	1,500	600	(900)	(60.00%)
408570	Sale of Contractor Specifications	500	-	500	500	-	-
408580	Miscellaneous Revenues	2,161,666	1,946,486	2,206,166	2,160,166	(46,000)	(2.09%)
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	-	-
<b>Other Revenues Total</b>		<b>4,791,345</b>	<b>8,309,190</b>	<b>3,929,268</b>	<b>3,954,013</b>	<b>24,745</b>	<b>0.63%</b>
<b>Special Assessments</b>							
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	-	-
<b>Special Assessments Total</b>		<b>227,830</b>	<b>155,815</b>	<b>227,830</b>	<b>227,830</b>	<b>-</b>	<b>-</b>
<b>State Revenues</b>							
405030	SOA Traffic Signal Reimbursement	2,310,783	2,463,327	2,341,494	2,556,904	215,410	9.20%
405050	Municipal Assistance	4,101,821	4,119,744	3,466,130	1,565,731	(1,900,399)	(54.83%)
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	-	-
<b>State Revenues Total</b>		<b>7,981,904</b>	<b>8,074,774</b>	<b>7,336,924</b>	<b>5,651,935</b>	<b>(1,684,989)</b>	<b>(22.97%)</b>
<b>Taxes - Other/PILT - Not Subject to Tax Limit</b>							
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	213,405	25,107	13.33%
401090	P & I on Tobacco Tax	15,000	4,321	15,000	7,000	(8,000)	(53.33%)
401110	Room Tax	45,114,599	45,726,324	45,114,599	46,000,000	885,401	1.96%
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 Revised 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%)
<b>Taxes - Other/PILT - Not Subject to Tax Limit Total</b>		<b>51,075,777</b>	<b>52,904,168</b>	<b>51,172,292</b>	<b>52,161,493</b>	<b>989,201</b>	<b>1.93%</b>
<b>Taxes - Other/PILT - Subject to Tax Limit</b>							
401060	Auto Tax (5 Maj.)	10,311,702	10,579,205	10,311,702	11,686,595	1,374,893	13.33%
401080	Tobacco Tax	19,050,000	23,705,145	21,000,000	19,000,000	(2,000,000)	(9.52%)
401130	Motor Vehicle Rental Tax	10,000,000	9,994,398	9,500,000	10,000,000	500,000	5.26%
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	351,001	(11,587)	(3.20%)
402020*	Payment in Lieu of Tax Utility	9,077,633	8,577,667	8,053,676	9,103,126	1,049,450	13.03%
402030	Payment in Lieu of Tax SOA	205,000	245,007	213,800	236,000	22,200	10.38%
402040	Payment in Lieu of Tax Federal	788,000	866,577	899,655	939,000	39,345	4.37%
450060	MUSA/MESA	19,379,419	19,698,676	20,039,447	20,049,958	10,511	0.05%
<b>Taxes - Other/PILT - Subject to Tax Limit Total</b>		<b>82,753,131</b>	<b>87,484,973</b>	<b>84,380,868</b>	<b>85,365,680</b>	<b>984,812</b>	<b>1.17%</b>
<b>Taxes - Property</b>							
401010	Real Property Taxes (Excludes ASD)	329,995,885	337,451,465	352,727,026	362,768,300	10,041,274	2.85%
401020	Personal Property Tax (Excludes ASD)	30,972,291	33,361,363	31,290,070	30,711,616	(578,454)	(1.85%)
<b>Taxes - Property Total</b>		<b>360,968,176</b>	<b>370,812,827</b>	<b>384,017,096</b>	<b>393,479,916</b>	<b>9,462,820</b>	<b>2.46%</b>
<b>Transfers from Other Funds</b>							
450010	Transfer from Other Funds	5,389,892	5,014,412	11,549,185	6,444,919	(5,104,266)	(44.20%)
450040	Transfer from MOA Trust Fund	16,300,000	16,300,000	16,500,000	17,053,296	553,296	3.35%
450080	Utility Revenue Distribution	3,454,174	3,454,174	7,068,657	5,486,333	(1,582,324)	(22.39%)
<b>Transfers from Other Funds Total</b>		<b>25,144,066</b>	<b>24,768,586</b>	<b>35,117,842</b>	<b>28,984,548</b>	<b>(6,133,294)</b>	<b>(17.46%)</b>
<b>Var. Other Financial Sources</b>							
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	-	-	-	222,100	222,100	100.00%
<b>Var. Other Financial Sources Total</b>		<b>715,396</b>	<b>95,190</b>	<b>99,046</b>	<b>321,146</b>	<b>222,100</b>	<b>224.24%</b>
<b>Summary</b>							
	Federal Revenues	13,128,972	19,478,418	17,445,854	19,583,481	2,137,627	12.25%
	Fees & Charges for Services	24,650,666	24,921,969	23,660,020	24,978,220	1,318,200	5.57%
	Fines & Forfeitures	6,956,806	6,713,258	5,878,156	5,820,747	(57,409)	(0.98%)
	Investment Income	3,391,020	1,550,098	2,380,030	6,148,920	3,768,890	158.35%
	Licenses, Permits, Certifications	9,819,496	12,661,214	9,632,928	9,641,428	8,500	0.09%
	Other Revenues	4,791,345	8,309,190	3,929,268	3,954,013	24,745	0.63%
	Special Assessments	227,830	155,815	227,830	227,830	-	-
	State Revenues	7,981,904	8,074,774	7,336,924	5,651,935	(1,684,989)	(22.97%)
	Taxes - Other/PILT - Not Subject to Tax Limit	51,075,777	52,904,168	51,172,292	52,161,493	989,201	1.93%
	Taxes - Other/PILT - Subject to Tax Limit	82,753,131	87,484,973	84,380,868	85,365,680	984,812	1.17%
	Taxes - Property	360,968,176	370,812,827	384,017,096	393,479,916	9,462,820	2.46%
	Transfers from Other Funds	25,144,066	24,768,586	35,117,842	28,984,548	(6,133,294)	(17.46%)

## Revenue Distribution Summary

Revenue Account	Description	2024 Revised Budget	2024 Actuals Unaudited	2025 Revised Budget	2026 Revised Budget	26 v 25 \$ Chg	26 v 25 % Chg
	Var. Other Financial Sources	715,396	95,190	99,046	321,146	222,100	224.24%
<b>Local, State and Federal Revenues Total</b>		<b>591,604,585</b>	<b>617,930,480</b>	<b>625,278,154</b>	<b>636,319,357</b>	<b>11,041,203</b>	<b>1.77%</b>

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Revised Distr.	2024 Revised Budget	2025 Revised Budget	2026 Revised 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.	57.01%	100.00%	329,995,885	352,727,026	362,768,300	10,041,274	2.85%
401020	Personal Property Tax (Excludes ASD)							
	Ad valorem tax based on taxable assessed value of personal property that is anything other than real property.	4.83%	100.00%	30,972,291	31,290,070	30,711,616	(578,454)	(1.85%)
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 (ERC RSA)	0.00%	0.54%	17,672	16,114	16,114	-	-
	163000-189285 Bldg Safety SA Taxes/Reserves	0.00%	0.00%	-	1	1	-	-
	Total	0.47%	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 Revised Distr.	2024 Revised Budget	2025 Revised Budget	2026 Revised 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	1.09%	59.11%	6,094,852	6,094,852	6,907,498	812,646	13.33%
	131000-189220 Fire SA Taxes/Reserves	0.19%	10.24%	1,055,589	1,055,589	1,196,334	140,745	13.33%
	141000-189225 Rds & Drainage SA	0.25%	13.58%	1,400,248	1,400,248	1,586,948	186,700	13.33%
	151000-189270 Police SA Taxes/Reserves	0.25%	13.55%	1,397,405	1,397,405	1,583,726	186,321	13.33%
	161000-189275 Parks (APRSA) Taxes/Reserves	0.06%	3.53%	363,608	363,608	412,089	48,481	13.33%
	Total	1.84%	100.00%	10,311,702	10,311,702	11,686,595	1,374,893	13.33%
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	21,671	2,550	13.34%
	105000-189125 Glen Alps Taxes/Reserves	0.00%	2.92%	5,494	5,494	6,226	732	13.32%
	106000-189130 Girdwood Taxes/Reserves	0.00%	14.58%	27,453	27,453	31,114	3,661	13.34%
	119000-189180 Eagle River RRSA Taxes/Res	0.02%	72.35%	136,230	136,230	154,394	18,164	13.33%
	Total	0.03%	100.00%	188,298	188,298	213,405	25,107	13.33%
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	2.99%	100.00%	19,050,000	21,000,000	19,000,000	(2,000,000)	(9.52%)
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	7,000	(8,000)	(53.33%)

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Revised Distr.	2024 Revised Budget	2025 Revised Budget	2026 Revised 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	2.41%	33.33%	18,138,941	18,148,026	15,333,332	(2,814,694)	(15.51%)
	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	-	-	14,660,940	14,651,855	-	(14,651,855)	(100.00%)
	202010-123013 Room Tax-Convention Centers	2.41%	33.33%	-	-	15,333,335	15,333,335	100.00%
	202020-123011 Operating Reserve Conv-CTR	-	-	11,562,806	11,562,806	-	(11,562,806)	(100.00%)
	202020-123014 Operating Reserve Conv-CTR	2.41%	33.33%	-	-	15,333,333	15,333,333	100.00%
	Total	7.23%	100.00%	45,114,599	45,114,599	46,000,000	885,401	1.96%
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	-	-	13,293	13,293	-	(13,293)	(100.00%)
	202010-123013 Room Tax-Convention Centers	0.00%	33.33%	-	-	30,000	30,000	100.00%
	202020-123011 Operating Reserve Conv-CTR	-	-	36,585	36,585	-	(36,585)	(100.00%)
	202020-123014 Operating Reserve Conv-CTR	0.00%	33.33%	-	-	30,000	30,000	100.00%
	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	1.57%	100.00%	10,000,000	9,500,000	10,000,000	500,000	5.26%
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	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Revised Distr.	2024 Revised Budget	2025 Revised Budget	2026 Revised Budget	26 v 25 \$ Chg	26 v 25 % Chg
401150	Fuel Excise Tax AMC 12.55 Revenue generated from \$0.10/gallon fuel excise tax starting in 2018 and adjusted every five years based on the cumulative percent change in the Anchorage Consumer Price Index for All Urban Consumers (CPI-U) over the prior five years. Subject to the Tax Limit (offsets property taxes \$ for \$). 101000-189110 Areawide Taxes/Reserves	2.20%	100.00%	13,500,000	14,000,000	14,000,000	-	-
401151	P & I on Fuel Excise Tax Penalties and interest on fuel excise tax paid after the due date. 101000-189110 Areawide Taxes/Reserves	0.00%	100.00%	5,000	5,000	5,000	-	-
402010	MESA - ACDA Net Plt & 1.25% AMC 25.35.125 revenues from Anchorage Community Development Authority (ACDA) for Municipal enterprise service assessment (MESA). Subject to the Tax Limit (offsets property taxes \$ for \$). 101000-189110 Areawide Taxes/Reserves	0.06%	100.00%	441,377	362,588	351,001	(11,587)	(3.20%)
402020(a)	Payment in Lieu of Tax Private-Aurora Revenue collected in lieu of taxes from Aurora Military Housing, LLC. based on U.S. Department of Interior calculation. 101000-189110 Areawide Taxes/Reserves	0.35%	100.00%	2,059,000	2,160,920	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%)

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Revised Distr.	2024 Revised Budget	2025 Revised Budget	2026 Revised Budget	26 v 25 \$ Chg	26 v 25 % Chg
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	1.43%	100.00%	9,077,633	8,053,676	9,103,126	1,049,450	13.03%
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	236,000	22,200	10.38%
402040	Payment in Lieu of Tax Federal  Revenue collected in lieu of taxes from the Federal Government on federal lands located within the Municipality. Subject to the Tax Limit (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	0.15%	100.00%	788,000	899,655	939,000	39,345	4.37%
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%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Revised Distr.	2024 Revised Budget	2025 Revised Budget	2026 Revised Budget	26 v 25 \$ Chg	26 v 25 % Chg
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	-	-
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%	3.70%	18,000	18,000	18,000	-	-
	101000-192020 Land Use Enforcement	0.00%	3.90%	-	-	19,000	19,000	100.00%
	163000-192030 Building Inspection	0.07%	92.40%	450,000	89,000	450,000	361,000	405.62%
	Total	0.08%	100.00%	468,000	107,000	487,000	380,000	355.14%
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	10,000	(12,000)	(54.55%)

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Revised Distr.	2024 Revised Budget	2025 Revised Budget	2026 Revised Budget	26 v 25 \$ Chg	26 v 25 % Chg
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	0.20%	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	-	-
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%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Revised Distr.	2024 Revised Budget	2025 Revised Budget	2026 Revised Budget	26 v 25 \$ Chg	26 v 25 % Chg
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	-	-
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	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Revised Distr.	2024 Revised Budget	2025 Revised Budget	2026 Revised Budget	26 v 25 \$ Chg	26 v 25 % Chg
404180	Parking & Access Agreement Fees to record parking and access agreements at the District Recorders office.							
	101000-190300 Zoning & Platting	0.00%	100.00%	7,650	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	-	-
	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%	5.44%	103,408	135,486	139,096	3,610	2.66%
	101000-787000 Signals	0.06%	14.66%	689,331	365,114	374,842	9,728	2.66%
	101000-789000 Signal Operations	0.22%	54.66%	1,038,484	1,361,334	1,397,604	36,270	2.66%
	129000-747200 Eagle River Street Light SA	0.00%	0.58%	11,030	11,030	14,830	3,800	34.45%
	141000-747000 Street Lighting	0.10%	24.66%	468,530	468,530	630,532	162,002	34.58%
	Total	0.40%	100.00%	2,310,783	2,341,494	2,556,904	215,410	9.20%
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	0.25%	100.00%	4,101,821	3,466,130	1,565,731	(1,900,399)	(54.83%)

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Revised Distr.	2024 Revised Budget	2025 Revised Budget	2026 Revised Budget	26 v 25 \$ Chg	26 v 25 % Chg
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	0.10%	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	-	-
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	130,000	30,000	30.00%
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	0.03%	100.00%	76,000	87,000	190,000	103,000	118.39%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Revised Distr.	2024 Revised Budget	2025 Revised Budget	2026 Revised Budget	26 v 25 \$ Chg	26 v 25 % Chg
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	3.02%	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%)
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	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Revised Distr.	2024 Revised Budget	2025 Revised Budget	2026 Revised Budget	26 v 25 \$ Chg	26 v 25 % Chg
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	-	-	-	-
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	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Revised Distr.	2024 Revised Budget	2025 Revised Budget	2026 Revised Budget	26 v 25 \$ Chg	26 v 25 % Chg
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	0.15%	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	0.07%	100.00%	396,000	396,000	461,000	65,000	16.41%
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	0.22%	100.00%	1,240,000	1,240,000	1,420,000	180,000	14.52%
406260	Transit Fare Box Receipts Fares collected from passengers of the fixed route system through fare box collections of cash.							
	101000-622000 Transit Operations	0.28%	100.00%	1,670,000	1,670,000	1,800,000	130,000	7.78%
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%	14.25%	85,000	85,000	100,000	15,000	17.65%
	106000-558000 Girdwood Parks & Rec	0.00%	0.66%	100	2,100	4,600	2,500	119.05%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Revised Distr.	2024 Revised Budget	2025 Revised Budget	2026 Revised Budget	26 v 25 \$ Chg	26 v 25 % Chg
	161000-560200 Recreation Facilities	0.07%	64.84%	344,750	455,000	455,000	-	-
	161000-560300 Recreation Programs	0.00%	3.42%	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%	16.03%	57,000	112,500	112,500	-	-
	Total	0.11%	100.00%	518,250	684,200	701,700	17,500	2.56%
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	-	-
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	0.06%	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	-	-	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Revised Distr.	2024 Revised Budget	2025 Revised Budget	2026 Revised Budget	26 v 25 \$ Chg	26 v 25 % Chg
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	1.77%	100.00%	9,685,000	9,685,830	11,255,650	1,569,820	16.21%
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	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Revised Distr.	2024 Revised Budget	2025 Revised Budget	2026 Revised Budget	26 v 25 \$ Chg	26 v 25 % Chg
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%)
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	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Revised Distr.	2024 Revised Budget	2025 Revised Budget	2026 Revised Budget	26 v 25 \$ Chg	26 v 25 % Chg
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	0.02%	100.00%	190,000	200,000	130,000	(70,000)	(35.00%)
406540	Other Charges for Services							
	101000-323000 AFD Communications	0.04%	100.00%	250,000	245,000	245,000	-	-
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%

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Revised Distr.	2024 Revised Budget	2025 Revised Budget	2026 Revised Budget	26 v 25 \$ Chg	26 v 25 % Chg
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	-	-
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%	0.24%	51,320	51,320	5,000	(46,320)	(90.26%)
	101000-115450 Indigent Defense	0.02%	5.20%	210,000	210,000	110,000	(100,000)	(47.62%)
	101000-122200 Real Estate Services	0.00%	0.71%	15,000	15,000	15,000	-	-
	101000-124700 Risk Management	0.01%	1.70%	36,000	36,000	36,000	-	-
	101000-132200 Central Accounting	0.00%	0.33%	7,000	7,000	7,000	-	-
	101000-134100 Treasury Administration	0.00%	1.45%	30,776	30,776	30,776	-	-
	101000-134200 Revenue Management	0.01%	1.77%	422,900	422,900	37,500	(385,400)	(91.13%)
	101000-134600 Tax Billing	0.00%	0.09%	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%	14.65%	210,000	310,000	310,000	-	-
	101000-184500 Employment	0.00%	0.02%	400	400	400	-	-
	101000-191000 Private Development	0.00%	0.08%	-	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%	0.47%	10,000	10,000	10,000	-	-
	101000-722200 Public Works Administration	0.00%	0.05%	1,000	1,000	1,000	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Revised Distr.	2024 Revised Budget	2025 Revised Budget	2026 Revised Budget	26 v 25 \$ Chg	26 v 25 % Chg
101000-722279	IGC PW-Unalloc	0.00%	0.71%	15,000	15,000	15,000	-	-
101000-741100	IBEW Shop Steward	0.02%	4.71%	99,674	99,674	99,674	-	-
101000-774000	Communications	0.01%	3.64%	77,000	77,000	77,000	-	-
101000-789000	Signal Operations	0.01%	3.36%	71,100	71,100	71,100	-	-
119000-744900	Chugiak/Birchwood/Eagle River	0.00%	1.18%	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%	3.78%	97,155	80,000	80,000	-	-
151000-460500	Reimbursed Costs	0.05%	14.17%	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	-	-
151000-473400	Vice	-	-	10,600	-	-	-	-
151000-483100	Crime Lab	0.00%	0.34%	7,100	7,100	7,100	-	-
151000-483300	Police Property & Evidence	0.00%	0.09%	1,800	1,800	1,800	-	-
151000-484100	APD Fiscal Management	0.00%	0.47%	-	10,000	10,000	-	-
151000-484200	Police Records	0.01%	3.07%	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%	1.39%	26,002	29,502	29,502	-	-
164000-131300	Public Finance and Investment	0.12%	35.23%	745,660	745,660	745,660	-	-
602000-124800	Self Insurance	0.00%	0.05%	1,000	1,000	1,000	-	-
	Total	0.33%	100.00%	2,645,937	2,700,182	2,116,562	(583,620)	(21.61%)
406640	Parking Garages & Lots							
	City Hall parking lot.							
101000-122200	Real Estate Services	-	-	25,000	25,000	-	(25,000)	(100.00%)
101000-181079	IGC-HR-UnAlloc	0.00%	100.00%	-	-	25,000	25,000	100.00%
	Total	0.00%	100.00%	25,000	25,000	25,000	-	-
406660	Lost Book Reimbursement							
	Reimbursement for lost books and library materials.							
101000-536400	Branch Libraries	0.00%	14.89%	2,000	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%	10.31%	250,000	250,000	250,000	-	-
151000-462400	Patrol Staff	0.34%	89.69%	2,750,000	2,250,000	2,175,091	(74,909)	(3.33%)
	Total	0.38%	100.00%	3,000,000	2,500,000	2,425,091	(74,909)	(3.00%)

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Revised Distr.	2024 Revised Budget	2025 Revised Budget	2026 Revised Budget	26 v 25 \$ Chg	26 v 25 % Chg
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	-	-
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%	0.12%	1,000	1,000	500	(500)	(50.00%)
	101000-124600 Transportation Inspection	0.00%	0.50%	1,000	2,000	2,000	-	-
	101000-192020 Land Use Enforcement	0.00%	6.21%	13,000	50,000	25,000	(25,000)	(50.00%)
	101000-192025 Code Abatement	0.01%	14.91%	-	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%	69.74%	280,656	280,656	280,656	-	-
	151000-484200 Police Records	0.00%	0.02%	100	100	100	-	-
	163000-192030 Building Inspection	0.00%	3.73%	24,000	30,000	15,000	(15,000)	(50.00%)
	Total	0.06%	100.00%	364,006	384,956	402,456	17,500	4.55%
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	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Revised Distr.	2024 Revised Budget	2025 Revised Budget	2026 Revised Budget	26 v 25 \$ Chg	26 v 25 % Chg
407090	Administrative Fines, Civil							
	101000-256000 Environmental Health Services	0.00%	100.00%	300	300	300	-	-
407100	Curfew Fines Revenues received for violation of curfew.							
	151000-462400 Patrol Staff	0.00%	100.00%	2,000	2,000	2,000	-	-
407110	Parking Enforcement Fines							
	101000-467000 Parking	0.02%	100.00%	138,000	138,000	138,000	-	-
407120	Minor Tobacco Fines							
	151000-462400 Patrol Staff	0.00%	100.00%	1,000	1,000	1,000	-	-
408380	Prior Year Expense Recovery							
	101000-785000 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%	0.06%	150	150	150	-	-
	151000-462400 Patrol Staff	0.04%	99.94%	309,850	309,850	260,000	(49,850)	(16.09%)
	Total	0.04%	100.00%	310,000	310,000	260,150	(49,850)	(16.08%)

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Revised Distr.	2024 Revised Budget	2025 Revised Budget	2026 Revised Budget	26 v 25 \$ Chg	26 v 25 % Chg
408405	Lease & Rental Revenue							
	Lease and rental income from meeting and training rooms and Municipal land leases.							
	101000-122200 Real Estate Services	0.04%	91.65%	250,298	250,298	250,298	-	-
	106000-746000 Street Maint Girdwood	0.00%	2.12%	3,000	3,000	5,800	2,800	93.33%
	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%	6.22%	21,600	17,000	17,000	-	-
	Total	0.04%	100.00%	285,523	270,298	273,098	2,800	1.04%
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	-	-	-	-	-	-	-
408440	ACPA Surcharge							
	\$3 surcharge on Anchorage Center for the Performing Arts (ACPA) event tickets.							
	201000-121032 ACPA Surcharge Revenue	0.05%	100.00%	-	-	339,000	339,000	100.00%
	301000-121035 PAC Revenue Bond	-	-	312,000	263,000	-	(263,000)	(100.00%)
	Total	0.05%	100.00%	312,000	263,000	339,000	76,000	28.90%
408560	Appeal Receipts							
	Fees associated with platting, planning and zoning decisions appealed to the Board of Adjustments.							
	101000-102000 Clerk	0.00%	16.67%	1,000	1,000	100	(900)	(90.00%)
	163000-192030 Building Inspection	0.00%	83.33%	500	500	500	-	-
	Total	0.00%	100.00%	1,500	1,500	600	(900)	(60.00%)
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%	14.58%	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%	0.09%	-	25,000	2,000	(23,000)	(92.00%)

### Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Revised Distr.	2024 Revised Budget	2025 Revised Budget	2026 Revised Budget	26 v 25 \$ Chg	26 v 25 % Chg
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%	0.92%	19,800	19,800	19,800	-	-
151000-462400	Patrol Staff	0.01%	2.74%	59,200	59,200	59,200	-	-
151000-474000	Narcotics Enforcement Unit	0.00%	0.65%	14,000	14,000	14,000	-	-
151000-483400	Police Impounds	0.00%	1.16%	25,000	25,000	25,000	-	-
151000-483500	APD Communications Center	0.01%	1.55%	33,500	33,500	33,500	-	-
151000-484200	Police Records	0.00%	0.69%	15,000	15,000	15,000	-	-
161000-550300	Contracted Facilities	0.01%	3.70%	80,019	80,019	80,019	-	-
164000-131300	Public Finance and Investment	0.25%	72.56%	1,567,497	1,567,497	1,567,497	-	-
	<b>Total</b>	<b>0.34%</b>	<b>100.00%</b>	<b>2,161,666</b>	<b>2,206,166</b>	<b>2,160,166</b>	<b>(46,000)</b>	<b>(2.09%)</b>
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	0.04%	63.85%	283,223	283,223	283,223	-	-
	<b>Total</b>	<b>0.07%</b>	<b>100.00%</b>	<b>443,580</b>	<b>443,580</b>	<b>443,580</b>	<b>-</b>	<b>-</b>
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	0.59%	99.76%	3,130,000	3,251,000	3,750,000	499,000	15.35%
104000-189121	Chugiak Taxes & Reserves	0.01%	2.13%	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%	0.80%	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%)	(1.36%)	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%	0.35%	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%	5.32%	(111,000)	(287,000)	200,000	487,000	(169.69%)

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Revised Distr.	2024 Revised Budget	2025 Revised Budget	2026 Revised Budget	26 v 25 \$ Chg	26 v 25 % Chg
141000-189225	Rds & Drainage SA	0.02%	3.38%	381,000	232,000	127,000	(105,000)	(45.26%)
142000-189230	Talus West LRSA	0.00%	0.43%	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%)	(1.09%)	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%	1.78%	135,000	231,000	67,000	(164,000)	(71.00%)
162000-189280	Parks (ERCRSA)	0.01%	2.23%	312,000	(71,000)	84,000	155,000	(218.31%)
163000-189285	Bldg Safety SA Taxes/Reserves	(0.07%)	(12.26%)	(830,000)	(960,000)	(461,000)	499,000	(51.98%)
164000-131300	Public Finance and Investment	0.01%	1.17%	69,000	36,000	44,000	8,000	22.22%
202010-123010	Room Tax-Convention Center	-	-	(85,000)	320,000	-	(320,000)	(100.00%)
202010-123013	Room Tax-Convention Centers	0.06%	10.96%	-	-	412,000	412,000	100.00%
202020-123011	Operating Reserve Conv-CTR	-	-	251,000	73,000	-	(73,000)	(100.00%)
202020-123014	Operating Reserve Conv-CTR	(0.02%)	(3.25%)	-	-	(122,000)	(122,000)	100.00%
221000-122100	Heritage Land Bank	0.04%	7.13%	213,000	362,000	268,000	(94,000)	(25.97%)
301000-121035	PAC Revenue Bond	-	-	26,000	32,000	-	(32,000)	(100.00%)
602000-124800	Self Insurance	0.02%	2.66%	548,000	260,000	100,000	(160,000)	(61.54%)
607000-144000	Fixed Assets	(0.14%)	(23.57%)	(2,110,000)	(2,211,000)	(886,000)	1,325,000	(59.93%)
	Total	0.59%	100.00%	3,000,020	1,989,030	3,759,020	1,769,990	88.99%
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	0.18%	58.04%	-	-	1,160,100	1,160,100	100.00%
131000-189220	Fire SA Taxes/Reserves	0.03%	9.00%	-	-	180,000	180,000	100.00%
141000-189225	Rds & Drainage SA	0.03%	9.00%	-	-	180,000	180,000	100.00%
151000-189270	Police SA Taxes/Reserves	0.07%	20.98%	-	-	419,400	419,400	100.00%
161000-189275	Parks (APRSA) Taxes/Reserves	0.01%	2.97%	-	-	59,400	59,400	100.00%
	Total	0.31%	100.00%	-	-	1,998,900	1,998,900	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	-	-

## Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Revised Distr.	2024 Revised Budget	2025 Revised Budget	2026 Revised Budget	26 v 25 \$ Chg	26 v 25 % Chg
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	0.86%	85.34%	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%	1.50%	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	0.13%	13.16%	-	2,600,000	848,369	(1,751,631)	(67.37%)
	Total	1.01%	100.00%	5,389,892	11,549,185	6,444,919	(5,104,266)	(44.20%)
450040	Transfer from MOA Trust Fund							
	AMC 6.50.060 Annual dividend from the MOA Trust Fund.							
	101000-189110 Areawide Taxes/Reserves	2.68%	100.00%	16,300,000	16,500,000	17,053,296	553,296	3.35%
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	3.15%	100.00%	19,379,419	20,039,447	20,049,958	10,511	0.05%
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	0.86%	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	-	-	-	-

### Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Revised Distr.	2024 Revised Budget	2025 Revised Budget	2026 Revised Budget	26 v 25 \$ Chg	26 v 25 % Chg
	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	0.02%	58.04%	-	-	128,900	128,900	100.00%
	131000-352000 Anchorage Fire & Rescue	0.00%	9.00%	-	-	20,000	20,000	100.00%
	141000-767100 Assess/Non-Assess Debt	0.00%	9.00%	-	-	20,000	20,000	100.00%
	151000-485000 Police Debt Service	0.01%	20.98%	-	-	46,600	46,600	100.00%
	161000-551000 Debt Service - Fund 161	0.00%	2.97%	-	-	6,600	6,600	100.00%
	Total	0.03%	100.00%	-	-	222,100	222,100	100.00%
460070	MOA Property Sales							
	Revenue generated from the sale of unclaimed property and salvage equipment.							
	101000-622000 Transit Operations	0.00%	0.96%	1,000	1,000	1,000	-	-
	151000-462400 Patrol Staff	0.00%	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	-	-
<b>Local, State and Federal Revenues Total</b>		<b>100.00%</b>		<b>591,604,585</b>	<b>625,278,154</b>	<b>636,319,357</b>	<b>11,041,203</b>	<b>1.77%</b>