



Municipality of Anchorage

**2026 Revised
Budgets**

**2026 Established Tax
Levies**

**Suzanne LaFrance, Mayor
Anchorage, Alaska**

Municipality of Anchorage

Suzanne LaFrance, Mayor

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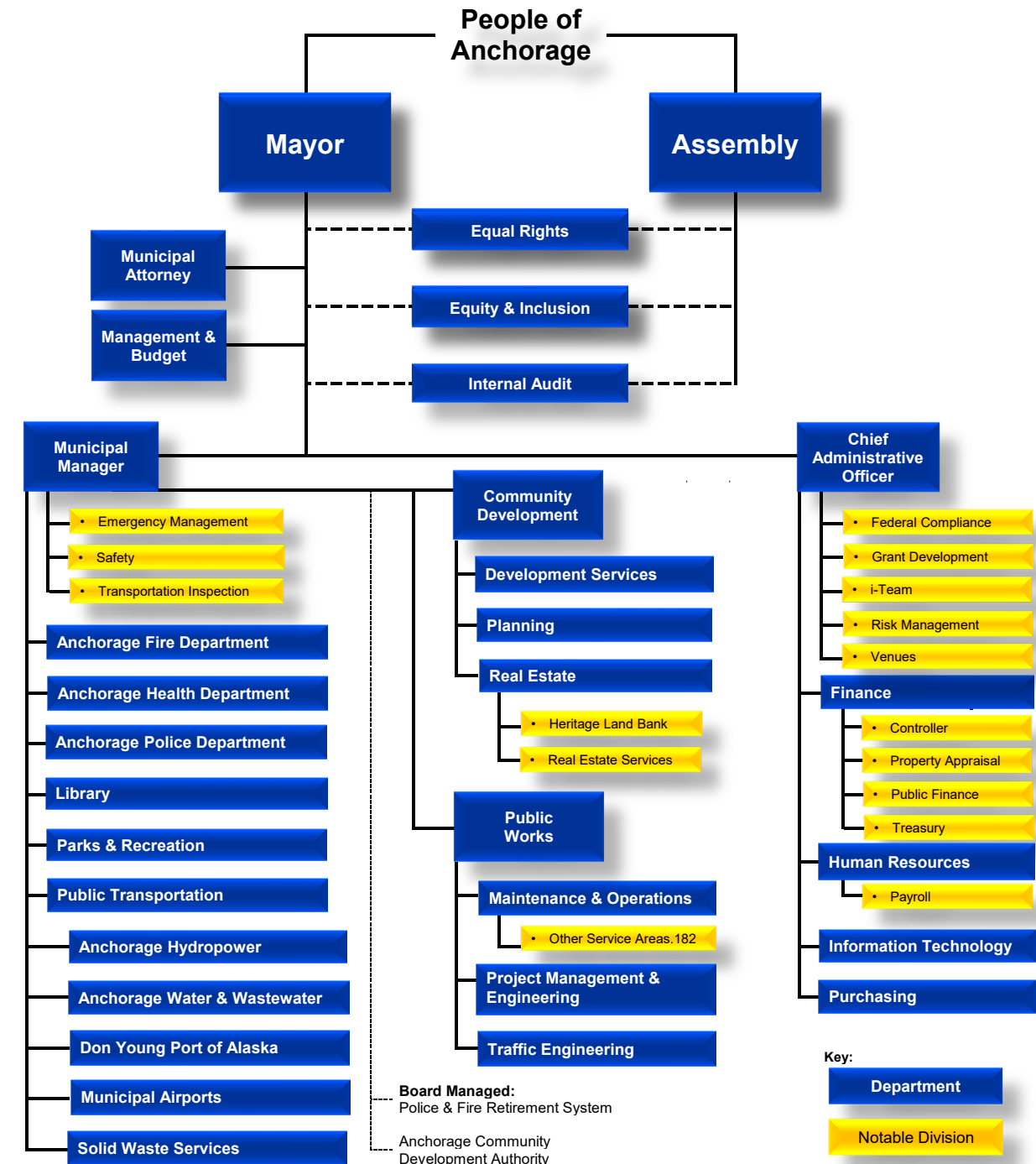
Christine Chesnut

Chelsea Spaulding

Rachel Walker



Municipality of Anchorage



AMC 2.20.045 Legislative branch organizational chart

2026 Revised Budgets and 2026 Property Taxes

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Municipal Clerk's Office
Amended and Approved
Date: April 28, 2026

Submitted By: Chair of the Assembly at the
Request of the Mayor
Prepared By: Office of Management & Budget
For Reading: April 14, 2026

ANCHORAGE, ALASKA
AR 2026 - 81, As Amended

1 **A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING**
2 **FUNDS FOR THE 2026 GENERAL GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY**
3 **OF ANCHORAGE**

4
5 **WHEREAS**, the 2026 operating budgets for the general government departments were adopted by AO
6 No. 2025 - 106 as Amended and became effective January 1, 2026; and

7
8 **WHEREAS**, the Mayor has recommended revisions to the general government operating departments
9 and fund appropriations for 2026; now, therefore,

10
11 **THE ANCHORAGE ASSEMBLY RESOLVES:**

12
13 **Section 1.** The direct cost amounts set forth for the 2026 fiscal year for the following operating
14 departments and/or agencies are hereby revised and appropriated for the 2026 fiscal year:

15 Department/Agency	2026 Approved Budget	Revision	2026 Revised Budget
16 <u>GENERAL GOVERNMENT</u>			
		\$ 111,851	\$ 9,549,216
18 Legislative Branch	\$ 9,437,365	\$ 161,551	\$ 9,598,916
19 Chief Administrative Officer	22,974,820	1,148,023	24,122,843
20 Community Development	1,853,701	284,355	2,138,056
21 Development Services	12,840,179	229,048	13,069,227
22 Equal Rights Commission	770,827	16,320	787,147
23 Equity & Inclusion	431,352	6,705	438,057
24 Finance	16,488,811	624,077	17,112,888
25 Fire	131,954,664	1,411,364	133,366,028
26		1,166,747	21,745,243
28 Health	20,578,496	1,070,047	21,648,543
29 Human Resources	7,214,707	424,246	7,638,953
30 Information Technology	23,430,746	381,735	23,812,481
31 Internal Audit	947,876	26,706	974,582
32 Library	10,371,085	307,864	10,678,949
33 Maintenance & Operations	112,742,221	327,016	113,069,237
34 Management & Budget	1,356,071	22,674	1,378,745
35 Mayor	3,154,632	23,231	3,177,863
36 Municipal Attorney	9,925,214	(8,341)	9,916,873
37 Municipal Manager	2,412,059	413,545	2,825,604
38 Parks & Recreation	26,316,084	1,023,058	27,339,142
39 Planning	3,802,489	141,143	3,943,632
40 Police	151,275,994	2,401,305	153,677,299
41 Project Management & Engineering	900,975	55,651	956,626

Resolution to Revise and Appropriate 2026 General Government Operating Budget

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1	Department/Agency	2026 Approved Budget	Revision	2026 Revised Budget
2	Public Transportation	33,898,870	1,495,244	35,394,114
3	Public Works	1,942,360	(189,415)	1,752,945
4	Purchasing	2,154,779	10,865	2,165,644
5	Real Estate	11,274,097	(2,649,872)	8,624,225
6	Traffic Engineering	7,630,394	(138,045)	7,492,349
7	Areawide TANs Expense	1,927,000	(638,000)	1,289,000
8	Convention Center & Reserves	26,819,451	544,630	27,364,081
9				
10			\$ 8,973,730	\$ 665,801,049
11	GRAND TOTAL GENERAL GOVERNMENT	\$ 656,827,319	\$ 8,926,730	\$ 665,754,049

12
13 **Section 2.** The function cost amounts set forth for the 2026 fiscal year for the following operating funds
14 are hereby appropriated (see **Section 3**):

15	Fund No.	Fund Description	2026 Approved Budget	Revision	2026 Revised Budget
16		<u>GENERAL FUNDS</u>			
17				\$ 5,704,257	\$ 199,196,517
18	101000	Areawide General	\$ 193,492,260	\$ 5,657,257	\$ 199,149,517
19	103000	Areawide EMS Lease	829,029	-	829,029
20	104000	Chugiak Fire SA	1,631,602	95,468	1,727,070
21	105000	Glen Alps SA	508,041	7,254	515,295
22	106000	Girdwood Valley SA	5,573,262	241,938	5,815,200
23	107000	AW APD IT Systems Special Levy	1,840,000	-	1,840,000
24	110000	Chugach State Park Access SA	-	374,763	374,763
25	111000	Birchtree/Elmore LRSA	408,070	11,630	419,700
26	112000	Sec. 6/Campbell Airstrip LRSA	221,954	(628)	221,326
27	113000	Valli-Vue Estates LRSA	158,984	(1,150)	157,834
28	114000	Skyranch Estates LRSA	48,225	(3,250)	44,975
29	115000	Upper Grover LRSA	26,174	48	26,222
30	116000	Raven Woods/Bubbling Brook LRSA	24,887	4,487	29,374
31	117000	Mt. Park Estates LRSA	45,459	523	45,982
32	118000	Mt. Park/Robin Hill RRSA	218,667	801	219,468
33	119000	Chugiak/Birchwood/Eagle River RRSA	9,901,445	462,311	10,363,756
34	121000	Eaglewood Contributing RSA	137,288	4,928	142,216
35	122000	Gateway Contributing RSA	2,525	730	3,255
36	123000	Lakehill LRSA	81,777	(3,090)	78,687
37	124000	Totem LRSA	44,420	(5,962)	38,458
38	125000	Paradise Valley South LRSA	23,178	(239)	22,939
39	126000	SRW Homeowners LRSA	86,854	(511)	86,343
40	129000	Eagle River Street Light SA	337,521	13,783	351,304
41	131000	Anchorage Fire SA	93,848,398	1,664,199	95,512,597
42	141000	Anchorage Roads & Drainage SA	81,566,055	(2,937,717)	78,628,338
43	142000	Talus West LRSA	134,824	(59,271)	75,553
44	143000	Upper O'Malley LRSA	956,601	(43,995)	912,606
45	144000	Bear Valley LRSA	71,043	2,686	73,729

Resolution to Revise and Appropriate 2026 General Government Operating Budget

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	Fund No.	Fund Description	2026 Approved Budget	Revision	2026 Revised Budget
1					
2	145000	Rabbit Creek View/Heights LRSA	153,135	25,048	178,183
3	146000	Villages Scenic Parkway LRSA	33,038	1,127	34,165
4	147000	Sequoia Estates LRSA	31,992	1,674	33,666
5	148000	Rockhill LRSA	85,010	(2,829)	82,181
6	149000	South Goldenview Area RRSA	971,351	(11,896)	959,455
7	150000	Homestead LRSA	37,184	(743)	36,441
8	151000	Anchorage Metropolitan Police SA	162,932,469	3,119,574	166,052,043
9	152000	Turnagain Arm Police SA	21,735	(513)	21,222
10	161000	Anchorage Parks & Recreation SA	27,429,051	347,868	27,776,919
11	162000	Eagle River/Chugiak Parks/Rec SA	5,402,723	168,245	5,570,968
12	163000	Anchorage Building Safety SA	8,752,633	(43,574)	8,709,059
13	164000	Public Finance & Investment Fund	2,547,209	57,122	2,604,331
14	170000	ML&P Sale Proceeds	5,500,000	-	5,500,000
15					
16				\$ 9,195,096	\$ 615,311,169
17		Subtotal General Funds	\$ 606,116,073	\$ 9,148,096	\$ 615,264,169
18					
19		<u>SPECIAL REVENUE FUNDS</u>			
20	201000	PAC Surcharge Revenue	\$ -	\$ 339,000	\$ 339,000
21	2020X0	Convention Center Reserves	21,576,383	545,032	22,121,415
22	221000	Heritage Land Bank	1,022,386	4,833	1,027,219
23		Subtotal Special Revenue Funds	\$ 22,598,769	\$ 888,865	\$ 23,487,634
24					
25		<u>DEBT SERVICE FUND</u>			
26	301000	PAC Surcharge Revenue Bond	\$ 296,000	\$ (296,000)	\$ -
27					
28		<u>INTERNAL SERVICE FUNDS</u>			
29	602000	Self-Insurance	\$ 605,125	\$ (159,125)	\$ 446,000
30	607000	Management Information Systems	(6,097,588)	-	(6,097,588)
31		Subtotal Internal Service Funds	\$ (5,492,463)	\$ (159,125)	\$ (5,651,588)
32					
33					
34				\$ 9,628,836	\$ 633,147,215
35		GRAND TOTAL GENERAL GOVERNMENT	\$ 623,518,379	\$ 9,581,836	\$ 633,100,215

37 **Section 3.** The Function Cost amounts may be adjusted to reflect the IGC impact of any amendments.

38
39 **Section 4.** Appropriating property taxes as a transfer in the amount of TWO HUNDRED SEVENTY-SEVEN
40 MILLION TWO HUNDRED THREE THOUSAND TWO HUNDRED SIXTY-FOUR DOLLARS (\$277,203,264) from
41 Areawide General Fund (101000) to the Anchorage School District for the 2026 tax year.

42
43 **Section 5.** Appropriating a transfer in an amount not to exceed of ONE MILLION THIRTY-TWO
44 THOUSAND THREE HUNDRED TWENTY-SEVEN DOLLARS (\$1,032,327) from the 2026 Operating
45 Budget, Eagle River/Chugiak (ER/C) Parks & Recreation Service Area Operating Fund (162000) to the
46 Eagle River/Chugiak Parks & Recreation Service Area Capital Improvement Projects Fund (462800) for
47 board approved ER/C Park projects, all within the Parks & Recreation Department.

Resolution to Revise and Appropriate 2026 General Government Operating Budget

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1 **Section 6.** Appropriating a transfer in the amount of TWO HUNDRED THOUSAND DOLLARS
 2 (\$200,000) from the 2026 Operating Budget, Areawide General Fund (101000) to the Areawide General
 3 Capital Improvement Projects (CIP) Fund (401800) for roof reserves at George M. Sullivan Arena,
 4 Anchorage Museum at Rasmuson Center, and Z.J. Loussac Library, and amending the 2026 Capital
 5 Improvement Budget, all within the Maintenance & Operations Department.

6
 7 **Section 7.** Appropriating a transfer in the amount of FORTY THOUSAND DOLLARS (\$40,000) from the
 8 2026 Operating Budget, Glen Alps Service Area Operating Fund (105000) to the Miscellaneous Capital
 9 Projects Pass-Thru Capital Improvement Projects Fund (409800) for the purpose of providing funding for
 10 the Glen Alps Roads and Drainage Capital Improvement Program, all within the Maintenance &
 11 Operations Department.

12
 13 **Section 8.** Appropriating a transfer in the amount of FIFTY THOUSAND DOLLARS (\$50,000) from the
 14 2026 Operating Budget, Areawide General Operating Fund (101000) to the Operating Projects
 15 Committed General Fund (190000) for 1% for Art Maintenance, all within the Community Development
 16 Department.

17
 18 **Section 9.** Appropriating a transfer in the amount of ONE HUNDRED THOUSAND DOLLARS
 19 (\$100,000) from the 2026 Operating Budget, Anchorage Parks & Recreation Service Area (SA)
 20 Operating Fund (161000) to the Anchorage Parks & Recreation SA Capital Improvement Projects Fund
 21 (461800) for capital reserve for future repairs at Bartlett, Dimond, East, Service, and West pools, all
 22 within the Parks & Recreation Department.

23
 24 **Section 10.** Appropriating a transfer in the amount of FIVE HUNDRED EIGHTY-THREE THOUSAND
 25 SIX HUNDRED SEVENTY-EIGHT DOLLARS (\$583,678) from the 2026 Operating Budget, Anchorage
 26 Parks & Recreation Service Area (SA) Operating Fund (161000) to the Anchorage Parks & Recreation
 27 SA Capital Improvement Projects Fund (461800) for purchasing capital equipment and improving parks,
 28 trails, and facilities, all within the Parks & Recreation Department.

29
 30 **Section 11.** Appropriating a transfer in the amount of FOUR MILLION EIGHT HUNDRED THIRTEEN
 31 THOUSAND TWO HUNDRED TWENTY-EIGHT DOLLARS (\$4,813,200) from the 2026 Operating
 32 Budget, Chugiak, Birchwood, Eagle River Rural Road Service Area (CBERRRSA) Operating Fund
 33 (119000) to the CBERRRSA Capital Improvement Projects Fund (419800) for road and drainage
 34 improvement projects, all within the Maintenance & Operations Department.

35
 36 **Section 12.** Revising and appropriating the 2026 Operating Budget for the Police & Fire Retirees
 37 Medical Operating Fund (165000) as supported by transfers from 2026 Police and Fire Departments'
 38 General Government Operating Budgets:

	2026 Approved	Revision	2026 Revised
40 165000 P&F Retirees Med Ops - Direct Cost	\$ 203,051	\$ 2,225	\$ 205,276
41 165000 P&F Retirees Med Ops - Function Cost	\$ 221,621	\$ (5,023)	\$ 216,598

42
 43 **Section 13.** Revising and appropriating the 2026 Operating Budget for the Police & Fire Retiree Medical
 44 Liability Fund (281000) as supported by contributions from 2026 Police and Fire Departments' General
 45 Government Operating Budgets:

	2026 Approved	Revision	2026 Revised
47 281000 P&F Retiree Med Liability - Direct Cost	\$ 3,920,252	\$ -	\$ 3,920,252
48 281000 P&F Retiree Med Liability - Function Cost	\$ 3,950,102	\$ (459)	\$ 3,949,643

Resolution to Revise and Appropriate 2026 General Government Operating Budget

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1 **Section 14.** Revising and appropriating the 2026 Operating Budget for the Equipment Maintenance
 2 (Fleet) Fund (601000) from anticipated income included as expenditures in the General Government
 3 Operating Budget Departments:

	2026 Approved Budget	Revision	2026 Revised Budget
5 601000 Equipment Maintenance - Direct Cost	\$ 7,079,561	\$ 29,538	\$ 7,109,099
6 601000 Equipment Maintenance - Function Cost	\$ 10,074,121	\$ (294,716)	\$ 9,779,405

8 **Section 15.** Revising and appropriating the 2026 Operating Budget for the Police and Fire Retirement
 9 Medical Trust Fund (713000) from anticipated investment income of the Fund as approved by the
 10 Anchorage Police and Fire Retirement System Board:

	2026 Approved Budget	Revision	2026 Revised Budget
12 713000 P&F Retirement - Direct Cost	\$ 49,844	\$ 3,833,022	\$ 3,882,866
13 713000 P&F Retirement - Function Cost	\$ 3,882,122	\$ 841	\$ 3,882,963

15 **Section 16.** Revising and appropriating the 2026 Operating Budget for the Police and Fire Retirement
 16 System Fund (715000) from anticipated investment income of the Fund as approved by the Anchorage
 17 Police and Fire Retirement System Board:

	2026 Approved Budget	Revision	2026 Revised Budget
19 715000 P&F Retirement - Direct Cost	\$ 37,023,641	\$ 12,142	\$ 37,035,783
20 715000 P&F Retirement - Function Cost	\$ 37,095,951	\$ 14,163	\$ 37,110,114

22 **Section 17.** Revising and appropriating the 2026 Operating Budget for the Alcoholic Beverages Retail
 23 Sales Tax Fund (206000) from anticipated Alcoholic Beverages Retail Sales Tax revenues to the
 24 following respective departments, with details attached to the Assembly Memorandum (AM):

Department	2026 Approved Budget	Revision	2026 Revised Budget
26 Finance	\$ 297,530	\$ 14,771	\$ 312,301
27 Health	12,706,075	(930,668)	11,775,407
28 Library	113,685	7,019	120,704
29 Municipal Attorney	291,117	81,621	372,738
30 Parks & Recreation	821,557	(821,557)	-
31 Anchorage Police Department	1,276,785	-	1,276,785
32 Alcohol Bvgs Sales Tax - Direct Cost	<u>\$ 15,506,749</u>	<u>\$ (1,648,814)</u>	<u>\$ 13,857,935</u>
34 206000 Alcohol Bvgs Sales Tax - Function Cost	\$ 15,884,281	\$ (1,752,942)	\$ 14,131,339

Resolution to Revise and Appropriate 2026 General Government Operating Budget

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1 **Section 18.** Revising and appropriating the 2026 Operating Budget for the Marijuana Retail Sales Tax
 2 Fund (208000) from anticipated Marijuana Retail Sales Tax revenues to the following respective
 3 departments, with details attached to the Assembly Memorandum (AM):

4 Department	2026 Approved Budget	Revision	2026 Revised Budget
5 Finance	\$ 33,934	\$ -	\$ 33,934
6 Health	8,277,199	(465,425)	7,811,774
7 Library	125,000	-	125,000
8 Alcohol Bvgs Sales Tax - Direct Cost	<u>\$ 8,436,133</u>	<u>\$ (465,425)</u>	<u>\$ 7,970,708</u>
9			
10 208000 Marijuana Rtl Sales Tax Fund - Function (\$ 8,680,230	\$ (451,740)	\$ 8,228,490

11
 12 **Section 19.** To appropriate an amount not to exceed three million five hundred thousand dollars
 13 (\$3,500,000) to be transferred from the Anchorage Roads and Drainage Service Area Operating Fund
 14 (141000) to the Equipment Maintenance Capital Improvements Fund (601800) all within the Maintenance
 15 and Operations Department, to pay the costs of heavy fleet vehicles involved in front-line snow response.
 16
 17

18 **Section 20.** The amount of TWO MILLION FIVE HUNDRED THOUSAND (\$2,500,000) is hereby
 19 appropriated from the Equipment Maintenance Fund (601000) Unrestricted Net Position as a transfer to
 20 the Equipment Maintenance Capital Improvement Projects Fund (601800) to purchase replacement
 21 vehicles and equipment in the Maintenance & Operations Department.
 22

23 **Section 21.** The amount not to exceed TWO MILLION DOLLARS (\$2,000,000) of anticipated Solid
 24 Waste Services Healthy Spaces Surcharge revenue is hereby appropriated to the Healthy Spaces
 25 Surcharge Revenues Fund (204000) for the Healthy Spaces program in the Parks & Recreation
 26 Department in fiscal year 2026.
 27

28 **Section 22.** The amount not to exceed THREE HUNDRED SEVENTY-FOUR THOUSAND SEVEN
 29 HUNDRED SIXTY-THREE DOLLARS (\$374,763) of anticipated voter approved tax revenue is hereby
 30 authorized as a transfer to the Chugach State Park Access (CASA) SA Capital Improvement Projects
 31 Fund (410800) for CASA capital projects in the Maintenance & Operations Department and amending
 32 the Capital Improvement Budget funding source from bond funded.
 33

34 **Section 23.** The Office of Management and Budget, with agreement of the Municipal Clerk or designee,
 35 is authorized to make conforming changes reasonably necessary to implement approved amendments to
 36 this AR and any attached memoranda or exhibits.
 37

38 **Section 24.** The appropriations made by this resolution are in addition to any other appropriation
 39 provided for by law for Fiscal Year 2026.
 40

Resolution to Revise and Appropriate 2026 General Government Operating Budget

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1 **Section 25.** This resolution shall take effect immediately upon passage and approval by the Assembly.
2
3

4 PASSED AND APPROVED by the Anchorage Assembly this 28th day of April, 2026.
5
6

7 *Christopher S Constant*
8

9 _____
Chair

10 ATTEST:
11

12 *Jenii Stern*
13 _____

14 Municipal Clerk
15

16 OMB Note: To reflect the changes from the original to this Amended version, a ~~strikethrough~~ identifies an
17 amount being replaced or omitted and **bold** is the resulting amount due to the Assembly amendments.



MUNICIPALITY OF ANCHORAGE

Assembly Memorandum

AM No. 235 – 2026

Meeting Date: April 14, 2026

1 **FROM: MAYOR**

2
3 **SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE**
4 **REVISING AND APPROPRIATING FUNDS FOR THE 2026 GENERAL**
5 **GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY OF**
6 **ANCHORAGE**
7

8 The attached resolution reflects the Administration's proposed revisions to the 2026 General
9 Government Operating Budget. The proposed package updates revenues, fine-tunes costs, and
10 funds items that were not anticipated at the time the 2026 budget was approved last November.
11 The revised 2026 budget sets the tax need and amount of property taxes to be collected for
12 2026.
13

14 Direct Costs Adjustments

15 These revisions increase the 2026 operating direct cost budget by \$8.9 million from the 2026
16 Approved budget. The larger adjustments include:

- 17 • \$1.1 million reduction in Tax Anticipation Notes (TANs) Investment Expense, offset with the
18 same amount of TANS revenue
- 19 • \$0.9 million increase related to Tax Cap adjustments for voter-approved operations and
20 maintenance (O&M) and the transfer of \$0.8 million for recovery of prior year Workers'
21 Compensation (WC) and General Liability (GL) settlement recovery to the Self-Insurance
22 Fund (601000)
- 23 • \$6.2 million for contractual and other operating adjustments to include: \$0.7 million for
24 increase cost of WC and GL claims; \$0.9 million for SAFER grant; \$0.8 million for Anchorage
25 Animal Care & Control (AACC); and \$1.5 million for AnchorRIDES paratransit contract
- 26 • \$1.0 million reduction for City Hall - management in-house including 2 new Plumber positions
27 and 1 new Carpenter position
- 28 • \$2.9 million increase for labor adjustments including update of budgeted positions and
29 employees in them to include: AMEA contract; EXE up 2.5% in May; NON up 5% in May;
30 and other position and labor alignments
31

32 When compared to the 2025 Revised budget, there is a total direct cost increase of \$20.7 million.
33

34 Revenue (Non-Property Tax) Adjustments

35 These revisions increase the 2026 operating revenue budget by \$5.6 million from the 2026
36 Approved budget. Larger adjustments include:

- 37 • \$1.8 million increase to Ambulance Service Fees in line with prior year activity
- 38 • \$1.1 million reduction in TANs Investment Earnings, offset with the same amount of TANS
39 expense
- 40 • \$0.6 million increase to the contribution from the MOA Trust
- 41 • \$1.1 million increase in Community Assistance Program in line with current estimate from the
42 State of Alaska
- 43 • \$0.8 million for recovery of prior year WC and GL settlement recovery to the Self-Insurance
44 Fund (601000) from a one-time increase to Tax Cap
- 45 • \$2.0 million increase in Room Tax revenue offset by \$544,630 of contractual expenses.

1 When compared to the 2025 Revised budget, total revenues increased by \$1.6 million.

2
3 Tax Cap and Property Tax Requirement

4 When compared to 2025, the Tax Cap increased \$10.5 million, overall. The maximum amount
5 of property taxes allowed under the Tax Cap increased \$9.5 million.

6
7 The revised budget comes in at \$47,325 under the Tax Cap.

8
9 The service area property taxes were adjusted in line with board recommendations and
10 increased \$1.6 million from 2025.

11
12 The 2026 average mill rate is 8.97 mills, which translates into a \$897 cost per \$100,000 of taxable
13 assessed value and is 0.16 mills less than the 2025 average mill rate of 9.13. Although the
14 property taxes did increase, the assessed values increased by a larger percentage, thus the
15 2026 average mill rate is lower than the 2026 average mill rate.

16
17 A detailed listing of changes from the 2026 Approved General Government Operating Budget is
18 attached.

19
20 Alcoholic Beverages Retail Sales Tax Program

- 21 • Adjust IGCs (charges to/from others)
22 • Adjust personnel and benefit costs in line with collective bargaining agreements or current
23 wage costs
24 • \$1.0 million transfer Congregate Shelter costs to operating budget
25 • \$0.1 million reduction of revenue management costs

26 A detailed listing of changes from the 2026 Approved Alcoholic Beverages Retail Sales Tax
27 Program Budget is attached.

28
29 Marijuana Retail Sales Tax Program

- 30 • Adjust IGCs (charges to/from others)
31 • Adjust personnel and benefit costs in line with collective bargaining agreements or current
32 wage costs
33 • ACCEE Board recommended reductions: \$0.4 million for Sector Worker Retention Bonuses
34 and \$0.1 million for Start-Up Funds for In-Home Providers

35 A detailed listing of changes from the 2026 Marijuana Retail Sales Tax Program Budget is
36 attached.

37
38 The budget documents, as previously approved, are available at the following site:

39
40 <http://www.muni.org/Departments/budget/Pages/default.aspx>

41
42 The budget revisions included in the attached resolution will be made available at the above-
43 mentioned site after Assembly approval.

44
45 **THE ADMINISTRATION RECOMMENDS APPROVAL.**

46 Prepared by: Office of Management & Budget (OMB)

47 Approved by: Ona R. Brause, OMB Director

48 Concur: Philippe D. Brice, Chief Fiscal Officer

49 Concur: William D. Falsey, Chief Administrative Officer

50 Concur: Rebecca A. Windt Pearson, Municipal Manager

51 Respectfully Submitted: Suzanne LaFrance, Mayor



MUNICIPALITY OF ANCHORAGE

Assembly Memorandum

AM No. 235 – 2026 (A)

Meeting Date: April 28, 2026

1 **FROM: MAYOR**

2
3 **SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE**
4 **REVISING AND APPROPRIATING FUNDS FOR THE 2026 GENERAL**
5 **GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY OF**
6 **ANCHORAGE**
7

8 The attached resolution reflects the approved Assembly amendments to the Administration's
9 proposed revisions to the 2026 General Government Operating Budget.

10
11 To reflect the changes from the original to the amended version, a strikethrough identifies an
12 amount being replaced or omitted and bold is the resulting amount due to the Assembly
13 amendments.
14

15 The budget documents, as approved, are available at the following site:

16
17 <http://www.muni.org/Departments/budget/Pages/default.aspx>
18

19 The budget revisions included in the attached resolution will be made available at the above-
20 mentioned site after Assembly approval.
21

22 **THE ADMINISTRATION RECOMMENDS APPROVAL.**

23 Prepared by: Office of Management & Budget (OMB)
24 Approved by: Ona R. Brause, OMB Director
25 Concur: Lance Wilber, Chief Fiscal Officer (Acting)
26 Concur: William D. Falsey, Chief Administrative Officer
27 Concur: Rebecca A. Windt Pearson, Municipal Manager
28 Respectfully Submitted: Suzanne LaFrance, Mayor

2026 Revised General Government Operating Budget

Financing Source Use/Increase (Non-Use/Decrease)

#	Department / Agency	Category and Description	(1)-Time / (R)ecurring	Fund	Filled * Positions	Vacant * Positions	Direct Costs	Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax - Special Levy and SAs with Max Tax Rates
1												
2		2026 Approved General Government Operating Budget					\$ 666,127,074	\$ 237,208,613	\$ 33,308,940	\$ 4,245,028	\$ 362,315,857	\$ 29,048,636
3												
4		Budget Savings from Prior Year										
5	Health	Budget savings from prior year		101000	-	-	-	-	-	800,000	(800,000)	-
6	Public Transportation	Budget savings from prior year		101000	-	-	-	-	-	1,550,000	(1,550,000)	-
7	Police	Budget savings from prior year		151000	-	-	-	-	-	900,000	(900,000)	-
8	Parks & Recreation	Budget savings from prior year		161000	-	-	-	-	-	400,000	(400,000)	-
9		Total Budget Savings from Prior Year					\$ -	\$ -	\$ -	\$ 3,650,000	\$ (3,650,000)	\$ -
10												
11		Running Subtotal of 2026 Revised General Government Operating Budget					\$ 666,127,074	\$ 237,208,613	\$ 33,308,940	\$ 7,895,028	\$ 358,665,857	\$ 29,048,636
12		Revenue Adjustments										
13	Fire	Ambulance Service Fees - in line with prior 2 year actuals	R	101000	-	-	-	1,761,300	-	-	(1,761,300)	-
14	Multiple	TANs Investment Earnings - per Public Finance 03/31/2026	R	Multiple	-	-	(1,054,000)	(1,054,000)	-	-	-	-
15	Multiple	Department Revenues - in line with revised projections	R	Multiple	-	-	-	117,507	-	-	(88,600)	(28,907)
16	Taxes & Reserves	Contribution from MOA Trust - per Treasury 04/01/2026 to total \$17.05M	R	101000	-	-	-	553,296	-	-	(553,296)	-
17	Taxes & Reserves	Community Assistance Program - bring to amount of SOA estimate with CAP application letter, totaling \$1,565,731.93	1	101000	-	-	-	1,100,731	-	-	(1,100,731)	-
18		Total Revenue Adjustments					\$ (1,054,000)	\$ 2,478,834	\$ -	\$ -	\$ (3,503,927)	\$ (28,907)
19												
20		Running Subtotal of 2026 Revised General Government Operating Budget					\$ 665,073,074	\$ 239,687,447	\$ 33,308,940	\$ 7,895,028	\$ 355,161,930	\$ 29,019,729
21		Tax Cap Adjustments										
22	Taxes & Reserves	Non-Property Taxes Subject to Tax Cap - Auto Tax, Motor Vehicle Rental Tax, Tobacco Tax, PILTs, MESA, and MUSA.	R	Multiple	-	-	-	(31,768)	-	-	31,768	-
23	Maintenance & Operations	Voter Approved Bond O&M - Bond Proposition 2, AO 2026-004; contingent upon certification of election results	R	141000	-	-	25,500	-	-	-	25,500	-
24	Maintenance & Operations	Voter Approved Bond O&M - 2025 Bond Proposition 2, AO 2025-009	R	141000	-	-	(15,000)	-	-	-	(15,000)	-
25	Parks & Recreation	Voter Approved Bond O&M - 2024 Bond Proposition 4, AO 2024-7	R	161000	-	-	(5,000)	-	-	-	(5,000)	-
26	Traffic Engineering	Voter Approved Bond O&M - Bond Proposition 6, AO 2026-002; contingent upon certification of election results	R	101000	-	-	56,000	-	-	-	56,000	-
27	Multiple	Recovery of prior year WC GL Settlements (One-time increase to Tax Cap)	1	Multiple	-	-	848,369	848,369	-	(848,369)	848,369	-
28		Total Tax Cap Adjustments					\$ 909,869	\$ 816,601	\$ -	\$ (848,369)	\$ 941,637	\$ -
29												
30		Running Subtotal of 2026 Revised General Government Operating Budget					\$ 665,982,943	\$ 240,504,048	\$ 33,308,940	\$ 7,046,659	\$ 356,103,567	\$ 29,019,729
31		Contractual and Operational Adjustments										
32	Multiple	Venues - Room Tax - in line with Treasury projection of \$46M Room Tax revenue	R	Multiple	-	-	544,630	2,000,000	-	(788,704)	(666,666)	-
33	Chief Administrative Officer	Venues - Alaska Center for the Performing Arts, Inc surcharge from debt	R	301000	-	-	(296,000)	(296,000)	-	-	-	-
34	Chief Administrative Officer	payments to operations, per AR 2025-308 and AO 2025-129	R	201000	-	-	339,000	339,000	-	-	-	-
35	Chief Administrative Officer	Venues - Sullivan Arena 2026 utility costs	R	101000	-	-	181,226	-	-	-	181,226	-
36	Chief Administrative Officer	Venues - Anchorage Museum Association (AMA) management agreement CPI & population adjustment	R	101000	-	-	211,369	-	-	-	211,369	-
37	Chief Administrative Officer	Risk - Increased cost of coverage due to claims	R	602000	-	-	700,000	-	-	700,000	-	-
38	Community Development	1% for Art - transfer from Public Works	R	101000	1	-	219,226	50,000	(3,487)	-	172,713	-
39	Finance	Treasury - new Delinquent Fines & Fees Collection position funded with anticipated collected revenues	R	101000	-	1	125,091	125,091	-	-	-	-
40	Fire	SAFER Grant match	R	101000	-	-	922,420	-	-	-	922,420	-
41	Fire	Anchorage Safety Center & Anchorage Safety Patrol Services (SALA)	R	101000	-	-	190,671	-	-	-	190,671	-
42	Fire	Wildfire Division - Operationalize activity - grant funded through 2027	R	131000	2	1	566,059	-	566,059	-	-	-
43	Health	Anchorage Animal Care & Control (AACC) from 10/1/26-12/31/26 while maintaining current service level to the public	R	101000	-	-	780,000	-	-	-	780,000	-
44	Information Technology	Trainer position funded with non-labor	R	607000	1	-	-	-	-	-	-	-
45	Maintenance & Operations	Streetlight utility costs covered by Transfer of Responsibility Agreement (TORA) revenue	R	141000	-	-	162,002	162,002	-	-	-	-
46	Maintenance & Operations	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)	R	110000	-	-	374,763	-	-	-	-	374,763
47	Municipal Manager	Safety - new Public Buildings Safety Officer position, partially funded with non-labor	R	101000	-	1	99,256	-	-	-	99,256	-
48	Parks & Recreation	Cemetery management support	R	101000	-	-	30,000	-	-	-	30,000	-
49	Parks & Recreation	Transfer operating costs of community center Boys & Girls Club	R	161000	-	-	(196,175)	-	-	-	(196,175)	-
50	Parks & Recreation	Pool utilities	R	161000	-	-	175,000	-	-	-	175,000	-
51	Parks & Recreation	Senior Planner position partially funded with non-labor	R	161000	-	1	80,453	-	-	-	80,453	-

2026 Revised General Government Operating Budget

Financing Source Use/Increase (Non-Use/Decrease)

# Line	Department / Agency	Category and Description	(1)-Time / (R)Recurring	Fund	Filled * Positions	Vacant * Positions	Direct Costs	Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax - Special Levy and SAs with Max Tax Rates		
52	Parks & Recreation	Recreation Supervisor position for Fairview Recreation Center	R	161000	-	1	108,551	-	-	-	108,551	-		
53	Planning	Senior Planner position from .5 to 1 full time equivalent (FTE)	R	101000	-	-	70,506	-	-	-	70,506	-		
54	Police	Prisoner Confinement contract	R	151000	-	-	484,000	-	-	-	484,000	-		
55	Public Transportation	AnchorRIDES Paratransit Service contract	R	101000	-	-	1,550,000	-	-	-	1,550,000	-		
56	Public Works	1% for Art - transfer to Community Development			(1)	-	(219,226)	(50,000)	3,487	-	(172,713)	-		
57	Multiple	City Hall - management in-house including 2 new Plumber positions and 1 new Carpenter position	R	Multiple	-	3	(1,036,775)	-	-	-	(1,036,775)	-		
58	Multiple	Labor Adjustments - Update of budgeted positions and employees in them to include: AMEA contract; EXE up 2.5% in May; and NON up 5% in May	R	Multiple	-	-	1,897,743	-	-	428,930	1,405,334	63,479		
59	Multiple	Fleet rate adjustments including moving position to Fleet fund	R	Multiple	-	-	50,156	-	-	(87,196)	141,775	(4,423)		
60	Multiple	Intragovernmental Charges (IGCs) in line with updated factors	R	Multiple	-	-	-	-	(1,228,065)	(1,182,076)	2,510,608	(100,467)		
61	Total Contractual and Operational Adjustments						3	8	\$ 8,113,946	\$ 2,330,093	\$ (662,006)	\$ (929,046)	\$ 7,041,553	\$ 333,352
62														
63	Running Subtotal of 2026 Revised General Government Operating Budget								\$ 674,096,889	\$ 242,834,141	\$ 32,646,934	\$ 6,117,613	\$ 363,145,120	\$ 29,353,081
64	Board Requests from Service Areas (SA) with Maximum Tax Rates													
65	Fire	Chugiak Fire SA - Adjust budget to the maximum mill rate of 1.0	R	104000	-	-	102,087	-	-	-	-	102,087		
66	Maintenance & Operations	Glen Alps - Adjust budget to the maximum mill rate of 2.75	R	105000	-	-	7,254	-	-	-	-	7,254		
67	Multiple	Girdwood Valley Service Area - Calculate mill rate to budget amount (maximum mill rate is 6.0)	R	106000	-	-	274,719	5,300	-	-	-	269,419		
68	Maintenance & Operations	Birch Tree/Elmore LRSA - Adjust budget to the maximum mill rate of 1.50	R	111000	-	-	11,630	-	-	-	-	11,630		
69	Maintenance & Operations	Campbell Airstrip LRSA - Adjust budget to 1.25 mills (maximum mill rate is 1.50)	R	112000	-	-	(628)	-	-	-	-	(628)		
70	Maintenance & Operations	Valli Vue Estates LRSA - Adjust budget to the maximum mill rate of 1.40	R	113000	-	-	(1,150)	-	-	-	-	(1,150)		
71	Maintenance & Operations	Skyranch Estates LRSA - Adjust budget to the maximum mill rate of 1.30	R	114000	-	-	(3,250)	-	-	-	-	(3,250)		
72	Maintenance & Operations	Upper Grover LRSA - Adjust budget to the maximum mill rate of 1.00	R	115000	-	-	48	-	-	-	-	48		
73	Maintenance & Operations	Ravenwood LRSA - Adjust budget to the maximum mill rate of 1.50	R	116000	-	-	4,487	-	-	-	-	4,487		
74	Maintenance & Operations	Mt Park Estates LRSA - Adjust budget to the maximum mill rate of 1.00	R	117000	-	-	523	-	-	-	-	523		
75	Maintenance & Operations	Mt Park/Robin Hill RRSA - Adjust budget to the maximum mill rate of 1.30	R	118000	-	-	801	-	-	-	-	801		
76	Maintenance & Operations	CBERRRSA - Adjust budget to the maximum mill rate of 2.10 as 1.10 for roads and drainage operating and 1.00 for capital	R	119000	-	-	546,400	-	-	-	-	546,400		
77	Maintenance & Operations	Eaglewood SA - Adjust budget to the maximum mill rate of 0.42 (maximum mill rate is 20% of CBERRRSA mill rate)	R	121000	-	-	4,928	-	-	-	-	4,928		
78	Maintenance & Operations	Gateway SA - Adjust budget to the maximum mill rate of 0.32 (maximum mill rate is 15% of CBERRRSA mill rate)	R	122000	-	-	730	-	-	-	-	730		
79	Maintenance & Operations	Lakehill LRSA - Adjust budget to the maximum mill rate of 1.50	R	123000	-	-	(3,090)	-	-	-	-	(3,090)		
80	Maintenance & Operations	Totem LRSA - Adjust budget to 1.00 mills (maximum mill rate is 1.50)	R	124000	-	-	(5,962)	-	-	-	-	(5,962)		
81	Maintenance & Operations	Paradise Valley LRSA - Adjust budget to the maximum mill rate of 1.00	R	125000	-	-	(239)	-	-	-	-	(239)		
82	Maintenance & Operations	SRW Homeowners LRSA - Adjust budget to the maximum mill rate of 1.50	R	126000	-	-	(511)	-	-	-	-	(511)		
83	Maintenance & Operations	Eagle River Street Lights SA - Adjust budget to 0.20 mills (maximum mill rate of 0.50)	R	129000	-	-	20,734	-	-	-	-	20,734		
84	Maintenance & Operations	Talus West LRSA - Adjust budget to 0.34 mills (maximum mill rate is 1.30) with \$10K fund balance use	R	142000	-	-	(56,071)	-	3,200	10,000	-	(69,271)		
85	Maintenance & Operations	Upper O'Malley LRSA - Adjust budget to maximum mill rate of 2.00	R	143000	-	-	(43,995)	-	-	-	-	(43,995)		
86	Maintenance & Operations	Bear Valley LRSA - Adjust budget to the maximum mill rate of 1.50. Subject to certification of election the maximum mill rate will be 2.75	R	144000	-	-	2,686	-	-	-	-	2,686		
87	Maintenance & Operations	Rabbit Creek View and Heights LRSA - Adjust budget to the maximum mill rate of 2.50	R	145000	-	-	24,848	-	(200)	-	-	25,048		
88	Maintenance & Operations	Villages Scenic Parkway LRSA - Adjust budget to the max mill rate of 1.00	R	146000	-	-	1,127	-	-	-	-	1,127		
89	Maintenance & Operations	Sequoia Estates LRSA - Adjust budget to the maximum mill rate of 1.50	R	147000	-	-	1,674	-	-	-	-	1,674		
90	Maintenance & Operations	Rockhill LRSA - Adjust budget to the maximum mill rate of 1.50	R	148000	-	-	(2,829)	-	-	-	-	(2,829)		
91	Maintenance & Operations	South Golden View RRSA - Adjust budget to the maximum mill rate of 1.80	R	149000	-	-	(11,896)	-	-	-	-	(11,896)		
92	Maintenance & Operations	Homestead LRSA - Adjust budget to maximum mill rate of 1.30	R	150000	-	-	3,157	-	3,900	-	-	(743)		
93	Parks & Recreation	ER/Chugiak Parks & Rec - Adjust budget to 1.00 mills: 0.8 mill for operating, 0.2 mill for capital (maximum mill rate is 1.00), and .01 mill for voter approved debt service including new Assistant Recreation Center Manager position partially funded with reduction of Senior Office Associate position	R	162000	-	-	78,703	-	-	-	-	78,703		
94	Total Board Requests from Service Areas (SA) with Maximum Tax Rates						-	-	\$ 956,915	\$ 5,300	\$ 6,900	\$ 10,000	\$ -	\$ 934,715
95														
96	Running Subtotal of 2026 Revised General Government Operating Budget								\$ 675,053,804	\$ 242,839,441	\$ 32,653,834	\$ 6,127,613	\$ 363,145,120	\$ 30,287,796
97														
98	2026 Approved General Government Operating Budget								\$ 666,127,074	\$ 237,208,613	\$ 33,308,940	\$ 4,245,028	\$ 362,315,857	\$ 29,048,636
99														
100	Total Adjustments						3	8	\$ 8,926,730	\$ 5,630,828	\$ (655,106)	\$ 1,882,585	\$ 829,263	\$ 1,239,160
101														

2026 Revised General Government Operating Budget

Financing Source Use/Increase (Non-Use/Decrease)

Line #	Department / Agency	Category and Description	(1)-Time / (R)ecurring	Fund	Filled * Positions	Vacant * Positions	Direct Costs	Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax - Special Levy and SAs with Max Tax Rates	
102	2026 Revised General Government Operating Budget							\$ 675,053,804	\$ 242,839,441	\$ 32,653,834	\$ 6,127,613	\$ 363,145,120	\$ 30,287,796
103											Total Property Taxes	\$ 393,432,916	
104	Less Depreciation / Amortization - Information Technology							\$ (9,299,755)					
105	2026 Revised General Government Operating Budget Appropriation							\$ 665,754,049					
106											Tax Cap	\$ 363,192,445	
107											Amount (Over)/Under the Tax Cap	\$ 47,325	
108	Assembly Amendments												
109	Assembly	Convert a part-time constituent relations and communications position, to full	R	101000	-	-	(80,000)	-	-	-	(80,000)	-	
110	Assembly	time funded with reduction of Assembly Counsel position 30010675.	R	101000	-	-	80,000	-	-	-	80,000	-	
111	Assembly	Anchorage Fire Department Staffing Study	1	101000	-	-	47,000	-	-	-	47,000	-	
112	Assembly	Add 50% of an Inspector position to address massage parlor licensing	R	101000	-	-	(96,700)	-	-	-	(96,700)	-	
113	Health	Inspections funded with reduction of Assembly Counsel position 30010675	R	101000	-	1	96,700	-	-	-	96,700	-	
114	Assembly	Add Youth Summit funded with reduction of position 30010675.	1	101000	-	-	(35,000)	-	-	-	(35,000)	-	
115	Assembly		1	101000	-	-	35,000	-	-	-	35,000	-	
116	Total Assembly Amendments							\$ 47,000	\$ -	\$ -	\$ -	\$ 47,000	\$ -
117													
118	Running Subtotal of 2026 Revised General Government Operating Budget with Assembly Amendments							\$ 675,100,804	\$ 242,839,441	\$ 32,653,834	\$ 6,127,613	\$ 363,192,120	\$ 30,287,796
119													
120	2026 Approved General Government Operating Budget							\$ 666,127,074	\$ 237,208,613	\$ 33,308,940	\$ 4,245,028	\$ 362,315,857	\$ 29,048,636
121													
122	Total Adjustments and Assembly Amendments							\$ 8,973,730	\$ 5,630,828	\$ (655,106)	\$ 1,882,585	\$ 876,263	\$ 1,239,160
123													
124	2026 Revised General Government Operating Budget with Assembly Amendments							\$ 675,100,804	\$ 242,839,441	\$ 32,653,834	\$ 6,127,613	\$ 363,192,120	\$ 30,287,796
125											Total Property Taxes	\$ 393,479,916	
126	Less Depreciation / Amortization - Information Technology							\$ (9,299,755)					
127	2026 Revised General Government Operating Budget Appropriation with Assembly Amendments							\$ 665,801,049					
128											Tax Cap	\$ 363,192,445	
129											Amount (Over)/Under the Tax Cap	\$ 325	

2026 Revised General Government Operating Budget - Alcoholic Beverages Retail Sales Tax Program

Line #	Department / Agency	Category and Description	(1)-Time / (R)ecurring	Fund	Filled * Positions	Vacant * Positions	Spending			Financing Sources		
							Direct Costs	IGCs	Function Cost	Non-Property Tax Revenues	Fund Balance	Total Financing Sources
1												
2		2026 Approved Alcoholic Beverages Retail Sales Tax Program					\$ 15,506,749	\$ 377,532	\$ 15,884,281	\$ 15,959,275	\$ -	\$ 15,959,275
3		Child Abuse, Sexual Assault, and Domestic Violence										
4	Library	Calculated labor adjustments and IGCs	R	206000	-	-	7,019	(1,253)	5,766	-	-	-
5	Health	Calculated labor adjustments and IGCs	R	206000	-	-	37,080	(1,324)	35,756	-	-	-
6		Total Child Abuse, Sexual Assault, and Domestic Violence					\$ 44,099	\$ (2,577)	\$ 41,522	\$ -	\$ -	\$ -
7												
8		Running Subtotal of 2026 Revised Alcoholic Beverages Retail Sales Tax Program					\$ 15,550,848	\$ 374,955	\$ 15,925,803	\$ 15,959,275	\$ -	\$ 15,959,275
9		First Responders										
10	Municipal Attorney	Calculated labor adjustments and IGCs	R	206000	-	-	81,621	(308)	81,313	-	-	-
11	Police	Calculated labor adjustments and IGCs	R	206000	-	-	-	(5,482)	(5,482)	-	-	-
12		Total First Responders					\$ 81,621	\$ (5,790)	\$ 75,831	\$ -	\$ -	\$ -
13												
14		Running Subtotal of 2026 Revised Alcoholic Beverages Retail Sales Tax Program					\$ 15,632,469	\$ 369,165	\$ 16,001,634	\$ 15,959,275	\$ -	\$ 15,959,275
15		Homelessness										
16	Health	Transfer Congregate Shelter costs to operating budget	R	206000	-	-	(1,000,000)	-	(1,000,000)	-	-	-
17	Health	Calculated labor adjustments and IGCs	R	206000	-	-	32,252	(4,665)	27,587	-	-	-
18	Parks & Recreation	Calculated labor adjustments and IGCs - move to Healthy Spaces Fund (204000)	R	206000	-	-	(821,557)	(37,634)	(859,191)	-	-	-
19		Total Homelessness					\$ (1,789,305)	\$ (42,299)	\$ (1,831,604)	\$ -	\$ -	\$ -
20												
21		Running Subtotal of 2026 Revised Alcoholic Beverages Retail Sales Tax Program					\$ 13,843,164	\$ 326,866	\$ 14,170,030	\$ 15,959,275	\$ -	\$ 15,959,275
22		Administration, Collection, and Audits to the Municipality										
23	Finance	Reduce revenue management costs	R	206000	-	-	-	(100,000)	(100,000)	-	-	-
24	Finance	Calculated labor adjustments and IGCs	R	206000	-	-	14,771	46,538	61,309	-	-	-
25	Taxes & Reserves	Alcohol Beverages Sales Tax Revenues - to total \$14.4M	R	206000	-	-	-	-	-	(1,831,125)	-	(1,831,125)
26	Taxes & Reserves	Alcohol Beverages Sales Tax Revenues - P&I to total \$150K	R	206000	-	-	-	-	-	25,000	-	25,000
27		Total Administration, Collection, and Audits to the Municipality					\$ 14,771	\$ (53,462)	\$ (38,691)	\$ (1,806,125)	\$ -	\$ (1,806,125)
28												
29		2026 Revised Alcoholic Beverages Retail Sales Tax Program					\$ 13,857,935	\$ 273,404	\$ 14,131,339	\$ 14,153,150	\$ -	\$ 14,153,150
30												
31												
							2026 Revised Alcoholic Beverages Retail Sales Tax Program Amount of Function Costs (Over)/Under Financing Sources					\$ 21,811

2026 Revised General Government Operating Budget - Marijuana Retail Sales Tax Program

Line #	Department / Agency	Category and Description	(1)-Time / (R)ecurring	Fund	Filled * Positions	Vacant * Positions	Spending			Financing Sources		
							Direct Costs	IGCs	Function Cost	Non-Property Tax Revenues	Fund Balance	Total Financing Sources
1												
2		2026 Approved Marijuana Retail Sales Tax Program					\$ 8,436,133	\$ 244,097	\$ 8,680,230	\$ 6,100,000	\$ 2,600,066	\$ 8,700,066
3												
4		Child Care										
5	Health	Calculated labor adjustments and IGCs	R	208000	-	-	34,575	683	35,258	-	-	-
6	Health	ACCEE Board recommended reduction: Sector Worker Retention Bonuses - Retention focused bonus payments for sector workers based on experience and training completed	R	208000	-	-	(400,000)	-	(400,000)	-	-	-
7	Health	ACCEE Board recommended reduction: Start-Up Funds for In-Home Providers - Small awards available for newly created in-home care providers	R	208000	-	-	(100,000)	-	(100,000)	-	-	-
8		Total Child Care					\$ (465,425)	\$ 683	\$ (464,742)	\$ -	\$ -	\$ -
9												
10		Running Subtotal of 2026 Revised Marijuana Retail Sales Tax Program					\$ 7,970,708	\$ 244,780	\$ 8,215,488	\$ 6,100,000	\$ 2,600,066	\$ 8,700,066
11												
12		Administration & Collection										
13	Treasury	Marijuana Retail Sales Tax Revenues - IGCs	R	208000	-	-	-	13,002	13,002	-	-	-
14	Taxes & Reserves	Marijuana Retail Sales Tax Revenues - Marijuana Tax to total \$5.2M	R	208000	-	-	-	-	-	(800,000)	-	(800,000)
15	Taxes & Reserves	Marijuana Retail Sales Tax Revenues - Marijuana Tax P&I to total \$15K	R	208000	-	-	-	-	-	5,000	-	5,000
16	Taxes & Reserves	Marijuana Retail Sales Tax Use ("Give Back") of Fund Balance	1	208000	-	-	-	-	-	-	323,424	323,424
17		Total Administration & Collection					\$ -	\$ 13,002	\$ 13,002	\$ (795,000)	\$ 323,424	\$ (471,576)
18												
19		2026 Revised Marijuana Retail Sales Tax Program					\$ 7,970,708	\$ 257,782	\$ 8,228,490	\$ 5,305,000	\$ 2,923,490	\$ 8,228,490
20												
21												
							2026 Revised Marijuana Retail Sales Tax Program Amount of Function Costs (Over)/Under Financing Sources					\$ -

Amendment #5 to AR 2026-81 FY 2026 General Government Operating Budget

Submitted by: Chair Constant

PROPOSED AMENDMENT <input checked="" type="checkbox"/> INCREASE <input type="checkbox"/> DECREASE <input type="checkbox"/> NEUTRAL

Department: Legislative Branch, Anchorage Health Department

Amount: \$47,000 (one-time)

Fund: Areawide General Fund

Description of amendment: This amendment contains four parts for a net increase of \$47,000. It includes converting a Legislative Branch position from part-time to full-time, additional moneys for an Anchorage Fire Department staffing study for the Assembly, an increase to the Anchorage Health Department to support an inspector position with an equal reduction from the Legislative branch, and a net-0 shift for the Legislative Branch to support a Youth Summit and mock assembly.

PART 1 (Chair Constant, Vice-Chair Brawley):

Department: Legislative Branch

Amount: \$80,000 (ongoing)

Fund: Areawide General Fund

Department: Legislative Branch

Amount: (\$80,000) (ongoing)

Fund: Areawide General Fund

Description: This amendment provides an additional ongoing appropriation of \$80,000 to the Legislative Branch to convert a part-time constituent relations and communications position to full-time. The position would provide communications and project support for the Municipal Clerk's Office, Legislative Services Office, and the Assembly as a whole. This amendment also includes a reduction to the appropriation to the Legislative Branch to keep the amendment neutral.

PART 2 (Member Baldwin Day):**Department:** Legislative Branch**Amount:** \$47,000 (one-time)**Fund:** Areawide General Fund

Description of amendment: This amendment provides an additional one-time appropriation to the Legislative Branch for \$47,000 for FY 2026 specifically for an objective operational analysis of the Anchorage Fire Department's current and projected service demands, staffing strategies, and infrastructure capacity. This analysis will include a suite of recommendations to inform the Assembly's short-term and long-term labor, non-labor, and capital budget considerations related to Anchorage's fire and EMS needs.

Legislative Recommendation: Facets Consulting provided the Municipality and the Anchorage Fire Department with a staffing & overtime utilization study in January of 2023. The prior study gives Facets Consulting a unique perspective and familiarity with AFD operations which can be immediately leveraged in the more detailed systems evaluation that is proposed here. As such, it is recommended a sole source contract with Facet Consulting be pursued for this analysis.

PART 3 (Chair Constant, Vice-Chair Brawley):**Department:** Anchorage Health Department**Amount:** \$96,700 (ongoing)**Fund:** Areawide General Fund**Department:** Legislative Branch**Amount:** (\$96,700) (ongoing)**Fund:** Areawide General Fund

Description: This amendment provides an additional ongoing appropriation of \$96,700 to the Anchorage Health Department to support a part-time (.5 FTE) inspector position within the department, on behalf of Municipal Clerk's Office, to address massage parlor licensing inspections. This amendment also includes an ongoing reduction to the appropriation to the Legislative Branch to keep the amendment neutral.

PART 4 (Member Martinez):**Department:** Legislative Branch**Amount:** \$35,000 (one-time)**Fund:** Areawide General Fund**Department:** Legislative Branch**Amount:** (\$35,000) (one-time)**Fund:** Areawide General Fund

Description of amendment: This amendment provides an additional one-time appropriation of \$35,000 to the Legislative Branch to facilitate a Civic Anchor Youth Summit. This amendment also includes a one-time reduction to the appropriation to the Legislative Branch to keep the amendment neutral.

Background:

The Municipality of Anchorage has taken steps to incorporate youth voices into local governance, including Youth Representative positions to the Assembly and ongoing collaboration with the Anchorage School District, where the Academy model expands student access to leadership development, career pathways, and applied civic learning. These efforts reflect a commitment to preparing students for civic participation while ensuring youth perspectives are represented in municipal decision-making.

Additional structured opportunities are needed to broaden participation and deepen engagement in municipal processes. A Civic Anchor Youth Summit and mock assembly will provide students from across Anchorage high schools with direct exposure to local government functions while strengthening civic knowledge and leadership skills. The summit will also support the development of a youth-driven agenda to inform and shape policies affecting Anchorage's young residents, while encouraging participation in municipal committees and community councils.



April 15, 2026

The Honorable Erin Baldwin Day
 Assembly Member
 Municipality of Anchorage
 632 West 6th Avenue
 Anchorage, Alaska 99501

Dear Assembly Member Day:

Thank you for the opportunity to present a proposal to provide consulting services for the Municipality of Anchorage and the Anchorage Fire Department. Our overall proposal is to provide an objective, data-driven assessment of the Anchorage Fire Department's current staffing levels, operational demands, infrastructure capacity, and long-term public safety needs.

In response to our current understanding of the scope of work desired by the Municipality and the Fire Department, we propose the following services:

- An assessment of the Anchorage Fire Department's current staffing model and shift schedule for efficiency and effectiveness in terms of attracting and retaining a qualified workforce.
- An assessment of whether current staffing levels are adequate to support current and projected operational demand. An assessment of whether Anchorage Fire Department employs the appropriate number and classification of firefighters and fire officers to staff current operations with a look toward the future.
- A review of the demand for Anchorage Fire Department emergency services activity levels over the past 20 years, including an assessment of the impact of higher service demand levels on the provision of emergency services.
- Practical recommendations on short and long-term strategies for staffing levels and operational efficiency based on the real world experience of our team.

FACETS had the honor of providing the Municipality and the Fire Department with a staffing study in January of 2023. This proposal leverages on that work and the relationships that we built as the research was conducted. In many ways, Anchorage is an island unto itself when it comes to the provision of governmental services, including fire protection and emergency medical services.

Assembly Member Day
April 15, 2026
Page Two

FACETS continues its unique standing within public safety and public-sector management agencies with divergent points of view on issues. FACETS has completed work for the International City/County Management Association, the International Association of Fire Chiefs, the International Association of Fire Fighters, and the National Fallen Firefighters Foundation, to name a few. We believe that we are the only consultancy in the field that has earned the trust of these divergent organizations. FACETS recently celebrated its 20-year anniversary in business.

We propose a team for this project composed of Jessica Pickett, Crystal Yates-Gale, Adam Thiel, and me. More detail about the qualifications of each team member is attached.

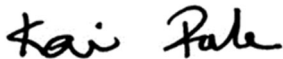
We estimate that this work will take approximately twelve weeks from the start of work to the delivery of the draft report. FACETS consultants value the privacy of the process and we do not make statements on the progress or conclusions of our work without the permission of our client. FACETS team members will conduct briefings on the process used and conclusions presented in the report, as directed.

The total cost of this work, including consulting fees, supplies, insurance, travel, and all other costs is \$48,750.00. We propose to bill 25 percent at completion of data gathering, 25 percent at draft report delivery, and 50 percent upon report acceptance.

I acknowledge that this is a brief summary of our plan for this project. If you prefer a more detailed proposal or a refined scope of work, please let me know.

Thank you for this opportunity!

Sincerely,



Kevin Roche
Partner

Municipal Clerk's Office
Amended and Approved
 Date: **April 28, 2026**

Submitted by: Chair of the Assembly at
 the Request of the Mayor
 Prepared by: Office of Management &
 Budget
 For Reading: April 14, 2026

ANCHORAGE, ALASKA
AO NO. 2026 – 43 *with Conforming Amendments*

1 **AN ORDINANCE OF THE MUNICIPALITY OF ANCHORAGE SETTING THE RATES OF**
 2 **TAX LEVY, APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND**
 3 **LEVYING TAXES FOR ALL SERVICE AREAS OF THE MUNICIPALITY OF**
 4 **ANCHORAGE GENERAL GOVERNMENT FOR 2026.**

5 _____
 6
 7 **THE ANCHORAGE ASSEMBLY ORDAINS:**

8
 9 **Section 1.** The Assembly hereby fixes the rates of tax levy for all service areas of the
 10 Municipality of Anchorage general government for fiscal year 2026. The Anchorage
 11 Assembly levies these taxes upon the full value of all assessed taxable real and personal
 12 property as follows:

13
 14 **Section 2.** Areawide General, Fund 101 a tax of 0.36 mills

15
 16 **Section 3.** City Service Area, Fund 102 a tax of 0.00 mills

17
 18 **Section 4.** Areawide EMS Lease, Fund 103 a tax of 0.02 mills

19
 20 **Section 5.** Chugiak Fire Service Area, Fund 104 a tax of 1.00 mills

21
 22 **Section 6.** Glen Alps Service Area, Fund 105 a tax of 2.75 mills

23
 24 **Section 7.** Girdwood Valley Service Area, Fund 106 a tax of 5.34 mills

25
 26 **Section 8.** Areawide APD IT Systems, Fund 107 a tax of 0.04 mills

27
 28 **Section 9.** Chugach State Park Access Service Area, Fund 110 a tax of 0.01 mills

29
 30 **Section 10.** Birch Tree/Elmore Limited Road Service Area,
 31 Fund 111 a tax of 1.50 mills

32
 33 **Section 11.** Campbell Airstrip Road (Sec. 6) Limited Road
 34 Service Area, Fund 112 a tax of 1.25 mills

35
 36 **Section 12.** Valli Vue Estates Limited Road Service Area, Fund 113 a tax of 1.40 mills

37
 38 **Section 13.** Skyranch Estates Limited Road Service Area, Fund 114 a tax of 1.30 mills

39
 40 **Section 14.** Upper Grover Limited Road Service Area, Fund 115 a tax of 1.00 mills

41
 42 **Section 15.** Raven Woods/Bubbling Brook Limited Road
 43 Service Area, Fund 116 a tax of 1.50 mills
 44

AO Setting Tax Rates and Amount of 2026 Tax Levy for Municipal
General Government

Page 2 of 3

1	<u>Section 16.</u>	Mt. Park Estates Limited Road Service Area, Fund 117	a tax of 1.00 mills
2			
3	<u>Section 17.</u>	Mt. Park/Robin Hill Limited Road Service Area,	
4		Fund 118	a tax of 1.30 mills
5			
6	<u>Section 18.</u>	Chugiak, Birchwood, Eagle River Rural Road,	
7		Service Area, Fund 119	a tax of 2.10 mills
8			
9	<u>Section 19.</u>	Eaglewood Contributing Road Service Area, Fund 121	a tax of 0.42 mills
10			
11	<u>Section 20.</u>	Gateway Contributing Road Service Area, Fund 122	a tax of 0.32 mills
12			
13	<u>Section 21.</u>	Lakehill Limited Road Service Area, Fund 123	a tax of 1.50 mills
14			
15	<u>Section 22.</u>	Totem Limited Road Service Area, Fund 124	a tax of 1.00 mills
16			
17	<u>Section 23.</u>	Paradise Valley South Limited Road Service Area,	
18		Fund 125	a tax of 1.00 mills
19			
20	<u>Section 24.</u>	SRW Homeowners Limited Road Service Area,	
21		Fund 126	a tax of 1.50 mills
22			
23	<u>Section 25.</u>	Eagle River Street Light Service Area, Fund 129	a tax of 0.20 mills
24			
25	<u>Section 26.</u>	Anchorage Fire Service Area, Fund 131	a tax of 2.27 mills
26			
27	<u>Section 27.</u>	Anchorage Roads & Drainage Service Area, Fund 141	a tax of 2.24 mills
28			
29	<u>Section 28.</u>	Talus West Limited Road Service Area, Fund 142	a tax of 0.34 mills
30			
31	<u>Section 29.</u>	Upper O'Malley Limited Road Service Area,	
32		Fund 143	a tax of 2.00 mills
33			
34	<u>Section 30.</u>	Bear Valley Limited Road Service Area, Fund 144	a tax of 1.50 mills
35			
36	<u>Section 31.</u>	Rabbit Creek View & Rabbit Creek Heights	
37		Limited Road Service Area, Fund 145	a tax of 2.50 mills
38			
39	<u>Section 32.</u>	Villages Scenic Parkway Limited Road Service Area,	
40		Fund 146	a tax of 1.00 mills
41			
42	<u>Section 33.</u>	Sequoia Estates Limited Road Service Area, Fund 147	a tax of 1.50 mills
43			
44	<u>Section 34.</u>	Rockhill Limited Road Service Area, Fund 148	a tax of 1.50 mills
45			
46	<u>Section 35.</u>	South Goldenview Rural Road Service Area, Fund 149	a tax of 1.80 mills
47			
48	<u>Section 36.</u>	Homestead Limited Road Service Area, Fund 150	a tax of 1.30 mills
49			

AO Setting Tax Rates and Amount of 2026 Tax Levy for Municipal
General Government

Page 3 of 3

1 **Section 37.** Anchorage Metropolitan Police Service Area, Fund 151 a tax of 3.64 mills
2

3 **Section 38.** Turnagain Arm Police Service Area, Fund 152 a tax of 0.16 mills
4

5 **Section 39.** Anchorage Parks & Recreation Service Area, Fund 161 a tax of 0.67 mills
6

7 **Section 40.** Eagle River-Chugiak Parks & Recreation Service Area,
8 Fund 162 a tax of 1.01 mills
9

10 **Section 41.** Anchorage Building Safety Service Area, Fund 163 a tax of 0.00 mills
11

12 **Section 42.** Per the Charter's Tax Limit, the General Government amount of property
13 taxes allowed is \$363,192,445; the amount to be collected is ~~\$363,145,120~~ ***\$363,192,120***.
14

15 **Section 43.** The total amount of property taxes levied for all service areas of the
16 Municipality of Anchorage general government for fiscal year 2026 is:

	<i>\$363,192,120</i>
Property Taxes to be Collected (per Charter Limit)	\$363,145,120
Property Taxes from Service Areas (not subject to Charter Limit)	<u>30,287,796</u>
	<i>\$393,479,916</i>
Total General Government Taxes Levied	\$393,432,916

23
24 **Section 44.** These rates may be adjusted to include amendments and any associated
25 IGC impact as a result of the approved 2026 Revised Budget.
26

27 **Section 45.** This ordinance shall take effect immediately upon passage and approval.
28

29 PASSED AND APPROVED by the Anchorage Assembly this 28th day of April, 2026.
30
31

Christopher Constant

Chair

35 ATTEST:

36
37
38 *Jenine Stum*
39 _____

40 Municipal Clerk
41
42

43 OMB Note: To reflect the changes from the original to this as Amended version, a
44 ~~strikethrough~~ identifies an amount being replaced or omitted and ***bold italicized in red*** is
45 the resulting amount due to Conforming Amendment adjustments.
46



MUNICIPALITY OF ANCHORAGE

Assembly Memorandum

AM No. 237 – 2026

Meeting Date: April 14, 2026

1 **FROM: MAYOR**

2
3 **SUBJECT: AN ORDINANCE OF THE MUNICIPALITY OF ANCHORAGE**
4 **SETTING THE TAX LEVY RATES, APPROVING THE AMOUNT OF**
5 **MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR ALL**
6 **SERVICE AREAS OF THE MUNICIPALITY OF ANCHORAGE**
7 **GENERAL GOVERNMENT FOR 2026.**

8
9 This memorandum transmits the ordinance to establish the 2026 tax rates and tax
10 levies for all service areas of the Municipality of Anchorage general government.

11
12 The tax rates and tax levies shown in the attached ordinance are those required to
13 support the revised 2026 General Government Operating Budget.

14
15 To calculate mill rates, the property taxes are divided by the taxable assessed
16 values, within each service area.

17
18
$$\frac{\text{Service Area Tax Need for Tax Year}}{\text{Service Area Taxable Assessed Value}} \times 1,000 = \text{Mill Rate}$$

19
20
21 The budget documents, as previously approved, are available at the following site:

22
23 <http://www.muni.org/Departments/budget/Pages/default.aspx>

24
25 The budget revisions will be made available at the above-mentioned site after
26 Assembly approval.

27
28 **THE ADMINISTRATION RECOMMENDS APPROVAL.**

29
30 Prepared by: Office of Management & Budget (OMB)
31 Approved by: Ona R. Brause, OMB Director
32 Concur: Eva Gardner, Municipal Attorney
33 Concur: Philippe D. Brice, Chief Fiscal Officer
34 Concur: William D. Falsey, Chief Administrative Officer
35 Concur: Rebecca A. Windt Pearson, Municipal Manager
36 Respectfully Submitted: Suzanne LaFrance, Mayor

MUNICIPALITY OF ANCHORAGE
Summary of Economic Effects -- General Government

AO Number: 2026-43 *with Conforming Amendments*

Title: **AN ORDINANCE OF THE MUNICIPALITY OF ANCHORAGE SETTING THE RATES OF TAX LEVY, APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR ALL SERVICE AREAS OF THE MUNICIPALITY OF ANCHORAGE GENERAL GOVERNMENT FOR 2026.**

Sponsor: **MAYOR**
 Preparing Agency: Office of Management & Budget
 Others Impacted:

CHANGES IN EXPENDITURES AND REVENUES:		(In Thousands of Dollars)				
	FY26	FY27	FY28	FY29	FY30	
Operating Expenditures						
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
TOTAL DIRECT COSTS:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Charges from Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Charges to Others	-	-	-	-	-	-
FUNCTION COST:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 393,479					
REVENUES:	\$ 393,433	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POSITIONS: FT/PT and Temp	0	0	0	0	0	0

PUBLIC SECTOR ECONOMIC EFFECTS:

\$393,479,916

A total of ~~\$393,432,916~~ in property tax collection revenue will be received for General Government operations and debt for the 2026 calendar year.

PRIVATE SECTOR ECONOMIC EFFECTS:

\$393,479,916

A total of ~~\$393,432,916~~ in property taxes for General Government operations and debt will be paid by Anchorage taxpayers as an average tax rate of 8.97 mills or \$897 per \$100,000 of taxable assessed valuation for the 2026 calendar year.

Prepared by: Office of Management & Budget

Phone: 907-343-4496

2025 Revised to 2026 Revised Department Direct Cost Budget Reconciliation

Department / Agency	2025 Revised Budget	2026 Approved Budget	TANs ¹	Contractual and Operational Adjustments										Service Areas to Max Mills ¹¹	Assembly Amends ¹²	Changes Subtotal	2026 Revised Budget	Less Depreciation	2026 Revised Approp														
				Tax Cap Impact O&M ²	One-Time WC/GL Rcvry ³	Other Adjs ⁴	CASA ⁵	Org & Position Adj ⁶	City Hall ⁷	Room Tax Contracts	Facilities Contracts ⁸	Fleet Align ⁹	Labor Adjs ¹⁰							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	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	-	-	2,401,305	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)	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)	-	-	(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	27,364,081	-	27,364,081												
Direct Cost Total	657,312,487	666,127,074	(1,054,000)	61,500	848,369	4,622,918	374,763	1,049,916	(1,172,795)	544,630	746,615	50,156	1,897,743	8,113,946	956,915	47,000	8,973,730	675,100,804	(9,299,755)	665,801,049													
% Change from 2025 Revised																1.3%	% Change from 2025 Revised																2.7%

Notes:

¹ **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).

² **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.

³ **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).

⁴ **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 (AACC) 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.

⁵ **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).

⁶ **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.

⁷ **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.

⁸ **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.

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

¹⁰ **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).

¹¹ **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.

¹² **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		Child Abuse, Sexual Assault, and Domestic Violence										
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		Subtotal Child Abuse, Sexual Assault, and Domestic Violence	\$ 3,083,198	\$ (225,000)	\$ 5,795	\$ (500,000)	\$ 2,363,993	\$ -	\$ 2,363,993	\$ 41,522	\$ 2,405,515	
11												
12		First Responders										
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		Subtotal First Responders	\$2,490,622	\$ -	\$ 38,235	\$ (938,456)	\$ 1,590,401	\$ -	\$ 1,590,401	\$ 75,831	\$ 1,666,232	
18												
19		Homelessness										
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		Subtotal Homelessness	\$ 10,054,780	\$ (4,552,288)	\$ 109,707	\$ 5,701,480	\$ 11,313,679	\$ -	\$ 11,313,679	\$ (1,831,604)	\$ 9,482,075	
31												
32		Mental Health and Substance Misuse										
33		None	-	-	-	-	-	-	-	-	-	-
34		Subtotal Mental Health and Substance Misuse	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
35												
36		Administration, Collection, and Audits to the Municipality										
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		Subtotal Administration, Collection, and Audits to the Municipality	\$ 630,675	\$ (25,000)	\$ (4,467)	\$ -	\$ 601,208	\$ 15,000	\$ 616,208	\$ (38,691)	\$ 577,517	
41												
42		Total Alcoholic Beverages Retail Sales Tax Program Function Cost	\$ 16,259,275	\$ (4,802,288)	\$ 149,270	\$ 4,263,024	\$ 15,869,281	\$ 15,000	\$ 15,884,281	\$ (1,752,942)	\$ 14,131,339	
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		Total Alcoholic Beverages Retail Sales Tax Program Financing Sources	\$ 16,259,275	\$ -	\$ (300,000)	\$ -	\$ 15,959,275	\$ -	\$ 15,959,275	\$ (1,806,125)	\$ 14,153,150	
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		Notes:										
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	Child Care										
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 & 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	Subtotal Child Care		\$ 8,250,000	\$ (2,200,000)	\$ -	\$ 1,850,000	\$ 7,900,000	\$ -	\$ 7,900,000	\$ (500,000)	\$ 7,400,000
12											
13	Administration & Collection										
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	Subtotal Administration & Collection		\$ 1,366,066	\$ -	\$ (4,770)	\$ (581,066)	\$ 780,230	\$ -	\$ 780,230	\$ 48,260	\$ 828,490
17											
18	Total Marijuana Retail Sales Tax Program Function Cost		\$ 9,616,066	\$ (2,200,000)	\$ (4,770)	\$ 1,268,934	\$ 8,680,230	\$ -	\$ 8,680,230	\$ (451,740)	\$ 8,228,490
19											
20	Revenues Projected		5,900,000	-	200,000	-	6,100,000	-	6,100,000	(795,000)	5,305,000
21	Fund Balance Use		5,200,000	(5,200,000)	-	2,600,066	2,600,066	-	2,600,066	323,424	2,923,490
22	Total Marijuana Retail Sales Tax Program Financing Sources		\$ 11,100,000	\$ (5,200,000)	\$ 200,000	\$ 2,600,066	\$ 8,700,066	\$ -	\$ 8,700,066	\$ (471,576)	\$ 8,228,490
23											
24	Financing Sources Balance		\$ 1,483,934	\$ (3,000,000)	\$ 204,770	\$ 1,331,132	\$ 19,836	\$ -	\$ 19,836	\$ (19,836)	\$ -
25											
26	Notes:										
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%
Position Total	2,076	58	213	26	2,373	2,095	57	202	27	2,381	2,126	53	187	27	2,393	12	0.5%

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 ⁶ Hours	Wage Increase	Monthly Premium		PERS/ Pension ³	Leave Cashout ⁵	SS/Medicare Unemp/et al. ^{1,4}
				Premium ¹ Health	Other ²			
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
Debt Service on Voter-Approved GO Bonds Inside Tax Cap					
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
GO Bonds Inside Tax Cap Total	33,219,637	17,367,404	50,587,041	3,200	50,590,241
Voter-Approved GO Bonds Outside Tax Limit Calculation					
162000 Parks & Recreation - Eagle River	55,363	6,294	61,657	100	61,757
GO Bonds Outside Tax Cap Total	55,363	6,294	61,657	100	61,757
GO Bonds Total	33,275,000	17,373,698	50,648,698	3,300	50,651,998
Revenue Bonds					
202010 Civic Center Revenue Bonds ¹	-	-	-	1,000	1,000
Revenue Bonds Total	-	-	-	1,000	1,000
Lease/Purchase Agreements					
101000 716 Building-Police Headquarters (Financed 2023, Final payment 2048)	392,964	967,096	1,360,060	-	1,360,060
Lease/Purchase Agreements Total	392,964	967,096	1,360,060	-	1,360,060
Lease/Purchase Agreements					
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
Lease/Purchase Agreements Total	1,143,214	329,772	1,472,986	43,000	1,515,986
Tax Anticipation Notes (TANs), Offset wholly with TANs Revenues					
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
TANS Total	-	1,998,900	1,998,900	222,100	2,221,000

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
TANS Total	5,179,375	296,789	5,476,164	-	5,476,164

Debt Service Total	39,990,553	20,966,255	60,956,808	269,400	61,226,208
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¹ 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):

Fund Description	Principal	Interest	Total P&I
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):

Fund Description	Principal	Interest	Total P&I	Fees	Total
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
Total Transfer to COPs Fund	4,255,000	1,170,707	5,425,707	1,250	5,426,957

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

Fund Description	Principal	Interest	Total P&I
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
Direct Cost Total	377,256,234	16,113,722	411,264	209,813,063	61,226,208	9,299,755	980,558	675,100,804	(9,299,755)	665,801,049
% 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																					
Department / Agency	Area-wide	Anch Fire	Anch Roads / Drainage	Anch Police	Anch Parks & Rec	Bld 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	Cnvtn Ctr Ops Reserve	Heritage Land Bank	Self-Ins	Mgmt Info Systems	TOTAL	% of Total	Alc Bev Retail Tax	MJ Retail Tax
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%	-	-
Total General Government	236,423	85,866	74,730	150,486	21,377	7,061	1,218	5,194	10,167	4,674	7,468	2,361	339	21,864	748	13,331	31,792	675,101	100.0%	13,858	7,971
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)
Function Cost Total		624,583,487	642,446,970	(9,299,755)	633,147,215

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											Less	Total
		Salaries and Benefits	Supplies	Travel	Other Services	Debt Service	Depr / Amort	Capital Outlay	Direct Cost	IGCs by/to Others	Total Budget	Depr / Amort	
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 Area	-	-	-	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)
Function Cost Total		377,256,234	16,113,722	411,264	209,813,063	61,226,208	9,299,755	980,558	675,100,804	(32,653,834)	642,446,970	(9,299,755)	633,147,215

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)

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
Revenues Total		196,847	95,513	78,628	165,152	27,377	5,937	1,727	5,815	10,364	5,571	7,844	2,908	339	31,017	873	1,294	(886)	(886)	636,319
Department / Agency																				
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
Direct Cost Total		236,423	85,866	74,730	150,486	21,377	7,061	1,218	5,194	10,167	4,674	7,468	2,361	339	21,864	748	13,331	31,792	(886)	675,101
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)
Charges by/to Total		(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)
Function Cost Total		204,697	95,513	78,628	166,052	27,777	8,709	1,727	5,815	10,364	5,571	7,854	2,604	339	22,121	1,027	446	3,202	(886)	642,447
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
Revenues Total		196,847	95,513	78,628	165,152	27,377	5,937	1,727	5,815	10,364	5,571	7,844	2,908	339	31,017	873	1,294	(886)	(886)	636,319
Category of Expense																				
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
Direct Cost Total		236,423	85,866	74,730	150,486	21,377	7,061	1,218	5,194	10,167	4,674	7,468	2,361	339	21,864	748	13,331	31,792	(32,654)	675,101
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)
Charges by/to Total		(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)
Function Cost Total		204,697	95,513	78,628	166,052	27,777	8,709	1,727	5,815	10,364	5,571	7,854	2,604	339	22,121	1,027	446	3,202	(886)	642,447
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
Revenues Total	194,732	193,011	196,847	87,149	87,684	95,513	83,502	87,246	78,628
Department / Agency (prior year activity is presented in budget year organization structure)									
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	-	-	-	-	-	-
Direct Cost Total	202,425	231,625	236,423	79,007	77,758	85,866	76,201	82,243	74,730
Charges by/to Dept / Agency	(24,687)	(33,028)	(31,727)	7,665	9,926	9,647	2,969	5,003	3,898
Charges by/to Total	(24,687)	(33,028)	(31,727)	7,665	9,926	9,647	2,969	5,003	3,898
Function Cost Total	177,738	198,597	204,697	86,672	87,684	95,513	79,171	87,246	78,628

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	-	-	-
Revenues Total	154,121	158,207	165,152	26,561	29,864	27,377	9,309	6,928	5,937
Department / Agency (prior year activity is presented in budget year organization structure)									
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	-	-	-	-	-	-	-	-	-
Direct Cost Total	134,997	142,902	150,486	19,683	23,332	21,377	6,240	6,904	7,061
Charges by/to Dept / Agency	13,977	15,306	15,566	5,064	6,532	6,400	1,284	1,742	1,648
Charges by/to Total	13,977	15,306	15,566	5,064	6,532	6,400	1,284	1,742	1,648
Function Cost Total	148,974	158,207	166,052	24,747	29,864	27,777	7,523	8,646	8,709

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	-	-	-	-	-	-
Revenues Total	555,374	562,939	569,453	1,875	1,615	1,727	4,753	5,380	5,815
Department / Agency (prior year activity is presented in budget year organization structure)									
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	-	-	-	-	-	-
Direct Cost Total	518,553	564,764	575,943	1,023	1,116	1,218	3,749	4,708	5,194
Charges by/to Dept / Agency	6,273	5,480	5,433	486	499	509	658	672	621
Charges by/to Total	6,273	5,480	5,433	486	499	509	658	672	621
Function Cost Total	524,826	570,244	581,375	1,509	1,615	1,727	4,407	5,380	5,815

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	-	-	-	-	-	-	-	-	-
Revenues Total	9,692	9,853	10,364	5,303	5,162	5,571	7,464	7,540	7,844
Department / Agency (prior year activity is presented in budget year organization structure)									
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	-	-	-	-	-	-	-	-	-
Direct Cost Total	8,671	9,649	10,167	3,704	4,245	4,674	5,836	7,139	7,468
Charges by/to Dept / Agency	143	205	196	737	917	897	363	401	386
Charges by/to Total	143	205	196	737	917	897	363	401	386
Function Cost Total	8,814	9,853	10,364	4,441	5,162	5,571	6,199	7,540	7,854

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 Subje	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	-	-	-	-	-	-	-	-	-
Revenues Total	29,086	29,549	31,321	2,570	2,900	2,908	441	295	339
Department / Agency (prior year activity is presented in budget year organization structure)									
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 & Engineer	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Real Estate	-	-	-	-	-	-	-	-	-
Traffic Engineering	-	-	-	-	-	-	-	-	-
TANs Expense	-	-	-	-	-	-	-	-	-
Convention Center & Reserves	-	-	-	-	-	-	-	-	-
Direct Cost Total	22,983	26,856	28,722	2,316	2,300	2,361	299	295	339
Charges by/to Dept / Agency	2,387	2,693	2,610	216	248	243	-	-	-
Charges by/to Total	2,387	2,693	2,610	216	248	243	-	-	-
Function Cost Total	25,370	29,549	31,331	2,532	2,548	2,604	299	295	339

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	-	-	-
Revenues Total	28,265	27,633	31,017	1,357	967	873	887	3,206	1,294
Department / Agency (prior year activity is presented in budget year organization structure)									
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	-	-	-	-	-	-
Direct Cost Total	19,162	18,449	21,864	313	738	748	14,251	12,720	13,331
Charges by/to Dept / Agency	-	-	257	231	277	279	(11,613)	(12,114)	(12,885)
Charges by/to Total	-	-	257	231	277	279	(11,613)	(12,114)	(12,885)
Function Cost Total	19,162	18,449	22,121	544	1,015	1,027	2,638	606	446

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
Revenues Total	(49)	(2,211)	(886)	33,471	32,790	35,545	617,930	625,278	636,319
Department / Agency (prior year activity is presented in budget year organization structure)									
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
Direct Cost Total	18,697	31,191	31,792	55,037	65,692	70,436	596,572	657,312	675,101
Charges by/to Dept / Agency	(24,070)	(29,314)	(28,590)	(35,235)	(40,902)	(40,696)	(26,575)	(32,729)	(32,654)
Charges by/to Total	(24,070)	(29,314)	(28,590)	(35,235)	(40,902)	(40,696)	(26,575)	(32,729)	(32,654)
Function Cost Total	(5,373)	1,877	3,202	19,802	24,790	29,740	569,998	624,583	642,447

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	-	-	-	-	-	-
Revenues Total	16,522	16,259	14,153	6,483	6,010	5,305
Department / Agency (prior year activity is presented in budget year organization structure)						
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	-	-	-	-	-	-
Direct Cost Total	22,621	15,788	13,858	30	9,365	7,971
Charges by/to Dept / Agency	64	471	273	-	251	258
Charges by/to Total	64	471	273	-	251	258
Function Cost Total	22,686	16,259	14,131	30	9,616	8,228

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
Federal Revenues							
405100	Federal Grant Revenue-Direct	49,800	78,380	503,117	49,800	(453,317)	(90.10%)
405130	Fisheries Tax	12,046	99,219	100,000	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%
Federal Revenues Total		13,128,972	19,478,418	17,445,854	19,583,481	2,137,627	12.25%
Fees & Charges for Services							
406010	Land Use Permits-HLB	169,135	45,740	169,135	169,135	-	-
406020	Inspections	170,000	139,133	170,000	150,000	(20,000)	(11.76%)
406021	Storm Water Inspections	-	-	30,000	75,000	45,000	150.00%
406022	Code Compliance Inspections	-	-	20,000	40,000	20,000	100.00%
406030	Landscape Plan Review Pmt	17,000	16,236	23,000	23,000	-	-
406050	Platting Fees	375,765	328,505	287,000	287,000	-	-
406060	Zoning Fees	449,970	346,298	371,000	371,000	-	-
406080	Lease & Rental Revenue-HLB	15,581	118,745	15,581	15,581	-	-
406100	Wetlands Mitigation Credit	105,000	-	-	-	-	-
406110	Sale of Publications	4,690	138	2,300	2,300	-	-
406120	Rezoning Inspections	70,000	35,485	51,000	40,000	(11,000)	(21.57%)
406130	Appraisal Appeal Fee	5,000	(1,333)	5,000	5,000	-	-
406160	Clinic Fees	188,880	7,843	26,000	26,000	-	-
406170	Sanitary Inspection Fees	1,616,095	965,420	983,530	983,530	-	-
406180	Reproductive Health Fees	370,275	6,736	40,000	40,000	-	-
406220	Transit Advertising Fees	396,000	436,422	396,000	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	-	-
Fees & Charges for Services Total		24,650,666	24,921,969	23,660,020	24,978,220	1,318,200	5.57%
Fines & Forfeitures							
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	-	-
Fines & Forfeitures Total		6,956,806	6,713,258	5,878,156	5,820,747	(57,409)	(0.98%)
Investment Income							
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	-	-
Investment Income Total		3,391,020	1,550,098	2,380,030	6,148,920	3,768,890	158.35%
Licenses, Permits, Certifications							
404010	Plmbr/Gas/Sht Metal Cert	150,000	141,964	25,000	140,000	115,000	460.00%
404020	Taxi Cab Permits	400,298	962,641	502,298	502,298	-	-
404030	Plmbr/Gas/Sht Metal Exam	9,400	11,520	8,000	8,000	-	-
404040	Chauffeur Licenses-Biannual	21,000	18,435	18,000	18,000	-	-
404050	Taxicab Permit Revision	10,000	11,755	12,000	12,000	-	-
404060	Local Business Licenses	468,000	610,966	107,000	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%)
Licenses, Permits, Certifications Total		9,819,496	12,661,214	9,632,928	9,641,428	8,500	0.09%
Other Revenues							
408380	Prior Year Expense Recovery	1,100	707,355	1,100	1,100	-	-
408390	Insurance Recoveries	73,145	908,857	73,145	70,840	(2,305)	(3.15%)
408400	Criminal Rule 8 Collect Costs	310,000	320,517	310,000	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	-	-
Other Revenues Total		4,791,345	8,309,190	3,929,268	3,954,013	24,745	0.63%
Special Assessments							
403010	Assessment Collections	160,000	96,788	160,000	160,000	-	-
403020	P & I on Assessments(MOA/AWWU)	67,830	59,027	67,830	67,830	-	-
Special Assessments Total		227,830	155,815	227,830	227,830	-	-
State Revenues							
405030	SOA Traffic Signal Reimbursement	2,310,783	2,463,327	2,341,494	2,556,904	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	-	-
State Revenues Total		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							
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%)
Taxes - Other/PILT - Not Subject to Tax Limit Total		51,075,777	52,904,168	51,172,292	52,161,493	989,201	1.93%
Taxes - Other/PILT - Subject to Tax Limit							
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%
Taxes - Other/PILT - Subject to Tax Limit Total		82,753,131	87,484,973	84,380,868	85,365,680	984,812	1.17%
Taxes - Property							
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%)
Taxes - Property Total		360,968,176	370,812,827	384,017,096	393,479,916	9,462,820	2.46%
Transfers from Other Funds							
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%)
Transfers from Other Funds Total		25,144,066	24,768,586	35,117,842	28,984,548	(6,133,294)	(17.46%)
Var. Other Financial Sources							
440045	Lease Interest Income GASB 87	99,046	95,190	99,046	99,046	-	-
460030	Premium on Bond Sales	616,350	-	-	-	-	-
460035	Premium on TANs	-	-	-	222,100	222,100	100.00%
Var. Other Financial Sources Total		715,396	95,190	99,046	321,146	222,100	224.24%
Summary							
	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%
Local, State and Federal Revenues Total		591,604,585	617,930,480	625,278,154	636,319,357	11,041,203	1.77%

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 (ERCRSA)	0.00%	0.54%	17,672	16,114	16,114	-	-
	163000-189285 Bldg Safety SA Taxes/Reserves	0.00%	0.00%	-	1	1	-	-
	Total	0.47%	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

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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

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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

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	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

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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	-	-

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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	-	-
	Total	0.34%	100.00%	2,161,666	2,206,166	2,160,166	(46,000)	(2.09%)
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	-	-
	Total	0.07%	100.00%	443,580	443,580	443,580	-	-
430030	Restricted Contributions							
	101000-106000 Internal Audit	0.02%	100.00%	139,331	139,331	139,331	-	-
440010	GCP Short-Term Interest							
	Accrued interest earned on investments in the Municipal general cash pools (GCP).							
	101000-189110 Areawide Taxes/Reserves	0.59%	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 RRS Tax/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 (ERC RSA)	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	-	-
Local, State and Federal Revenues Total		100.00%		591,604,585	625,278,154	636,319,357	11,041,203	1.77%

Tax Limit Calculation

Anchorage Municipal Charter 14.03 and Anchorage Municipal Code 12.25.040

Line	2025		2026		Line	
	at Revised		at Revised			
1	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>				1	
2					2	
3	Real/Personal Property Taxes to be Collected	334,333,113		355,360,203	3	
4	Auto Tax	10,311,702		10,311,702	4	
5	Tobacco Tax	19,050,000		21,000,000	5	
6	Motor Vehicle Rental Tax	10,000,000		9,500,000	6	
7	Fuel Excise Tax	13,500,000		14,000,000	7	
8	Payment in Lieu of Taxes (State & Federal)	10,070,633		9,167,131	8	
9	MUSA/MESA	19,820,796		20,402,035	9	
10	Step 1 Total	417,086,244		439,741,071	10	
11	<u>Step 2: Back out Prior Year's Exclusions Not Subject to Tax Limit</u>				11	
12	Taxes Authorized by Voter-Approved Ballot - ARDSA Fleet Levy	-		(3,500,000)	12	
13	Judgments/Legal Settlements	(2,455,352)		(3,400,000)	13	
14	Debt Service	(55,482,032)		(57,808,888)	14	
15	Emergency Ordinances	-		(1,163,496)	15	
16	Step 2 Total	(57,937,384)		(65,872,384)	16	
17					17	
18	Tax Limit Base (before Adjustment for Population and CPI)	359,148,860		373,868,687	18	
19					19	
20	<u>Step 3: Adjust for Population, Inflation</u>				20	
21	Population 5 Year Average	-0.30%	(1,077,450)	-0.10%	(373,870)	21
22	Change in Consumer Price Index 5 Year Average	3.10%	11,133,610	3.80%	14,207,010	22
23	Step 3 Total	2.80%	10,056,160	3.70%	13,833,140	23
24					24	
25	The Base for Calculating Following Year's Tax Limit	369,205,020		387,701,827	25	
26					26	
27	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>				27	
28	New Construction	2,636,544		2,317,189	28	
29	Taxes Authorized by Voter-Approved Ballot - O&M	344,000		272,000	29	
30	Taxes Authorized by Voter-Approved Ballot - ARDSA Fleet Levy	3,500,000		3,500,000	30	
31	Judgments/Legal Settlements	3,400,000		4,176,868	31	
32	Debt Service	57,808,888		50,590,241	32	
33	Emergency Ordinances	1,163,496		-	33	
34	Step 4 Total	68,852,928		60,856,298	34	
35					35	
36	Limit on ALL Taxes that can be collected	438,057,948		448,558,125	36	
37					37	
38	<u>Step 5: To determine limit on property taxes, back out other taxes</u>				38	
39	Automobile Tax	(10,311,702)		(11,686,595)	39	
40	Tobacco Tax	(21,000,000)		(19,000,000)	40	
41	Motor Vehicle Rental Tax	(9,500,000)		(10,000,000)	41	
42	Fuel Excise Tax	(14,000,000)		(14,000,000)	42	
43	Payment in Lieu of Taxes (Utility, State, and Federal)	(9,167,131)		(10,278,126)	43	
44	MUSA/MESA	(20,402,035)		(20,400,959)	44	
45	Step 5 Total	(84,380,868)		(85,365,680)	45	
46					46	
47	Limit on PROPERTY Taxes that can be collected	353,677,080		363,192,445	47	
48					48	
49	Add General Government use of tax capacity within the Tax Cap	1,683,422		-	49	
50					50	
51	Limit on PROPERTY Taxes that can be collected within the Tax Cap	355,360,502		363,192,445	51	
52					52	
53	<u>Step 6: Determine property taxes to be collected if different than Limit on Property Taxes that can be collected</u>				53	
54	Property taxes to be collected based on spending decisions minus other available revenue.				54	
55					55	
56	Property taxes TO BE COLLECTED	355,360,203		363,192,120	56	
57					57	
58	Amount below limit on property taxes that can be collected ("under the cap")	299		325	58	

There also are service areas with boards that set their maximum mill levies. The property taxes in these service areas are not subject to the Tax Limit Calculation ("outside the cap"). The 2026 total property taxes "outside the cap" is **\$30,287,796**, making the total of all property taxes to be collected for General Government **\$393,479,916**.

2025 Revised to 2026 Revised General Government Budget and Property Tax by Fund - Inside/Outside Tax Cap

Fund	Description	Direct Costs			IGCs			2025 Function Cost	Revenues			Fund Balance			2026 Tax Cost	at 04/09/2026 - per J. Gadamus. email	2026 Mill Rate	Max Mill Rate
		2025 Revised	2026 Changes	2026 Revised	2025 Revised	2026 Changes	2026 Revised		2025 Revised	2026 Changes	2026 Revised	2025 Revised	2026 Changes	2026 Revised				
101000	Areawide	227,908,106	3,115,158	230,923,264	(33,028,146)	1,301,399	(31,726,747)	199,196,517	183,600,331	(2,723,237)	180,877,094	1,769,448	580,552	2,350,000	15,969,423	43,859,437,334	0.36	
131000	Anchorage Fire Service Area	77,758,116	8,107,502	85,865,618	9,925,568	(278,589)	9,646,979	95,512,597	2,440,965	825,440	3,266,405	-	-	-	92,246,192	40,597,017,069	2.27	
141000	Anchorage Roads/Drainage SA	82,242,963	(7,512,594)	74,730,369	5,002,711	(1,104,742)	3,897,969	78,628,338	3,699,114	95,551	3,694,665	-	-	-	74,933,673	33,461,679,366	2.24	
151000	Anchorage Police Service Area	142,901,586	7,584,480	150,486,066	15,305,691	260,286	15,565,977	166,052,043	10,043,915	(79,438)	9,964,477	-	900,000	900,000	155,187,566	42,667,193,878	3.64	
161000	Anchorage Parks & Rec	23,332,379	(1,955,754)	21,376,625	6,531,932	(131,638)	6,400,294	27,776,919	2,871,933	(350,280)	2,521,653	-	400,000	400,000	24,855,266	37,147,724,655	0.67	
163000	Building Safety Service Area	6,904,119	156,894	7,061,013	1,742,370	(94,324)	1,648,046	8,709,059	5,022,501	914,000	5,936,501	1,718,985	1,053,573	2,772,558	-	37,020,010,534	-	
	Total Funds within Tax Cap	560,947,269	9,495,686	570,442,955	5,480,126	(47,608)	5,432,518	575,875,473	207,578,759	(1,317,964)	206,260,795	3,488,433	2,934,125	6,422,558	363,192,120			
	MOA Tax Cap (Over)/Under Tax Cap														363,192,445			
															325			
164000	Public Finance Investment	2,300,079	60,986	2,361,065	247,758	(4,492)	243,266	2,604,331	2,900,157	8,000	2,908,157	(352,320)	48,494	(303,826)	-			
170000	ML&P Sale Proceeds	3,817,000	1,683,000	5,500,000	-	-	-	5,500,000	-	-	-	3,817,000	1,683,000	5,500,000	-			
201000	Performing Arts Center Special Rev	-	-	-	-	-	-	339,000	-	339,000	339,000	-	-	-	-			
202010	Convention Ctr Ops Res	6,885,950	(134,700)	6,751,250	-	128,832	128,832	6,880,082	15,960,496	(185,161)	15,775,335	(9,074,546)	179,293	(8,895,253)	-			
202020	Convention Ctr Ops Res	11,562,806	3,550,025	15,112,831	-	128,502	128,502	15,241,333	11,672,391	3,568,942	15,241,333	(109,585)	109,585	-	-			
221000	Heritage Land Bank	737,762	10,665	748,427	277,309	1,483	278,792	1,027,219	966,883	(94,000)	872,883	48,188	106,148	154,336	-			
301000	Revenue Bond Payment-PAC	295,000	(295,000)	-	-	-	-	-	295,000	(295,000)	-	-	-	-	-			
602000	Self-Insurance	12,719,631	611,643	13,331,274	(12,113,631)	(771,643)	(12,885,274)	446,000	3,206,000	(1,911,631)	1,294,369	(2,600,000)	1,751,631	(848,369)	-			
607000	Management Information Systems	31,190,829	601,478	31,792,307	(29,313,666)	723,626	(28,590,140)	3,202,167	(2,211,000)	1,325,000	(886,000)	4,088,163	4	4,088,167	-			
	Total Funds Non-Tax Supported	69,509,057	6,427,097	75,936,154	(40,902,230)	206,208	(40,696,022)	35,240,132	32,789,927	2,755,150	35,545,077	(4,183,100)	3,878,155	(304,945)	-			
103000	Areawide EMS Lease	829,029	-	829,029	-	-	-	829,029	-	-	-	-	-	-	829,029	43,859,437,334	0.02	-
104000	Chugiak Fire SA	1,115,754	102,087	1,217,841	498,992	10,237	509,229	1,727,070	88,850	22,550	111,400	-	-	-	1,615,670	1,615,669,860	1.00	1.00
105000	Glen Alps SA	474,141	7,254	481,395	33,900	-	33,900	515,295	25,791	(20,268)	5,523	-	-	-	509,772	185,371,619	2.75	2.75
106000	Girdwood Valley SA-Fire	1,500,385	101,988	1,602,373	475,532	(71,838)	403,694	2,006,067	29,351	18,056	47,407	-	-	-	1,958,660		1.84	
106000	Girdwood Valley SA-Police	817,044	96,194	913,238	374	13	387	913,625	4,547	9,833	14,380	-	-	-	899,245		0.84	
106000	Girdwood Valley SA-Parks	117,600	(17,600)	100,000	-	-	-	100,000	654	1,416	2,070	-	-	-	97,930		0.09	
106000	Girdwood Valley SA-Parks	755,099	2,198	757,297	97,786	21,477	119,263	876,560	8,702	11,588	20,290	-	-	-	856,270		0.02	
106000	Girdwood Valley SA-Roads	1,517,892	303,221	1,821,113	97,840	(5)	97,835	1,918,948	11,447	21,068	32,515	-	-	-	1,886,433		2.55	
106000	Girdwood Valley SA-Total	4,708,020	486,001	5,194,021	671,532	(50,353)	621,179	5,815,200	54,701	61,961	116,662	-	-	-	5,698,538	1,067,141,876	5.34	6.00
107000	AW APD IT Systems Special Levy	1,840,000	-	1,840,000	-	-	-	1,840,000	-	-	-	-	-	-	1,840,000	43,859,437,334	0.04	-
110000	Chugach State Park Access SA	-	374,763	374,763	-	-	-	374,763	-	-	-	-	-	-	374,763	37,476,307,165	0.01	-
111000	Birch Tree/Elmore LRSA	377,470	11,630	389,100	30,600	-	30,600	419,700	21,791	(10,000)	11,791	-	-	-	407,909	271,939,579	1.50	1.50
112000	Section 6/Campbell Airstrip LRSA	231,004	(628)	230,376	(9,050)	-	(9,050)	221,326	9,711	3,000	12,711	-	-	-	208,615	166,891,948	1.25	1.50
113000	Valli Vue Estates LRSA	146,584	(1,150)	145,434	(2,400)	-	(2,400)	157,834	4,113	3,000	7,113	-	-	-	150,721	107,658,130	1.40	1.40
114000	Skyranch Estates LRSA	44,725	(3,250)	41,475	3,500	-	3,500	44,975	8,032	(5,000)	3,032	-	-	-	41,943	32,263,909	1.30	1.30
115000	Upper Grover LRSA	24,174	48	24,222	2,000	-	2,000	26,222	2,021	-	2,021	-	-	-	24,201	24,201,323	1.00	1.00
116000	Ravenwood LRSA	22,887	4,487	27,374	2,000	-	2,000	29,374	5,034	(1,000)	4,034	-	-	-	25,340	16,893,123	1.50	1.50
117000	Mt. Park Estates LRSA	42,159	523	42,682	3,300	-	3,300	45,982	2,116	-	2,116	-	-	-	43,866	43,866,357	1.00	1.00
118000	MT Park/Robin Hill RRSA	203,467	801	204,268	15,200	-	15,200	219,468	9,476	(3,000)	6,476	-	-	-	212,992	163,839,732	1.30	1.30
119000	CBERRRS-Operations	5,086,036	268,078	5,354,114	204,726	(8,284)	196,442	5,550,556	271,872	(15,836)	256,036	-	-	-	5,294,520		1.10	1.10
119000	CBERRRS-Contributing	4,562,628	250,572	4,813,200	-	-	-	4,813,200	-	-	-	-	-	-	4,813,200		1.00	1.00
119000	CBERRRS Total	9,648,664	518,650	10,167,314	204,726	(8,284)	196,442	10,363,756	313,807	(15,836)	256,036	-	-	-	10,107,720	4,813,199,898	2.10	2.10
121000	Eaglewood Contrib RSA	129,688	4,928	134,616	7,600	-	7,600	142,216	114	-	114	-	-	-	142,102	338,337,168	0.42	0.42
122000	Gateway Contrib RSA	2,325	730	3,055	200	-	200	3,255	23	-	23	-	-	-	3,232	10,098,685	0.32	0.32
123000	Lakehill LRSA	76,277	(3,090)	73,187	5,500	-	5,500	78,687	14,624	(1,000)	13,624	-	-	-	65,063	43,375,213	1.50	1.50
124000	Totem LRSA	41,420	(5,962)	35,458	3,000	-	3,000	38,458	5,044	(4,000)	1,044	-	-	-	37,414	37,414,428	1.00	1.50
125000	Paradise Valley South LRSA	21,378	(239)	21,139	1,800	-	1,800	22,939	2,079	(1,000)	1,079	-	-	-	21,860	21,860,428	1.00	1.00
126000	SRW Homeowners LRSA	81,254	(511)	80,743	5,600	-	5,600	86,343	10,057	(1,000)	9,057	-	-	-	77,286	51,523,937	1.50	1.50
129000	Eagle River Street Light SA	248,865	20,734	269,599	89,679	(7,974)	81,705	351,304	20,474	800	21,274	-	-	-	330,030	1,650,151,505	0.20	0.50
142000	Talus West LRSA	121,624	(56,071)	65,553	13,200	(3,200)	10,000	75,553	19,114	(3,000)	16,114	-	10,000	10,000	49,439	145,408,714	0.34	1.30
143000	Upper O'Malley LRSA	886,001	(43,995)	842,006	70,600	-	70,600	912,606	33,104	(12,000)	21,104	-	-	-	891,502	445,751,236	2.00	2.00
144000	Bear Valley LRSA	65,443	2,686	68,129	5,600	-	5,600	73,729	4,360	(1,000)	3,360	-	-	-	70,369	46,912,952	1.50	1.50
145000	Rabbit Crk View & Hts LRSA	140,635	24,848	165,483	12,500	200	12,700	178,183	10,033	(2,000)	8,033	-	-	-	170,150	68,060,104	2.50	2.50
146000	Villages Scenic Parkway LRSA	30,538	1,127	31,665	2,500	-	2,500	34,165	2,112	-	2,112	-	-	-	32,053	32,053,422	1.00	1.00
147000	Sequoia Estates LRSA	29,992	1,674	31,666	2,000	-	2,000	33,666	7,043	-	7,043	-	-	-	26,623	17,748,878	1.50	1.50
148000	Rockhill LRSA	79,810	(2,829)	76,981	5,200	-	5,200	82,181	23,047	(3,000)	20,047	-	-	-	62,134	41,422,833	1.50	1.50
149000	South Goldenview RRSA	896,251	(11,896)	884,355	75,100	-	75,100	959,455	29,669	(22,000)	7,669	-	-	-	951,786	528,770,174	1.80	1.80
150000	Homestead LRSA	30,784	3,157	33,941	6,400	(3,900)	2,500	36,441	5,035	(1,000)								

Property Tax Calculation by Fund

Fund	Description	Assessed Values at 04/09/2026	2026 Revised Budget Tax Cost	2026 Mill Rate	
101000	Areawide General Fund	43,859,437,334	15,969,423	0.36	
103000	Areawide EMS Lease	43,859,437,334	829,029	0.02	
104000	Chugiak Fire Service Area	1,615,669,860	1,615,670	1.00	
105000	Glen Alps Service Area	185,371,619	509,772	2.75	
106000	Girdwood Valley Service Area	1,067,141,876	5,698,538	5.34	
107000	AW APD IT Systems Special Levy	43,859,437,334	1,840,000	0.04	
110000	Chugach State Park Access SA	37,476,307,165	374,763	0.01	
111000	Birchtree/Elmore LRSA	271,939,579	407,909	1.50	
112000	Section 6/Campbell Airstrip LRSA	166,891,948	208,615	1.25	
113000	Valli Vue Estates LRSA	107,658,130	150,721	1.40	
114000	Skyranch Estates LRSA	32,263,909	41,943	1.30	
115000	Upper Grover LRSA	24,201,323	24,201	1.00	
116000	Raven Woods/Bubbling Brook LRSA	16,893,123	25,340	1.50	
117000	Mt. Park Estates LRSA	43,866,357	43,866	1.00	
118000	Mt. Park/Robin Hill RRSA	163,839,732	212,992	1.30	
119000	Chugiak, Birchwood, ER Rural Road SA	4,813,199,898	10,107,720	2.10	
121000	Eaglewood Contributing RSA	338,337,168	142,102	0.42	
122000	Gateway Contributing RSA	10,098,685	3,232	0.32	
123000	Lakehill LRSA	43,375,213	65,063	1.50	
124000	Totem LRSA	37,414,428	37,414	1.00	
125000	Paradise Valley South LRSA	21,860,428	21,860	1.00	
126000	SRW Homeowners LRSA	51,523,937	77,286	1.50	
129000	Eagle River Streetlight SA	1,650,151,505	330,030	0.20	
131000	Anchorage Fire SA	40,597,017,069	92,246,192	2.27	
141000	Anchorage Roads and Drainage SA	33,461,679,366	74,933,673	2.24	
142000	Talus West LRSA	145,408,714	49,439	0.34	
143000	Upper O'Malley LRSA	445,751,236	891,502	2.00	
144000	Bear Valley LRSA	46,912,952	70,369	1.50	
145000	Rabbit Creek View/Hts LRSA	68,060,104	170,150	2.50	
146000	Villages Scenic Parkway LRSA	32,053,422	32,053	1.00	
147000	Sequoia Estates LRSA	17,748,878	26,623	1.50	
148000	Rockhill LRSA	41,422,833	62,134	1.50	
149000	South Goldenview Area RRSA	528,770,174	951,786	1.80	
150000	Homestead LRSA	24,927,338	32,406	1.30	
151000	Anchorage Metropolitan Police SA	42,667,193,878	155,187,566	3.64	
152000	Turnagain Arm Police SA	125,101,580	20,016	0.16	
161000	Anchorage Parks & Recreation SA	37,147,724,655	24,855,266	0.67	
162000	Eagle River-Chugiak Parks & Rec	5,161,635,751	5,213,252	1.01	
163000	Anchorage Building Safety SA	37,020,010,534	-	-	
Total General Government (GG) Tax Cost			393,479,916		
		GG Average Tax Rate	43,859,437,334	393,479,916	8.97 ¹
		Anchorage School District (ASD) Tax Rate	43,859,437,334	277,203,264	6.32 ^{1,2}
		Total Average Tax Rate		670,683,180	15.29
GG Voter Approved Debt Average Tax Rate (Debt Svc in Cap)		43,859,437,334	50,590,241	1.15 ¹	
GG State Municipal Assistance Average Tax Rate (credit)		43,859,437,334	1,565,731	0.04 ¹	

¹ GG Average and ASD Tax Rates are based on Areawide General Fund (101000) Assessed Value

² ASD Tax Cost is based on AO 2026-44

Property Tax Calculation by Fund and Type

Assessed Values at 04/09/2026					2026 Revised Budget Tax Cost			
Fund	Real Property	New Construction	Personal Property	Total	Fund	Real Property (Acct 401010)	Personal Property (Acct 401020)	Total
101000	40,294,150,578	204,480,400	3,360,806,356	43,859,437,334	101000	14,745,738	1,223,685	15,969,423
103000	40,294,150,578	204,480,400	3,360,806,356	43,859,437,334	103000	765,503	63,526	829,029
104000	1,567,130,081	12,415,100	36,124,679	1,615,669,860	104000	1,579,545	36,125	1,615,670
105000	179,057,843	3,597,500	2,716,276	185,371,619	105000	502,302	7,470	509,772
106000	1,033,988,749	8,510,500	24,642,627	1,067,141,876	106000	5,566,946	131,592	5,698,538
107000	40,294,150,578	204,480,400	3,360,806,356	43,859,437,334	107000	1,699,007	140,993	1,840,000
110000	34,099,446,675	165,782,800	3,211,077,690	37,476,307,165	110000	342,652	32,111	374,763
111000	268,306,197	2,743,600	889,782	271,939,579	111000	406,574	1,335	407,909
112000	163,717,865	2,149,000	1,025,083	166,891,948	112000	207,334	1,281	208,615
113000	107,265,331	211,900	180,899	107,658,130	113000	150,468	253	150,721
114000	32,106,484	-	157,425	32,263,909	114000	41,738	205	41,943
115000	24,160,969	-	40,354	24,201,323	115000	24,161	40	24,201
116000	16,800,016	19,700	73,407	16,893,123	116000	25,230	110	25,340
117000	43,803,008	-	63,349	43,866,357	117000	43,803	63	43,866
118000	162,971,207	114,200	754,325	163,839,732	118000	212,011	981	212,992
119000	4,689,084,781	29,309,500	94,805,617	4,813,199,898	119000	9,908,628	199,092	10,107,720
121000	332,094,495	-	6,242,672	338,337,168	121000	139,480	2,622	142,102
122000	10,001,242	53,200	44,243	10,098,685	122000	3,218	14	3,232
123000	42,972,978	-	402,234	43,375,213	123000	64,460	603	65,063
124000	37,129,550	53,500	231,378	37,414,428	124000	37,183	231	37,414
125000	21,852,650	-	7,778	21,860,428	125000	21,852	8	21,860
126000	51,412,668	48,700	62,569	51,523,937	126000	77,192	94	77,286
129000	1,625,907,031	3,744,300	20,500,174	1,650,151,505	129000	325,930	4,100	330,030
131000	37,151,173,384	174,981,700	3,270,861,985	40,597,017,069	131000	84,814,006	7,432,186	92,246,192
141000	30,149,006,150	133,836,600	3,178,836,615	33,461,679,366	141000	67,815,025	7,118,648	74,933,673
142000	145,045,893	124,100	238,721	145,408,714	142000	49,358	81	49,439
143000	442,179,231	2,127,100	1,444,905	445,751,236	143000	888,612	2,890	891,502
144000	46,684,267	8,800	219,885	46,912,952	144000	70,039	330	70,369
145000	63,942,432	3,018,300	1,099,372	68,060,104	145000	167,402	2,748	170,150
146000	31,267,973	611,100	174,349	32,053,422	146000	31,879	174	32,053
147000	17,497,650	211,700	39,528	17,748,878	147000	26,564	59	26,623
148000	41,400,560	-	22,273	41,422,833	148000	62,101	33	62,134
149000	515,017,087	10,945,000	2,808,087	528,770,174	149000	946,731	5,055	951,786
150000	24,927,338	-	-	24,927,338	150000	32,405	1	32,406
151000	39,158,678,495	195,145,500	3,313,369,883	42,667,193,878	151000	143,136,298	12,051,268	155,187,566
152000	101,483,335	824,400	22,793,845	125,101,580	152000	16,369	3,647	20,016
161000	33,783,780,882	156,825,700	3,207,118,073	37,147,724,655	161000	22,709,407	2,145,859	24,855,266
162000	5,031,180,518	29,362,700	101,092,533	5,161,635,751	162000	5,111,149	102,103	5,213,252
163000	33,656,188,549	156,777,000	3,207,044,985	37,020,010,534	163000	-	-	-
					GG	362,768,300	30,711,616	393,479,916
					ASD	255,962,077	21,241,187	277,203,264
					Total Tax Cost	618,730,377	51,952,803	670,683,180

Mill Levy by Tax District - 2026 based on AO 2026-43 as Amended for GG and AO 2026-44 for ASD

		101 103 107	131 104	151 152	161 162	163	110	141 105	106 Girdwood Valley Levy	118, 119, 121, 122, 149 Various Rural Road Service Areas	Levy w/o ASD, ERSL, & LRSA's	129 Eagle River Street Lights Service Areas	Various Limited Road Service Areas	Levy w/o ASD	School District (ASD)	Total Levy	Tax District
City/Anchorage	1	0.42	2.27	3.64	0.67	-	0.01	2.24	-	-	9.25	-	-	9.25	6.32	15.57	1
Hillside	2	0.42	2.27	3.64	0.67	-	0.01	-	-	-	7.01	-	-	7.01	6.32	13.33	2
Spenard	3	0.42	2.27	3.64	0.67	-	0.01	2.24	-	-	9.25	-	-	9.25	6.32	15.57	3
Girdwood Valley	4	0.42	-	-	-	-	-	-	5.34	-	5.76	-	-	5.76	6.32	12.08	4
Glen Alps SA w/o Fire	5	0.42	-	3.64	-	-	0.01	2.75	-	-	6.82	-	-	6.82	6.32	13.14	5
Spenard w/o Building Safety	8	0.42	2.27	3.64	0.67	-	0.01	2.24	-	-	9.25	-	-	9.25	6.32	15.57	8
Stuckagain Heights w/o Parks & Rec	9	0.42	2.27	3.64	-	-	0.01	-	-	-	6.34	-	1.25	7.59	6.32	13.91	9
Eagle River	10	0.42	2.27	3.64	1.01	-	-	-	-	2.10	9.44	-	-	9.44	6.32	15.76	10
Municipal Landfill w/o ERPRSA	11	0.42	2.27	3.64	-	-	-	-	-	-	6.33	-	-	6.33	6.32	12.65	11
Canyon Road (Glen Alps SA)	12	0.42	2.27	3.64	0.67	-	0.01	2.75	-	-	9.76	-	-	9.76	6.32	16.08	12
Muni/Outside Bowl w/o APD (w Turnagain Arm Police)	15	0.42	-	0.16	-	-	-	-	-	-	0.58	-	-	0.58	6.32	6.90	15
Muni/Outside Bowl with Police	16	0.42	-	3.64	-	-	-	-	-	-	4.06	-	-	4.06	6.32	10.38	16
Upper OMalley LRSA	19	0.42	2.27	3.64	0.67	-	0.01	-	-	-	7.01	-	2.00	9.01	6.32	15.33	19
Talus West LRSA	20	0.42	2.27	3.64	0.67	-	0.01	-	-	-	7.01	-	0.34	7.35	6.32	13.67	20
Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA	21	0.42	2.27	3.64	0.67	-	0.01	-	-	-	7.01	-	2.50	9.51	6.32	15.83	21
Chugiak Fire Service Area	22	0.42	1.00	3.64	1.01	-	-	-	-	2.10	8.17	-	-	8.17	6.32	14.49	22
Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA	23	0.42	2.27	3.64	-	-	0.01	-	-	-	6.34	-	2.50	8.84	6.32	15.16	23
Birch Tree/Elmore LRSA	28	0.42	2.27	3.64	0.67	-	0.01	-	-	-	7.01	-	1.50	8.51	6.32	14.83	28
Eagle River Valley RRSA w/o Fire	30	0.42	-	3.64	1.01	-	-	-	-	2.10	7.17	-	-	7.17	6.32	13.49	30
South Goldenview Area RRSA	31	0.42	2.27	3.64	0.67	-	0.01	-	-	1.80	8.81	-	-	8.81	6.32	15.13	31
Section 6/Campbell Airstrip LRSA	32	0.42	2.27	3.64	0.67	-	0.01	-	-	-	7.01	-	1.25	8.26	6.32	14.58	32
Skyranch Estates LRSA	33	0.42	2.27	3.64	0.67	-	0.01	-	-	-	7.01	-	1.30	8.31	6.32	14.63	33
Valli-Vue Estates LRSA	34	0.42	2.27	3.64	0.67	-	0.01	-	-	-	7.01	-	1.40	8.41	6.32	14.73	34
Mountain Park Estates LRSA	35	0.42	2.27	3.64	0.67	-	0.01	-	-	-	7.01	-	1.00	8.01	6.32	14.33	35
SRW Homeowners LRSA	36	0.42	2.27	3.64	0.67	-	0.01	-	-	-	7.01	-	1.50	8.51	6.32	14.83	36
Mountain Park/Robin Hill RRSA	37	0.42	2.27	3.64	0.67	-	0.01	-	-	1.30	8.31	-	-	8.31	6.32	14.63	37
Raven Woods/Bubbling Brook LRSA	40	0.42	2.27	3.64	0.67	-	0.01	-	-	-	7.01	-	1.50	8.51	6.32	14.83	40
Upper Grover LRSA	41	0.42	2.27	3.64	0.67	-	0.01	-	-	-	7.01	-	1.00	8.01	6.32	14.33	41
View Point	42	0.42	-	3.64	-	-	0.01	2.24	-	-	6.31	-	-	6.31	6.32	12.63	42
Bear Valley LRSA	43	0.42	2.27	3.64	-	-	0.01	-	-	-	6.34	-	1.50	7.84	6.32	14.16	43
Villages Scenic Parkway LRSA	44	0.42	2.27	3.64	0.67	-	0.01	-	-	-	7.01	-	1.00	8.01	6.32	14.33	44
Sequoia Estates LRSA	45	0.42	2.27	3.64	0.67	-	0.01	-	-	-	7.01	-	1.50	8.51	6.32	14.83	45
Eaglewood Contributing RSA	46	0.42	2.27	3.64	1.01	-	-	-	-	0.42	7.76	-	-	7.76	6.32	14.08	46
Gateway Contributing RSA	47	0.42	-	3.64	1.01	-	-	-	-	0.32	5.39	-	-	5.39	6.32	11.71	47
Paradise Valley South LRSA	48	0.42	2.27	3.64	0.67	-	0.01	-	-	-	7.01	-	1.00	8.01	6.32	14.33	48
ER Street Lights SA w/ Anchorage Fire	50	0.42	2.27	3.64	1.01	-	-	-	-	2.10	9.44	0.20	-	9.64	6.32	15.96	50
ER Street Lights SA w/ Chugiak Fire	51	0.42	1.00	3.64	1.01	-	-	-	-	2.10	8.17	0.20	-	8.37	6.32	14.69	51
Rockhill LRSA	52	0.42	2.27	3.64	0.67	-	0.01	-	-	-	7.01	-	1.50	8.51	6.32	14.83	52
Totem LRSA	53	0.42	2.27	3.64	0.67	-	0.01	-	-	-	7.01	-	1.00	8.01	6.32	14.33	53
Lakehill LRSA	54	0.42	2.27	3.64	0.67	-	0.01	-	-	-	7.01	-	1.50	8.51	6.32	14.83	54
South Goldenview RRSA w/o Fire	55	0.42	-	3.64	-	-	0.01	-	-	1.80	5.87	-	-	5.87	6.32	12.19	55
Bear Valley LRSA w/o Fire	56	0.42	-	3.64	-	-	0.01	-	-	-	4.07	-	1.50	5.57	6.32	11.89	56
Homestead LRSA	57	0.42	2.27	3.64	0.67	-	0.01	-	-	-	7.01	-	1.30	8.31	6.32	14.63	57
Eagle River Valley RRSA w/ ERSL w/o Fire	58	0.42	-	3.64	1.01	-	-	-	-	2.10	7.17	0.20	-	7.37	6.32	13.69	58
Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA w/o Fire	59	0.42	-	3.64	-	-	0.01	-	-	-	4.07	-	2.50	6.57	6.32	12.89	59
Muni/Outside Bowl with Police and CASA	60	0.42	-	3.64	-	-	0.01	-	-	-	4.07	-	-	4.07	6.32	10.39	60

Note: District 6 was subsumed to District 18; Districts 14 & 18 were subsumed to District 3. District 7 was subsumed to District 2.
 District 11 is the Anchorage Landfill. District 36 is new from 2005. April 6, 2010, Mt. Park/Robin Hill LRSA voted to become a RRSA (District 37).
 District 57 was created in 2014 for new Homestead LRSA.
 District 58 was created in 2016 for Eagle River Valley with Eagle River Street Light Service but without Fire Service.
 District 59 was created in 2023 for Rabbit Ck View/Rabbit Ck Hts LRSA without Anchorage Parks and without Anchorage Fire
 District 60 was created in 2024 for Chugach State Park Access Service Area (CASA)

2026 Property Tax
per \$100,000 Assessed Valuation

Tax District	Areawide¹	Fire	Police	Parks & Rec	Building Safety	CASA	GW and Roads²	GG Subtotal	School District (ASD)	ASD & GG Total
1, 3	42	227	364	67	-	1	224	925	632	1,557
2, 19-21, 28, 32-36, 40, 41, 44, 45, 48, 52-54, 57	42	227	364	67	-	1	-	701	632	1,333
4	42	-	-	-	-	-	534	576	632	1,208
5	42	-	364	-	-	1	275	682	632	1,314
8	42	227	364	67	-	1	224	925	632	1,557
9, 23, 43	42	227	364	-	-	1	-	634	632	1,266
10, 50	42	227	364	101	-	-	210	944	632	1,576
11	42	227	364	-	-	-	-	633	632	1,265
12	42	227	364	67	-	1	275	976	632	1,608
15	42	-	16	-	-	-	-	58	632	690
16	42	-	364	-	-	-	-	406	632	1,038
22, 51	42	100	364	101	-	-	210	817	632	1,449
30, 58	42	-	364	101	-	-	210	717	632	1,349
31	42	227	364	67	-	1	180	881	632	1,513
37	42	227	364	67	-	1	130	831	632	1,463
42	42	-	364	-	-	1	224	631	632	1,263
46	42	227	364	101	-	-	42	776	632	1,408
47	42	-	364	101	-	-	32	539	632	1,171
55	42	-	364	-	-	1	180	587	632	1,219
56, 59, 60	42	-	364	-	-	1	-	407	632	1,039

¹ Some services provided by the Municipality must be offered on an "areawide" basis under State law or as provided for in the Municipal Charter. These include services such as health and environmental protection, social services, animal control, library, museum, mass transit, emergency medical services, planning and zoning, property assessment, and tax collection.

² Includes: Anchorage (ARDSA), Glen Alps, Rural Road (RRSAs), and Contributing Road Service Areas. Girdwood (GW) Service Area is also included in the Roads column, but the service area also provides: fire, police, parks, and housing and development services. Tax rates for Old City Road Service, Limited Road Service Areas (LRSAs), and Street Lighting Service Areas, where applicable, are not included.

Property Tax Rate Trends

Tax District ¹	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
School District	6.92	7.23	7.16	7.75	8.47	7.63	7.17	6.670	6.32	6.32
1, 3	8.74	9.17	9.20	9.35	9.55	9.21	9.86	9.475 ⁴	9.47	9.25
2, 19-21, 28, 32-36, 40, 41, 44, 45, 48, 52-54, 57	6.52	6.51	6.59	6.81	7.00	6.67	6.98	6.915 ⁴	6.87	7.01
4	5.40	5.50	5.51	5.18	5.12 ²	4.78	5.39	5.660	5.89	5.76
5	6.36	6.22	6.36	6.36	6.36 ³	6.27	6.51	6.680	6.64	6.82
8	8.74	9.17	9.20	9.35	9.55	9.21	9.86	9.430	9.42	9.25
9, 23, 43	5.99	5.86	5.93	6.13	6.24	6.01	6.23	6.190	6.07	6.34
10, 50	8.90	8.84	8.90	9.09	9.22	8.96	9.28	9.300	9.18	9.44
11	5.99	5.86	5.93	6.13	6.24	6.01	6.23	6.235 ⁴	6.12	6.33
12	9.27	9.26	9.34	9.56	9.75	9.42	9.73	9.665 ⁴	9.62	9.76
15	0.40	0.10	0.18	0.05	0.31 ²	0.08	0.24	0.490	0.47	0.58
16	3.61	3.47	3.61	3.61	3.61 ³	3.52	3.76	3.930	3.89	4.06
22, 51	7.52	7.45	7.58	7.57	7.59 ³	7.47	7.81	8.040	8.00	8.17
30	6.52	6.45	6.58	6.57	6.59 ³	6.47	6.81	7.040	7.00	7.17
31	8.32	8.31	8.39	8.61	8.80	8.47	8.78	8.715 ⁴	8.67	8.81
37	7.82	7.81	7.89	8.11	8.30	7.97	8.28	8.215 ⁴	8.17	8.31
42	5.83	6.13	6.22	6.15	6.16 ³	6.06	6.64	6.490	6.49	6.31
46	7.38	7.21	7.36	7.55	7.68	7.44	7.68	7.620	7.50	7.76
47	4.91	4.73	4.95	4.94	4.96 ³	4.86	5.11	5.260	5.22	5.39
55	5.41	5.27	5.41	5.41	5.41 ³	5.32	5.56	5.730	5.69	5.87
56, 59, 60 ⁵	3.61	3.47	3.61	3.61	3.61 ³	3.52	3.76	3.930	3.89	4.07
58	6.52	6.45	6.58	6.57	6.59 ³	6.47	6.81	7.040	7.00	7.17

¹ Tax rates for Old City Road Service, Limited Road Service Areas (LRSAs), and Street Lighting Service Areas, where applicable, are not included.

² Downward adjustment of 2.62 mills for tax districts that are outside the Anchorage Fire and Anchorage Police Service Areas is shown in these rates.

³ Downward adjustment of 1.14 mills for tax districts that are outside the Anchorage Fire Service Area is shown in these rates.

⁴ Tax year 2024 includes Anchorage Building Safety Service Area mill rate at 0.045.

⁵ Tax district 60-Muni/Outside Bowl with Police and CASA is new in 2026.

Municipality of Anchorage Historical Budget and Tax Data

1997 - 2026

Year	GG Property Tax Levied										% of Total																	
	Approved Budget	Revised Budget	% Δ from Prior Year	Debt Service per Tax Cap Worksheet	Maximum Property Tax Allowed	Subject to Charter Limit	% Δ from Prior Year	SAs with Maximum Mill Rate	Prop Tax % of Total Revised Budget	Tax on New Construction	Population 5-year average per Tax Cap Worksheet	CPI per Tax Cap Worksheet (5 year average starting in 2009)	Fund Balance Applied (All GG funds)	State Funded Assistance Actuals thru 2024 (2025 & 6 Budgets)	New Construction Assessed Valuation	Area-wide Assessed Valuation	% Δ from Prior Year	ASD Property Tax Levied	TOT Avg Mills	GG Avg Mills	GG Δ \$100K Home	Year						
1997	238,908,730	241,101,580	4.05%	24,315,130	138,607,610	136,381,780	6.02%		57%	2,716,110	1.35%	2.70%	7,084,920	19,317,575	254,555,312	12,530,839,276	3.93%	100,927,392	57%	43%	237,309,172	18.94	0.99	10.88	0.21	\$	21	1997
1998	243,581,135	251,084,978	4.14%	24,422,780	146,654,450	141,698,855	3.90%		56%	3,202,270	1.20%	1.50%	12,442,773	17,560,021	294,326,082	13,619,403,181	8.69%	110,584,217	56%	44%	252,283,072	18.52	(0.42)	10.40	(0.48)	\$	(48)	1998
1999	257,014,620	258,783,850	3.07%	24,352,100	148,920,905	145,436,460	2.64%		56%	3,765,670	1.31%	1.50%	18,317,420	11,435,391	362,083,879	14,505,001,156	6.50%	117,633,373	55%	45%	263,069,833	18.14	(0.38)	10.03	(0.37)	\$	(37)	1999
2000	256,001,380	259,231,060	0.17%	26,823,600	154,430,920	139,692,620	-3.95%		54%	2,902,510	0.89%	1.00%	20,183,230	10,043,102	289,383,319	15,116,000,590	4.21%	122,116,453	53%	47%	261,809,073	17.32	(0.82)	9.24	(0.79)	\$	(79)	2000
2001	258,381,150	270,718,266	4.43%	33,892,910	148,820,066	148,272,260	6.14%	(1)	55%	3,056,560	0.29%	1.68%	14,301,396	10,489,295	330,082,024	15,977,582,221	5.70%	131,060,303	53%	47%	279,332,563	17.48	0.16	9.28	0.04	\$	4	2001
2002	270,481,160	274,449,200	1.38%	35,286,390	160,077,454	(2) 160,705,454	8.39%	(3)	59%	4,023,445	0.47%	2.80%	1,750,070	10,403,815	434,497,274	17,821,600,651	11.54%	139,237,827	54%	46%	299,943,281	16.83	(0.65)	9.02	(0.26)	\$	(26)	2002
2003	283,497,130	289,228,335	5.39%	37,422,220	171,334,820	171,334,820	6.61%		59%	4,224,300	1.10%	1.90%	3,473,035	5,215,705	471,988,661	19,540,958,207	9.65%	143,969,120	54%	46%	315,303,940	16.14	(0.69)	8.77	(0.25)	\$	(25)	2003
2004	303,525,960	309,317,690	6.95%	39,770,600	182,697,160	173,974,620	1.54%		59%	4,478,810	1.16%	2.70%	3,711,840	-	486,078,481	21,281,342,021	8.91%	154,493,490	54%	46%	337,190,170	15.84	(0.30)	8.58	(0.19)	\$	(19)	2004
2005	329,807,480	332,772,920	7.58%	41,427,660	187,815,560	176,210,160	1.28%		56%	4,583,050	1.37%	2.60%	377,700	-	534,154,713	22,404,488,758	5.28%	170,080,162	52%	48%	357,895,662	15.97	0.13	8.38	(0.20)	\$	(20)	2005
2006	363,045,810	367,207,176	10.35%	47,994,920	209,016,630	189,843,970	7.74%	(4a)	55%	4,866,140	1.26%	3.10%	(1,348,850)	(5) 5,022,750	(4c) 580,685,402	25,850,938,793	15.38%	184,379,645	52%	48%	387,045,635	14.97	(1.00)	7.84	(0.54)	\$	(54)	2006
2007	393,454,860	(10) 399,396,750	8.77%	(6) 44,171,670	218,736,570	166,797,617	-12.14%	(7a)	45%	4,716,680	1.70%	3.20%	2,799,130	(5) 37,128,443	(8) 601,617,500	29,305,847,273	13.36%	198,981,074	48%	52%	380,587,011	12.99	(1.98)	6.20	(1.64)	\$	(164)	2007
2008	427,815,224	431,377,965	8.01%	45,962,780	233,344,053	202,736,295	21.55%	(9a)	50%	3,961,490	1.20%	2.20%	666,907	15,636,117	(9c) 531,030,464	30,581,652,424	4.35%	212,165,785	51%	49%	429,873,721	14.06	1.07	7.12	0.92	\$	92	2008
2009	432,892,617	(10) 422,421,301	-2.08%	47,823,086	250,347,960	216,643,123	6.86%		55%	3,510,290	0.90%	3.10%	(10,008,582)	18,000,000	460,064,618	31,385,624,715	2.63%	225,459,645	51%	49%	457,807,605	14.59	0.53	7.40	0.28	\$	28	2009
2010	421,310,249	421,425,248	-0.24%	35,582,194	245,481,442	221,394,860	2.19%		56%	2,526,260	0.90%	2.90%	2,561,206	15,209,949	291,511,584	31,455,772,186	0.22%	233,853,777	50%	50%	471,148,908	14.98	0.39	7.54	0.14	\$	14	2010
2011	435,741,329	443,211,855	5.17%	49,147,385	247,648,926	225,307,034	1.77%		54%	1,657,790	1.00%	2.60%	8,975,843	19,984,139	219,865,767	31,429,789,620	-0.08%	236,173,709	50%	50%	477,009,470	15.18	0.20	7.66	0.12	\$	12	2011
2012	452,273,776	454,583,060	2.57%	55,513,494	248,003,515	225,224,575	-0.04%		53%	1,671,690	0.90%	2.60%	11,910,767	21,154,092	218,235,942	31,529,319,366	0.32%	238,775,383	50%	50%	480,422,072	15.23	0.05	7.66	-	\$	-	2012
2013	475,748,714	475,350,287	4.57%	50,264,138	253,218,733	237,750,950	5.56%		53%	2,146,169	1.00%	2.60%	12,374,182	14,697,818	280,178,757	32,187,332,510	2.09%	236,691,495	52%	48%	489,910,228	15.22	(0.01)	7.87	0.21	\$	21	2013
2014	471,316,518	476,664,596	0.28%	53,015,313	255,619,272	239,317,214	0.66%		54%	2,250,267	1.10%	2.30%	15,691,245	14,831,485	285,929,745	33,498,866,075	4.07%	236,498,047	52%	48%	492,117,319	14.69	(0.53)	7.63	(0.24)	\$	(24)	2014
2015	474,016,337	483,565,651	1.45%	54,681,024	268,841,233	249,693,455	4.34%		55%	2,478,291	0.70%	2.40%	8,290,906	13,924,701	324,808,717	35,036,406,736	4.59%	239,493,695	53%	47%	506,715,373	14.47	(0.22)	7.63	-	\$	-	2015
2016	481,866,166	489,755,292	1.28%	55,015,146	284,581,493	266,494,607	6.73%		58%	3,161,970	0.50%	2.10%	4,348,042	9,280,122	319,294,456	36,063,931,160	2.93%	242,707,116	54%	46%	527,288,609	14.62	0.15	7.89	0.26	\$	26	2016
2017	503,981,006	508,923,994	3.91%	55,685,511	303,906,395	285,275,759	7.05%		60%	4,964,228	0.20%	1.60%	30,957	7,783,616	233,530,322	35,716,140,504	-0.96%	247,307,425	55%	45%	551,213,820	15.43	0.81	8.51	0.62	\$	62	2017
2018	520,481,490	515,738,214	1.34%	56,988,171	301,634,860	283,527,018	-0.61%		58%	2,082,196	-0.10%	1.20%	72,774	6,095,769	217,030,642	34,153,459,649	-4.38%	247,093,515	55%	45%	548,728,375	16.06	0.63	8.83	0.32	\$	32	2018
2019	524,862,474	526,843,297	2.15%	56,473,813	306,575,650	287,778,391	1.50%		58%	3,647,965	-0.40%	1.20%	1,943,366	4,557,777	245,261,022	34,520,498,880	1.07%	247,221,383	55%	45%	553,797,033	16.04	(0.02)	8.88	0.05	\$	5	2019
2020	540,246,879	542,200,553	2.91%	54,091,332	312,276,128	292,591,547	1.67%		58%	4,493,027	-0.60%	1.20%	(4,293,316)	375,000	206,128,256	34,710,973,722	0.55%	268,915,069	54%	46%	581,191,197	16.75	0.71	9.00	0.12	\$	12	2020
2021	550,015,808	557,514,727	2.82%	54,545,777	319,228,023	297,714,363	1.75%		57%	2,058,526	-0.70%	0.80%	16,179,950	1,716,231	143,280,079	34,626,424,977	-0.24%	293,429,596	52%	48%	612,657,619	17.69	0.94	9.22	0.22	\$	22	2021
2022	550,164,849	563,667,914	1.10%	54,847,881	321,842,588	297,648,243	-0.02%		57%	2,631,367	-0.60%	1.70%	6,419,585	7,233,142	193,607,074	36,237,162,319	4.65%	276,366,736	54%	46%	596,983,547	16.48	(1.21)	8.85	(0.37)	\$	(37)	2022
2023	587,237,691	600,336,774	6.51%	62,839,984	341,977,683	317,799,100	6.77%		57%	1,617,597	-0.50%	3.30%	79,963	-	136,234,401	36,289,765,053	0.15%	260,087,517	57%	43%	602,007,310	16.59	0.11	9.42	0.57	\$	57	2023
2024	611,337,199	620,262,824	3.32%	55,482,032	360,968,676	334,333,113	5.20%		58%	4,212,114	-0.50%	3.00%	(811,781)	4,119,744	193,500,897	39,564,689,895	9.02%	263,714,389	58%	42%	624,682,565	15.79	(0.80)	9.12	(0.30)	\$	(30)	2024
2025	648,298,234	657,312,487	5.97%	57,808,888	384,017,395	355,360,203	6.29%		58%	2,636,544	-0.30%	3.10%	(694,667)	3,466,130	160,517,200	42,050,512,685	6.28%	265,643,498	59%	41%	649,660,594	15.45	(0.34)	9.13	0.01	\$	1	2025
2026	666,127,074	675,100,804	2.71%	50,590,241	393,480,241	363,192,120	2.20%		58%	2,317,189	-0.10%	3.80%	6,127,613	1,565,731	204,480,400	43,859,437,334	4.30%	277,203,264	59%	41%	670,683,180	15.29	(0.16)	8.97	(0.16)	\$	(16)	2026

'17-'26 Avg	570,275,270	576,790,159	3.28%	55,935,363	334,590,764	311,521,986	3.18%		22,940,299	58%	3,066,075	-0.36%	2.09%	2,505,444	3,691,314	193,357,029	37,172,906,502	2.04%	264,698,239	56%	44%	599,160,524	16.16	0.07	8.99	0.11	\$	11	'17-'26 Avg
'97-'26 Avg	432,447,768	437,318,288	3.67%	46,207,939	250,003,547	231,671,020	3.65%		18,403,186	56%	3,212,017	0.56%	2.28%	5,431,919	10,208,255	316,798,100	29,095,058,731	4.49%	210,742,137	54%	46%	456,522,265	15.93	(0.09)	8.57	(0.06)	\$	(6)	'97-'26 Avg

(1) Per AO 2002-65(S), the \$148,272,260 was amended to \$150,473,179. This was to reflect the annualized Motor Vehicle Rental Tax adjustment. The 150,473,179 is the amount approved by the Assembly for the preceding year to be used in the determination of the 2002 tax limitation.

(2) Property Tax Allowed \$160,705,454 less judgments vetoed \$628,000 is equal to \$160,077,454.

(3) Per AO 2002-65(S), this is the Property Tax amount approved for 2002 (the amount approved by the Assembly for the preceding year to be used in the determination of the 2003 tax limitation). This was not revised to reflect the veto of \$628,000.

(4) 2006 Property Tax Levied (within Charter Limit) \$ 194,866,720
 2006 Less: Property Tax Credit 5,022,750 c
 2006 Net Property Tax Collected (within Charter Limit) \$ 189,843,970 a
 2006 Property Tax Levied (within Maximum Tax Rates) 12,822,020 b
 2006 Total Property Tax Collected with Property Tax Credit 202,665,990

(5) Includes 2006 Fund Balance Policy Compliance adjustment of <\$2,125,850>.
 Includes 2007 Fund Balance Policy Compliance adjustment of \$1,461,140.
 Includes 2008 Fund Balance Policy Compliance adjustment of \$XXX
 Includes 2009 Fund Balance Policy Compliance (bond + emg) adjustment of <\$11,163,281>
 Includes 2010 Fund Balance Policy Compliance (bond + emg) adjustment of \$176,293
 Includes 2010 Fund Balance Policy Compliance (bond + emg) adjustment of \$176,294

(6) Includes \$385,577,670 continuation level plus two required technical adjustments:
 (1) Convention Center Reserves for \$6,925,800
 (2) Fuel Reclassifications for \$951,390

(7) 2007 Property Tax Levied (within Charter Limit) \$ 203,926,060
 2007 Less: Area-wide Property Tax Credit 37,128,443 (8)
 2007 Net Property Tax Collected (within Charter Limit) \$ 166,797,617 a
 2007 Property Tax Levied (within Maximum Tax Rates) 14,808,320 b
 2007 Total Property Tax Collected after Property Tax C. \$ 181,605,937

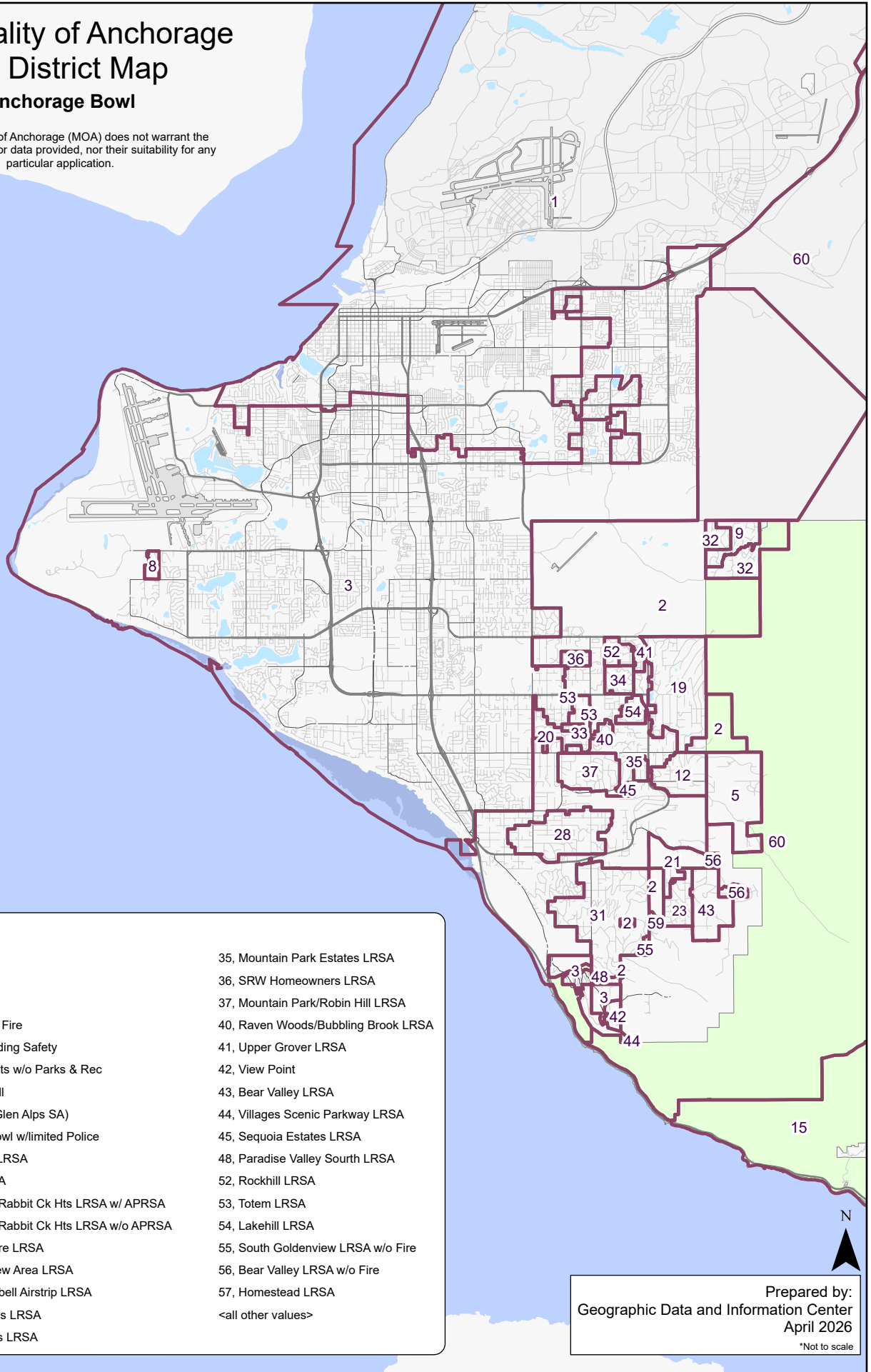
(8) STATE OPERATIONAL ASSISTANCE

MOA FY	Revenue Share	PERS	TOTAL
2006	16,353,980	5,681,060	22,035,040
2007	13,536,127	1,557,276	15,093,403
TOTAL	29,890,107	7,238,336	37,128,443

(9) 2008 Property Tax Levied (within Charter Limit) \$ 21

Municipality of Anchorage Tax District Map Anchorage Bowl

The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.



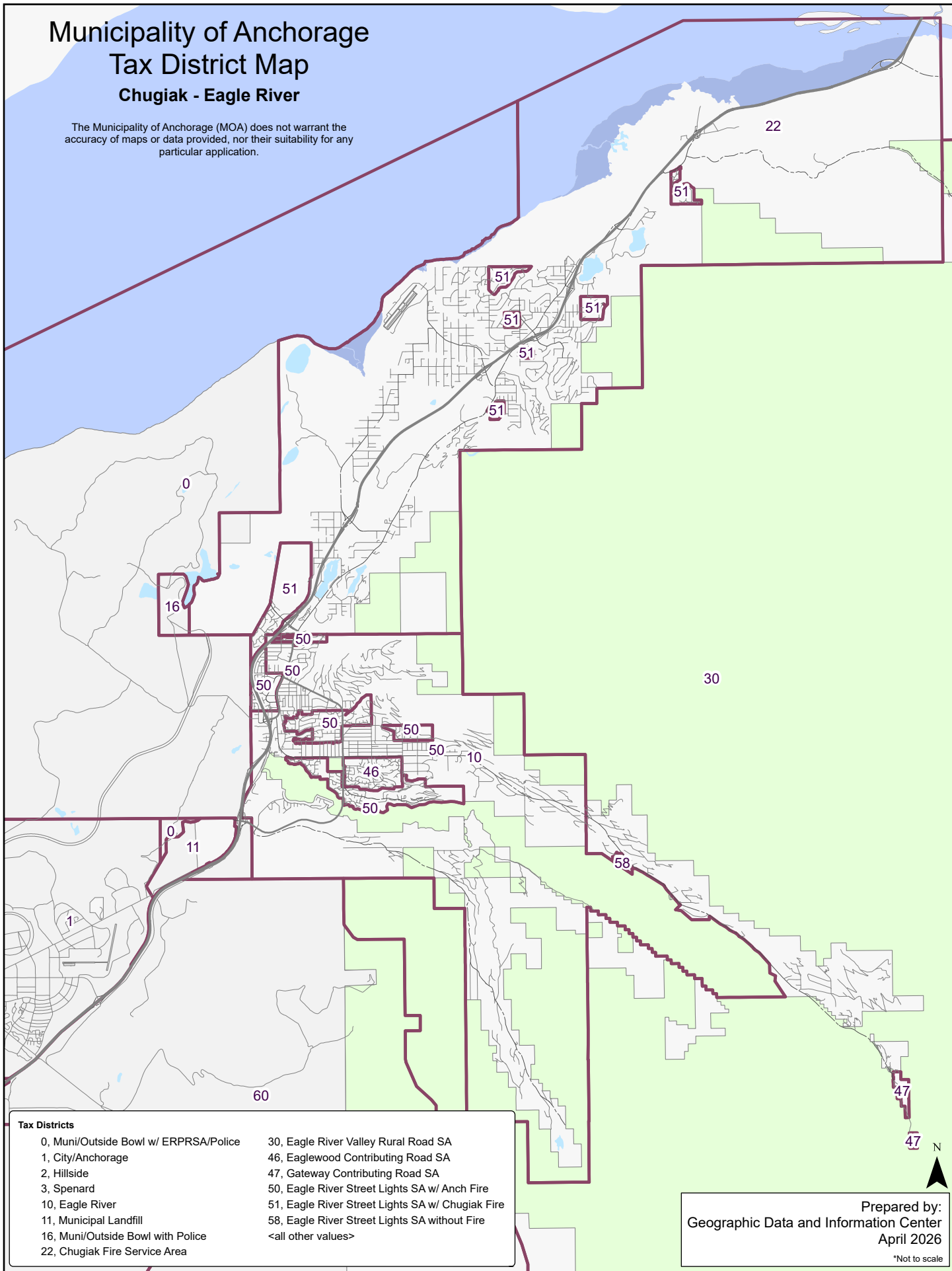
Tax Districts

- | | |
|---|-------------------------------------|
| 1, City/Anchorage | 35, Mountain Park Estates LRSA |
| 2, Hillside | 36, SRW Homeowners LRSA |
| 3, Spenard | 37, Mountain Park/Robin Hill LRSA |
| 5, Glen Alps SA w/o Fire | 40, Raven Woods/Bubbling Brook LRSA |
| 8, Spenard w/o Building Safety | 41, Upper Grover LRSA |
| 9, Stuckagain Heights w/o Parks & Rec | 42, View Point |
| 11, Municipal Landfill | 43, Bear Valley LRSA |
| 12, Canyon Road (Glen Alps SA) | 44, Villages Scenic Parkway LRSA |
| 15, Muni/Outside Bowl w/limited Police | 45, Sequoia Estates LRSA |
| 19, Upper OMalley LRSA | 48, Paradise Valley South LRSA |
| 20, Talus West LRSA | 52, Rockhill LRSA |
| 21, Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA | 53, Totem LRSA |
| 23, Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA | 54, Lakehill LRSA |
| 28, Birch Tree/Elmore LRSA | 55, South Goldenview LRSA w/o Fire |
| 31, South Goldenview Area LRSA | 56, Bear Valley LRSA w/o Fire |
| 32, Section 6/Campbell Airstrip LRSA | 57, Homestead LRSA |
| 33, Skyranch Estates LRSA | <all other values> |
| 34, Valli-Vue Estates LRSA | |

Prepared by:
Geographic Data and Information Center
April 2026
*Not to scale

Municipality of Anchorage Tax District Map Chugiak - Eagle River

The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.



Tax Districts

- | | |
|--------------------------------------|--|
| 0, Muni/Outside Bowl w/ ERPSA/Police | 30, Eagle River Valley Rural Road SA |
| 1, City/Anchorage | 46, Eaglewood Contributing Road SA |
| 2, Hillside | 47, Gateway Contributing Road SA |
| 3, Spenard | 50, Eagle River Street Lights SA w/ Anch Fire |
| 10, Eagle River | 51, Eagle River Street Lights SA w/ Chugiak Fire |
| 11, Municipal Landfill | 58, Eagle River Street Lights SA without Fire |
| 16, Muni/Outside Bowl with Police | <all other values> |
| 22, Chugiak Fire Service Area | |

Prepared by:
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April 2026

*Not to scale

Municipality of Anchorage Tax District Map Girdwood

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Chugach National Forest

4

4

15

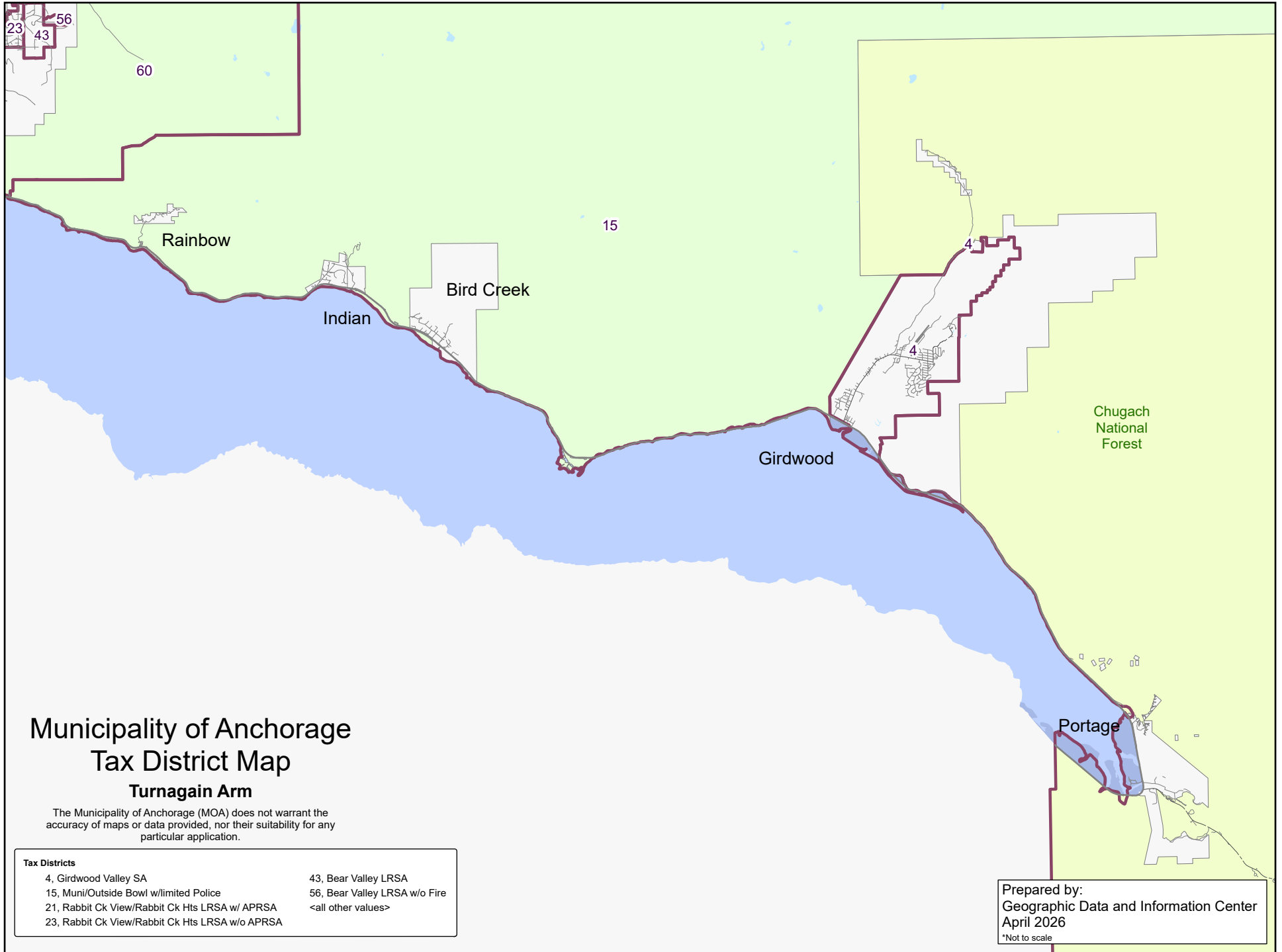
Seward Highway

Chugach National Forest



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April 2026

*Not to scale



Municipality of Anchorage Tax District Map

Turnagain Arm

The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.

Tax Districts

- | | |
|---|-------------------------------|
| 4, Girdwood Valley SA | 43, Bear Valley LRSA |
| 15, Muni/Outside Bowl w/limited Police | 56, Bear Valley LRSA w/o Fire |
| 21, Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA | <all other values> |
| 23, Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA | |

Prepared by:
Geographic Data and Information Center
April 2026
*Not to scale

Legislative Branch Department Summary

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Division				
ASM Assembly	3,528,204	4,093,975	4,043,788	(1.23%)
ASM Municipal Clerk	4,171,669	4,800,438	4,860,882	1.26%
ASM Ombudsman	479,720	510,122	644,546	26.35%
Direct Cost Total	8,179,593	9,404,535	9,549,216	1.54%
Intragovernmental Charges				
Charges by/to Other Departments	711,486	266,653	45,754	(82.84%)
Function Cost Total	8,891,079	9,671,188	9,594,970	(0.79%)
Program Generated Revenue	(117,547)	(89,390)	(28,750)	(67.84%)
Net Cost Total	8,773,531	9,581,798	9,566,220	(0.16%)
Direct Cost by Category				
Salaries and Benefits	4,371,623	5,133,687	5,267,528	2.61%
Supplies	51,971	143,578	140,578	(2.09%)
Travel	70,540	76,940	76,940	-
Contractual/Other Services	3,342,843	3,849,103	3,860,943	0.31%
Debt Service	230,137	194,727	194,727	-
Equipment, Furnishings	112,478	6,500	8,500	30.77%
Direct Cost Total	8,179,593	9,404,535	9,549,216	1.54%
Position Summary as Budgeted				
Full-Time	41	42	43	2.38%
Part-Time	-	-	-	-
Position Total	41	42	43	2.38%

Chief Administrative Officer Department Summary

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Division				
CAO Administration	-	457,798	432,726	(5.48%)
CAO Federal Compliance Office	160,735	195,759	177,239	(9.46%)
CAO Grant Development	-	164,495	117,990	(28.27%)
CAO i-Team	-	680,463	684,519	0.60%
CAO Risk Management	14,489,311	13,045,170	13,805,586	5.83%
CAO Venues	14,820,281	13,256,503	8,904,783	(32.83%)
Direct Cost Total	29,470,327	27,800,188	24,122,843	(13.23%)
Intragovernmental Charges				
Charges by/to Other Departments	(11,757,644)	(12,502,554)	(13,371,468)	6.95%
Function Cost Total	17,712,684	15,297,634	10,751,375	(29.72%)
Program Generated Revenue	(1,579,787)	(3,702,019)	(1,849,388)	(50.04%)
Net Cost Total	16,132,896	11,595,615	8,901,987	(23.23%)
Direct Cost by Category				
Salaries and Benefits	947,598	2,403,562	2,389,056	(0.60%)
Supplies	16,186	8,630	8,630	-
Travel	6,081	5,655	5,655	-
Contractual/Other Services	28,200,187	25,085,841	21,718,002	(13.43%)
Debt Service	298,750	295,000	-	(100.00%)
Depreciation/Amortization	1,525	-	-	-
Equipment, Furnishings	-	1,500	1,500	-
Direct Cost Total	29,470,327	27,800,188	24,122,843	(13.23%)
Position Summary as Budgeted				
Full-Time	8	14	14	-
Part-Time	-	-	-	-
Position Total	8	14	14	-

Community Development Department Summary

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Division				
Community Development Administration	1,648,350	2,170,576	2,138,056	(1.50%)
Direct Cost Total	1,648,350	2,170,576	2,138,056	(1.50%)
Intragovernmental Charges				
Charges by/to Other Departments	(1,368,653)	(1,770,163)	(1,750,182)	(1.13%)
Function Cost Total	279,697	400,413	387,874	(3.13%)
Program Generated Revenue	(15,576)	(50,000)	(50,000)	-
Net Cost Total	264,121	350,413	337,874	(3.58%)
Direct Cost by Category				
Salaries and Benefits	988,340	1,353,201	1,341,068	(0.90%)
Supplies	6,411	5,050	5,050	-
Travel	7,444	-	8,000	100.00%
Contractual/Other Services	221,156	812,325	783,938	(3.49%)
Debt Service	425,000	-	-	-
Direct Cost Total	1,648,350	2,170,576	2,138,056	(1.50%)
Position Summary as Budgeted				
Full-Time	7	8	7	(12.50%)
Part-Time	-	-	-	-
Position Total	7	8	7	(12.50%)

Development Services Department Summary

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Division				
DS Development Services	11,620,115	12,690,832	13,069,227	2.98%
Direct Cost Total	11,620,115	12,690,832	13,069,227	2.98%
Intragovernmental Charges				
Charges by/to Other Departments	1,987,702	2,541,465	2,508,421	(1.30%)
Function Cost Total	13,607,817	15,232,297	15,577,648	2.27%
Program Generated Revenue	(10,412,634)	(8,102,900)	(8,103,000)	-
Net Cost Total	3,195,183	7,129,397	7,474,648	4.84%
Direct Cost by Category				
Salaries and Benefits	10,887,234	11,806,530	12,332,645	4.46%
Supplies	169,270	139,711	232,225	66.22%
Travel	365	-	9,000	100.00%
Contractual/Other Services	513,908	735,046	448,455	(38.99%)
Debt Service	-	-	-	-
Equipment, Furnishings	49,339	9,545	46,902	391.38%
Direct Cost Total	11,620,115	12,690,832	13,069,227	2.98%
Position Summary as Budgeted				
Full-Time	72	73	73	-
Part-Time	-	-	-	-
Position Total	72	73	73	-

Equal Rights Commission Department Summary

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Division				
Equal Rights Administration	817,650	663,505	787,147	18.63%
Direct Cost Total	817,650	663,505	787,147	18.63%
Intragovernmental Charges				
Charges by/to Other Departments	206,219	224,775	186,275	(17.13%)
Function Cost Total	1,023,869	888,280	973,422	9.59%
Program Generated Revenue	(79,012)	(49,800)	(49,800)	-
Net Cost Total	944,857	838,480	923,622	10.15%
Direct Cost by Category				
Salaries and Benefits	701,056	641,830	708,434	10.38%
Supplies	6,015	1,200	1,200	-
Travel	13,224	8,500	8,500	-
Contractual/Other Services	97,354	11,975	69,013	476.31%
Debt Service	-	-	-	-
Direct Cost Total	817,650	663,505	787,147	18.63%
Position Summary as Budgeted				
Full-Time	6	6	5	(16.67%)
Part-Time	-	-	-	-
Position Total	6	6	5	(16.67%)

Equity & Inclusion Department Summary

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Division				
Equity & Inclusion	338,557	492,998	438,057	(11.14%)
Direct Cost Total	338,557	492,998	438,057	(11.14%)
Intragovernmental Charges				
Charges by/to Other Departments	(226,857)	(492,998)	(438,057)	(11.14%)
Function Cost Total	111,700	-	-	-
Net Cost Total	111,700	-	-	-
Direct Cost by Category				
Salaries and Benefits	213,418	352,998	377,051	6.81%
Supplies	224	10,000	10,000	-
Travel	-	-	-	-
Contractual/Other Services	122,121	130,000	51,006	(60.76%)
Debt Service	-	-	-	-
Equipment, Furnishings	2,793	-	-	-
Direct Cost Total	338,557	492,998	438,057	(11.14%)
Position Summary as Budgeted				
Full-Time	1	2	2	-
Part-Time	-	-	-	-
Position Total	1	2	2	-

Finance Department Summary

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Division				
FIN Administration	792,123	666,443	752,792	12.96%
FIN Controller	2,606,208	2,721,716	2,904,562	6.72%
FIN Property Appraisal	6,003,679	7,038,183	7,270,473	3.30%
FIN Public Finance & Investments	2,315,806	2,300,079	2,361,065	2.65%
FIN Treasury	3,286,914	3,679,843	3,823,996	3.92%
Direct Cost Total	15,004,730	16,406,264	17,112,888	4.31%
Intragovernmental Charges				
Charges by/to Other Departments	(2,396,734)	(3,159,527)	(4,021,588)	27.28%
Function Cost Total	12,607,996	13,246,737	13,091,300	(1.17%)
Program Generated Revenue	(3,084,800)	(3,436,933)	(3,059,533)	(10.98%)
Net Cost Total	9,523,196	9,809,804	10,031,767	2.26%
Direct Cost by Category				
Salaries and Benefits	11,945,182	12,810,005	13,689,690	6.87%
Supplies	46,508	61,094	61,094	-
Travel	4,317	5,000	5,000	-
Contractual/Other Services	1,905,907	2,358,898	2,189,641	(7.18%)
Debt Service	1,038,588	1,145,267	1,145,267	-
Equipment, Furnishings	64,229	26,000	22,196	(14.63%)
Direct Cost Total	15,004,730	16,406,264	17,112,888	4.31%
Position Summary as Budgeted				
Full-Time	91	92	93	1.09%
Part-Time	-	-	-	-
Position Total	91	92	93	1.09%

Fire Department Summary

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Division				
AFD Wildfire	-	-	566,059	100.00%
FD Administration	7,334,066	6,685,044	7,544,997	12.86%
FD Emergency Operations	97,326,421	108,284,008	115,751,236	6.90%
FD Office of the Fire Chief	328,499	317,236	323,580	2.00%
FD Police & Fire Retirement	7,208,790	8,016,712	9,180,156	14.51%
Direct Cost Total	112,197,775	123,303,000	133,366,028	8.16%
Intragovernmental Charges				
Charges by/to Other Departments	13,678,761	14,514,544	14,258,762	(1.76%)
Function Cost Total	125,876,536	137,817,544	147,624,790	7.12%
Program Generated Revenue	(32,878,036)	(28,323,413)	(31,915,555)	12.68%
Net Cost Total	92,998,500	109,494,131	115,709,235	5.68%
Direct Cost by Category				
Salaries and Benefits	84,307,070	89,565,679	97,935,748	9.35%
Supplies	3,184,177	3,485,393	3,491,393	0.17%
Travel	102,156	58,500	58,500	-
Contractual/Other Services	20,246,717	25,463,897	27,191,674	6.79%
Debt Service	4,224,460	4,360,503	4,321,185	(0.90%)
Equipment, Furnishings	133,194	369,028	367,528	(0.41%)
Direct Cost Total	112,197,775	123,303,000	133,366,028	8.16%
Position Summary as Budgeted				
Full-Time	408	408	415	1.72%
Part-Time	-	-	-	-
Position Total	408	408	415	1.72%

Health Department Summary

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Division				
HD Administration	5,277,132	5,383,633	6,162,801	14.47%
HD Clinics	1,555,861	2,130,904	2,318,855	8.82%
HD Director	390,791	590,045	527,194	(10.65%)
HD Housing and Homelessness	3,820,720	9,098,292	9,080,074	(0.20%)
HD Human Services	1,449,253	1,529,778	1,570,647	2.67%
HD Public Health	1,676,714	1,896,614	2,085,672	9.97%
Direct Cost Total	14,170,471	20,629,266	21,745,243	5.41%
Intragovernmental Charges				
Charges by/to Other Departments	3,387,782	3,374,386	3,223,698	(4.47%)
Function Cost Total	17,558,253	24,003,652	24,968,941	4.02%
Program Generated Revenue	(3,268,472)	(2,976,605)	(1,479,880)	(50.28%)
Net Cost Total	14,289,781	21,027,047	23,489,061	11.71%
Direct Cost by Category				
Salaries and Benefits	5,098,711	6,877,358	7,315,633	6.37%
Supplies	153,846	155,004	155,004	-
Travel	7,082	4,825	4,825	-
Contractual/Other Services	8,739,455	13,564,901	14,242,603	5.00%
Debt Service	36,966	3,940	3,940	-
Equipment, Furnishings	134,410	23,238	23,238	-
Direct Cost Total	14,170,471	20,629,266	21,745,243	5.41%
Position Summary as Budgeted				
Full-Time	61	60	58	(3.33%)
Part-Time	2	2	3	50.00%
Position Total	63	62	61	(1.61%)

Human Resources Department Summary

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Division				
HR Administration	2,131,076	2,218,914	2,382,639	7.38%
HR Benefits	607,456	617,855	793,881	28.49%
HR Employment	1,806,642	1,995,740	2,082,467	4.35%
HR Labor Relations	1,133,776	1,307,938	1,110,659	(15.08%)
HR Payroll	1,091,747	1,074,260	1,269,307	18.16%
Direct Cost Total	6,770,696	7,214,707	7,638,953	5.88%
Intragovernmental Charges				
Charges by/to Other Departments	(5,252,568)	(5,634,296)	(5,722,547)	1.57%
Function Cost Total	1,518,129	1,580,411	1,916,406	21.26%
Program Generated Revenue	(3,831,410)	(134,850)	(159,850)	18.54%
Net Cost Total	(2,313,282)	1,445,561	1,756,556	21.51%
Direct Cost by Category				
Salaries and Benefits	6,364,264	6,801,628	6,899,920	1.45%
Supplies	34,785	19,500	33,500	71.79%
Travel	2,012	3,145	-	(100.00%)
Contractual/Other Services	301,249	390,434	691,473	77.10%
Debt Service	-	-	-	-
Equipment, Furnishings	68,386	-	14,060	100.00%
Direct Cost Total	6,770,696	7,214,707	7,638,953	5.88%
Position Summary as Budgeted				
Full-Time	41	41	40	(2.44%)
Part-Time	-	-	-	-
Position Total	41	41	40	(2.44%)

Information Technology Department Summary

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Division				
IT Administrative Services	16,666,734	18,630,554	18,355,093	(1.48%)
IT Application Services	2,329,723	2,545,980	3,032,421	19.11%
IT Data Services	1,216,876	1,305,199	1,319,929	1.13%
IT Security	1,118,311	1,319,819	1,526,282	15.64%
IT Technology Services	7,987,587	8,694,476	8,878,511	2.12%
Direct Cost Total	29,319,230	32,496,028	33,112,236	1.90%
Intragovernmental Charges				
Charges by/to Other Departments	(24,968,406)	(30,287,707)	(29,620,741)	(2.20%)
Function Cost Total	4,350,824	2,208,321	3,491,495	58.11%
Program Generated Revenue	48,542	2,211,000	886,000	(59.93%)
Net Cost Total	4,399,367	4,419,321	4,377,495	(0.95%)
Direct Cost by Category				
Salaries and Benefits	13,114,937	14,111,664	15,119,176	7.14%
Supplies	102,177	96,331	96,853	0.54%
Travel	21,518	16,236	19,236	18.48%
Contractual/Other Services	6,478,802	8,709,553	8,266,331	(5.09%)
Debt Service	143,872	230,285	230,285	-
Depreciation/Amortization	9,405,100	9,299,755	9,299,755	-
Equipment, Furnishings	52,823	32,204	80,600	150.28%
Direct Cost Total	29,319,230	32,496,028	33,112,236	1.90%
Position Summary as Budgeted				
Full-Time	88	85	87	2.35%
Part-Time	-	-	-	-
Position Total	88	85	87	2.35%

Internal Audit Department Summary

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Division				
Internal Audit	691,268	924,869	974,582	5.38%
Direct Cost Total	691,268	924,869	974,582	5.38%
Intragovernmental Charges				
Charges by/to Other Departments	(551,523)	(785,538)	(835,251)	6.33%
Function Cost Total	139,745	139,331	139,331	-
Program Generated Revenue	(139,745)	(139,331)	(139,331)	-
Net Cost Total	-	-	-	-
Direct Cost by Category				
Salaries and Benefits	684,793	914,745	965,410	5.54%
Supplies	1,866	1,331	1,331	-
Travel	-	1,500	1,500	-
Contractual/Other Services	4,610	7,293	6,341	(13.05%)
Debt Service	-	-	-	-
Direct Cost Total	691,268	924,869	974,582	5.38%
Position Summary as Budgeted				
Full-Time	5	5	5	-
Part-Time	1	1	1	-
Position Total	6	6	6	-

Library Department Summary

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Division				
Library	9,378,372	10,025,498	10,678,949	6.52%
Direct Cost Total	9,378,372	10,025,498	10,678,949	6.52%
Intragovernmental Charges				
Charges by/to Other Departments	5,684,540	5,616,436	6,617,499	17.82%
Function Cost Total	15,062,913	15,641,934	17,296,448	10.58%
Program Generated Revenue	(211,705)	(121,650)	(166,650)	36.99%
Net Cost Total	14,851,207	15,520,284	17,129,798	10.37%
Direct Cost by Category				
Salaries and Benefits	7,266,217	8,045,963	8,754,466	8.81%
Supplies	76,876	64,458	58,235	(9.65%)
Travel	18,578	10,000	9,000	(10.00%)
Contractual/Other Services	1,816,194	1,797,418	1,748,456	(2.72%)
Debt Service	48,766	35,894	35,894	-
Equipment, Furnishings	151,742	71,765	72,898	1.58%
Direct Cost Total	9,378,372	10,025,498	10,678,949	6.52%
Position Summary as Budgeted				
Full-Time	62	66	67	1.52%
Part-Time	26	26	26	-
Position Total	88	92	93	1.09%

Maintenance & Operations Department Summary

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Division				
MO Maintenance & Operations	99,462,713	104,048,159	98,767,620	(5.08%)
MO Other Service Areas	12,148,948	13,848,695	14,301,617	3.27%
Direct Cost Total	111,611,661	117,896,854	113,069,237	(4.09%)
Intragovernmental Charges				
Charges by/to Other Departments	(14,911,749)	(12,746,882)	(14,449,370)	13.36%
Function Cost Total	96,699,912	105,149,972	98,619,867	(6.21%)
Program Generated Revenue	(1,578,824)	(1,177,774)	(1,469,376)	24.76%
Net Cost Total	95,121,088	103,972,198	97,150,491	(6.56%)
Direct Cost by Category				
Salaries and Benefits	19,520,155	20,072,757	21,345,141	6.34%
Supplies	2,919,530	2,923,486	2,713,273	(7.19%)
Travel	477	4,810	4,810	-
Contractual/Other Services	42,457,177	46,450,109	46,966,697	1.11%
Debt Service	46,624,489	48,405,992	41,999,616	(13.23%)
Equipment, Furnishings	89,831	39,700	39,700	-
Direct Cost Total	111,611,661	117,896,854	113,069,237	(4.09%)
Position Summary as Budgeted				
Full-Time	153	154	156	1.30%
Part-Time	6	6	10	66.67%
Position Total	159	160	166	3.75%

Management & Budget Department Summary

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Division				
Management & Budget	926,671	1,389,469	1,378,745	(0.77%)
Direct Cost Total	926,671	1,389,469	1,378,745	(0.77%)
Intragovernmental Charges				
Charges by/to Other Departments	(926,643)	(1,339,469)	(1,368,745)	2.19%
Function Cost Total	28	50,000	10,000	(80.00%)
Program Generated Revenue	(28)	-	-	-
Net Cost Total	-	50,000	10,000	(80.00%)
Direct Cost by Category				
Salaries and Benefits	824,662	1,086,455	1,115,731	2.69%
Supplies	4,918	3,190	3,190	-
Travel	11,654	15,000	20,000	33.33%
Contractual/Other Services	18,647	284,824	239,824	(15.80%)
Debt Service	66,011	-	-	-
Equipment, Furnishings	779	-	-	-
Direct Cost Total	926,671	1,389,469	1,378,745	(0.77%)
Position Summary as Budgeted				
Full-Time	6	6	6	-
Part-Time	-	-	-	-
Position Total	6	6	6	-

Mayor Department Summary

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Division				
Mayor	2,609,947	3,048,508	3,177,863	4.24%
Direct Cost Total	2,609,947	3,048,508	3,177,863	4.24%
Intragovernmental Charges				
Charges by/to Other Departments	(2,017,247)	(2,284,446)	(2,431,518)	6.44%
Function Cost Total	592,700	764,062	746,345	(2.32%)
Program Generated Revenue	(1,510)	-	-	-
Net Cost Total	591,190	764,062	746,345	(2.32%)
Direct Cost by Category				
Salaries and Benefits	1,731,657	2,156,971	2,312,547	7.21%
Supplies	7,312	5,872	4,842	(17.54%)
Travel	6,642	17,000	15,000	(11.76%)
Contractual/Other Services	858,371	868,665	845,474	(2.67%)
Debt Service	-	-	-	-
Equipment, Furnishings	5,964	-	-	-
Direct Cost Total	2,609,947	3,048,508	3,177,863	4.24%
Position Summary as Budgeted				
Full-Time	10	12	12	-
Part-Time	-	-	-	-
Position Total	10	12	12	-

Municipal Attorney Department Summary

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Division				
ATY Administration	1,983,097	2,338,651	2,192,989	(6.23%)
ATY Administrative Hearing	301,801	314,347	326,071	3.73%
ATY Civil Law	2,286,840	2,925,527	3,117,612	6.57%
ATY Criminal	3,243,294	4,212,243	4,280,201	1.61%
Direct Cost Total	7,815,031	9,790,768	9,916,873	1.29%
Intragovernmental Charges				
Charges by/to Other Departments	(5,929,795)	(7,388,388)	(7,813,810)	5.76%
Function Cost Total	1,885,237	2,402,380	2,103,063	(12.46%)
Program Generated Revenue	(511,445)	(717,320)	(560,500)	(21.86%)
Net Cost Total	1,373,792	1,685,060	1,542,563	(8.46%)
Direct Cost by Category				
Salaries and Benefits	5,793,533	7,504,433	7,656,845	2.03%
Supplies	129,595	27,034	27,034	-
Travel	9,678	10,000	10,000	-
Contractual/Other Services	1,877,542	2,249,301	2,222,994	(1.17%)
Debt Service	4,684	-	-	-
Direct Cost Total	7,815,031	9,790,768	9,916,873	1.29%
Position Summary as Budgeted				
Full-Time	46	46	46	-
Part-Time	-	-	-	-
Position Total	46	46	46	-

Municipal Manager Department Summary

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Division				
MM Administration	1,213,757	721,700	810,786	12.34%
MM Emergency Management	675,228	1,840,692	668,232	(63.70%)
MM Safety	215,192	623,529	966,828	55.06%
MM Transportation Inspection	271,592	348,570	379,758	8.95%
Direct Cost Total	2,375,768	3,534,491	2,825,604	(20.06%)
Intragovernmental Charges				
Charges by/to Other Departments	(1,755,489)	(1,852,718)	(2,004,227)	8.18%
Function Cost Total	620,280	1,681,773	821,377	(51.16%)
Program Generated Revenue	(997,134)	(534,298)	(534,298)	-
Net Cost Total	(376,855)	1,147,475	287,079	(74.98%)
Direct Cost by Category				
Salaries and Benefits	1,754,443	1,754,950	2,076,595	18.33%
Supplies	32,988	69,576	68,326	(1.80%)
Travel	2,865	15,937	15,937	-
Contractual/Other Services	350,898	1,485,816	508,213	(65.80%)
Debt Service	224,679	197,212	156,533	(20.63%)
Equipment, Furnishings	9,897	11,000	-	(100.00%)
Direct Cost Total	2,375,768	3,534,491	2,825,604	(20.06%)
Position Summary as Budgeted				
Full-Time	14	12	13	8.33%
Part-Time	2	1	1	-
Position Total	16	13	14	7.69%

Parks & Recreation Department Summary

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Division				
P&R Anch Administration	1,588,671	4,128,839	1,641,110	(60.25%)
P&R Anch Bowl Parks Operation	9,748,056	9,647,057	10,093,678	4.63%
P&R Anch Bowl Recreation Services	5,165,136	6,255,161	6,832,176	9.22%
P&R Areawide Grants	671,425	452,529	100,000	(77.90%)
P&R Debt Service - Fund 161	3,047,820	3,277,190	3,240,571	(1.12%)
P&R Eagle River/Chugiak	3,703,778	4,244,798	4,674,310	10.12%
P&R Girdwood	419,888	755,099	757,297	0.29%
Direct Cost Total	24,344,774	28,760,673	27,339,142	(4.94%)
Intragovernmental Charges				
Charges by/to Other Departments	5,935,050	7,492,243	7,366,744	(1.68%)
Function Cost Total	30,279,824	36,252,916	34,705,886	(4.27%)
Program Generated Revenue	(2,661,102)	(2,602,940)	(2,612,040)	0.35%
Net Cost Total	27,618,723	33,649,976	32,093,846	(4.62%)
Direct Cost by Category				
Salaries and Benefits	10,715,845	13,872,222	15,250,572	9.94%
Supplies	1,307,934	1,057,554	1,107,959	4.77%
Travel	-	-	-	-
Contractual/Other Services	8,790,187	10,256,465	7,442,861	(27.43%)
Debt Service	3,147,211	3,372,826	3,336,144	(1.09%)
Equipment, Furnishings	383,598	201,606	201,606	-
Direct Cost Total	24,344,774	28,760,673	27,339,142	(4.94%)
Position Summary as Budgeted				
Full-Time	80	85	96	12.94%
Part-Time	254	244	223	(8.61%)
Position Total	334	329	319	(3.04%)

Planning Department Summary

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Division				
PL Planning	2,879,432	3,593,427	3,574,312	(0.53%)
PL Planning Administration	327,069	368,483	369,320	0.23%
Direct Cost Total	3,206,501	3,961,910	3,943,632	(0.46%)
Intragovernmental Charges				
Charges by/to Other Departments	1,732,853	1,919,800	2,012,621	4.83%
Function Cost Total	4,939,354	5,881,710	5,956,253	1.27%
Program Generated Revenue	(1,451,823)	(1,368,930)	(1,368,930)	-
Net Cost Total	3,487,531	4,512,780	4,587,323	1.65%
Direct Cost by Category				
Salaries and Benefits	3,061,382	3,503,134	3,688,418	5.29%
Supplies	26,494	14,984	21,105	40.85%
Travel	-	-	-	-
Contractual/Other Services	107,450	434,342	224,659	(48.28%)
Debt Service	-	-	-	-
Equipment, Furnishings	11,174	9,450	9,450	-
Direct Cost Total	3,206,501	3,961,910	3,943,632	(0.46%)
Position Summary as Budgeted				
Full-Time	24	25	25	-
Part-Time	1	-	-	-
Position Total	25	25	25	-

Police Department Summary

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Division				
PD Admin & Resources	64,597,518	67,984,522	73,897,897	8.70%
PD Chief of Police	4,315,645	4,078,679	4,542,146	11.36%
PD Girdwood	807,946	817,044	913,238	11.77%
PD Operations	67,777,341	73,095,932	74,303,503	1.65%
PD Turnagain Arm Police SA	-	21,000	20,515	(2.31%)
Direct Cost Total	137,498,450	145,997,177	153,677,299	5.26%
Intragovernmental Charges				
Charges by/to Other Departments	17,988,991	18,505,270	18,765,532	1.41%
Function Cost Total	155,487,441	164,502,447	172,442,831	4.83%
Program Generated Revenue	(8,304,839)	(7,404,780)	(7,216,621)	(2.54%)
Net Cost Total	147,182,602	157,097,667	165,226,210	5.17%
Direct Cost by Category				
Salaries and Benefits	107,444,942	114,021,225	117,225,737	2.81%
Supplies	3,382,292	3,225,261	3,206,369	(0.59%)
Travel	22,310	18,500	133,500	621.62%
Contractual/Other Services	24,829,815	26,940,302	30,950,936	14.89%
Debt Service	1,799,484	1,732,889	2,101,757	21.29%
Equipment, Furnishings	19,607	59,000	59,000	-
Direct Cost Total	137,498,450	145,997,177	153,677,299	5.26%
Position Summary as Budgeted				
Full-Time	614	616	619	0.49%
Part-Time	-	-	-	-
Position Total	614	616	619	0.49%

Project Management & Engineering Department Summary

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Division				
PME Project Management & Engineering	912,591	952,410	956,626	0.44%
Direct Cost Total	912,591	952,410	956,626	0.44%
Intragovernmental Charges				
Charges by/to Other Departments	(267,802)	(613,749)	(671,903)	9.48%
Function Cost Total	644,789	338,661	284,723	(15.93%)
Program Generated Revenue	(20,562)	(25,000)	(25,000)	-
Net Cost Total	624,227	313,661	259,723	(17.20%)
Direct Cost by Category				
Salaries and Benefits	709,022	736,139	718,998	(2.33%)
Supplies	2,532	8,784	15,170	72.70%
Travel	-	-	-	-
Contractual/Other Services	201,037	207,487	222,458	7.22%
Debt Service	-	-	-	-
Direct Cost Total	912,591	952,410	956,626	0.44%
Position Summary as Budgeted				
Full-Time	5	5	5	-
Part-Time	-	-	-	-
Position Total	5	5	5	-

Public Transportation Department Summary

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Division				
PTD Administration	2,460,253	3,241,518	3,059,413	(5.62%)
PTD Customer Service	391,139	461,544	471,970	2.26%
PTD Operations	21,988,552	23,261,088	24,159,834	3.86%
PTD Planning/Marketing/Rideshare	5,519,534	5,976,343	7,504,595	25.57%
PTD Safety	-	-	198,302	100.00%
Direct Cost Total	30,359,478	32,940,493	35,394,114	7.45%
Intragovernmental Charges				
Charges by/to Other Departments	3,281,276	3,556,927	3,759,970	5.71%
Function Cost Total	33,640,754	36,497,420	39,154,084	7.28%
Program Generated Revenue	(4,021,403)	(3,319,500)	(3,694,500)	11.30%
Net Cost Total	29,619,351	33,177,920	35,459,584	6.88%
Direct Cost by Category				
Salaries and Benefits	20,565,567	21,627,031	22,906,231	5.91%
Supplies	3,115,526	3,506,755	3,595,820	2.54%
Travel	5,551	-	-	-
Contractual/Other Services	5,958,973	7,024,359	8,242,221	17.34%
Debt Service	713,665	782,348	649,842	(16.94%)
Equipment, Furnishings	196	-	-	-
Direct Cost Total	30,359,478	32,940,493	35,394,114	7.45%
Position Summary as Budgeted				
Full-Time	180	182	186	2.20%
Part-Time	-	-	-	-
Position Total	180	182	186	2.20%

Public Works Department Summary

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Division				
PW Administration	1,149,812	1,340,678	1,481,803	10.53%
PW Director	64,771	264,646	271,142	2.45%
Direct Cost Total	1,214,582	1,605,324	1,752,945	9.20%
Intragovernmental Charges				
Charges by/to Other Departments	(1,166,018)	(1,559,489)	(1,707,115)	9.47%
Function Cost Total	48,564	45,835	45,830	(0.01%)
Program Generated Revenue	(32,737)	(23,830)	(23,830)	-
Net Cost Total	15,827	22,005	22,000	(0.02%)
Direct Cost by Category				
Salaries and Benefits	1,159,928	1,461,989	1,623,550	11.05%
Supplies	18,533	922	922	-
Travel	-	-	-	-
Contractual/Other Services	12,880	142,413	128,473	(9.79%)
Debt Service	4,851	-	-	-
Equipment, Furnishings	18,389	-	-	-
Direct Cost Total	1,214,582	1,605,324	1,752,945	9.20%
Position Summary as Budgeted				
Full-Time	11	10	11	10.00%
Part-Time	-	-	-	-
Position Total	11	10	11	10.00%

Purchasing Department Summary

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Division				
Purchasing	1,869,028	2,127,543	2,165,644	1.79%
Direct Cost Total	1,869,028	2,127,543	2,165,644	1.79%
Intragovernmental Charges				
Charges by/to Other Departments	(1,339,866)	(1,502,043)	(1,540,144)	2.54%
Function Cost Total	529,162	625,500	625,500	-
Program Generated Revenue	(529,162)	(625,500)	(625,500)	-
Net Cost Total	-	-	-	-
Direct Cost by Category				
Salaries and Benefits	1,612,747	1,929,754	1,967,855	1.97%
Supplies	24,816	2,964	2,964	-
Travel	6,269	-	-	-
Contractual/Other Services	239,095	194,825	194,825	-
Debt Service	-	-	-	-
Equipment, Furnishings	(13,899)	-	-	-
Direct Cost Total	1,869,028	2,127,543	2,165,644	1.79%
Position Summary as Budgeted				
Full-Time	13	13	13	-
Part-Time	-	-	-	-
Position Total	13	13	13	-

Real Estate Department Summary

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Division				
RED Heritage Land Bank	312,590	737,762	748,427	1.45%
RED Real Estate Services	9,582,322	10,872,552	7,875,798	(27.56%)
Direct Cost Total	9,894,912	11,610,314	8,624,225	(25.72%)
Intragovernmental Charges				
Charges by/to Other Departments	(8,180,361)	(8,761,008)	(5,968,159)	(31.88%)
Function Cost Total	1,714,551	2,849,306	2,656,066	(6.78%)
Program Generated Revenue	(1,895,252)	(1,586,044)	(1,467,044)	(7.50%)
Net Cost Total	(180,701)	1,263,262	1,189,022	(5.88%)
Direct Cost by Category				
Salaries and Benefits	438,883	810,874	811,563	0.08%
Supplies	208	5,708	5,708	-
Travel	-	1,000	1,000	-
Contractual/Other Services	3,278,418	4,617,971	2,398,449	(48.06%)
Debt Service	6,170,404	6,166,461	5,399,205	(12.44%)
Equipment, Furnishings	7,000	8,300	8,300	-
Direct Cost Total	9,894,912	11,610,314	8,624,225	(25.72%)
Position Summary as Budgeted				
Full-Time	6	6	6	-
Part-Time	-	-	-	-
Position Total	6	6	6	-

Traffic Engineering Department Summary

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Division				
TR Traffic Engineering	6,859,618	7,208,531	7,492,349	3.94%
Direct Cost Total	6,859,618	7,208,531	7,492,349	3.94%
Intragovernmental Charges				
Charges by/to Other Departments	1,839,531	1,939,476	2,058,381	6.13%
Function Cost Total	8,699,149	9,148,007	9,550,730	4.40%
Program Generated Revenue	(2,464,577)	(1,971,134)	(2,020,742)	2.52%
Net Cost Total	6,234,572	7,176,873	7,529,988	4.92%
Direct Cost by Category				
Salaries and Benefits	4,750,305	5,264,112	5,460,626	3.73%
Supplies	941,062	1,045,947	1,045,947	-
Travel	696	4,861	4,861	-
Contractual/Other Services	845,516	506,709	594,022	17.23%
Debt Service	208,929	361,822	361,813	-
Equipment, Furnishings	113,110	25,080	25,080	-
Direct Cost Total	6,859,618	7,208,531	7,492,349	3.94%
Position Summary as Budgeted				
Full-Time	29	29	29	-
Part-Time	4	5	5	-
Position Total	33	34	34	-

Chugiak Fire Service Area

(Fund 104000)

The Municipality's Charter requires that our local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Chugiak Fire Service Area was established for fire protection within the service area. The maximum mill rate for the service area shall not exceed 1.00 mill in any calendar year (AMC 27.30.060). The service area is included in Municipal Tax Districts 22 and 51.

Fund 104000 was created to record and report all financial activity of this service area. The activity of this service area is presented separately in this section, in addition to being integrated into the Fire Department budget.

The net cost total on the Fund Summary presented on the following page represents the tax cost for the Chugiak Fire Service Area, based on the 2026 Approved Budget. It includes \$111,400 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (P&I) on Delinquent Taxes, Auto Tax, Electric Co-Op Allocation and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, divided by the taxable assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Taxable Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2026 mill rate, based on the 2026 Revised Budget taxes to be collected and service area taxable assessed value at 04/09/2026, is calculated as follows:

$$\frac{\$ 1,615,670}{\$ 1,615,669,860} \times 1,000 = 1.00$$

Fund 104000 Summary
Chugiak Fire Service Area
(Fund Center # 354000, 189120)

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Fund Center				
Chugiak Fire and Rescue (354000) - Department: Fire	1,022,984	1,115,754	1,217,841	9.15%
Direct Cost Total	1,022,984	1,115,754	1,217,841	9.15%
Intragovernmental Charges				
Charges by/to Other Departments	486,292	498,992	509,229	2.05%
Function Cost Total	1,509,276	1,614,746	1,727,070	6.96%
Program Generated Revenue	-	(88,850)	(111,400)	25.38%
Net Cost Total	1,509,276	1,525,896	1,615,670	5.88%

Direct Cost by Category

Salaries and Benefits	-	-	-	-
Supplies	18,948	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,004,036	1,115,754	1,217,841	9.15%
Debt Service	-	-	-	-
Equipment, Furnishings	-	-	-	-
Direct Cost Total	1,022,984	1,115,754	1,217,841	9.15%

Position Summary as Budgeted

Full-Time	-	-	-	-
Part-Time	-	-	-	-
Position Total	-	-	-	-

Chugiak Fire and Rescue
Department: Fire
Division: Emergency Operations
(Fund Center # 354000)

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	18,948	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,004,036	1,115,754	1,217,841	9.15%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	1,022,984	1,115,754	1,217,841	9.15%
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	1,022,984	1,115,754	1,217,841	9.15%
Intragovernmental Charges				
Charges by/to Other Departments	486,292	498,992	509,229	2.05%
Function Cost Total	1,509,276	1,614,746	1,727,070	6.96%
Net Cost				
Direct Cost Total	1,022,984	1,115,754	1,217,841	9.15%
Charges by/to Other Departments Total	486,292	498,992	509,229	2.05%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	1,509,276	1,614,746	1,727,070	6.96%

Girdwood Valley Service Area (Fund 106000)

The Municipality's Charter requires that our local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Girdwood Valley Service Area was established for street construction and maintenance, solid waste collection, fire protection, parks and recreation, the operation and maintenance of a municipal cemetery, the provision of police protection services, and the provision of services in support of policies that promote local housing and economic stability at the sole expense of the Girdwood Valley Service Area. The maximum attainable mill rate for the service area shall not exceed 6.00 mills in any calendar year (AMC 27.30.020). The service area is included in Municipal Tax District 4.

Fund 162000 was created to record and report all financial activity of this service area. The activity of this service area is presented separately in this section, in addition to being integrated into the Community Development, Fire, Maintenance & Operations, Parks & Recreation, and Police departments' budgets.

The net cost total on the fund summary presented on the following page represents the tax cost for the Girdwood Valley Service Area, based on the 2026 Revised Budget. It includes \$82,862 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (P&I) on Delinquent Taxes, Auto Tax, Electric Co-Op Allocation and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, divided by the taxable assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Taxable Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2026 mill rate, based on the 2026 Revised Budget taxes to be collected and service area taxable assessed value at 04/09/2026, is calculated as follows:

$$\frac{\$ 5,698,538}{\$ 1,067,141,876} \times 1,000 = 5.34$$

Fund 106000 Summary
Girdwood Valley Service Area
(Fund Center # 355000, 450000, 510900, 558000, 746000, 189130)

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Fund Center				
Housing & Development (510900) - Department: Community De	5,500	117,600	100,000	-14.97%
Fire and Rescue (355000) - Department: Fire	1,282,575	1,500,385	1,602,373	6.80%
Police (450000) - Department: Police	807,946	817,044	913,238	11.77%
Parks & Recreation (558000) - Department: Parks & Recreation	419,888	755,099	757,297	0.29%
Street Maintenance (746000) - Department: Maintenance & Ops	1,233,061	1,517,892	1,821,113	19.98%
Direct Cost Total	3,748,971	4,708,020	5,194,021	10.32%
Intragovernmental Charges				
Charges by/to Other Departments	657,745	671,532	621,179	-7.50%
Function Cost Total	4,406,716	5,379,552	5,815,200	8.10%
Program Generated Revenue	(28,584)	(54,701)	(116,662)	113.27%
Net Cost Total	4,378,132	5,324,851	5,698,538	7.02%

Direct Cost by Category				
Salaries and Benefits	347,888	346,145	383,891	10.90%
Supplies	85,664	165,843	182,343	9.95%
Travel	-	5,000	5,000	-
Contractual/Other Services	3,309,465	4,080,492	4,512,247	10.58%
Debt Service	5,954	110,540	110,540	-
Equipment, Furnishings	-	-	-	-
Direct Cost Total	3,748,971	4,708,020	5,194,021	10.32%

Position Summary as Budgeted				
Full-Time	2	2	2	-
Part-Time	1	1	2	100.00%
Position Total	3	3	4	33.33%

Girdwood Service Area Housing & Development
Department: Community Development
Division: Community Development Administration
(Fund Center # 510900)

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	5,500	117,600	100,000	-14.97%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	5,500	117,600	100,000	-14.97%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	5,500	117,600	100,000	-14.97%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	5,500	117,600	100,000	-14.97%
Net Cost				
Direct Cost Total	5,500	117,600	100,000	-14.97%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	5,500	117,600	100,000	-14.97%

Girdwood Valley Fire and Rescue
Department: Fire
Division: Emergency Operations
(Fund Center # 355000)

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	4,963	35,000	35,000	-
Travel	-	5,000	5,000	-
Contractual/Other Services	1,277,612	1,355,845	1,457,833	7.52%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	1,282,575	1,395,845	1,497,833	7.31%
Debt Service	-	104,540	104,540	-
Non-Manageable Direct Cost Total	-	104,540	104,540	-
Direct Cost Total	1,282,575	1,500,385	1,602,373	6.80%
Intragovernmental Charges				
Charges by/to Other Departments	483,923	475,532	403,694	-15.11%
Function Cost Total	1,766,499	1,975,917	2,006,067	1.53%
Program Generated Revenue				
406370 - Fire Service Fees	(15,600)	(21,000)	(21,000)	-
Program Generated Revenue Total	(15,600)	(21,000)	(21,000)	-
Net Cost				
Direct Cost Total	1,282,575	1,500,385	1,602,373	6.80%
Charges by/to Other Departments Total	483,923	475,532	403,694	-15.11%
Program Generated Revenue Total	(15,600)	(21,000)	(21,000)	-
Net Cost Total	1,750,899	1,954,917	1,985,067	1.54%

Girdwood Valley Police Services
Department: Police
Division: Operations
(Fund Center # 450000)

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	1,883	-	-	-
Travel	-	-	-	-
Contractual/Other Services	800,109	811,044	907,238	11.86%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	801,992	811,044	907,238	11.86%
Debt Service	5,954	6,000	6,000	-
Non-Manageable Direct Cost Total	5,954	6,000	6,000	-
Direct Cost Total	807,946	817,044	913,238	11.77%
Intragovernmental Charges				
Charges by/to Other Departments	405	374	387	3.48%
Function Cost Total	808,351	817,418	913,625	11.77%
Net Cost				
Direct Cost Total	807,946	817,044	913,238	11.77%
Charges by/to Other Departments Total	405	374	387	3.48%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	808,351	817,418	913,625	11.77%

Girdwood Valley Parks & Recreation
Department: Parks & Recreation
Division: Girdwood Parks & Recreation
(Fund Center # 558000)

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	48,422	48,756	57,954	18.87%
Supplies	29,628	44,843	41,343	-7.81%
Travel	-	-	-	-
Contractual/Other Services	341,839	661,500	658,000	-0.53%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	419,888	755,099	757,297	0.29%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	419,888	755,099	757,297	0.29%
Intragovernmental Charges				
Charges by/to Other Departments	98,011	97,786	119,263	21.96%
Function Cost Total	517,899	852,885	876,560	2.78%
Program Generated Revenue				
403010 - Assessment Collections	(1,224)	-	-	-
406280 - Programs Lessons & Camps	(264)	(500)	(500)	-
406290 - Rec Center Rentals & Activities	(1,886)	(2,100)	(4,600)	119.05%
406310 - Camping Fees	(1,546)	(1,900)	(1,900)	-
Program Generated Revenue Total	(4,920)	(4,500)	(7,000)	55.56%
Net Cost				
Direct Cost Total	419,888	755,099	757,297	0.29%
Charges by/to Other Departments Total	98,011	97,786	119,263	21.96%
Program Generated Revenue Total	(4,920)	(4,500)	(7,000)	55.56%
Net Cost Total	512,979	848,385	869,560	2.50%

Girdwood Valley Street Maintenance
Department: Maintenance & Operations
Division: Street Maintenance
(Fund Center # 746000)

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	299,466	297,389	325,937	9.60%
Supplies	49,191	86,000	106,000	23.26%
Travel	-	-	-	-
Contractual/Other Services	884,405	1,134,503	1,389,176	22.45%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	1,233,061	1,517,892	1,821,113	19.98%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	1,233,061	1,517,892	1,821,113	19.98%
Intragovernmental Charges				
Charges by/to Other Departments	75,406	97,840	97,835	-0.01%
Function Cost Total	1,308,467	1,615,732	1,918,948	18.77%
Program Generated Revenue				
408380 - Prior Year Expense Recovery	(269)	-	-	-
408405 - Lease & Rental Revenue	(7,795)	(3,000)	(5,800)	93.33%
Program Generated Revenue Total	(8,064)	(3,000)	(5,800)	93.33%
Net Cost				
Direct Cost Total	1,233,061	1,517,892	1,821,113	19.98%
Charges by/to Other Departments Total	75,406	97,840	97,835	-0.01%
Program Generated Revenue Total	(8,064)	(3,000)	(5,800)	93.33%
Net Cost Total	1,300,403	1,612,732	1,913,148	18.63%

Chugiak, Birchwood, Eagle River Rural Road Service Area (Fund 119000)

The Municipality's Charter requires that local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Chugiak, Birchwood, Eagle River Rural Road Service Area (CBERRRSA) was established for capital improvements for roads and drainage and the maintenance thereof within and over road rights-of-way in the service area including street light capital improvements and street light operation and maintenance at special sites outside the Eagle River Street Light Service Area which enhance public safety, but excluding capital improvements for and maintenance and operation of: 1) traffic engineering; 2) park and recreational services; 3) water, sewer, telephone, electric, gas and other utility improvements and services; 4) off-road mass transit facilities and signs; and 5) fire hydrants and parking meters within the service area. The service area also shall be authorized to operate and maintain street lights at special sites outside of the Eagle River Street Light Service Area for purposes of enhancing public safety.

The maximum attainable mill rate for services provided in the service area shall not exceed 2.10 mills in any calendar year. No more than 1.1 mills shall be for road and drainage maintenance and no more than 1.0 mill shall be for capital improvements (AMC 27.30.215). The service area is included in Municipal Tax Districts 10, 22, 30, 50, 51, and 58.

Fund 119000 was created to record and report all financial activity of this service area. The activity of this service area is presented separately in this section, in addition to being integrated into the Maintenance & Operations Department budget.

The net cost total on the fund summary presented on the following page represents the tax cost for the CBERRRSA, based on the 2026 Revised Budget. It includes \$229,436 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (P&I) on Delinquent Taxes and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, divided by the taxable assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Taxable Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2026 mill rate, based on the 2026 Revised Budget taxes to be collected and service area taxable assessed value at 04/09/2026, is calculated as follows:

$$\frac{\$ 10,107,720}{\$ 4,813,199,898} \times 1,000 = 2.10$$

Fund 119000 Summary
Chugiak, Birchwood, Eagle River Rural Road Service Area
(Fund Center # 744900, 747300, 189180)

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Fund Center				
Operations of CBERRRSA (744900) - Department: Public Works	4,358,476	5,086,036	5,354,114	5.27%
ER Contribution to CIP (747300) - Department: Public Works	4,312,757	4,562,628	4,813,200	5.49%
Direct Cost Total	8,671,233	9,648,664	10,167,314	5.38%
Intragovernmental Charges				
Charges by/to Other Departments	142,868	204,726	196,442	-4.05%
Function Cost Total	8,814,101	9,853,390	10,363,756	5.18%
Program Generated Revenue	(251,775)	(271,872)	(256,036)	-5.82%
Net Cost Total	8,562,325	9,581,518	10,107,720	5.49%

Direct Cost by Category				
Salaries and Benefits	669,929	661,612	627,130	-5.21%
Supplies	45,514	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	7,881,929	8,729,967	9,283,099	6.34%
Debt Service	62,000	83,798	83,798	-
Equipment, Furnishings	11,861	6,000	6,000	-
Direct Cost Total	8,671,233	9,648,664	10,167,314	5.38%

Position Summary as Budgeted

Full-Time	4	4	4	-
Part-Time	-	-	-	-
Position Total	4	4	4	-

Operations of Chugiak, Birchwood, Eagle River RRSA
Department: Maintenance & Operations
Division: Other Service Areas
(Fund Center # 744900)

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	669,929	661,612	627,130	-5.21%
Supplies	45,514	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	3,569,172	4,167,339	4,469,899	7.26%
Equipment, Furnishings	11,861	6,000	6,000	-
Manageable Direct Cost Total	4,296,476	5,002,238	5,270,316	5.36%
Debt Service	62,000	83,798	83,798	-
Non-Manageable Direct Cost Total	62,000	83,798	83,798	-
Direct Cost Total	4,358,476	5,086,036	5,354,114	5.27%
Intragovernmental Charges				
Charges by/to Other Departments	142,868	204,726	196,442	-4.05%
Function Cost Total	4,501,344	5,290,762	5,550,556	4.91%
Program Generated Revenue				
406625 - Reimbursed Cost-NonGrant Funded	(48,460)	(25,000)	(25,000)	-
408380 - Prior Year Expense Recovery	(215)	-	-	-
408580 - Miscellaneous Revenues	(203,100)	(1,600)	(1,600)	-
Program Generated Revenue Total	(251,775)	(26,600)	(26,600)	-
Net Cost				
Direct Cost Total	4,358,476	5,086,036	5,354,114	5.27%
Charges by/to Other Departments Total	142,868	204,726	196,442	-4.05%
Program Generated Revenue Total	(251,775)	(26,600)	(26,600)	-
Net Cost Total	4,249,568	5,264,162	5,523,956	4.94%

Eagle River Contribution to CIP
Department: Maintenance & Operations
Division: Other Service Areas
(Fund Center # 747300)

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	4,312,757	4,562,628	4,813,200	5.49%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	4,312,757	4,562,628	4,813,200	5.49%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	4,312,757	4,562,628	4,813,200	5.49%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	4,312,757	4,562,628	4,813,200	5.49%
Net Cost				
Direct Cost Total	4,312,757	4,562,628	4,813,200	5.49%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	4,312,757	4,562,628	4,813,200	5.49%

Eagle River-Chugiak Park and Recreational Service Area (Fund 162000)

The Municipality's Charter requires that local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Eagle River-Chugiak Park and Recreational Service Area (ERCPRSA) was established for parks and recreational services and capital improvements within the service area. The maximum attainable mill rate for the service area shall not exceed 1.00 mill in any calendar year (AMC 27.30.090). The service area is included Municipal Tax Districts 10, 22, 30, 46, 47, 50, 51, and 58.

Fund 162000 was created to record and report all financial activity of this service area. The activity of this service area is presented separately in this section, in addition to being integrated into the Parks & Recreation Department budget.

The net cost total on the fund summary presented on the following page offset by represents the tax cost for the ERCPRSA, based on the 2026 Revised Budget. It includes \$100,114 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (P&I) on Delinquent Taxes, Auto Tax, Contributions from Other Funds, and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, divided by the taxable assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Taxable Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2026 mill rate, based on the 2026 Revised Budget taxes to be collected and service area taxable assessed value at 04/09/2026, is calculated as follows:

$$\frac{\$ 5,213,252}{\$ 5,161,635,751} \times 1,000 = 1.01$$

The 2026 mill rate is within the codified limit, with 0.80 mill for parks and recreation services and 0.20 mill for capital improvements to total 1.00 mill. There is an additional 0.01 mill for debt service for bonds that voters approved to be outside the codified limit.

Fund 162 Summary
Eagle River-Chugiak Park and Recreational Service Area
(Fund Center # 555300, 555000, 555100, 555900, 555200, 555950, 189280)

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Fund Center				
Fire Lake Rec Ctr (555300) - Department: Parks & Rec	22,804	50,000	50,000	-
ER Park Facilities (555000) - Department: Parks & Rec	21,424	41,033	41,529	1.21%
ER Chugiak Parks (555100) - Department: Parks & Rec	1,956,636	2,191,227	2,765,243	26.20%
ER Parks Debt (555900) - Department: Parks & Rec	61,670	61,812	61,757	-0.09%
Chugiak Pool (555200) - Department: Parks & Rec	497,190	676,463	723,454	6.95%
Contrib for Cap Improvmnt (555950) - Department: Parks & Rec	1,144,055	1,224,263	1,032,327	-15.68%
Direct Cost Total	3,703,778	4,244,798	4,674,310	10.12%
Intragovernmental Charges				
Charges by/to Other Departments	737,316	916,781	896,658	-2.19%
Function Cost Total	4,441,094	5,161,579	5,570,968	7.93%
Program Generated Revenue	(288,184)	(202,716)	(357,716)	76.46%
Net Cost Total	4,152,910	4,958,863	5,213,252	5.13%

Direct Cost by Category				
Salaries and Benefits	1,603,198	2,327,854	2,504,798	7.60%
Supplies	325,024	126,300	136,663	8.21%
Travel	-	-	-	-
Contractual/Other Services	1,711,734	1,718,992	1,961,252	14.09%
Debt Service	63,004	61,812	61,757	-0.09%
Equipment, Furnishings	818	9,840	9,840	-
Direct Cost Total	3,703,778	4,244,798	4,674,310	10.12%

Position Summary as Budgeted

Full-Time	16	16	16	-
Part-Time	27	27	27	-
Position Total	43	43	43	-

Position Summaries include:
1 FT Director position in 2024, 2025, and 2026
that is split between Anchorage and Eagle River

Fire Lake Recreation Center
Department: Parks & Recreation
Division: Eagle River/Chugiak Parks & Recreation
(Fund Center # 555300)

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	22,804	50,000	50,000	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	22,804	50,000	50,000	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	22,804	50,000	50,000	-
Intragovernmental Charges				
Charges by/to Other Departments	7,418	9,441	9,441	-
Function Cost Total	30,222	59,441	59,441	-
Program Generated Revenue				
408390 - Insurance Recoveries	(16,639)	-	-	-
Program Generated Revenue Total	(16,639)	-	-	-
Net Cost				
Direct Cost Total	22,804	50,000	50,000	-
Charges by/to Other Departments Total	7,418	9,441	9,441	-
Program Generated Revenue Total	(16,639)	-	-	-
Net Cost Total	13,583	59,441	59,441	-

Eagle River Park Facilities
Department: Parks & Recreation
Division: Eagle River/Chugiak Parks & Recreation
(Fund Center # 555000)

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	6,324	25,933	26,429	1.91%
Supplies	1,085	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	14,015	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
Manageable Direct Cost Total	21,424	41,033	41,529	1.21%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	21,424	41,033	41,529	1.21%
Intragovernmental Charges				
Charges by/to Other Departments	819	4,783	6,127	28.10%
Function Cost Total	22,243	45,816	47,656	4.02%
Program Generated Revenue				
406290 - Rec Center Rentals & Activities	(545)	(5,600)	(5,600)	-
Program Generated Revenue Total	(545)	(5,600)	(5,600)	-
Net Cost				
Direct Cost Total	21,424	41,033	41,529	1.21%
Charges by/to Other Departments Total	819	4,783	6,127	28.10%
Program Generated Revenue Total	(545)	(5,600)	(5,600)	-
Net Cost Total	21,698	40,216	42,056	4.58%

Eagle River/Chugiak Parks
Department: Parks & Recreation
Division: Eagle River/Chugiak Parks & Recreation
(Fund Center # 555100)

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	1,207,382	1,754,783	1,884,240	7.38%
Supplies	284,107	69,925	80,288	14.82%
Travel	-	-	-	-
Contractual/Other Services	462,995	357,679	791,875	121.39%
Equipment, Furnishings	818	8,840	8,840	-
Manageable Direct Cost Total	1,955,302	2,191,227	2,765,243	26.20%
Debt Service	1,334	-	-	-
Non-Manageable Direct Cost Total	1,334	-	-	-
Direct Cost Total	1,956,636	2,191,227	2,765,243	26.20%
Intragovernmental Charges				
Charges by/to Other Departments	695,272	849,968	836,542	-1.58%
Function Cost Total	2,651,908	3,041,195	3,601,785	18.43%
Program Generated Revenue				
406290 - Rec Center Rentals & Activities	(121,728)	(112,500)	(112,500)	-
406625 - Reimbursed Cost-NonGrant Funded	(29,055)	(29,502)	(29,502)	-
408380 - Prior Year Expense Recovery	(4,371)	-	-	-
408405 - Lease & Rental Revenue	(23,861)	(17,000)	(17,000)	-
Program Generated Revenue Total	(179,015)	(159,002)	(159,002)	-
Net Cost				
Direct Cost Total	1,956,636	2,191,227	2,765,243	26.20%
Charges by/to Other Departments Total	695,272	849,968	836,542	-1.58%
Program Generated Revenue Total	(179,015)	(159,002)	(159,002)	-
Net Cost Total	2,472,892	2,882,193	3,442,783	19.45%

Eagle River Parks Debt (162000)
Department: Parks & Recreation
Division: Eagle River/Chugiak Parks & Recreation
(Fund Center # 555900)

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
Debt Service	61,670	61,812	61,757	-0.09%
Non-Manageable Direct Cost Total	61,670	61,812	61,757	-0.09%
Direct Cost Total	61,670	61,812	61,757	-0.09%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	61,670	61,812	61,757	-0.09%
Program Generated Revenue				
460030 - Premium On Bond Sales	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost				
Direct Cost Total	61,670	61,812	61,757	-0.09%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	61,670	61,812	61,757	-0.09%

Chugiak Pool
Department: Parks & Recreation
Division: Eagle River/Chugiak Parks & Recreation
(Fund Center # 555200)

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	389,493	547,138	594,129	8.59%
Supplies	39,832	53,375	53,375	-
Travel	-	-	-	-
Contractual/Other Services	67,865	75,950	75,950	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	497,190	676,463	723,454	6.95%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	497,190	676,463	723,454	6.95%
Intragovernmental Charges				
Charges by/to Other Departments	33,806	52,589	44,548	-15.29%
Function Cost Total	530,997	729,052	768,002	5.34%
Program Generated Revenue				
406300 - Aquatics	(91,844)	(93,000)	(93,000)	-
408380 - Prior Year Expense Recovery	(141)	-	-	-
Program Generated Revenue Total	(91,985)	(93,000)	(93,000)	-
Net Cost				
Direct Cost Total	497,190	676,463	723,454	6.95%
Charges by/to Other Departments Total	33,806	52,589	44,548	-15.29%
Program Generated Revenue Total	(91,985)	(93,000)	(93,000)	-
Net Cost Total	439,012	636,052	675,002	6.12%

Contribution for Capital Improvements
Department: Parks & Recreation
Division: Eagle River/Chugiak Parks & Recreation
(Fund Center # 555950)

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,144,055	1,224,263	1,032,327	-15.68%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	1,144,055	1,224,263	1,032,327	-15.68%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	1,144,055	1,224,263	1,032,327	-15.68%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	1,144,055	1,224,263	1,032,327	-15.68%
Net Cost				
Direct Cost Total	1,144,055	1,224,263	1,032,327	-15.68%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	1,144,055	1,224,263	1,032,327	-15.68%

Anchorage School District Tax Calculation

The Anchorage School District (ASD) fiscal year (FY) starts July 1 and ends June 30 of the following calendar year. Since Municipal taxes are levied by calendar year, the taxes for ASD are totaled by adding half of the tax need from the ASD FY ending June 30 to half of the tax need from the ASD FY beginning July 1 in the calendar year. The ASD tax need is determined in the ASD annual budgets.

For 2026, the ASD tax need is calculated as follows:

Fiscal Year	Approving Document	Fiscal Year Tax Need		2026 Tax Need	2026
2025-2026	AO 2025-29	\$ 267,342,224	/2	\$ 133,671,112	Jan-Jun
2026-2027	AO 2026-21	\$ 282,978,686	/2	\$ 141,489,343	Jul-Dec
2026 *	AO 2026-21	\$ 2,042,809		\$ 2,042,809	Jan-Dec
ASD Tax need for Tax Year Total				\$ 277,203,264	

The ASD mill rate is calculated based on the tax need (1/2 of FY ending in June plus 1/2 of FY starting July), divided by the taxable assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{ASD Tax Need for Tax Year}}{\text{Areawide Service Area Taxable Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2026 ASD mill rate, based on the 2026 ASD tax need and the Areawide service area taxable assessed value at 04/09/2026, is calculated as follows:

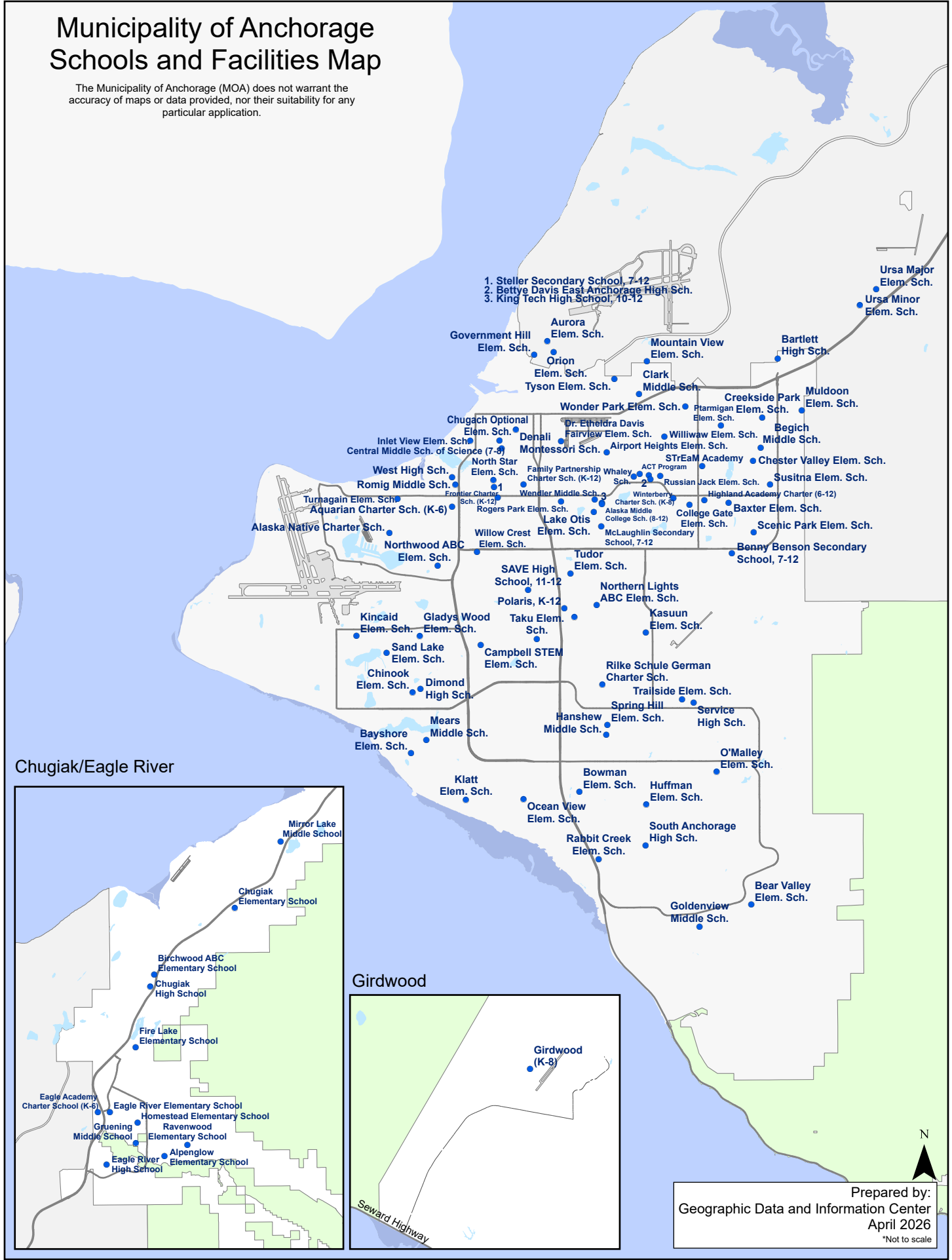
$$\frac{\$ 277,203,264}{\$ 43,859,437,334} \times 1,000 = 6.32$$

* The 2026 ASD tax need includes \$2,042,809 in local property taxes to pay bond debt associated with the State's underfunding of bond debt reimbursement in 2025-2026, tied to bonds passed prior to 2015.

Municipality of Anchorage Schools and Facilities Map

The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.

- 1. Steller Secondary School, 7-12
- 2. Bettye Davis East Anchorage High Sch.
- 3. King Tech High School, 10-12



Prepared by:
 Geographic Data and Information Center
 April 2026
 *Not to scale

Municipal Clerk's Office

Approved

Date: **April 28, 2026**

Submitted by: Chair of the Assembly at the request of the Mayor

Prepared by: Office of Management & Budget

For Reading: April 14, 2026

**ANCHORAGE, ALASKA
AO NO. 2026 – 44**

AN ORDINANCE OF THE MUNICIPALITY OF ANCHORAGE SETTING THE RATE OF TAX LEVY, APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR THE ANCHORAGE SCHOOL DISTRICT FOR THE TAX YEAR 2026.

THE ANCHORAGE ASSEMBLY ORDAINS:

Section 1. The Assembly hereby fixes the rate of the tax levy for the Anchorage School District for tax year 2026. The Anchorage Assembly levies this tax upon the full value of all assessed taxable real and personal property:

Areawide School District, Areawide a tax of 6.32 mills

Section 2. The property tax amount approved for 2026 is:

Anchorage School District, Areawide \$277,203,264

Section 3. This ordinance shall become effective immediately upon passage and approval by the Anchorage Assembly.

PASSED AND APPROVED by the Anchorage Assembly this 28th day of April, 2026.

Christopher Constant

ATTEST:

Chair

Jenii King

Municipal Clerk



MUNICIPALITY OF ANCHORAGE

Assembly Memorandum

AM No. 238 – 2026

Meeting Date: April 14, 2026

1 **FROM: MAYOR**

2
3 **SUBJECT: AN ORDINANCE OF THE MUNICIPALITY OF ANCHORAGE**
4 **SETTING THE RATE OF TAX LEVY, APPROVING THE AMOUNT OF**
5 **MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR THE**
6 **ANCHORAGE SCHOOL DISTRICT FOR THE TAX YEAR 2026.**
7

8 This memorandum transmits the ordinance to establish the 2026 tax rate and tax levy
9 for the Anchorage School District (ASD).

10
11 The ASD tax rate and tax levy are based on the amount of property taxes approved
12 to support the ASD operating budget in calendar year 2026 as follows:

- 13 • Half of the \$267,342,224 of property taxes approved for ASD's fiscal year 2025-
14 2026 operating budget, per AO 2025-29(S)
- 15 • Half of the \$282,978,686 of property taxes approved for ASD's fiscal year 2026-
16 2027 operating budget, per AO 2026-21(S)
- 17 • The 2026 ASD tax need includes \$2,042,809 in local property taxes to pay bond
18 debt associated with the State's underfunding of bond debt reimbursement in
19 2025-2026, tied to bonds passed prior to 2015, per AO 2026-21(S)

20
21 To calculate mill rates, property taxes approved to support ASD's operating budget
22 are divided by taxable assessed values:

23
24
$$\frac{\text{ASD Approved Property Taxes for Tax Year}}{\text{Areawide Service Area Taxable Assessed Value}} \times 1,000 = \text{Mill Rate}$$

25
26
27
$$\frac{\$277,203,264}{\$43,859,437,334} \times 1,000 = 6.32$$

28
29

30 **THE ADMINISTRATION RECOMMENDS APPROVAL.**

31 Prepared by: Office of Management & Budget (OMB)
32 Approved by: Ona R. Brause, OMB Director
33 Concur: Eva Gardner, Municipal Attorney
34 Concur: Philippe D. Brice, Chief Fiscal Officer
35 Concur: William D. Falsey, Chief Administrative Officer
36 Concur: Rebecca A. Windt Pearson, Municipal Manager
37 Respectfully Submitted: Suzanne LaFrance, Mayor

MUNICIPALITY OF ANCHORAGE
Summary of Economic Effects -- Anchorage School District

AO Number: 2026-44

Title: **AN ORDINANCE OF THE MUNICIPALITY OF ANCHORAGE SETTING THE RATE OF TAX LEVY, APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR THE ANCHORAGE SCHOOL DISTRICT FOR THE TAX YEAR 2026.**

Sponsor: **MAYOR**
 Preparing Agency: Office of Management & Budget
 Others Impacted:

CHANGES IN EXPENDITURES AND REVENUES:	(In Thousands of Dollars)				
	FY26	FY27	FY28	FY29	FY30
Operating Expenditures					
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor	-	-	-	-	-
Transfers to Other Funds	277,203	-	-	-	-
Debt Service	-	-	-	-	-
TOTAL DIRECT COSTS:	\$ 277,203	\$ -	\$ -	\$ -	\$ -
Add: Charges from Others	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Charges to Others	-	-	-	-	-
FUNCTION COST:	\$ 277,203	\$ -	\$ -	\$ -	\$ -
REVENUES:	\$ 277,203	\$ -	\$ -	\$ -	\$ -
CAPITAL:	\$ -	\$ -	\$ -	\$ -	\$ -
POSITIONS: FT/PT and Temp	0	0	0	0	0

PUBLIC SECTOR ECONOMIC EFFECTS:

A total of \$277,203,264 in property tax collection revenue will be received for Anchorage School District operations and debt for the 2026 calendar year and will be contributed to the Anchorage School District.

PRIVATE SECTOR ECONOMIC EFFECTS:

A total of \$277,203,264 in property taxes for Anchorage School District operations and debt will be paid by Anchorage taxpayers as 6.32 mills or \$632 per \$100,000 of taxable assessed valuation for the 2026 calendar year.

Prepared by: Office of Management & Budget

Phone: 907-343-4496

Municipal Clerk's Office
Approved
Date: **April 2, 2025**

Submitted by: Chairman of the Assembly
at the request of the
School Board
Prepared by: Anchorage School District
For Reading: March 4, 2025[4]
(S) Submitted by: Assembly Chair Constant
Vice Chair Zaletel
(S) Prepared by: Assembly Counsel's Office
(S) For reading: April 2, 2025

**ANCHORAGE, ALASKA
AO NO. 2025-29(S)**

1 AN ORDINANCE DETERMINING AND APPROVING THE TOTAL AMOUNT OF THE
2 ANNUAL OPERATING BUDGET OF THE ANCHORAGE SCHOOL DISTRICT FOR ITS
3 FISCAL YEAR 2025-2026 AND DETERMINING AND APPROPRIATING THE PORTION
4 OF THE ASSEMBLY APPROVED BUDGET AMOUNT TO BE MADE AVAILABLE FROM
5 LOCAL SOURCES; **AND APPROVING EXPENDITURE OF FUNDS IN EXCESS OF THE**
6 **TOTAL AMOUNT APPROVED HEREIN ONLY BY AN AMOUNT RESULTING FROM THE**
7 **STATE OF ALASKA ENACTING AN INCREASE TO THE BASE STUDENT**
8 **ALLOCATION STATUTE, IF ANY.**

9
10 THE ANCHORAGE ASSEMBLY ORDAINS:

11
12 Section 1. That the FY 2025-2026 Proposed Anchorage School District
13 Financial Plan in the amount of \$866,250,188 has been approved by the Anchorage
14 Assembly and that, the amount of \$267,342,224 is to be contributed from local property
15 taxes or other local sources and is hereby appropriated for school purposes to fund the
16 School District for its 2025-2026 fiscal year.

17
18 **Section 2. Pursuant to Anchorage Municipal Charter § 6.05(b), the**
19 **Assembly approves spending above the total budget amount approved in Section 1**
20 **only if the State of Alaska enacts an increase to the Base Student Allocation (BSA)(AS**
21 **§ 14.17.470) effective on or before July 1, 2025, and only by an amount not to exceed:**
22 **(the dollar increase in the BSA above \$5,960)**
23 **x 71,160 (the District's Adjusted Average Daily Membership).**

24
25
26 **This approval is limited to the above condition and state funding, and does not**
27 **authorize or approve any additional contribution from local property taxes or other**
28 **local sources.**

29
30 Section **3[2]**. That this ordinance is effective upon passage and approval.

31
32 PASSED AND APPROVED by the Anchorage Assembly, this 2nd day of April, 2025.

33
34 *Christopher Constant*

35
36 Chair

37 ATTEST:

38 *Jamie Lemay*

39
40 Municipal Clerk

MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM No. 163-2025

Meeting Date: March 4, 2025

FROM: ANCHORAGE SCHOOL DISTRICT

SUBJECT: AO 2025-29 ANCHORAGE SCHOOL DISTRICT
FY 2025-2026 FINANCIAL PLAN

PROPOSED FINANCIAL PLAN

The Anchorage School Board has approved the Proposed Financial Plan and Budget for FY 2025-26 in the amount of \$866,250,188. The total proposed Anchorage School District budget by individual fund is projected as follows:

Municipal Upper Limit Summary

Governmental Funds Summary (in millions \$)	Actual [1]	Actual [1]	Actuals [1]	Adopted	Proposed	FY25 Adopted vs.	
	FY 2021-22	FY 2022-23	FY 2023-24	Budget FY 2024-25	Budget FY 2025-26	\$	%
General Fund	\$ 550.262	\$ 517.874	\$ 622.972	\$ 637.820	\$ 594.619	\$ (43.201)	-6.8%
Project Carryover [2]	-	-	-	30.000	30.000	-	0.0%
Transportation Fund	22.278	25.389	30.509	30.837	32.260	1.423	4.6%
Grants Fund	98.443	135.958	89.298	67.670	91.677	24.007	35.5%
Debt Service Fund	66.819	70.752	62.135	54.597	47.314	(7.283)	-13.3%
Capital Projects Fund [3]	2.141	11.854	21.320	39.953	33.298	(6.655)	-16.7%
Student Nutrition Fund	22.261	22.200	23.789	25.463	29.181	3.718	14.6%
Student Activities Fund	3.713	5.718	5.817	7.900	7.900	-	0.0%
ASD Managed Total	765.917	789.745	855.840	894.240	866.250	(27.990)	-3.1%
SOA PERS/TRS On-behalf	57.939	33.951	36.302	50.000	50.000	-	0.0%
Total All Funds	\$ 823.856	\$ 823.696	\$ 892.142	\$ 944.240	\$ 916.250	\$ (27.990)	-3.0%

[1] GAAP basis expenditures with on-behalf pension payments removed from individual funds

[2] Accounting practice for transparency and efficiency only - not additional funding

[3] Capital Projects includes capital Legislative grants and General Fund contributions only; voter approved bond projects that are repaid through debt service have been excluded

The upper limit spending authorization of \$866,250,188 for FY 2025-26, is a decrease of \$27,990,396 from the prior year. The overall decrease in upper limit spending is primarily due to a loss in state revenue resulting in a decrease in General Fund revenue and expenditures.

It is requested that the Anchorage Assembly approve local property taxes in the amount of \$267,342,224, an increase of \$3,397,453 from the prior year, or about 1.29 percent. The tax increase is primarily due to the increase to the required local

1 contribution as a result of the increase to the 2024 Anchorage property full value
 2 determination and increased costs in Student Transportation coupled with flat
 3 state transportation funding. These increases are partially offset by decreases in
 4 Debt repayment from the utilization of Debt Service fund balance and a decrease
 5 in Additional Local Contribution request due to enrollment declines. The change
 6 in taxes by type is shown in the table below:
 7

	FY25	FY26	\$ Change	% Change
Anchorage Property Values	\$ 45,343,124,634	\$ 48,188,712,215	\$ 2,845,587,581	6.28%
Required Local Contribution	120,159,280	127,700,087	7,540,807	6.28%
Additional Local Contribution	100,612,712	97,808,423	(2,804,289)	-2.79%
Transportation	9,060,354	12,925,975	3,865,621	42.67%
Debt Service	34,112,425	28,907,739	(5,204,686)	-15.26%
Total Local Support	\$ 263,944,771	\$ 267,342,224	\$ 3,397,453	1.29%

8
9
10 **PROPERTY TAXES AND ENROLLMENT**

11 The chart below shows the amount of taxes the District is requesting by both
 12 fiscal year (FY), which is July 1 through June 30, and calendar year (CY). Fiscal
 13 year taxes are collected over the course of two calendar years, e.g. the second half
 14 of the FY 25 tax request (January 1, 2025 – June 30, 2025) and the first half of the
 15 FY 26 tax request (July 1, 2025 – December 31, 2025) makes up the total calendar
 16 year 2025 request.
 17
 18

19 **FY 2025-26 Proposed Budget Property Tax Request**

	Approved Budget FY 2024-2025	Proposed Budget FY 2025-2026	Increase/ (Decrease)	Percent Change
Total Property Taxes (FY)	263,944,771	267,342,224	3,397,453	1.29%
Total Property Taxes (CY)	263,714,389	265,643,499	1,929,110	0.73%
Estimated Assessed Valuation (CY)	39,464,975,293	39,564,689,895	99,714,602	0.25%
Estimated Mill Rate (CY)	6.68	6.71	0.03	0.51%

20
21 While taxes requested for ongoing operations are expected to increase by .73
 22 percent for calendar year 2025, the overall tax burden and mill rates are set to
 23 increase by .51 percent for the year.
 24

25 Enrollment is expected to stagnate, with a slight decrease in average daily
 26 membership of .47 percent. The total projected District enrollment is shown below:
 27


	Actual FY 2024-2025 October 2024	Projected FY 2025-2026 October 2024	Increase/ (Decrease)	Percent Change
Average Daily Membership	42,018	41,821	(198)	-0.47%
Students with Intensive Needs	1,120	1,120	-	0%

1
2 Additional information regarding changes in revenue and expenditures specific
3 to each fund, as well as programmatic and staffing changes specific to academic
4 programs and support services, can be found in the budget document.

5
6 The FY 2025-26 Proposed Financial Plan and Budget continues the Anchorage
7 School Board's commitment to improving the education of all students.

8
9 **The Anchorage School District requests the full support of the Anchorage**
10 **Assembly for this budget and in the ongoing efforts to continue a community**
11 **dialogue that focuses on building on the momentum ASD has achieved.**

12
13
14
15 Respectfully submitted,

16
17 
18 Dr. Jharrett Bryantt
19 Superintendent
20
21

22 JB/AR

23
24 Attachments include:

25
26 February 25, 2025 Preliminary Budget Memo

27
28 Comb Bound / PDF Proposed FY 2025-26 Budget under separate cover.



MUNICIPALITY OF ANCHORAGE ASSEMBLY MEMORANDUM

No. AM 317-2025

Meeting Date: April 2, 2025

1 **From: Assembly Chair Constant and Vice Chair Zaletel**

2
3 **Subject:** AN ORDINANCE DETERMINING AND APPROVING THE TOTAL
4 AMOUNT OF THE ANNUAL OPERATING BUDGET OF THE
5 ANCHORAGE SCHOOL DISTRICT FOR ITS FISCAL YEAR 2025-
6 2026 AND DETERMINING AND APPROPRIATING THE PORTION
7 OF THE ASSEMBLY APPROVED BUDGET AMOUNT TO BE MADE
8 AVAILABLE FROM LOCAL SOURCES; AND APPROVING
9 EXPENDITURE OF FUNDS IN EXCESS OF THE TOTAL
10 AMOUNT APPROVED HEREIN ONLY BY AN AMOUNT
11 RESULTING FROM THE STATE OF ALASKA ENACTING AN
12 INCREASE TO THE BASE STUDENT ALLOWANCE STATUTE, IF
13 ANY.
14

15 This proposed (S) version of the ordinance provides approval to accommodate a
16 much anticipated increase to the Base Student Allocation (BSA) the Alaska
17 Legislature is now considering, contained in House bill 69 (HB 69) at Section 22.
18 The current BSA in AS 14.17.470 is \$5,960, last increased in a meaningful amount
19 in 2016, and in HB 69 will be increased by \$1,000. Anchorage School Board Vice
20 President Carl Jacobs e-mailed the Mayor and Assembly Leadership on March 10
21 with a potential suggested amendment to AO 2025-29 requesting “to increase
22 ASD's FY26 upper-limit spending authority by \$71,132,300.00, or roughly the
23 amount of anticipated revenue the District would receive should the Alaska
24 Legislature pass HB69 as drafted, to include a \$1,000 permanent increase to the
25 Base Student Allocation.” Mr. Jacobs with School Board Member Kelly Lessens
26 authored a “Jacobs/Lessens Amendment 1”, Attachment A, to modify the school
27 district’s Memorandum #096 (2025-2026), Fiscal Year 2025-2026 Preliminary
28 Budget, and populate lines of its budget with reversals to cuts from the prior year
29 applying the anticipated \$71,132,300 of funding from an increase to the BSA.
30

31 The Anchorage Assembly’s authority and role with respect to the budget of the
32 Anchorage School District is limited by state statute AS 14.14.060(c) and the Home
33 Rule Charter § 6.05. In addition to a 30-day period for Assembly action in this budget
34 approval process, Charter subsection 6.05(b) prohibits the Assembly from making
35 line item amendments within the ASD budget itself, stating:
36

37 The assembly may increase or decrease the budget of the school district only
38 as to total amount. The school district may not appropriate or otherwise incur
39 the expenditure of any funds, regardless of the source, in excess of the total
40 amount of the budget, as approved by the assembly, without prior approval
41 by the assembly.
42

1 It is quite clear the Assembly cannot, as a matter of law, amend AO 2025-29 with
 2 all the line item changes in Jacobs/Lessens Amendment 1. It is good information
 3 for how the School District is likely to amend its budget subsequently, if the total
 4 spending authority is increased as requested.

5
 6 However, it is not prudent to plan for a budget increase based on a state bill that is
 7 still in the legislative process and could be amended and changed before it is finally
 8 passed. HB68 was recently passed by the House and transmitted to the Senate, or
 9 more specifically version CSHB 69 (RLS), on March 12 and referred to the
 10 Education and Finance committees. It has not exited the Senate Education
 11 Committee at the time of submitting this memorandum. And, there is no way to
 12 predict with certainty if the \$1,000 increase in the current version will stay the same,
 13 increase, or decrease by the time it passes and is transmitted to the Governor, and
 14 no certainty whether the Governor will line-item veto the amount.

15
 16 The Assembly can, in accordance with Charter 6.05(b), approve spending “in
 17 excess of the total amount of the budget” if it defines that approval in a manner it
 18 can be determined with certainty. The (S) version exercises the authority the
 19 Assembly has, to increase the total amount approved by the eventual increase of
 20 the BSA when it is finalized and effective and multiplied by the Adjusted Average
 21 Daily Membership of the district, in accordance with the foundation formula as
 22 described in the ASD FY 2025-2026 Proposed Budget book at p. 19 and others.
 23 The (S) version will not increase any other funding source; local taxes and
 24 contributions from other sources are not affected. The (S) version will accommodate
 25 whatever BSA change results from the state, and would not require the School
 26 District to come back to request Assembly approval for additional spending. The
 27 School Board would be able and authorized to amend the budget for spending
 28 additional BSA dollars as shown in Jacobs/Lessens Amendment No. 1, or any other
 29 legitimate manner.

30
 31 **We request your support for the (S) version of the ordinance.**

32
 33 Prepared by: Assembly Counsel’s Office

34
 35 Respectfully submitted: Christopher Constant, Assembly Chair
 36 District 1 – North Anchorage

37
 38 Meg Zaletel, Assembly Vice Chair
 39 District 4 – Midtown Anchorage

40
 41 Attachments: Jacobs/Lessens Amendment 1: AMENDMENT TO ASD
 42 Memorandum #096 (2025-2026), Fiscal Year 2025-2026
 43 Preliminary Budget.
 44
 45

Jacobs/Lessens Amendment 1: Attachment A
AMENDMENT TO ASD MEMORANDUM #096 (2024-25):
Fiscal Year 2025-2026 Preliminary Budget

Add the following language to ASD Memorandum #096, and include Attachment A as guidance from the Board to the Administration to amend the 2025-26 (FY26) Financial Plan and Budget once the Alaska Legislature successfully increases the Base Student Allocation as detailed below.

The Anchorage School Board intends for the Anchorage School District's 2025-26 (FY 26) Budget to provide the best possible learning environments for all students and to support adopted Board goals for 3rd Grade Reading Proficiency, 8th Grade Math proficiency, and high school graduation rates.¹

Earlier this winter, the Anchorage School Board and Anchorage Assembly asserted their joint support for a substantial State investment in public education which would, at minimum, adjust the Base Student Allocation to account for inflation since 2010-11 (FY11).² According to the State of Alaska's Legislative Finance division, that amount has been calculated to be \$1,808 for the 2024-25 school year (FY25).³

If the Legislature were to successfully amend AS 14.17.470 so as to increase the Base Student Allocation by an amount no less than \$1,000, this action would generate a minimum of \$71.1 million in new revenue for the Anchorage School District.⁴

What follows is a commitment to applying this revenue in alignment with adopted Board Goals, Board Policy,⁵ and in support of class size reductions and the retention of effective and valued programs. These actions would align with desires articulated by members of the Anchorage

¹ For adopted ASD 2023-28 Board Goals and Guardrails, see <https://www.asdk12.org/Page/18195>

² See signed "A joint resolution of the Anchorage Municipal Assembly and the Anchorage School Board in support of the fair, inflation-adjusted State funding required to maintain a quality public school system and increase student performance," passed by the ASD Board 7-0 on Dec. 17, 2024 and by the Anchorage Assembly 11-0 on Jan. 7, 2025 and shared with the House Education committee in support of HB 69 on January 27, 2025. Accessed at https://www.akleg.gov/basis/get_documents.asp?session=34&docid=96

³ "Memorandum" from Conor Bell, Alaska State Legislature Legislative Budget and Audit Committee Legislative Finance Division, to Senator Löki Tobin, September 30, 2024, as discussed by Anchorage School Board Finance Committee on October 31, 2024. See [https://go.boarddocs.com/ak/asdk12/Board.nsf/files/D9WVNL8192AC/\\$file/2024.10.02%20Legislative%20Finance%20Memo%20on%20BSA%20and%20Inflation%20\(1\).pdf](https://go.boarddocs.com/ak/asdk12/Board.nsf/files/D9WVNL8192AC/$file/2024.10.02%20Legislative%20Finance%20Memo%20on%20BSA%20and%20Inflation%20(1).pdf)

⁴ Based on projected 2025-26 enrollment and District Adjusted ADM, as detailed in the Anchorage School District *Preliminary 2025-26 Budget*, p 19. Accessed at <https://www.asdk12.org/cms/lib/AK02207157/Centricity/Domain/1225/FY26%20Preliminary%20Budget%20Book%20for%20POSTING.pdf>

⁵ For ASD Board Policy 3000, see <https://www.boardpolicyonline.com/?b=anchorage&s=318404>

Legislative Delegation and discussed as a prerequisite for supporting a permanent increase to public education funding in this amount.⁶

Therefore, should the Legislature approve a permanent statutory increase to the Base Student Allocation of \$1,000 prior to the Anchorage School District Administration's May 15, 2025 deadline for issuing required layoff notices, the Anchorage School District Administration shall amend the 2025-26 (FY26) Financial Plan and Budget by making the investments detailed in Attachment A.

Should the Legislature approve a permanent statutory increase to the Base Student Allocation of greater than \$1,000 and thus the \$71.1 million noted here, the Board will strategically align additional revenue towards further reductions in class sizes.

⁶ See Alaska Legislature House Floor Session 02/19/2024, Timestamp 02:08:23
(<https://www.ktoo.org/video/gavel/house-floor-session-2025021174/?eventID=2025021174>)

Attachment A to AO 2025-29(S)

Jacobs/Lessens Amendment #1: Attachment A

Revenue assumption: a \$1,000 increase per pupil through the formula (BSA) will produce \$71.1m in new revenue for ASD

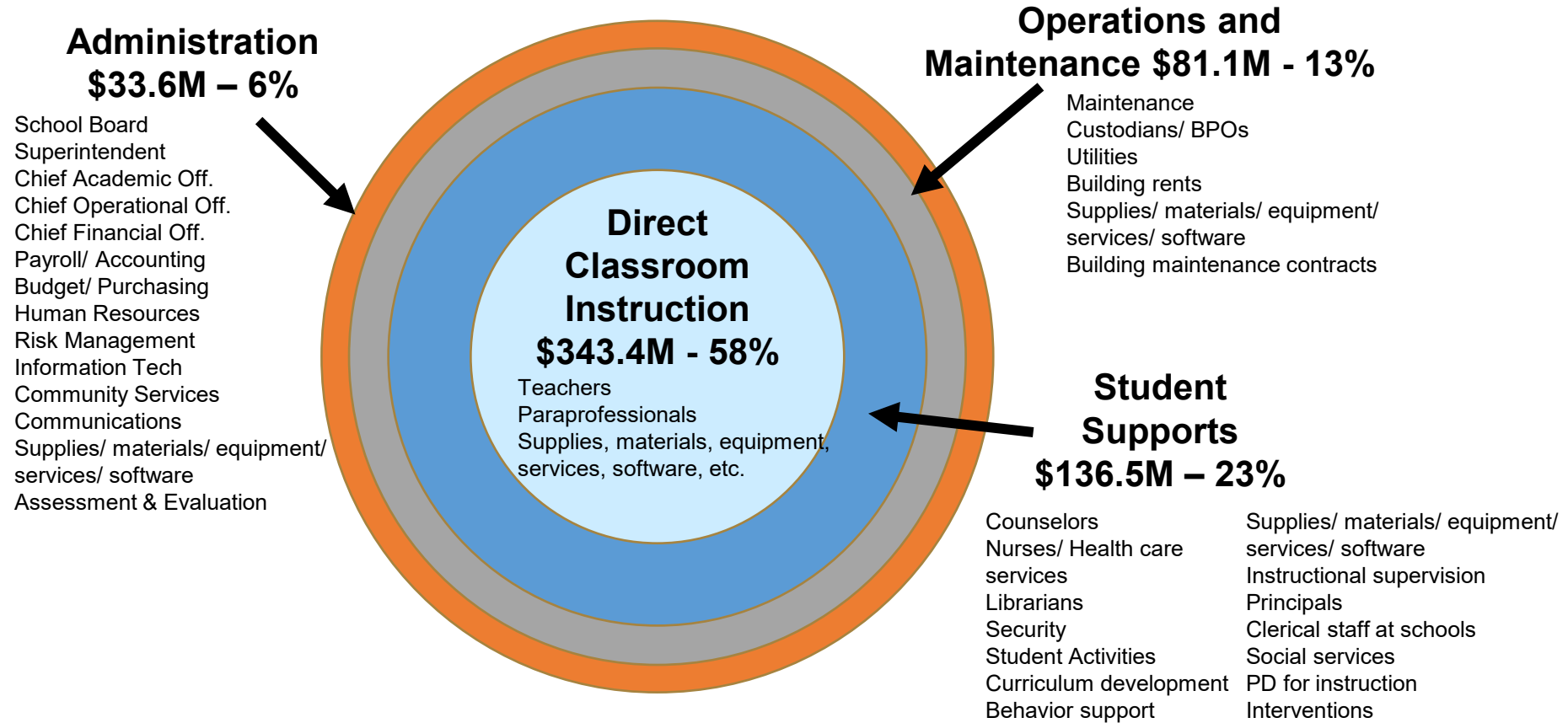
Description	FTE	Cost	Category
Reverse proposed K-12 PTR +4 for FY26	195.40	\$ 24,742,000	Instruction
Revert K-12 PTR to FY16 levels	142.00	18,400,000	Instruction
Charter school additional funding	0.00	4,000,000	Instruction
Invest in high dose reading / math tutoring for students assessed as below/well-below proficiency in grades 4-12	31.70	4,000,000	Instruction
Reverse cuts to Gifted program including IGNITE and testing teachers	23.90	3,049,000	Instruction
Reverse proposed cuts to holdback teachers	16.00	2,056,000	Instruction
Reverse cuts to Special Ed Elementary School (-1 technical, -7.01 paraprofessionals, -8 teachers)	16.01	1,759,000	Instruction
Reverse cuts to elementary immersion school teachers	12.00	1,514,000	Instruction
Correspondence allotment increase	0.00	650,000	Instruction
Reverse cuts to Special Ed Whaley School (-1 teachers, -3 paraprofessionals, +1 behavior)	3.50	300,000	Instruction
Reverse cuts to Elementary paraprofessional educators	6.13	294,000	Instruction
Reverse proposed cuts to Elementary summer school	0.00	200,000	Instruction
Reverse cuts to preschool teachers	1.50	195,000	Instruction
Reverse proposed cuts to Elementary Battle of the Books	0.00	123,211	Instruction
Reverse cuts to Secondary summer school	0.00	102,000	Instruction
New Investments in Instruction	448.14	61,384,211	
Reverse proposed cuts to librarians	12.50	1,708,620	Instructional Support
Reverse cuts to elementary nurses	13.00	1,585,133	Instructional Support
Reverse proposed cuts to Middle school sports	0.00	1,555,000	Instructional Support
Reverse cuts to Teaching and Learning (-10 reading interventionists)	10.00	1,222,000	Instructional Support
Reverse proposed cuts to High school sports (hockey, gymnastics, swim/dive, The Dome)	0.00	1,133,000	Instructional Support
Reverse proposed cuts to principals	5.00	840,625	Instructional Support
Reverse proposed cuts to library assistants	7.87	540,000	Instructional Support
Reverse cuts to counselors	3.50	451,111	Instructional Support
Reverse cuts Special Ed Deaf (-1.75 paraprofessionals, -3 interpreters)	4.75	390,000	Instructional Support
Invest in elementary counselors in alignment with board goals/guardrails	2.50	322,600	Instructional Support
New Investments in Instructional Support	59.12	\$ 9,748,089	
Total additions if a \$1,000 BSA increase is provided	507.26	\$ 71,132,300	

School Type	FY 2025 General Fund PTR - Grade Level Groupings						
	K	1	2	3	4-5	6-8	9-12
Secondary Schools							31.25
Middle Schools							31.25
Elementary Schools	22	23	25	26	27		

School Type	FY 2026 General Fund PTR - Grade Level Groupings						
	K	1	2	3	4-5	6-8	9-12
Secondary Schools							35.25
Middle Schools							35.25
Elementary Schools	26	27	29	30	31		

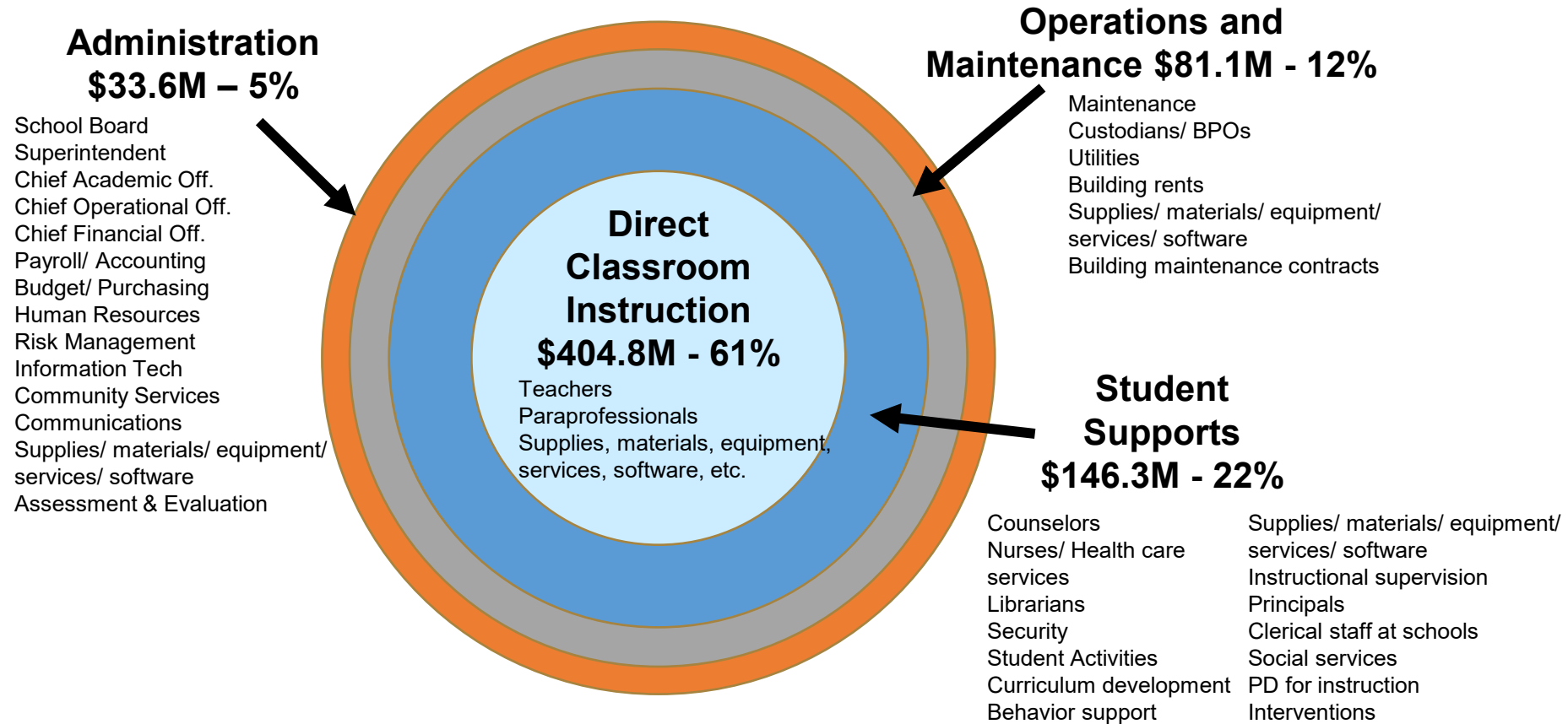
School Type	FY 2026 General Fund PTR - Grade Level Groupings (if Restored to FY16 Metric)						
	K	1	2	3	4-5	6-8	9-12
Secondary Schools							29.41
Middle Schools							27.25
Elementary Schools	20	21	24	24	26		

Budget Development – FY26 Allocations



	FY25	FY26	FY25 % of Total	FY26 % of Total
Direct Instruction	\$ 377,608,631	\$ 343,413,250	59%	58%
Student Support	141,259,637	136,528,757	22%	23%
Ops and Maintenance	82,605,045	81,053,842	13%	13%
Districtwide Administration	36,346,507	33,622,980	6%	6%
Total	\$ 637,819,820	\$ 594,618,829	100%	100%

Budget Development – FY26 Allocations with Jacobs/Lessens Amendment #1



	FY25	FY26	FY25 % of Total	FY26 % of Total
Direct Instruction	\$ 377,608,631	\$ 404,797,461	59%	61%
Student Support	141,259,637	146,276,846	22%	22%
Ops and Maintenance	82,605,045	81,053,842	13%	12%
Districtwide Administration	36,346,507	33,622,980	6%	5%
Total	\$ 637,819,820	\$ 665,751,129	100%	100%

Anchorage School District
Fiscal Year 2025-2026

PROJECTED REVENUES AND EXPENDITURES SUMMARY

Fund	Revenues and Fund Balance				2025-2026 Revenue/Source Projections	2025-2026 Expenditure Projections
	Local	State		Federal		
	Taxes	Other				
General Fund	\$ 225,508,510	\$ 60,447,497	\$ 291,587,410	\$ 17,075,412	\$ 594,618,829	\$ 594,618,829
Project Carryover		30,000,000			30,000,000	30,000,000
Transportation Fund	12,925,975		19,333,747		32,259,722	32,259,722
Local, State and Federal Grants Fund		1,402,864	6,988,422	83,287,034	91,678,320	91,678,320
Debt Service Fund	28,907,739	4,197,644	14,209,070		47,314,453	47,314,453
Capital Projects Fund		33,297,768			33,297,768	33,297,768
Student Nutrition Fund		3,890,998	-	25,289,866	29,180,864	29,180,864
Student Activities Fund		7,900,000			7,900,000	7,900,000
ASD Managed Total	<u>267,342,224</u>	<u>141,136,771</u>	<u>332,118,649</u>	<u>125,652,312</u>	<u>866,249,956</u>	<u>866,249,956</u>
SOA PERS/TRS On-behalf			50,000,000		50,000,000	50,000,000
TOTAL	<u>\$ 267,342,224</u>	<u>\$ 141,136,771</u>	<u>\$ 382,118,649</u>	<u>\$ 125,652,312</u>	<u>\$ 916,249,956</u>	<u>\$ 916,249,956</u>
Percentage of Revenue Sources to Total Revenue Projections	29.18%	15.40%	41.71%	13.71%	100.00%	

Computation of Total Taxes
for Calendar Year 2025

		General and Transportation Funds	Debt Service Fund
Amount required to fund second half of Adopted FY 2024-2025 Budget: January 1, 2025-June 30, 2025	\$ 131,972,386	\$ 114,916,173	\$ 17,056,213
Amount required to fund first half of Adopted FY 2025-2026 Budget: July 1, 2025-December 31, 2025	\$ 133,671,113	<u>119,217,243</u>	<u>14,453,870</u>
TOTAL Taxes for Calendar Year 2025		<u>\$ 234,133,416</u>	<u>\$ 31,510,083</u>
Total Taxes for Calendar Year 2025			
<u>Total Taxes 2025</u>	\$ 265,643,499 = 6.714 mills	\$ 234,133,416	\$ 31,510,083
Assessed Valuation	\$ 39,564,689,895	\$ 39,564,689,895	\$ 39,564,689,895
		<u>5.918 mills</u>	<u>0.796 mills</u>

Appendix E

Anchorage School District
Fiscal Year 2025-2026

COMPUTATION OF MUNICIPAL PROPERTY TAX LIMITATION

		<u>Charter Limit</u>
Taxes Projected – Anchorage School District FY 2024-2025		\$ 263,944,771
Less: Prior Year Taxes Required for Debt Service		<u>34,112,425</u>
Net Taxes Approved for General and Transportation Funds		229,832,346
<u>Allowable Growth Factors</u>		
Population – 5 year Average	-0.4%	
CPI – 5 average year Anchorage Urban	<u>3.0%</u>	
	2.6%	<u>5,975,641</u>
Basic Tax Limitation		235,807,987
<u>Plus Exclusions:</u>		
Judgments/Legal Settlements		-
Taxes for Operations and Maintenance on New Voter Approved Facilities		-
Taxes Requested on New Construction/Property Improvements		<u>2,626,498</u> [1]
Tax Limitation – General Fund		238,434,485
Taxes Requested for Debt Service		<u>28,907,739</u>
Tax Limitation FY 2025-2026		267,342,224
General and Transportation Funds	238,434,485	
Debt Service Fund	<u>28,907,739</u>	
Taxes Projected in Financial Plan – FY 2025-2026		<u>267,342,224</u>
Amount Over (Under) as allowed by the Property Tax Cap Limitation under the MOA Charter		<u>\$ -</u>

[1] New construction amount taken from the Municipality of Anchorage's 2025 Proposed General Government Operating Budget.



Municipal Clerk's Office

Approved

Date: **March 24, 2026**

Submitted by: Chair of the Assembly at the request of the School Board
 Prepared by: Anchorage School District
 For reading: March 3, 2026
 (S) Submitted by: Assembly Chair Constant
 Assembly Vice Chair Brawley
 (S) Prepared by: Office of Assembly Counsel
 (S) Reviewed by: Anchorage School District
 Department of Law
 Office of Management and Budget
 (S) For reading: March 24, 2026

**ANCHORAGE, ALASKA
 AO NO. 2026-21(S)**

1 **AN ORDINANCE DETERMINING AND APPROVING THE TOTAL AMOUNT OF THE**
 2 **ANNUAL OPERATING BUDGET OF THE ANCHORAGE SCHOOL DISTRICT FOR ITS**
 3 **FISCAL YEAR 2026-2027 AND DETERMINING AND APPROPRIATING THE PORTION**
 4 **OF THE ASSEMBLY APPROVED BUDGET AMOUNT TO BE MADE AVAILABLE FROM**
 5 **LOCAL SOURCES.**

6
 7 THE ANCHORAGE ASSEMBLY ORDAINS:

8
 9 Section 1. That, subject to the contingency in Section 2 below, the FY
 10 2026-2027 Proposed Anchorage School District Financial Plan in the amount of
 11 \$870,206,954 has been approved by the Anchorage Assembly, and that[,] the amount of
 12 \$282,978,686 is to be contributed from local property taxes or other local sources and is
 13 hereby appropriated for school purposes to fund the School District for its 2026-2027 fiscal
 14 year.

15
 16 **Section 2. That both the above amounts in Section 1 are each increased**
 17 **by not to exceed \$11.8 Million, if and only if Proposition 9 on the ballot of the April 7,**
 18 **2026 regular Municipal election is passed and approved by a majority of voters voting**
 19 **on the proposition.**

20
 21 Section ~~3~~[2]. That ~~[The District is also requesting an additional]~~
 22 \$2,042,809 in local property taxes may be levied and collected in tax year 2026 and is
 23 then appropriated for the purpose of reconciling the District's FY25-26 fund balance
 24 used to pay bond debt associated with the State of Alaska's [Governor's] underfunding
 25 of State bond debt reimbursement in Fiscal Year 2025-2026, tied to bonds passed and
 26 approved by the voters in and prior to 2015. This amount is not included in Section 1.

27
 28 Section ~~4~~[3]. That this ordinance is effective upon passage and approval.

29
 30 PASSED AND APPROVED by the Anchorage Assembly, this 24th day of March, 2026.

31
 32

33
 34 ATTEST:

Chair

35
 36

37
 38 Municipal Clerk

MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM No. 76-2026

Meeting Date: March 3, 2026

FROM: ANCHORAGE SCHOOL DISTRICT

SUBJECT: AO 2026-21 ANCHORAGE SCHOOL DISTRICT
FY 2026-2027 FINANCIAL PLAN

PROPOSED FINANCIAL PLAN

The Anchorage School Board has approved the Proposed Financial Plan and Budget for FY 2026-27 in the amount of \$870,206,954. The total proposed Anchorage School District budget by individual fund is projected as follows:

Municipal Upper Limit Summary

Governmental Funds Summary (in millions \$)	Actual [1]	Actual [1]	Actuals [1]	Adopted	Proposed	FY26 Adopted vs.	
	FY 2022-23	FY 2023-24	FY 2024-25	Budget FY 2025-26	Budget FY 2026-27	\$	%
General Fund	\$ 517.874	\$ 622.972	\$ 661.895	\$ 644.431	\$ 604.541	\$ (39.890)	-6.2%
Project Carryover [2]	-	-	-	30.000	30.000	-	0.0%
Transportation Fund	25.389	30.509	31.693	34.171	33.634	(0.537)	-1.6%
Grants Fund	135.958	89.298	68.518	91.677	90.176	(1.501)	-1.6%
Debt Service Fund	70.752	62.135	54.248	47.314	49.145	1.831	3.9%
Capital Projects Fund [3]	11.854	21.320	36.611	31.386	25.538	(5.848)	-18.6%
Student Nutrition Fund	22.200	23.789	24.457	29.181	29.273	0.092	0.3%
Student Activities Fund	5.718	5.817	6.359	7.900	7.900	-	0.0%
ASD Managed Total	789.745	855.840	883.781	916.062	870.207	(45.855)	-5.0%
SOA PERS/TRS On-behalf	33.951	36.302	46.920	50.000	50.000	-	0.0%
Total All Funds	\$ 823.696	\$ 892.142	\$ 930.701	\$ 966.062	\$ 920.207	\$ (45.855)	-4.7%

The upper limit spending authorization of \$870,206,954 for FY 2026-27, is a decrease of \$45,855,219 from the prior year. The overall decrease in upper limit spending is primarily due to a loss in local revenues, primarily fund balance, resulting in a decrease in General Fund revenue and expenditures.

It is requested that the Anchorage Assembly approve local property taxes in the amount of \$282,978,686, an increase of \$15,636,462 from the prior year, or about 5.8 percent. The tax increase is primarily due to the increase to the required local contribution as a result of the increase to the 2025 Anchorage property full value determination and increases in Debt repayment. The change in taxes by type is shown in the table below:

1

	FY 2025-26	FY 2026-27	\$ Change	% Change
Anchorage Property Values	\$48,188,712,215	\$52,425,374,890	\$ 4,236,662,675	8.79%
Required Local Contribution	127,700,087	138,927,243	11,227,156	8.79%
Additional Local Contribution	97,808,423	96,272,498	(1,535,925)	-1.57%
Transportation	12,925,975	12,925,975	-	0.00%
Debt Service	28,907,739	34,852,970	5,945,231	20.57%
TOTAL Local Support	\$ 267,342,224	\$ 282,978,686	\$ 15,636,462	5.85%

2

3

4

PROPERTY TAXES AND ENROLLMENT

5

6

The chart below shows the amount of taxes the District is requesting by both fiscal year (FY), which is July 1 through June 30, and calendar year (CY). Fiscal year taxes are collected over the course of two calendar years, e.g. the second half of the FY 26 tax request (January 1, 2026 – June 30, 2026) and the first half of the FY 27 tax request (July 1, 2026 – December 31, 2026) makes up the total calendar year 2026 request.

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FY 2026-27 Proposed Budget Property Tax Request

	Approved Budget FY 2025-2026	Proposed Budget FY 2026-2027	Increase/ (Decrease)	Percent Change
Total Property Taxes (FY)	267,342,224	282,978,686	15,636,462	5.85%
Total Property Taxes (CY)	265,643,499	275,160,456	9,516,957	3.58%
Estimated Assessed Valuation (CY)	39,564,689,895	39,564,689,895	-	0.00%
Estimated Mill Rate (CY)	6.71	6.96	0.25	3.73%

13

14

15

Taxes requested for ongoing operations are expected to increase by 3.58 percent for calendar year 2026, and the overall tax burden and mill rates are set to increase by 3.73 percent for the year.¹

16

17

18

Calendar Year Request with Unfunded Bond Debt

	Approved Budget FY 2025-2026	Proposed Budget FY 2026-2027	Increase/ (Decrease)	Percent Change
Total Property Taxes (CY)	265,643,499	275,160,456	9,516,957	3.58%
Unfunded Bond Debt for FY27	-	2,042,809	2,042,809	100.00%
Total Calendar Year Request	265,643,499	277,203,265	11,559,766	4.35%
Estimated Mill Rate (CY)	6.71	7.01	0.30	4.47%

19

20

¹ At the time of budget development, estimated assessed valuation was pending. This will be updated in March per the municipal assessor.

1 Due to the State of Alaska underfunding the School Bond Debt Reimbursement
 2 program for all Alaska districts in FY 2025-26, The District is requesting \$2.04
 3 million to cover the remaining shortfall after approximately \$2.36 million has been
 4 applied to the \$4.4 million unfunded amount.

5
 6 Enrollment is expected to decrease in average daily membership of 4.35 percent.
 7 The total projected District enrollment is shown below:
 8

	Actual FY 2025-2026	Projected FY 2026-2027	Increase/ (Decrease)	Percent Change
Average Daily Membership	41,168	40,988	(180)	-0.44%
Students with Intensive Needs	1,154	1,154	-	0.00%

9
 10
 11 Additional information regarding changes in revenue and expenditures specific
 12 to each fund, as well as programmatic and staffing changes specific to academic
 13 programs and support services, can be found in the budget document.
 14

15 The FY 2026-27 Proposed Financial Plan and Budget continues the Anchorage
 16 School Board’s commitment to improving the education of all students.
 17

18 **The Anchorage School District requests the full support of the Anchorage**
 19 **Assembly for this budget and in the ongoing efforts to continue a community**
 20 **dialogue that focuses on building on the momentum ASD has achieved.**
 21
 22
 23

24 Respectfully submitted,



25
 26
 27
 28 Dr. Jharrett Bryantt
 29 Superintendent
 30

31 JB/AR
 32

33 Attachments include:

34
 35 February 24, 2026 Preliminary Budget Memo
 36

37 Comb Bound / PDF Proposed FY 2026-27 Budget under separate cover.



Agenda Item Details

Meeting	Feb 24, 2026 - School Board Special Meeting
Category	E. Action Items
Subject	3. ASD Memorandum #131 - FY 2026-2027 Preliminary Financial Plan and Budget (Second Reading)
Type	Action
Recommended Action	To approve the fiscal year 2026-2027 Preliminary Budget and authorize an upper limit spending authority of \$ 867,286,954.

ANCHORAGE SCHOOL DISTRICT
ANCHORAGE, ALASKA

ASD MEMORANDUM #131 (2025-2026)

FEBRUARY 24, 2026

TO: SCHOOL BOARD

FROM: DR. JHARRETT BRYANTT, SUPERINTENDENT

SUBJECT: FY 2026-27 PRELIMINARY FINANCIAL PLAN AND BUDGET

ASD Core Value: *The District will be open, transparent and accountable to the public.*

RECOMMENDATION:

It is the Administration’s recommendation that the School Board approve the fiscal year 2026-2027 Preliminary Budget and authorize an upper limit spending authority of \$ 867,286,954.

PERTINENT FACTS:

Consistent with the upper limit budget set in the District’s pro forma financial planning and updated revenue projections, the total Anchorage School District managed funds for FY 2026-27 is \$867.287 million, or about 5.3 percent below the prior year. Including State of Alaska on-behalf payments, the total for all funds is \$917.287 million, a 5 percent decrease from FY 2025-26. The following table shows the upper limit authority requested for each fund:

Municipal Upper Limit Summary:

Governmental Funds Summary
(in millions \$)

	Actual [1]	Actual [1]	Actuals [1]	Adopted	Preliminary	FY26 Adopted vs. FY27 Preliminary	
	FY 2022-23	FY 2023-24	FY 2024-25	Budget	Budget	\$	%
General Fund	\$ 517.874	\$ 622.972	\$ 661.895	\$ 644.431	\$ 601.621	\$ (42.810)	-6.6%
Project Carryover [2]	-	-	-	30.000	30.000	-	0.0%
Transportation Fund	25.389	30.509	31.693	34.171	33.634	(0.537)	-1.6%
Grants Fund	135.958	89.298	68.518	91.677	90.176	(1.501)	-1.6%
Debt Service Fund	70.752	62.135	54.248	47.314	49.145	1.831	3.9%
Capital Projects Fund [3]	11.854	21.320	36.611	31.386	25.538	(5.848)	-18.6%
Student Nutrition Fund	22.200	23.789	24.457	29.181	29.273	0.092	0.3%
Student Activities Fund	5.718	5.817	6.359	7.900	7.900	-	0.0%
ASD Managed Total	789.745	855.840	883.781	916.062	867.287	(48.773)	-5.3%
SO A PERS/ TRS On-behalf	33.951	36.302	46.920	50.000	50.000	-	0.0%
Total All Funds	\$ 823.696	\$ 892.142	\$ 930.701	\$ 966.062	\$ 917.287	\$ (48.775)	-5.0%

[1] GAAP basis expenditures with on-behalf pension payments removed from individual funds

[2] Accounting practice for transparency and efficiency only - not additional funding

[3] Capital Projects includes capital Legislative grants and General Fund contributions only; voter approved bond projects that are repaid through debt service have been excluded

PROGRAM CHANGES:

The Administration is also proposing programmatic changes that will result in substantive impacts to the District’s instructional programs and services, as follows:

- The Administration is recommending moving the Montessori program at Tudor Elementary School to Denali Montessori and Tudor Elementary would become a neighborhood only school.
- The Administration is recommending moving the Government Hill Elementary neighborhood students to Inlet View Elementary School and Government Hill would become a Spanish Immersion Alternative School.
- The Administration is recommending the Outreach program, currently located at Whaley be moved to Benny Benson and SAVE Alternative schools.

FUNDING AUTHORIZATION:

This preliminary budget includes planned fund balance usage that requires additional action of the Board to authorize changes in two areas and/or exceeds the administrative transfer authority for the following:

- Authorizing the release of encumbered funding in the current year’s budget that was previously authorized by the Board for specific uses in accordance with Government Accounting Standards Board (GASB) Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions.*, as follows:
 - 2018 Earthquake Recovery - \$277,083
 - 6th Grade to Middle School Move - \$242,251
- Release encumbrances for prior year projects and cancellation of other miscellaneous planned purchases by recommendation of District leadership including software upgrades, curriculum, contingencies for emergent ADA projects, and other districtwide funds - \$3,741,067

Funds will be taken from the following accounts and held in a districtwide account:

Account	Description	Object	Description	Amount
101604	Labor Relations	3010	Contracted Svcs Administration	\$ 17,000
101701	DEI & Community Engagement	3010	Contracted Svcs Administration	16,134
101901	Project Management	3080	Contracted Svcs Buildings	360,457
102801	Teaching & Learning	5400	Expendable Equipment	3,000
102809	Teaching & Learning	4020	Textbooks	266,577
102819	Teaching & Learning	3030	Contracted Svcs Instructional	35,120
102823	Teaching & Learning	4010	Office Supplies	636
103911	Information Technology	3010	Contracted Svcs Administration	27,700
103911	Information Technology	3055	Technology Maint Agreements	13,322
103913	Information Technology	3010	Contracted Svcs Administration	9,797
103913	Information Technology	3055	Technology Maint Agreements	22,551
103914	Information Technology	3055	Technology Maint Agreements	1,342,574
103915	Information Technology	3055	Technology Maint Agreements	808,417
103916	Information Technology	3010	Contracted Svcs Administration	15,575
103916	Information Technology	3055	Technology Maint Agreements	35,461
109901	Fixed Charges General Fund	3980	Unallocated Adjustments	200,000
109940	DW Earthquake O&M	3080	Contracted Svcs Buildings	277,083
109947	Middle School Move Ops & Maint	3080	Contracted Svcs Buildings	153,339
109947	Middle School Move Ops & Maint	3980	Unallocated Adjustments	88,912
148901	Summer School Elem Reg Instr	3980	Unallocated Adjustments	66,746
159901	Unallocated Charter School	3980	Unallocated Adjustments	500,000
Total				\$ 4,260,401

Additional information regarding changes in revenue and expenditures specific to each fund can be found in the budget document as well as programmatic and staffing changes specific to academic programs and support services.

Once the FY 2026-27 Preliminary Budget is approved, it will become the Proposed Budget and is submitted to the Anchorage Assembly no later than the first Monday in March.

After Assembly approval and the Legislative session has concluded, the District will finalize the Adopted Budget, incorporating any changes made by those entities and approved by the School Board, if necessary.

Attachment – FY 2026-27 Preliminary Budget Book

JB/JA/SG/ML/ML/MJT/AR

Prepared by: Andy Ratliff, Chief Financial Officer

Approved by: Jim Anderson, Chief Operating Officer
 Sven Gustafson, Chief Academic Officer
 Marty Lang, Chief Human Resource Officer
 Mike Fleckenstein, Chief Information Officer
 MJ Thim, Chief of Staff

[M131A - REV1 FY2027 Preliminary Budget Book.pdf \(97,881 KB\)](#)

[M131B - FTE History by Admin Department FY12 to FY27.pdf \(91 KB\)](#)

[M131C - FTE History by State Function FY12 to FY27.pdf \(104 KB\)](#)

[M131D - FY27 Preliminary Elementary School Teachers.pdf \(69 KB\)](#)

[M131E - FY27 Preliminary Secondary and Alternative School Teachers.pdf \(67 KB\)](#)

[26.2.11 Levy Amendment Language.pdf \(146 KB\)](#)

[Donley Memo #131 Amendment 1 Sports Restoration.pdf \(100 KB\)](#)

[Donley Memo #131 Amendment 2 IGNITE Restoration.pdf \(90 KB\)](#)

[Donley Memo #131 Amendment 3 Reduction of 510 and 550.pdf \(87 KB\)](#)

[Donley Memo #131 Amendment 4 Office of Equity.pdf \(56 KB\)](#)

[Donley Memo #131 Amendment 5 Reduction in APs revised.pdf \(76 KB\)](#)

[Jacobs_Lessens Memo #131 Amendment 2.pdf \(89 KB\)](#)

[Lessens Memo #131 Amendment 1.pdf \(77 KB\)](#)

[Donley Memo #131 Amendment 6 Restore Lake Otis Elementry.pdf \(60 KB\)](#)

[Donley Memo #131 Amendment 7 Restore Campbell STEM Elementry.pdf \(84 KB\)](#)

[Donley Memo #131 Amendment 8 Restore Campbell STEM - Alternative.pdf \(58 KB\)](#)

[Donley Memo #131 Amendment 9 Restore Fire Lake.pdf \(58 KB\)](#)

[4. Jacobs_Lessens Memo # 131 Amendment 2 revised.pdf \(87 KB\)](#)

[Jacobs_Lessens Memo #131 Amendment 1 REVISED.pdf \(144 KB\)](#)

Motion & Voting

Amendment #2: I move Lessens/Jacobs Amendment 1, To amend the Preliminary FY27 Budget (ASD Memorandum #131) to utilize the savings captured from adoption of ASD Memorandum #137 (ASD Rightsizing), to restore \$3.16M toward Middle and High School sports and activities. In addition, utilize \$2.2M to restore 16 teacher FTE at the Middle School level, and to restore 6.5 Nurse FTE.

Motion by Kelly Lessens, second by Carl Jacobs.

Final Resolution: Motion Passes

Yea: Margo Bellamy, Dave Donley, Pat Higgins, Carl Jacobs, Kelly Lessens, Dora Wilson, Andy Holleman

Main Motion as Amended: To approve the fiscal year 2026-2027 Preliminary Budget and authorize an upper limit spending authority of \$ 867,286,954.

Motion by Margo Bellamy, second by Andy Holleman.

Final Resolution: Motion Passes

Yea: Margo Bellamy, Pat Higgins, Carl Jacobs, Kelly Lessens, Dora Wilson

Nay: Dave Donley, Andy Holleman

§



MUNICIPALITY OF ANCHORAGE ASSEMBLY MEMORANDUM

No. AM 169-2026

Meeting Date: March 24, 2026

1 **From: Assembly Chair Constant and Vice Chair Brawley**

2
3 **Subject: AO 2026-21(S): AN ORDINANCE DETERMINING AND**
4 **APPROVING THE TOTAL AMOUNT OF THE ANNUAL OPERATING BUDGET**
5 **OF THE ANCHORAGE SCHOOL DISTRICT FOR ITS FISCAL YEAR 2026-2027**
6 **AND DETERMINING AND APPROPRIATING THE PORTION OF THE**
7 **ASSEMBLY APPROVED BUDGET AMOUNT TO BE MADE AVAILABLE FROM**
8 **LOCAL SOURCES.**

9
10
11 This proposed (S) version of the ordinance does two things: first it conditionally adds
12 the Proposition 9 special tax levy for school operations to the FY 2026-2027
13 Proposed Anchorage School District Financial Plan, and secondly authorizes taxes
14 to be collected to reconcile the fund balance for debt service for the District's FY25-
15 26 budget.

16
17 **1. Proposition 9 special property tax levy.** With the passage of AO 2026-14,
18 As Amended, the Anchorage Assembly sent Proposition 9 to the voters to
19 ask for approval of a one-time special property tax levy to raise not to exceed
20 \$11.8 Million for the School District operations costs. The circumstances
21 creating the impetus for Proposition 9 are detailed in AM 39-2026
22 accompanying that ordinance. Presently, it is up to the voters to approve
23 Proposition 9, and the April 7 election results are expected to be certified at
24 the Assembly's regular meeting on April 28. However, for budget purposes,
25 the potential \$11.8M is a known, definite number and it is appropriate and
26 efficient to include it as an increase to the ASD's requested budget total
27 amount and amount to be contributed from local sources contingent on
28 certification of the election results showing approval of Proposition 9, and
29 appropriate to the District if and when it becomes available. The new Section
30 2 of the (S) version does exactly that. The Anchorage School Board's
31 Finance Committee Amendment #1, attached hereto, addresses this and
32 commits the special tax levy revenue, if approved by the voters, to "reduce
33 the projected FY27 increase in the District's K-12 Pupil Teacher Ratio from a
34 +4 to a +2 by retaining 80 K-12 classroom teacher[s] and 3.44 Kindergarten
35 paraprofessional positions."

36
37 **2. \$2M to cover State unfunded debt service payments.** This change is
38 responsive to the original AO 2026-21 Section 2 request from the School
39 Board to include authorization and appropriation of approximately \$2 Million
40 in local property taxes for debt service payments associated with bond
41 propositions approved in 2015 and prior years. That includes debt service
42 payments for bonds authorized by ballot propositions in 2007, 2008, and

1 2011 to 2015, which each set out the bond amount, the percent of them that
 2 qualified for State debt reimbursement for school bonds, and the
 3 authorization and costs in taxes with and without State debt reimbursement.
 4 The State of Alaska underfunded the School Bond Debt Reimbursement
 5 program for all school districts across the state in FY25-26, with Anchorage
 6 being shorted about \$4.4 Million. The District's limited fund balance covers
 7 some, but is unable to cover just over \$2 Million of that amount.¹ The District
 8 made the payments, resulting in negative fund balance and this request will
 9 reconcile it to balance the FY25-26 budget with a tax year 2026 levy and
 10 collection. The levy should be included along with the school levy necessary
 11 for Section 1 when the Assembly sets mill rates in late April or early May.
 12

13 The increases herein would require a conforming amendment in pages of the ASD
 14 Proposed Budget and Handbook, including Appendices, to incorporate the
 15 increased numbers in the (S) version, and it is anticipated the ASD Administration
 16 will do so and create an approved Budget book.
 17

18 **We request your support for the (S) version of the ordinance.**
 19

20 Prepared by: Office of Assembly Counsel
 21

22 Respectfully submitted: Christopher Constant, Assembly Chair
 23 District 1 – North Anchorage
 24

25 Anna Brawley, Assembly Vice Chair
 26 District 3 – West Anchorage
 27

28 Attachments: Anchorage School Board Finance Committee Amendment #1
 29

¹ See Anchorage School District FY 2026-2027 Preliminary Budget Book, p. 51, available at
[https://go.boarddocs.com/ak/asdk12/Board.nsf/files/DRFU6V7A91A1/\\$file/M131A%20-%20REV1%20FY2027%20Preliminary%20Budget%20Book.pdf](https://go.boarddocs.com/ak/asdk12/Board.nsf/files/DRFU6V7A91A1/$file/M131A%20-%20REV1%20FY2027%20Preliminary%20Budget%20Book.pdf).

1

Finance Committee Amendment #1
 AMENDMENT TO ASD MEMORANDUM #131 (2026-27):
 Fiscal Year 2026-2027 Preliminary Budget

Add the following language to ASD Memorandum #131 as guidance from the Board to the Administration to amend the 2026-27 (FY27) Financial Plan and Budget after the successful April 7, 2026 passage of Proposition 9, “Anchorage School District Operational Costs Special Property Tax Levy – 2026 Only.”

The Anchorage School Board intends for the Anchorage School District’s 2026-27 (FY 27) Financial Plan and Budget to provide the best possible learning environments for all students and to support adopted Board goals for 3rd Grade Reading Proficiency, 8th Grade Math proficiency, and high school graduation rates.

Protecting progress towards those goals for FY27 requires that the Board aligns available dollars with classroom instruction. To do so, the Preliminary Budget and Resolution 25-26-01(S.1) collectively articulate plans to spend the District’s Fund Balance down to 5%, pursue new efficiencies, consolidate schools, and implement substantial cuts to non-instructional areas (i.e. to administration, operations and maintenance, and student supports). Despite these measures, proposed instructional reductions for FY27 include the loss of 168.3 K-12 classroom teacher positions and 13.69 Kindergarten paraprofessionals due to a +4 increase in the K-12 Pupil Teacher Ratio.

On January 12, 2026, Mayor Suzanne LaFrance proposed a one-time levy “to reduce forecasted class size increases and protect essential student programs.” On January 27, 2026, the Anchorage Assembly amended and approved AO 2026-14, which placed Proposition 9 on the April 7, 2026 Municipal ballot. If voters approve that proposition, a one-time levy calculated to collect up to \$11.8 million would support funding the Anchorage School District to the maximum amount permitted by state law for this year.

Board members discussed and reviewed the origins, language, and intent of the levy during the February 12, 2026 Finance Committee meeting and supported bringing a Finance Committee amendment clarifying intended use of the levy to the full Board for consideration, which follows:

If a majority of voters approve Proposition 9 during the April 7, 2026 Municipal election, the School Board directs that the Administration shall use all available revenue from the levy to reduce the projected FY27 increase in the District’s K-12 Pupil Teacher Ratio from a +4 to a +2 by retaining 80 K-12 classroom teacher and 3.44 Kindergarten paraprofessional positions.



MUNICIPALITY OF ANCHORAGE

ASSEMBLY INFORMATION MEMORANDUM

AIM No. 34-2026

Meeting Date: March 24, 2026

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FROM: MAYOR

SUBJECT: TRANSMITTAL OF PLANNING AND ZONING COMMISSION RESOLUTION NO. 2026-015, THE ANCHORAGE SCHOOL DISTRICT SIX-YEAR CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS AND ANALYSIS, JULY 1, 2026 – JUNE 30, 2032.

This AIM transmits Planning and Zoning Commission Resolution No. 2026-015, which provides the Commission’s findings and recommendation of its review of the Anchorage School District Six-Year Capital Improvement Plan (PZC Case No. 2026-0039).

Prepared by: Michael Nti Ababio, Planning Department
Approved by: Mélisa R. K. Babb, Planning Director
Concur: Robert Doehl, C&ED Director
Concur: William D. Falsey, Chief Administrative Officer
Concur: Rebecca A. Windt Pearson, Municipal Manager
Respectfully submitted: Suzanne LaFrance, Mayor

Attachment: Planning and Zoning Commission Resolution No. 2026-015

**MUNICIPALITY OF ANCHORAGE
PLANNING AND ZONING COMMISSION RESOLUTION NO. 2026-015**

A RESOLUTION RECOMMENDING APPROVAL TO THE ANCHORAGE ASSEMBLY AND THE ANCHORAGE SCHOOL BOARD OF THE ANCHORAGE SCHOOL DISTRICT SIX-YEAR CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS AND ANALYSIS, JULY 1, 2026 – JUNE 30, 2032.

(Case 2026-0039)

WHEREAS, Anchorage Municipal Code section 21.02.030C.2. states that the Planning and Zoning Commission shall “review and make recommendations to the assembly and school board regarding the annual capital improvement program of the municipality and school district”; and,

WHEREAS, the Anchorage School District has prepared its annual Six-Year Capital Improvement Plan (ASD Six-Year CIP) and submitted it to the Planning and Zoning Commission; and,

WHEREAS, the ASD Six-Year CIP covers projected capital needs of the Anchorage School District from 2026 to 2032 and identifies the following: the School District’s capital facility priorities, an assessment of the conditions of existing capital facilities, current facilities utilization, a summary of space requirements, population and growth factors affecting student enrollment, and recommendations for capital improvements and deferred requirements projects; and,

WHEREAS, capital improvement programming is an integral planning and budgeting process affecting land use development and the provision of public services in conformance with the Comprehensive Plan and other adopted municipal plans.


NOW, THEREFORE, BE IT RESOLVED by the Anchorage Planning and Zoning Commission that:

- A. The Commission makes the following findings of fact:
1. Staff has reviewed the ASD Six-Year CIP and provided comments where the *Anchorage 2040 Land Use Plan* or other adopted elements of the Comprehensive Plan contain applicable policies.
 2. The projects listed in the draft ASD Six-Year CIP for 2026-2032, including its proposed capital improvement projects and deferred requirements projects, are consistent with the direction of development in the Comprehensive Plan and other adopted plans.
 3. Representatives from the Anchorage School District gave a presentation to the Commission and answered questions during a work session conducted directly before the regularly scheduled meeting.
- B. The Planning and Zoning Commission recommends to the Anchorage Assembly and the Anchorage School Board approval of the *Anchorage School District Six-Year Capital Improvement Plan Recommendations and Analysis, July 1, 2026 – June 30, 2032*.

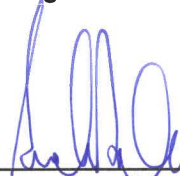
Planning and Zoning Commission
Resolution No. 2026-015
Page 2

PASSED AND APPROVED by the Anchorage Planning and Zoning Commission on the 9th day of February 2026.

ADOPTED by the Anchorage Planning and Zoning Commission this 2nd day of March 2026.



Mélisa R. K. Babb
Secretary



Andre Spinelli
Chair

(Case No. 2026-0039)

mna

MUNICIPALITY OF ANCHORAGE
ASSEMBLY INFORMATIONAL MEMORANDUM
No. AIM 44-2026



Meeting Date: March 24, 2026

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From: Assembly Member Silvers

Subject: News article regarding Effects of STEM learning on students with autism spectrum disorder and students with intellectual disability: a systematic review and meta-analysis

For the Assembly’s consideration; please see the attached news article, *Effects of STEM learning on students with autism spectrum disorder and students with intellectual disability: a systematic review and meta-analysis* is provided.

The attached journal, written by *Fang Da, Ying Ma, Minjie Ma, Jieyu Mao, Zijiang Weng, Chao Yoang, & Tingzhao Wang* was originally published on *Humanities and Social Sciences Communications* section of www.nature.com website on July 4, 2025 and may be found here: www.nature.com/articles/s41599-025-05292-y

Prepared by: Jasmine Acres, Deputy Municipal Clerk
Respectfully submitted: Assembly Member Silvers -
District 5, East Anchorage



ARTICLE


<https://doi.org/10.1057/s41599-025-05292-y>

OPEN

Effects of STEM learning on students with autism spectrum disorder and students with intellectual disability: a systematic review and meta-analysis

Fang Da^{1,2}, Ying Ma¹, Minjie Ma³, Jieyu Mao^{1,4}, Zijiang Weng^{1,5}, Chao Yang² & Tingzhao Wang¹  

Although science, technology, engineering and mathematics (STEM) education is known to benefit students with autism spectrum disorder (ASD) and students with intellectual disability (ID), its efficacy has not been fully evaluated. This systematic review and meta-analysis examined the (1) overall intervention, maintenance and generalisation effect sizes of STEM learning; (2) effectiveness of intervention methods; and (3) influence of moderating variables (age, sex, disability type, intervention setting, interventionist and intervention duration.) Based on a Web of Science search, 40 studies published between January 2010 and July 2023 were included. This study involves two distinct groups: students with ID and students with ASD. Within the ASD group, participants were subdivided into two subgroups based on comorbid ID status: ASD-ID (with comorbid ID) and ASD-no ID (without ID). STEM learning had strong overall intervention and maintenance effects on students with ID and ASD. Disability type had a moderating effect on STEM learning outcomes, students with ASD-ID having more severe impairments compared to students with ASD-no ID and those with ID alone. This study has summarised interventions suitable for different fields and types of disabilities; educators should further optimise interventions that are proven effective. Future research should continue to focus on factors affecting the STEM learning outcomes of students with ASD and students with ID to help them improve their learning experiences, better understand the world and participate in social activities.

¹ Faculty of Education, Shaanxi Normal University, Xi'an, Shaanxi, PR China. ² Xi'an Qizhi School, Xi'an, Shaanxi, PR China. ³ Xi'an Mangya School, Xi'an, Shaanxi, PR China. ⁴ Hangzhou Yanglingzi School, Hangzhou, Zhejiang, PR China. ⁵ Chengdu Tonghui (International) School, Chengdu, Sichuan, PR China. email: wangtingzhao@snnu.edu.cn

Introduction

Intellectual Disability (ID) and Autism Spectrum Disorder (ASD)¹ are among the most prevalent developmental disorders (Srivastava and Schwartz, 2014). Collectively, these two disorders affect 3–5% of the population, posing significant social problems across all countries (Bitsko et al., 2022). Approximately 65% of children diagnosed with ASD also have ID (Strnadová et al., 2016; Dykens and Lense, 2011). During the last decade, the growing trend of educating children with ASD and ID in inclusive classrooms has led to an increased emphasis on their academic performance and instructional approaches (Alresheed et al., 2018; Selanikyo et al., 2017). Students with these conditions often face challenges in executive functions (EF) (Roelofs et al., 2015)—higher-order cognitive processes critical for adapting to new environments (Elliott, 2003)—such as working memory deficits impairing knowledge application and limited cognitive flexibility hindering instructional adaptation (Corbett et al., 2009; Hill, 2004). These EF impairments significantly impact academic performance (Benallie et al., 2021; Matson et al., 2009) and pose challenges to school adaptation. Enriching the learning content, establishing diversified educational models and enhancing educational effectiveness for students with ASD and students with ID is crucial to ensuring educational equity in special education (Di Blasi et al., 2023). The integration of science, technology, engineering and mathematics (STEM) into K-12 and higher education curricula requires the involvement of one or more of these four disciplines (National Academy of Engineering and National Research Council, 2002), emphasising a student-centred approach to foster students' innovative thinking and scientific spirit (Breiner et al., 2012). It provides students with ASD and students with ID the opportunity to understand the world more authentically (Basham et al., 2010). These findings have important implications for special education teaching and rehabilitation training. Therefore, educators need to ask, 'What can STEM learning bring to students with ASD and students with ID and how effective is it?' This study carried out a meta-analysis to answer this question.

The Benefits of STEM learning for students with ASD and students with ID. First, the structured learning environment provided by STEM aligns with the cognitive characteristics of students with ASD and students with ID (Schreffler et al., 2019). For example, offering specific topics, clear objectives and learning content matched to students' abilities meets the learning preferences of these students regarding predictability and reduced uncertainty (Murthi et al., 2024). The interdisciplinary nature of STEM allows these students to explore and learn in various ways and better understand complex concepts (Hwang and Taylor, 2016). Such authentic experiences promote students' participation in learning rather than acquiring knowledge through isolated facts. Spooner et al. (2011) highlight the significance of discovery-based learning and naturalistic enquiry as critical components of STEM learning for students with ASD and students with ID. Engaging in enquiry behaviour and problem-solving encourages students to think actively through prediction, reasoning and questioning.

Furthermore, STEM learning also meets the social and emotional requirements of students with ASD and students with ID (Hughes et al., 2022), enhancing their emotional expression, emotional interpretation and conflict mediation skills (Hughes et al., 2022) and strengthening their academic self-concept (Ozkan and Kettler, 2022). Lastly, STEM learning has expanded employment opportunities for students with ASD and students with ID. STEM education involves all learners (National Research Council et al., 2000) and its interdisciplinary practices enable

students to acquire transferable skills, which are crucial for their employment preparation (Nachman et al., 2024; Zollman, 2012).

The practical application of intervention methods in STEM learning on students with ASD and students with ID. Over the past few years, research on STEM education for students with ASD and students with ID has largely been related to the application of teaching methods. Research indicates that a hands-on, applied and authentic approach to STEM instruction could benefit ASD or ID students (Israel et al., 2013). STEM educators have adopted innovative and engaging methods with practical implications in various real-world contexts. For example, to address students' EF deficits, educators have adopted structured teaching strategies. By transforming complex STEM skills into actionable steps through the 'problem-posing-hypothesis-testing-conclusion-evaluation' process (Wright et al., 2020), the cognitive load on ASD students is reduced.

Meanwhile, explicit instruction and systematic teaching procedures can assist ID students in breaking down tasks and by utilising tools such as visual flowcharts and operational checklists, the burden on working memory is alleviated, enabling them to effectively master STEM skills (Taylor, 2018). In addition, some researchers have adopted cooperative learning strategies to meet these students' social development needs. For example, robotics projects based on peer-mediated groups positively impact the STEM learning motivation of children are ASD, ID and other disabilities (Lindsay et al., 2019) and could promote peer relationships. Educators can employ a single intervention method, such as using prompts and video demonstrations when teaching mathematics and science to students with ASD (Hart and Whalon, 2008). Additionally, practitioners can also combine explicit instruction, time delay and technology-based interventions (Ehsan et al., 2018; Wright et al., 2020).

Research gaps. Although previous research has emphasised STEM learning benefits, students with ASD and students with ID still face challenges. Owing to struggles in both comprehension and articulation of information, as well as issues with executive function, students require adaptations when receiving instruction (Fleury et al., 2014). Notably, the heterogeneity among students with ASD, such as whether they have co-occurring ID, can lead to varying learning outcomes (Verté et al., 2006). However, some researchers focus only on 'pure autism' or idiopathic, primary, or non-syndromic autism without ID, leading to insufficient practice and research for individuals with ASD and co-occurring ID (Amaral et al., 2011; Vivanti et al., 2013). Therefore, the effectiveness of teaching STEM to students with different types of disabilities as well as the maintenance and generalisation of interventions need to be evaluated to understand their long-term effects (Iatraki and Soulis, 2021). Additionally, Knight et al. (2013a; 2013b) noted that, compared to areas like literacy, the absence of research-based interventions results in practitioners lacking confidence in teaching science and mathematics to students with ASD and students with ID, leading to a gap in the field of engineering education. To assist educators in better teaching STEM to this population, it is essential to compile applicable intervention methods and teaching strategies (Ayeni et al., 2024). Given the diverse nature of students with ASD and students with ID, many studies have focused on single-case designs (SCDs) to assess the effects of STEM learning. The number of meta-analyses of such studies is limited and it remains unclear which variables affect the effectiveness of STEM interventions. Therefore, this study assesses single-case studies of STEM learning that involve students with ID and ASD, with the ASD group further divided

into two subgroups based on whether there is comorbid ID. Therefore, the disability types included ID, ASD without ID (ASD-no ID) and ASD with ID (ASD-ID) to enable a holistic evaluation of individual study effects and the connections between distinct study attributes and their outcomes. Subsequently, the research questions (RQs) were as follows:

- (1) What are the overall interventions, maintenance and generalisation effects of STEM learning on students of ASD and ID?
- (2) What are the effective intervention methods available for STEM teaching for students with ASD and students with ID, and what impact do they have on learning outcomes?
- (3) What are the potential moderating effects of participant and intervention process characteristics on STEM learning outcomes for students with ASD and students with ID?

Methods

Data source. This study investigates SCD studies in interventions for students with ASD and students with ID. This method is ideal for establishing causal relationships in behavioural interventions through within-subject comparisons (Horner et al., 2005; Wolery and Dunlap, 2001). Nonparametric tests in SCDs can be used for meta-analysis of intervention measures (Parker and Vannest, 2009). Guided by the PRISMA-ScR checklist (Page et al., 2021), we made specific adaptations for SCDs, especially regarding standardised effect size calculations and moderator analyses of intervention processes and participant characteristics. These steps enhanced methodological transparency and result credibility in our single-case meta-analysis. The procedure involved:

- (a) formulating the RQs following the population, exposure, comparison, outcome and time format;
- (b) identifying relevant search terms and data sources;
- (c) establishing study eligibility criteria that included inclusion and exclusion stipulations and
- (d) performing a data extraction and analysis using the selected studies.

The protocol was registered in the International Prospective Register of Systematic Review Protocols (PROSPERO number: CRD42024559772). Studies were searched for and obtained from the Web of Science (WOS) database.

Search strategy. This study used the WOS core collection as the data source. Journals here are filtered by impact factors and peer reviews, aligning with the study's focus on high-quality single-case experimental design literature. The search strategy involved: First, three keyword groups '(ID* OR autism*)' (target population), '(STEM OR STEAM)' (domain) and '(learning)' (context)—were combined using Boolean operators (AND), yielding 134 initial studies. Second, we expanded and refined applied semantics. STEM was decomposed into subfields 'Science*', 'Technology*', 'Engineer*', 'Math*' and terms such as 'STEM education' and 'STEAM education' were added. Educational context keywords were expanded to include synonyms like 'instruction'. By setting the publication date from January 1, 2010, to July 31, 2023 and selecting articles, we obtained 1225 studies. Additionally, a reference search was conducted for review articles relevant to the topic, adding five articles totalling 1230.

Eligibility criteria. Articles were included if they (Fig. 1)

- (a) were published in English in peer-reviewed articles;
- (b) had an experimental design;
- (c) had a single-case research design;

- (d) had participants diagnosed with ASD or who received special education classification for autism (i.e. ASD, pervasive developmental disorder, Asperger's syndrome) or ID (i.e. mental retardation; Prader-Willi, Down's, Williams, or Rett syndromes).
- (e) had participants aged five to 22 years within the K12 educational system, including those enrolled in public or private schools (i.e. elementary, middle, or high school, or transition programmes funded by schools), with the oldest age (22 years) being for students in transition programmes funded by schools or the government;
- (f) focused on at least one STEM-related skill or content as a dependent variable (including research that investigated comprehension skills or vocabulary within a STEM field, e.g. understanding scientific texts).
- (g) included specific RQs, research methods, detailed intervention processes, systematic data collection and analysis, conclusions and
- (h) provided adequate information to calculate the effect sizes.

Data extraction and descriptive coding

Independent variables. In this study, the independent variable was a STEM teaching intervention method (Table 1). Based on the screening results, this study coded this using task analysis, which used self-monitoring checklists and general terms for enquiry-based tasks. The coding results were as follows: computer-assisted instruction (CAI), systematic instruction combined with other strategies, simultaneous prompting (SP), video prompting (VP), explicit instruction combined with other strategies, modified schema-based instruction, schema-based instruction, video modelling (VM), video self-modelling (VSM), constant time delay, cognitive and metacognitive and virtual abstract instructional sequence (VA).

Dependent variables. First, this study categorised STEM intervention goals into four domains: science, technology, mathematics and STEM interdisciplinary areas (Table 1). Due to the absence of relevant studies in the engineering domain, variables related to the engineering field were excluded from the analysis.

Second, this study classified STEM intervention goals into five categories:

- (1) science ideas and core knowledge,
- (2) science enquiry skills,
- (3) computer programming skills,
- (4) mathematics problem-solving skills and
- (5) STEM skills.

Prior research has classified understanding of science texts (Williams et al., 2009), science vocabulary (Jimenez et al., 2009), science content knowledge (Knight et al., 2012) and other skills as science concepts and core knowledge within the science field. Science enquiry involves hands-on practice and problem-solving skills (National Research Council, 1996). Therefore, this study categorised scientific content and problem-solving as science enquiry skills. As computer science and technology include computer and coding programming (Karp and Maloney, 2013), this study included programming skills in the technology field. Mathematics knowledge comprises conceptual understanding and procedural skills (Rittle-Johnson, 2017), where conceptual understanding describes students' comprehension of the underlying mathematical principles or relationships within the learned concepts. Procedural understanding or skills pertain to the methodical undertaking of projected procedures and accomplishing the essential steps for computation (Rittle-Johnson and Schneider, 2014). Hence, this study involved measuring ideas and

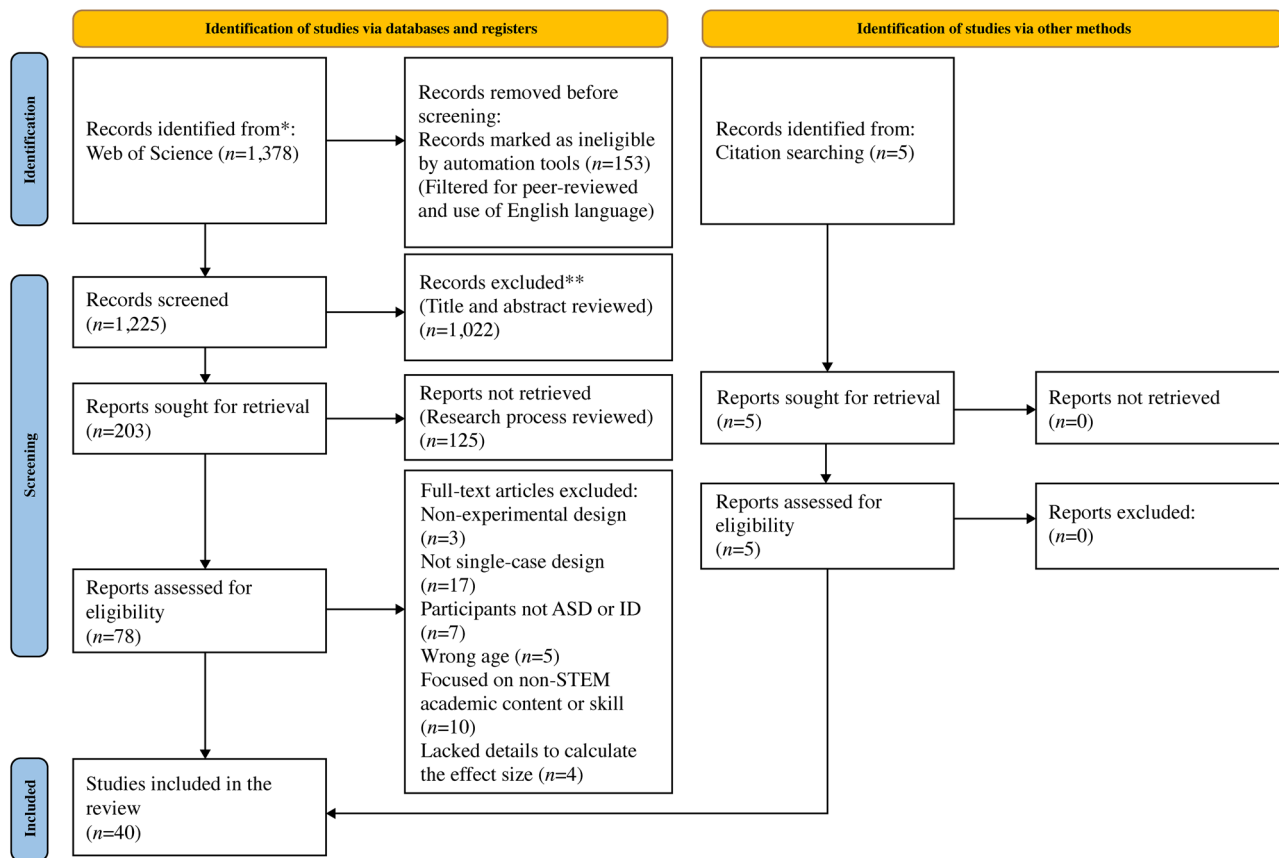


Fig. 1 This study’s flow diagram based on PRISMA 2020. *When feasible, this study reported the number of records identified from each database or register searched (rather than the total number across all databases or registers.) **If automation tools were used, this study indicated how many records were excluded by a human and automation tool, respectively (Page et al., 2021).

Table 1 Examples of variables.

Name	Type	Operational Definition
STEM teaching intervention methods	Independent variables	Methods used in implementing STEM teaching for students with ASD and students with ID (e.g. CAI, VM/VSM, VP).
STEM intervention goals	Dependent variables	The intervention goals in the four STEM domains are classified into five categories: science ideas and core knowledge, science enquiry skills, computer programming skills, mathematics problem-solving skills and STEM skills.
Participants’ characteristics and intervention processes	Moderating variables	Participants’ characteristics included sex, age and disability type. Intervention processes included the interventionists, settings and duration.

STEM science, technology, engineering and mathematics, CAI computer-assisted instruction, VM/VSM video modelling/video self-modelling, VP video prompting.

identifying geometric shapes as mathematical concepts and core knowledge skills and categorised price comparison, addition, subtraction, fractions and other calculation-related problem-solving abilities as computational problem-solving skills (Jitendra et al., 2016). These studies refer to a collective term for skills involving interdisciplinary knowledge in science, technology and mathematics (National Science Foundation: Division of Science Resources Statistics, 2004).

Moderating variables. First, participants’ characteristics included sex, age and disability type (Table 1). The participants were students in public or private schools (i.e. elementary, middle, high schools, or transition programmes funded by schools and the government.) Our study focuses on K-12 students (ages 5–22), including those in transition programmes (19+), as mandated by the U.S. Individuals with Disabilities Education Act requiring

special education support through Individualized Education Programmes (IEPs). Extended schooling under IEPs accommodates diverse cognitive needs, with interventions primarily within K-12. Age was divided into the following groups: 5–6 years (early childhood), 7–12 years (childhood), 13–18 years (adolescence) and 19–22 years (adulthood). The participants included ID and ASD, with the ASD group further divided into two subgroups based on whether there is comorbid ID. Therefore, the disability types included ID, ASD without ID (ASD-no ID) and ASD with ID (ASD-ID).

Second, the intervention processes included the interventionists, settings and duration. Intervention frequency was not a moderating variable because of differences across STEM areas. Interventionists referred to personnel who implemented the intervention processes, including special education and general teachers, parents, professionals and multi-person collaborations. The intervention settings

included special education classrooms, inclusive and general classrooms, resource rooms and centres and homes (refers explicitly to the use of summer vacation, afterschool hours, or other free time by students in public or private schools to receive interventions in a home setting), other locations (e.g. libraries and therapy rooms) and common school areas.

Quality rating of the studies. This study used What Works Clearinghouse design standards and Reichow et al.'s (2008) evaluation criteria to examine the methodological rigour and overall quality of the included studies, the robustness of evidence for specific interventions and whether they qualified as evidence-based practices for individuals with ASD and ID. This approach evaluated the studies based on 12 quality indicators comprising six primary factors (participant characteristics, independent variables, baseline conditions, dependent variables, visual analysis and experimental controls) and six secondary factors (inter-observer agreement [IOA], kappa, blind raters, fidelity, follow-up conditions and social validity.)

The studies were evaluated using the primary quality indicators and categorised as 'high', 'acceptable', or 'unacceptable'. Then, this study considered the presence of the secondary quality indicators, with the studies being classified based on whether there was 'evidence' or 'no evidence' for these aspects. Based on WWC standards and Reichow et al.'s (2008) evaluation criteria, a study was categorised as strongly rigorous if it achieved high scores for all primary factors and presented evidence of three or more secondary quality factors. Adequate rigour was assigned to a study if it scored highly on a minimum of four of the six primary factors, had no unacceptable ratings and demonstrated at least two secondary quality factors. Weak rigour was assigned if a study scored highly on fewer than four primary quality factors or received unacceptable ratings. Among the 40 included studies, 17, 21 and 2 had strong, adequate and weak rigour, respectively. Rockwell et al. (2011) and Kasap and Ergenekon (2017) were downgraded due to insufficient high-scoring core criteria (2/6, 3/6) and failure to meet the strong rigour (≥ 4 high-scoring criteria). Despite limited explanatory power, these studies remain representative in the field. To ensure comprehensive evidence, all 40 studies were included in the final analysis.

Single-case risk of bias tool. This study used the single-case risk of bias (SCRoB) tool to identify potential bias sources that could result in overestimation or underestimation of intervention effects. It codes for nine categories (Reichow et al., 2018): sequence generation, participant selection, blinding participants and personnel, procedural fidelity, blinding outcome assessors, selective outcome reporting, dependent variable reliability, data sampling and other sources of potential bias. Each study was reviewed and categorised as having a high, low, or unclear risk of bias under four broad categories: selection, performance, detection and other sources. Two primary authors independently evaluated all studies through dual-blind coding based on operational definitions of SCRoB's nine domains and criteria for risk classification. A pilot assessment of 5 studies ensured criterion alignment prior to formal evaluation. Discrepancies were resolved through consensus discussions, with unresolved cases arbitrated by a third author.

Coding reliability. This study reviewed and assigned codes to each included study in the following areas: (a) participant demographics, including sex, age and grade level; (b) intervention process details (e.g. setting, intervention and duration); (c) STEM-related skills; (d) intervention methodology; (e) research design; (f) procedural fidelity; (g) efficacy; and (h) social validity. Unclear, missing, or unreported information in each study was

identified and coded. The first, second and third authors independently assessed all the randomly selected studies (100%). A total of 560 items (14 coding items across 40 studies) were used to code the variables for each study. The authors determined inter-rater reliability by comparing the agreements and disagreements between the coders. The process entailed dividing the exact agreements by the total count of agreements and disagreements and multiplying the result by 100. Prior to formal coding, the researchers validated the coding framework through pilot coding of 5 preliminary studies (pre-test IOA = 91.4%). The final coding phase achieved an overall IOA of 93.57%, ranging from 90.04% to 97.1%. All discrepancies were resolved using a consensus-based approach, where the three coders discussed and reconciled differences until unanimous agreement was reached for subsequent analyses (Supplementary Tables S1 and S2).

Statistical analyses. A nonoverlapping Tau-U calculator (Parker et al., 2011) was used to compute each study's effect size calculations and confidence interval (CI) estimates. Tau and Ta-U have stronger statistical power than other nonoverlapping indices and could control for the influence of baseline and intervention period trends on the results. The Tau and Ta-U values ranged from -1 to 1 , with values of $0.93 >$ indicating strong effectiveness, $0.82-0.92$ indicating high effectiveness, $0.66-0.81$ indicating moderate effectiveness, $0.48-0.65$ indicating weak effectiveness and <0.47 indicating no effectiveness. Based on existing meta-analyses, the overall generalisation and maintenance effect sizes used a 95% CI (Hong et al., 2016; Pan et al., 2023). This study independently coded the included studies and calculated the effect sizes; the Tau and Ta-U consistencies were 91.57%.

Most meta-analyses exclude SCDs (Allison and Gorman, 1993). A meta-analysis of 375 studies examined the outcomes of psychological therapy. It only included studies with at least one treatment group compared to a control group (Smith and Glass, 1977). Single-case studies are often excluded from meta-analyses, although they show meaningful variations. Therefore, this study searched the literature and summarised the methods for meta-analyses applicable to SCDs to ensure statistical significance. Schenker and Gentleman (2001) pointed out that judging the significance of differences by examining the overlap of 95% confidence intervals (CIs) leads to an overly low Type I error rate. Knol et al. (2011) validated this conclusion, finding that the actual error rate of the overlap test using 95% CIs was only 0.0056, far below the conventionally expected 0.05. Payton et al. (2003) further demonstrated that using 95% CIs yields overly conservative results and when standard errors are approximately equal, closer to 84% size for the intervals would give an approximate $\alpha = 0.05$ test. Subsequent studies, such as Ninci et al. (2020), adopted 95% CIs to evaluate main effects in a meta-analysis of single-case research on embedding interests for individuals with ASD, while using 83.4% CIs to interpret non-overlapping effects in forest plots for moderator analyses. Huang et al. (2023) and Tang et al. (2023), in single-case meta-analyses, utilised 85% CIs to balance statistical rigour and sensitivity. Building on these approaches, this study retains 95% CIs for overall effect evaluations and employs 85% CIs for nonoverlapping tests of moderator variables, thereby balancing Type I error control with the nonparametric nature of single-case data. As the Tau-U values had nonparametric properties, to ensure the statistical significance of the results, a lack of overlap in the 85% CI of the moderating variables indicated a difference. This study used a one-way analysis of variance and the Kruskal-Wallis test (Kruskal and Wallis, 1952) using the SPSS software. Following this, inter-group differences were integrated to interpret the moderating effects of variables.

Results

Study characteristics. This meta-analysis included 40 studies, with 138 intervention effect sizes, 46 generalisation effect sizes and 103 maintenance effect sizes. Regarding the experimental design paradigms, all 40 studies used SCD. These included multiple probes across participants; behaviours, skills and units ($n = 30$); multiple baselines across participants ($n = 5$); an alternating treatment design ($n = 1$); a changing criterion design ($n = 1$); and a reversal design ($n = 3$). Concerning the reliability and validity of the studies, 38 reported an IOA score above 85%, 37 reported a fidelity of intervention implementation score above 90% and 28 reported a high social validity of the research through feedback from participants and stakeholders (Supplementary Table S1).

Overall effect sizes. The overall intervention effect size (Table 2) for the 40 studies was 0.928, indicating an impact. Thirty studies reported extremely robust results. Notably, the effect size of the 18 studies was one. In addition, four studies had high effects, four had medium effects, one had a weak effect and one had no effect. All 40 included studies contained intervention effect data and were included in subsequent analyses, with no studies excluded.

Regarding the maintenance effect size (Table 2), the overall score across 29 studies was 0.901, indicating a strong overall effect. Specifically, 23 studies demonstrated strong effects, with 20 studies having a maintenance effect score of one, two (highly effective), three (moderately effective) and one (showing no effect).

Regarding the generalisation effect size (Table 2), the score across 14 studies was 0.787, suggesting a medium overall effect. Notably, five studies displayed strong effects, two had an effect value of one, five showed moderate effects, five demonstrated weak effects and one showed no effect. In summary, STEM learning for students with ID and ASD showed high overall intervention effects, highly effective maintenance effects and moderate generalisation effects (Table 2).

Among STEM disciplines (Fig. 2), mathematics studies had the highest representation, followed by science. In contrast, technology and interdisciplinary studies had less representation, whereas engineering had no representation. The STEM domains had strong to extremely strong intervention effects, with the technology domain showing the highest score (1), followed by scientific enquiry skills (strong: 0.98), solving computation-related problems (strong: 0.959), mathematics (0.95), mathematical concepts and core knowledge (high: 0.903) and science

concepts and core knowledge (high: 0.858). The interdisciplinary STEM domain had a high intervention effect (0.878).

Effect size analysis of the STEM intervention methods. The meta-analysis included 138 independent intervention effect sizes. Table 3 shows that the effect sizes of STEM intervention methods ranged from medium to extraordinarily strong. Specifically, studies adopting enquiry-based task analyses in the science domain showed a robust effect score (0.982) and no overlap in the 85% CI compared with the CAI, SP and systematic teaching intervention methods. In the technology domain, the combined use of VP and explicit teaching demonstrated the most significant effect (effect score of one). Similarly, in mathematics, studies combining explicit instruction with other strategies and cognitive and metacognitive approaches showed the most substantial impact (effect score of one). Notably, the effect size of systematic teaching did not overlap with that of the VM or VSM approaches (85% CI). Finally, in interdisciplinary STEM areas, SP prompting had a substantial effect size (0.878).

Some intervention methods show slightly different effects among students with different types of disabilities (Fig. 3). Explicit instruction, MSBI/SBI and VM/VSM have been used in students with the three types of disabilities, producing extremely strong intervention effects. Task analysis demonstrates extremely strong intervention effects in ASD-no ID and ID students. The use of CAI in students with ASD-no ID shows extremely strong intervention effects (effect size of 1), but the effectiveness is moderate in students with ASD-ID (effect size of 0.688). VP demonstrates extremely strong effect sizes in both ASD-no ID and ID students (0.973; 0.980), but the intervention effect is moderate in students with ASD-ID (effect size of 0.708).

Effect analysis of the moderating variables. The moderating variables comprised the participants' characteristics and STEM intervention processes (Fig. 4). Due to the absence of information from certain studies, the overall number of moderating variables fell short of the total independent effect sizes.

Participants' characteristics. The meta-analysis results (Fig. 4) revealed that sex did not affect STEM intervention outcomes; over half of the participants were male. Overall, the interventions were effective, with a particularly strong effect on females. Interventions were effective for those aged 5–6, 13–18 and 19 years and older and highly effective for those aged seven to 12. There were no substantial differences in the effectiveness among the different age groups. The three disability types showed distinct differences, as evidenced by the nonoverlapping 85% CI and p -value (0.002) in the Kruskal–Wallis test. This review suggested that the disability type moderated the efficacy of STEM interventions. The inter-group comparison results showed differences between ID and ASD-ID ($p = 0.026$) and between ASD-no ID and ASD-ID ($p < 0.001$). The science domain showed no overlap in the 85% CI between the ASD-no ID and the ASD-ID groups. The interventions were strongly effective for ASD-no ID and ID in mathematics and highly effective in ASD-ID. The technology

	K	TAU	P	CI 95%
Intervention	138	0.928	<0.001	[0.897, 0.959]
Generalisation	47	0.787	<0.001	[0.706, 0.869]
Maintenance	92	0.901	<0.001	[0.830, 0.971]

CI confidence interval, K number of effect sizes.

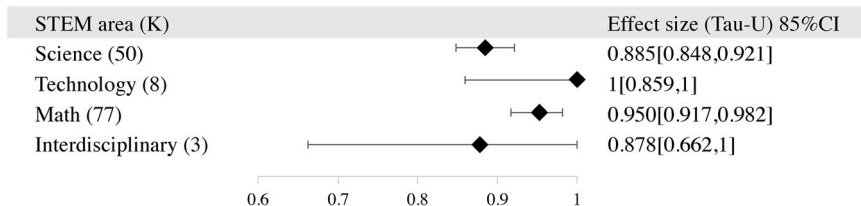


Fig. 2 Forest plot of intervention efficacy in the STEM domains. CI confidence interval, K number of effect sizes.

Table 3 Effect sizes of the science, technology, engineering and mathematical intervention methods.

Intervention method	Science			Technology			Mathematics			Interdisciplinary		
	K	TAU	85% CI	K	TAU	85% CI	K	TAU	85% CI	K	TAU	85% CI
Task analysis	17	0.982	[0.971, 0.993]	-	-	-	-	-	-	-	-	-
CAI	10	0.816	[0.692, 0.940]	-	-	-	-	-	-	-	-	-
SP	7	0.874	[0.820, 0.928]	-	-	-	-	-	-	3	0.878	[0.662, 1]
Systematic instruction	16	0.832	[0.764, 0.900]	-	-	-	10	0.872	[0.815, 0.928]	-	-	-
VP	-	-	-	3	1	[0.788, 1]	14	0.857	[0.679, 1.036]	-	-	-
Explicit instruction	-	-	-	5	1	[0.816, 1]	3	1	[0.846, 1]	-	-	-
MSBI/SBI	-	-	-	-	-	-	26	0.990	[0.980, 1]	-	-	-
VM/VSM	-	-	-	-	-	-	17	0.993	[0.987, 0.999]	-	-	-
Cognitive and meta-cognitive	-	-	-	-	-	-	3	1	[0.718, 1]	-	-	-
VA	-	-	-	-	-	-	4	0.942	[0.691, 1]	-	-	-

CAI computer-assisted instruction, CI confidence interval, MSBI/SBI modified schema-based instruction/schema-based instruction, K number of effect sizes, STEM science, technology, engineering and mathematics, SP simultaneous prompting, VM/VSM video modelling/video self-modelling, VP video prompting, VA virtual-abstract instructional sequence.

domain showed an effect size of one for all three disability types and only students with ID participated in the interdisciplinary STEM aspect (Table 4).

Setting and interventionist characteristics. The intervention settings, interventionists and intervention duration results (Fig. 4) showed no differences. The classroom and centre (setting) intervention results were effective. In contrast, interventions that occurred in other settings were effective, with no differences between the different intervention settings. About half of the interventionists were professional researchers with an extremely strong effect. Collaborative interventions between special education teachers, general and special education teachers and parents were highly effective; there were no differences among the different interventionists. The intervention duration results demonstrated high to extremely strong effectiveness with no differences.

Risk of bias. Supplementary Table S2 presents the bias risk assessment outcomes for the studies. All included single-case studies demonstrated substantial bias levels for two subcategories: blinding participants and personnel and blinding outcome assessors. This type of bias is common in SCD due to the nature of these studies, which often involve small sample sizes and flexible experimental designs (Reichow et al., 2018). The lack of blinding can introduce performance bias and detection bias, potentially affecting the internal validity of the results. The dependent variable reliability category showed low bias in all studies. For procedural fidelity and selective outcome-reporting categories, 32 of the 40 studies exhibited low bias for procedural fidelity and selective outcome-reporting categories. The other sources of bias showed considerable variability, presenting high, unclear and low bias risks across the studies.

Discussion

Effectiveness of STEM learning. This study analysed the overall intervention, maintenance and generalisation effects of STEM learning on students with ASD and students with ID (RQ1). The results showed that the overall intervention and maintenance effects were extremely strong, which aligned with Wright’s (2020) results. None of the included studies demonstrated a high risk of bias in participant sampling, dependent variable reliability, procedural fidelity, or data collection factors. Each factor belonged to the single-case research domain directly associated with contemporary single-case research design standards. However, the generalisation effect was moderate, which could be due to difficulties in the cognitive and EF of individuals with ID and ASD (Gunning et al., 2019). Cognitive flexibility deficits, a core feature of executive dysfunction, may impede cross-situational skill transfer (Benallie et al. 2021). In this study, two interventions—CAI and VSM—demonstrated optimal generalisation efficacy (Tau-U = 1). Multisensory inputs (visual, auditory and tactile) augmented information encoding efficiency by activating distributed neural regions, including the visual cortex and PFC (Shams and Seitz, 2008). Real-time feedback mechanisms (e.g. VSM’s self-review and CAI’s error correction) combined with task variability prevented rote memorisation. Structured supports (e.g. visual cues and procedural scaffolding) mitigated cognitive flexibility deficits in ASD and ID learners while reducing working memory load (Leung and Zakzanis, 2014). By simulating real-world scenarios (VSM) and embedding lifelike problem-solving (CAI), these methods improve skill transfer through contextual variety. These mechanisms likely underlie the superior generalisation effects observed. Educators need to conduct longitudinal studies to examine the long-term effects of STEM learning and

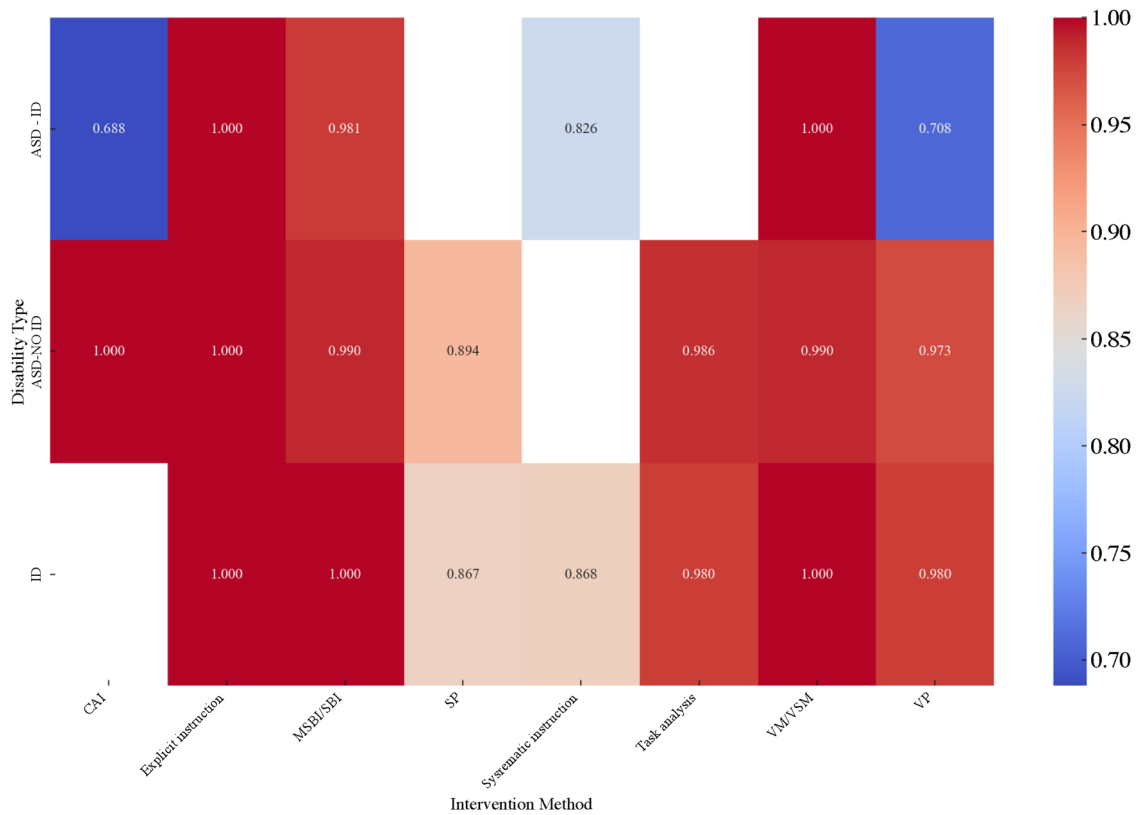


Fig. 3 Heatmap of effect sizes of disability type and intervention methods. ASD autism spectrum disorder, ID intellectual disability, ASD-ID ASD with ID, ASD-no ID ASD without ID.

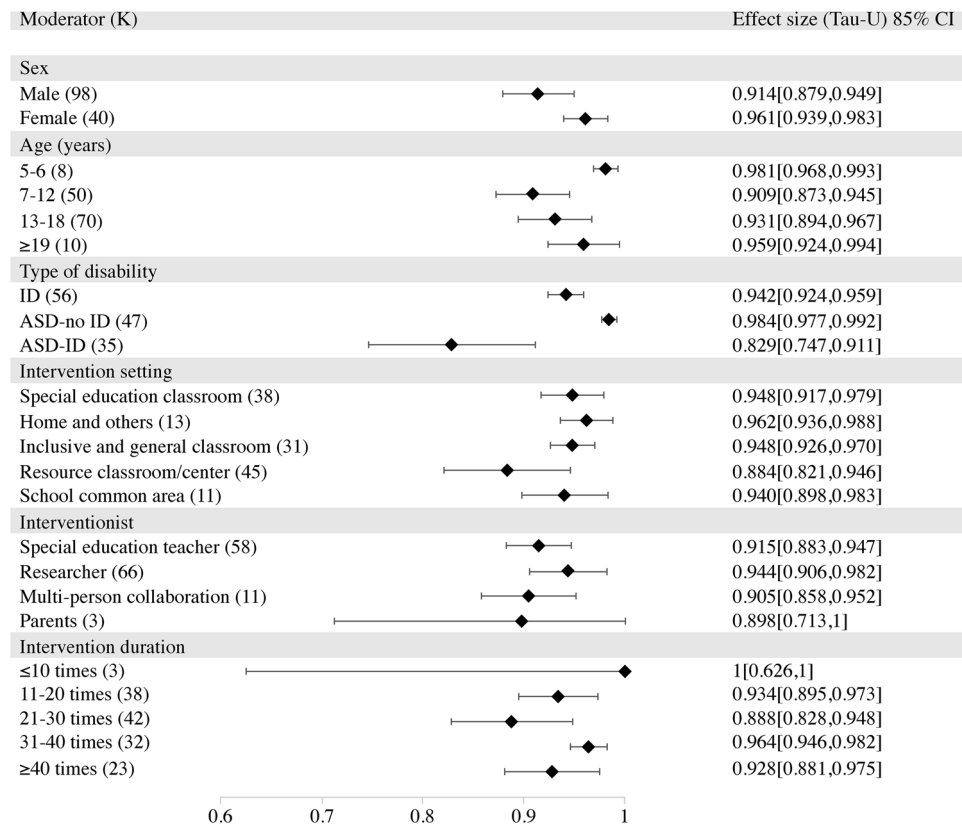


Fig. 4 Forest plot of moderating variables. CI confidence interval, K number of effect sizes, ASD autism spectrum disorder, ID intellectual disability, ASD-ID ASD with comorbid ID, ASD-no ID ASD without ID.

Table 4 Effect sizes of disability type.

Disability type	Science			Technology			Mathematics			Interdisciplinary			Sig.
	K	TAU	85%CI	K	TAU	85%CI	K	TAU	85% CI	K	TAU	85% CI	
ID	20	0.927	[0.896, 0.957]	2	1	[0.691, 1]	31	0.954	[0.931, 0.977]	3	0.878	[0.662, 1]	$P = 0.002$
ASD-no ID	14	0.969	[0.948, 0.990]	3	1	[0.796, 1]	30	0.990	[0.983, 0.996]	-	-	-	
ASD-ID	16	0.759	[0.664, 0.854]	3	1	[0.788, 1]	16	0.867	[0.712, 1.023]	-	-	-	

ASD autism spectrum disorder, ID intellectual disability, ASD-ID ASD comorbid with ID, ASD-no ID ASD without ID, K number of effect sizes.

continue to explore effective ways to enhance the generalisation skills of ASD and ID students.

Existing meta-analyses demonstrate that STEM interventions for K12 students (non-ASD/ID students) typically exhibit moderate-to-large effect sizes based on parametric measures such as Hedges' g , with interdisciplinary approaches showing significantly greater efficacy than single-discipline interventions (Zhou et al., 2024). Utilising Tau-U nonparametric effect sizes, this study reveals distinct learning outcome patterns in students with ASD and students with ID: the technology had the best effect size, science and interdisciplinary domains had high effect sizes and mathematics had an extremely high effect size. Notably, all studies in the technology domain predominantly employed robotics as instructional tools, demonstrating unique advantages. For instance, Diehl et al. (2012) observed that children with ASD exhibit heightened reliance on robotic platforms due to their repetitive and predictable learning environments, which mitigate social communication barriers. Yuen et al. (2014) further demonstrated that robot-assisted STEM group activities, through structured task decomposition and predictable procedural behaviours, effectively compensate for deficits in executive functioning and working memory, thereby enhancing exploratory behaviours, collaborative skills and programming competencies in ASD learners. Thus, the structured, low-social-pressure pedagogical approaches mediated by robotics appear to align with the cognitive and behavioural profiles of ASD or ID students (Kotsi et al., 2025), addressing learning barriers inherent in conventional settings. However, there are few studies in this field and the robustness of the intervention effect requires further verification. Future efforts should explore integrating multimodal affective recognition and natural language processing technologies (Pérez et al., 2024) to enhance robotic adaptability for ASD and ID learners. Additionally, the engineering domain has not yet generated quantifiable evidence. This disciplinary imbalance suggests that future research should explore engineering practices tailored to students with ASD and students with ID.

Among STEM-related skills, coding skills had the best intervention effect, with an effect size score of one. In addition, the intervention effects on science enquiry and mathematics problem-solving skills were extremely strong. Scientific enquiry helps students solve scientific problems and fosters a scientific spirit. Brigham et al. (2011) and Simpkins et al. (2009) affirm this view by stating that cooperative scientific enquiry activities could enhance students' engagement with learning difficulties and facilitate their conceptual understanding and academic achievement progress. In addition, enquiry-based learning helps cultivate the scientific spirit of students with ID (Al-Ahmadi and Oraif, 2009). In mathematics, developing problem-solving skills can enable students to address calculation-related challenges more effectively (e.g. addition and subtraction, price comparisons and fractions.) Studies have shown that developing and applying problem-solving skills could help students with ID and ASD to understand academic knowledge principles (Jitendra et al., 2016). In addition, Archer and Hughes (2011) believe that problem-

solving skills could help students generalise and apply mathematical skills to the real world. These results aligned with the current study and indicated that enquiry and problem-solving skills were the core features of STEM education and effective learning approaches. Based on these findings, we suggest that teachers can design cooperative enquiry activities to not only enhance the interdisciplinary knowledge understanding of students with ASD and students with ID but also cultivate their problem-solving skills and foster a scientific spirit.

Effectiveness of STEM intervention methods

Science domain: interventions using step-process-task enquiry methods. This study reviewed and evaluated the effectiveness of STEM intervention methods (RQ2). Interventions using step-process-task enquiry methods were the most effective. These methods provide students with checklists containing task steps or processes to reduce their cognitive load, better guide them in understanding science content through enquiry activities (Miller, 2012) and enhance their problem-solving, self-determination and communication skills (Wehmeyer et al., 2000). For example, students could use self-monitoring checklists for science enquiry activities (Miller, 2015) and verbally express their steps to complete self-assessments. This study's results indicated that students with moderate ID not only generalised the steps of enquiry-based problem-solving to use in everyday problem-solving situations but also showed improved independence in problem-solving. Therefore, designing task analysis lists is particularly important for the smooth completion of scientific enquiry. In practical teaching, teachers first need to break down activities into operable steps and provide students with judgement options, such as observing whether an experiment is complete and what should follow. This approach helps students better understand what they are currently doing and what tasks they are about to complete, allowing them to progress systematically. Furthermore, instructions should be clear to ensure they do not increase the students' reading load.

Technology domain: VP and explicit instruction integrated with other strategies. The results revealed that the optimal intervention methods were VP and explicit instruction, integrated with other strategies. However, there are only three studies in the technical domain, with limited intervention methods identified and the robustness of these interventions requires further exploration. The VP method breaks down a task or skill into individual steps, where participants watch video demonstrations to complete operational steps, similar to the task analysis nature of STEM activities (Banda and Dogoe, 2011). Wright et al. (2021) used the VP method to teach coding skills to students with ASD, where the teachers pre-recorded example videos and the participants completed tasks on iPads after watching them. This study's results indicated that the VP intervention method helped students with ASD generalise new skills. Although the current study did not track the long-term effects of skill generalisation. Given the

differences among students with ASD and students with ID, varying reinforcement frequencies and video types may be necessary to maintain skill stability and generalisation, which should be a key focus of future research. The study's findings offer valuable insights for teachers in STEM instruction. The demand for producing high-quality videos may heighten teachers' technophobia (Knight et al., 2018). To address this, schools can expand video resource libraries by having technical staff and researchers collaborate with special education teachers. They can prepare video models in advance based on students' IEP needs, reducing teachers' technical burden. Also, schools should strengthen technical training for educators, such as AI-assisted video production (generating task scripts of proper length, multimodal conversion with text or images) and video editing skills. VP implementation should integrate evidence-based practices (e.g. gestural cues, verbal prompts, behaviour reinforcement.) Such multimodal interactions improve student engagement and offer actionable STEM teaching frameworks for special educators, ensuring intervention feasibility and sustainability.

Explicit instruction combines direct instruction with scaffolding and feedback from students and teachers (Doabler and Fien, 2013). These instructions could help students with ID acquire self-determination and problem-solving skills related to the STEM curriculum through the coding process (Bers et al., 2014). For example, interventionists could use blocks with images or colours to demonstrate the coding processes to students (e.g. a forward arrow indicating forward movement or a red arrow indicating stopping.) Teachers use visual supports and provide detailed explanations during demonstrations, followed by guided practice for students, asking questions and offering immediate feedback. This method may include allowing students to write simple code under the teacher's guidance and gradually increasing the difficulty. As students gain proficiency with basic coding, support is gradually reduced, allowing students to attempt to write and test code independently. The results showed that this modified constructionist approach has achieved significant results in programming education for students with ID, effectively demonstrating the shift from teacher-led to student-centred learning. Teachers maintain students' learning flow by adjusting the difficulty level, promoting optimal engagement and active participation. Future explicit instruction can expand STEM applications via AI-driven adaptive systems and AR. AI systems analyse learning data in real-time, adjusting task difficulty and offering instant feedback, aligning with the 'fading guidance' principle (Veinott, 2022). AR reduces cognitive load with visual scaffolds, aiding intuitive understanding of abstract concepts (Suzuki et al., 2024). AI-integrated systems auto-detect knowledge gaps and optimise feedback (Guo et al., 2024). Future hybrid models combining explicit instruction with AR simulations for coding practice with AI-generated hints and error reports show promise. These technologies preserve explicit instruction's core advantages and offer new applications, better meeting the needs of students with ASD and students with ID to enhance their STEM learning outcomes.

Mathematics domain: cognitive and meta-cognitive approach and explicit instruction integrated with other strategies. The results showed that the optimal intervention methods integrated cognitive and metacognitive approaches and explicit instructions with other pedagogical approaches. Cognitive and metacognitive tactics assist students in executing physical tasks and cognitive processes (e.g. planning, memorising and self-assessing.) Schaefer Whitby (2013) exemplified this method by implementing the 'Solve it!' programme that provided tailored instructional materials for students with executive function impairments to enhance their attention, memory, sequencing and organisational skills

using mathematical word problems. The specific procedure involves the teacher presenting pre-recorded videos to the students, who practice according to the K-N-W-S (Know-Need-How-Strategy) approach. Meanwhile, the teacher moves around to answer questions, provide feedback, correct misunderstandings and manage behaviour. After a period, the students cease watching the videos and independently solve problems using the above method. This structured teaching method has successfully transformed video scaffolding into internal mental tools, which align with the executive function deficits of students with ASD and students with ID. It reduces students' cognitive load and provides a generalisable methodology for students to solve problems independently. In practical teaching, teachers should also be proficient in the methods of producing and using learning materials.

This study's explicit instruction comprised three phases: skill modelling, guided practice and independent skill assessment. This method is similar to Liu et al. (2023), who combined explicit instruction and VM to facilitate students' task analysis on tablet devices, thus elucidating the problem-solving procedure. Meanwhile, if students with ASD and students with ID faced uncertainty during the tasks, the facilitators sequentially provided verbal cues, specific prompts and model demonstrations. This approach was in line with the cognitive traits of ASD students; it eased their load on perceptual reasoning and working memory (Oswald et al., 2016) and facilitated their independent comprehension of measurement concepts. This method embodies the integration of structured teaching and personalised learning. AR technology vividly demonstrates the process of solving mathematical problems, including analysing the problem, demonstrating solution steps, deriving the final answer and enhancing students' learning experience. As students master the strategies, teachers gradually reduce guidance, allowing students to attempt to solve problems independently, promoting the generalisation and maintenance of skills. This approach requires teachers to be proficient in the use of digital technology and learn to create rich, interactive teaching scenarios that make abstract concepts more intuitive and understandable. In addition, teachers can also utilise intelligent teaching systems to provide personalised resources and feedback based on students' progress and needs, thereby enhancing teaching effectiveness.

Interdisciplinary domain: cooperative learning combined with SP. Only one study combined a cooperative learning strategy with the SP procedure to instruct students with moderate ID on STEM interdisciplinary content and chained tasks. The SP method simultaneously presents attention and controlling prompts to determine whether students have mastered the target skill. Heinrich et al. (2016) focused on using technological interventions to execute discrete tasks, including gaining knowledge about online publishing and sequential tasks (e.g. Internet searches). The special education teacher provided students with a folder containing their daily assignments, including worksheets for chained tasks and index cards for discrete tasks. When teaching a discrete skill, the instructor presented an attention cue, waited for the students' response and then presented the task directions, followed by a controlling prompt, similar to a verbal model. Aykut et al. (2012) suggested that the SP procedure was a brief yet effective instructional strategy to maintain students' attention and ensure more efficient mastery of STEM skills. In addition to academic skills, interdisciplinary learning content can extend to the humanities. Future attention can also be given to developing social domains, such as cooperation, communication, respect for others' ideas and other social skills. These skills are crucial for students with ASD and students with ID in terms of social adaptation and relationship building. In the interdisciplinary

field, educators can explore other interdisciplinary approaches to integrate knowledge and skills from different subjects into teaching, providing a more comprehensive learning experience for those individuals. Moreover, educators can also try to combine peer cooperation with other teaching strategies to enhance students' social interaction and collaboration skills. When students collaborate independently, teachers should promptly reinforce positive behaviours, teach them to express their needs correctly using language and use appropriate behaviours to help peers and initiate and maintain conversations.

The results indicate that explicit instruction, MSBI/SBI and VM/VSM demonstrate extremely strong application effects across the three types of disabilities and task analysis is suitable for students with ASD and students with ID. Some intervention methods demonstrate varying effects on students with different types of disabilities. For example, CAI has different performances, possibly because students with ASD may have a stronger response to visual media, making CAI a promising teaching method (Sansosti et al., 2015). Compared to students with only ASD, students with ASD-ID typically exhibit more pronounced impairments in attention, visual perception and EF (Lin et al., 2024), which may affect the effectiveness of CAI. The intervention effects of VP in students with ASD-no ID and ID can reach a very high level, but the effects in students with ASD-ID are moderate.

Similarly, Video-Based Intervention (VBI) methods like VM/VSM can achieve extremely high levels of intervention for students with all three types of disabilities. This outcome may be because VP is often used as a direct prompting tool, playing videos of specific behaviours to guide learners to imitate them, focusing more on prompting and guidance (Park et al., 2019). Subsequently, VM/VSM is a more comprehensive learning strategy, emphasising the learning process (Delano, 2007). VM not only demonstrates behaviours but also includes learning time. Video models can be peers, learners, or adults, helping learners better understand and practice target behaviours (Stierle et al., 2023). Studies have demonstrated that when intervening with students with ASD and students with ID, using VM results in fewer errors in target skills, better generalisation, easier transfer to new environments and longer-lasting behaviour compared to VP (Thomas et al., 2020). The effectiveness of STEM intervention methods varies due to the diversity of disabilities. The cognitive characteristics and learning needs are different, especially for students with ASD-ID who face the challenges of both types of disorders. Given this, in future STEM teaching, educators should deeply understand the individual characteristics and learning needs of each student, choose intervention methods that match them and further promote and optimise the better-performing interventions to seek greater teaching benefits.

In addition, peer collaboration might increase students' social contact across various activities and inclusive settings and provide them with heightened social support behaviours, broader friendship networks and more enduring peer relationships (Kennedy et al., 1997). However, owing to the limited number of available studies, the resilience of the intervention examined in this study requires further validation.

Impact of the moderating variables on STEM learning effectiveness. The RQ3 study amalgamated the overlapping CIs with Kruskal-Wallis test results to probe the effects of moderating variables (sex, age, type of disability, intervention settings, interventionists and intervention duration) on STEM education.

Disability type. Overall, this study found that students with ASD-ID were likely to encounter increased difficulty in their

educational pursuits, which might have contributed to the variations in intervention levels among the three disability types. The intervention effect for children aged five to six years was extremely strong. Yet their confidence intervals overlapped with other age groups, indicating no significant differences in efficacy across K-12 students. This aligns with Kazu and Yalçın (2021), whose meta-analysis found no statistically significant variation in STEM learning outcomes by educational level (age group), emphasising STEM's consistent academic benefits regardless of student stage. Future research should focus on tailoring age-specific instructional strategies to further enhance learning outcomes within this universal effectiveness. The results showed that disability type had a moderating effect. Owing to the many overlapping clinical features between ID and ASD, especially regarding social communication, imagination and repetitive, stereotyped behaviours, individuals with comorbid ID and ASD often had more severe impairments than those with ID alone (Cen et al., 2017). Other studies have indicated that population with comorbid ID and ASD exhibit a higher incidence of maladaptive behaviours, psychopathology and emotional difficulties than those without ASD (Brereton et al., 2006). Overall, students with co-occurring ASD and ID have lower abilities in STEM-related areas than those with other single disability types (Martin et al., 2020) and might have more cognitive difficulties, which could make it challenging for them to apply the skills or behaviours learned in specific environments to other settings. This might affect the maintenance and generalisation of intervention effects (Sigafoos et al. 2008). When teachers carry out STEM teaching, they should consider the practical needs of different types of disabilities. Since sex and age have no moderating effect, we believe that STEM education is suitable for all age groups and genders. Research has shown that exposing young children to STEM is crucial for fostering their learning interest and enhancing their academic and employment achievements (Noonan, 2017). Moreover, Brigham et al. (2011) believed that the earlier students were exposed to STEM education, the better they understood STEM content. Frontline teaching practices can pay more attention to this group.

Intervention processes. The results revealed no moderating effects of intervention settings, interventionists, or intervention duration. Research indicates that the interdisciplinary nature of STEM enables it to function in various intervention settings (Borda et al., 2020). Considering the increasing number of students receiving inclusive education and their desire to participate in society (Fleury et al., 2014), more research can focus on conducting studies in inclusive classrooms and communities to enhance students' social adaptability. About half of the studies included interventions implemented by professional researchers and the effects were extremely strong. Professionals could use specialised assessment tools and resources to design and implement effective intervention plans based on students' situations and objectively assess their condition and progress (Kasari et al., 2012). Israel et al. (2013) suggested that selecting interventionists in STEM education depended on the grade levels of students with ID and ASD, STEM areas, teaching settings and teachers' familiarity with the STEM content. Future efforts should be committed to promoting interdisciplinary teacher collaboration, integrating general education teachers, special education teachers and researchers to form interdisciplinary teaching teams. These teams will jointly conduct joint lesson preparation, teaching behaviour analysis and carry out research on practical problems in teaching to enhance STEM education quality (Wu, 2022). This study's results revealed that the best interventions were performed less than ten times, with an effect size of one; in addition, other durations showed strong-to-extremely strong effects. The reason may be attributed to the unique characteristics of students with ASD and students

with ID, resulting in a higher prevalence of SCD currently being conducted (Iatraki and Soulis, 2021), with significant variations in experimental designs among these studies and intervention procedures for different skills across various STEM domains not being uniform. However, the number of interventions with a duration of less than ten sessions was limited; therefore, further validation is required to ensure the robustness of this result. Future studies can also longitudinally analyse the impact of intervention frequency on outcomes and explore the relationships between moderating variables. Research indicates that teaching STEM to those individuals were not restricted by the settings, interventionists, or intervention duration. This finding not only demonstrates their potential to participate in and benefit from STEM learning but also reflects the flexibility and adaptability of the STEM approach. More importantly, this finding emphasises the necessity of providing equal STEM learning opportunities for students with ASD and students with ID.

Limitations and future directions. This study had several limitations. First, studies on teaching STEM education to ID and ASD students have focused on the mathematics, science and technology domains; as such, there was a lack of research in engineering and interdisciplinary STEM areas. Therefore, future STEM education should continue to enrich research in these areas. Additionally, future longitudinal studies on students with ASD and students with ID are also needed. Educators can observe the generalisation effects over time to better understand the developmental process of STEM skills in this population and assess the long-term trends in STEM education.

Second, although WOS provides extensive literature resources, its coverage is biased and excludes other databases and grey literature, potentially affecting the study's comprehensiveness. Our systematic review and meta-analysis may not fully represent the research. Future research should integrate other databases such as Scopus, ERIC, PubMed, Springer and Elsevier databases and grey literature to provide a more comprehensive review and reduce potential publication bias.

Third, this study excluded randomised controlled experiments and qualitative studies and concentrated solely on single-case studies. This limitation restricted the interpretation of the findings and introduced a potential risk of bias. Although a meta-analysis was valuable for summarising the effects of STEM interventions in individuals with ID and ASD, future reviews could use other methods (e.g. systematic reviews, RCTs, mixed-methods approaches).

Fourth, this study did not examine the impact of disability severity on STEM intervention effectiveness and included few participants with severe ID. This results in insufficient attention to students with high support needs, who are key targets for assistive technologies (e.g. brain-computer interfaces, neurofeedback). Future research should thoroughly investigate the impact of disability severity (e.g. from mild to severe) on STEM teaching effectiveness, focus on developing adaptive STEM teaching programmes based on cognitive ability stratification and evaluate the effectiveness of various assistive technologies.

Implications for research and practice. The research indicates that STEM interventions are effective for students with ASD and students with ID, demonstrating that STEM can provide rich learning experiences, ameliorate academic difficulties and facilitate better engagement in learning activities for this population, enhancing their understanding of the world. In addition to academic abilities, it promotes students' enquiry skills, problem-solving capabilities and social competencies (Hutchison et al., 2024; De Loof et al., 2022). While the study highlights

maintenance and generalisation effectiveness, research remains concentrated in mathematics, science and technology, with gaps in engineering and limited interdisciplinary studies, and a lack of long-term outcome validation. Accordingly, we propose dual recommendations: policymakers should prioritise the development of engineering-focused educational programmes and establish a 'STEM + Humanities and Arts' integrated framework, such as expanding interdisciplinary approaches in the arts (i.e. dance, music, theatre, visual arts and media arts) (Hwang and Taylor, 2016; Perignat and Katz-Buonincontro, 2019) and social sciences to enhance students' holistic competencies. Additionally, implement legislation to improve in transparency special education budget allocation. Researchers should use longitudinal designs to investigate the long-term effects of STEM learning, focusing on core indicators such as skill retention, transfer efficacy in community settings, vocational training completion rates and higher education enrolment/attrition rates. Furthermore, explore the mechanisms through which school support systems influence STEM achievement for students with disabilities.

This study summarises optimal STEM interventions across domains and highlights diversified teaching strategies for students with varying disabilities. To effectively implement STEM interventions, we propose a 'Teacher Development System for Inclusive STEM Practice'. First, differentiated instructional design involves creating adaptive teaching frameworks with tiered interventions tailored to students' diverse needs. By integrating interdisciplinary approaches (e.g. integrating art into mathematics, combining science with engineering, or using robotics for social skill training), reducing learning gaps for ASD/ID students while enhancing teachers' interdisciplinary teaching skills. Second, training in emerging assistive technologies equips educators to utilise adaptive learning platforms, VM, AI feedback and AR/VR simulations to support students' executive function development (Ayeni et al., 2024). Real-time analytics should be used to monitor participation in STEM activities, enabling dynamic assessments and adjustments to support levels, task difficulty and technical assistance intensity (Nuangchalem and Prachagool, 2023). Third, establish cross-departmental partnerships between special education and STEM teachers to co-design STEM + X thematic modules (e.g. 'Eco-Engineering Community Solutions') using universal design principles. Develop localised resource libraries, including adaptive technology toolkits and differentiated assessment plans, to help teachers optimise instruction by accessing intervention components in real-time.

This study also explored the variables that affect the effectiveness of STEM learning and the results indicated that different types of disabilities significantly impact learning outcomes. In particular, most studies have overlooked the academic performance of students with ASD-ID (Russell et al., 2019). This study fills that gap. Future studies should delve deeper into how cultural and socioeconomic backgrounds shape STEM learning experiences for students with ID and ASD. For instance, cross-cultural comparisons could uncover how cultural scripts influence STEM motivation and engagement for these students, revealing how educational philosophies and methods in diverse cultural contexts affect learning outcomes. Additionally, research should investigate socioeconomic factors such as family income, accessibility of educational resources and the strength of community support systems, as these elements can influence STEM learning opportunities and effectiveness. By considering these variables comprehensively, we can provide more targeted and effective educational support for students with ASD and students with ID, helping them integrate into society and enhance their quality of life.

Overall, this systematic review and meta-analysis offer comprehensive insights into the effectiveness of STEM teaching

for students with ASD and students with ID, the prospects of enhancing STEM skills and the influence of moderating variables on STEM learning outcomes. These findings could inform instructors, educational practitioners and policymakers in identifying potential challenges and promoting the development of STEM education.

Data availability

All data generated or analysed during this study are included within the article and its supplementary information files.

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Note

1 ID and ASD mentioned in this study can be found in The Diagnostic and Statistical Manual of Mental Disorders (Fifth Edition) (DSM-5)

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Author contributions

Fang Da: Conceptualisation of the research, manuscript writing, data collection and analysis and revision and supervision of the research. Ying Ma and Minjie Ma: Manuscript writing, data collection and analysis. Jieyu Mao, Zijiang Weng and Chao Yang: Manuscript revision. Tingzhao Wang: funding acquisition, revision and supervision of the research and final approval of the version to be published.

Ethical approval

Ethical approval was not required as the study did not involve human participants.

Informed consent

Informed consent was not required as the study did not involve human participants.

Competing interests

The authors declare no competing interests.

Additional information

Supplementary information The online version contains supplementary material available at <https://doi.org/10.1057/s41599-025-05292-y>.

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Anchorage School District
Fiscal Year 2026-2027

PROJECTED REVENUES AND EXPENDITURES SUMMARY

Fund	Revenues and Fund Balance				2026-2027 Revenue/Source Projections	2026-2027 Expenditure Projections
	Taxes	Local Other	State	Federal		
General Fund	\$ 235,199,741	\$ 23,538,399	\$ 327,024,596	\$ 15,858,150	\$ 601,620,886	\$ 601,620,886
Project Carryover		30,000,000			30,000,000	30,000,000
Transportation Fund	12,925,975		20,708,517		33,634,492	33,634,492
Local, State and Federal Grants Fund		3,508,622	7,077,810	79,589,583	90,176,015	90,176,015
Debt Service Fund	34,852,970	695,498	13,596,109		49,144,577	49,144,577
Capital Projects Fund		25,538,133			25,538,133	25,538,133
Student Nutrition Fund		3,888,061	-	25,384,790	29,272,851	29,272,851
Student Activities Fund		7,900,000			7,900,000	7,900,000
ASD Managed Total	<u>282,978,686</u>	<u>95,068,713</u>	<u>368,407,032</u>	<u>120,832,523</u>	<u>867,286,954</u>	<u>867,286,954</u>
SOA PERS/TRS On-behalf			50,000,000		50,000,000	50,000,000
TOTAL	<u>\$ 282,978,686</u>	<u>\$ 95,068,713</u>	<u>\$ 418,407,032</u>	<u>\$ 120,832,523</u>	<u>\$ 917,286,954</u>	<u>\$ 917,286,954</u>
Percentage of Revenue Sources to Total Revenue Projections	30.85%	10.36%	45.61%	13.17%	100.00%	

Computation of Total Taxes
for Calendar Year 2026

			General and Transportation Funds	Debt Service Fund
Amount required to fund second half of Adopted FY 2025-2026 Budget: January 1, 2026-June 30, 2026	\$ 133,671,113		\$ 119,217,243	\$ 14,453,870
Amount required to fund first half of Adopted FY 2026-2027 Budget: July 1, 2026-December 31, 2026	\$ 141,489,343		<u>124,062,858</u>	<u>17,426,485</u>
TOTAL Taxes for Calendar Year 2026			<u>\$ 243,280,101</u>	<u>\$ 31,880,355</u>
Total Taxes for Calendar Year 2026				
<u>Total Taxes 2026</u>	<u>\$ 275,160,456</u>	= 6.955 mills	<u>\$ 243,280,101</u>	<u>\$ 31,880,355</u>
Assessed Valuation	\$ 39,564,689,895		<u>\$ 39,564,689,895</u>	<u>\$ 39,564,689,895</u>
			<u>6.149 mills</u>	<u>0.806 mills</u>

Appendix E

Anchorage School District
Fiscal Year 2026-2027

COMPUTATION OF MUNICIPAL PROPERTY TAX LIMITATION

		<u>Charter Limit</u>
Taxes Projected – Anchorage School District FY 2025-2026		\$ 267,342,224
Less: Prior Year Taxes Required for Debt Service		<u>28,907,739</u>
Net Taxes Approved for General and Transportation Funds		238,434,485
<u>Allowable Growth Factors</u>		
Population – 5 year Average	-0.3%	
CPI – 5 average year Anchorage Urban	<u>3.1%</u>	
	2.8%	<u>6,676,166</u>
Basic Tax Limitation		245,110,651
<u>Plus Exclusions:</u>		
Judgments/Legal Settlements		-
Taxes for Operations and Maintenance on New Voter Approved Facilities		-
Taxes Requested on New Construction/Property Improvements		<u>3,015,065</u> [1]
Tax Limitation – General Fund		248,125,716
Taxes Requested for Debt Service		<u>34,852,970</u>
Tax Limitation FY 2026-2027		282,978,686
General and Transportation Funds	248,125,716	
Debt Service Fund	<u>34,852,970</u>	
Taxes Projected in Financial Plan – FY 2026-2027		<u>282,978,686</u>
Amount Over (Under) as allowed by the Property Tax Cap Limitation under the MOA Charter		<u>\$ -</u>

[1] New construction amount taken from the Municipality of Anchorage's 2026 Proposed General Government Operating Budget.

2025 Revised to 2026 Revised Function Cost Budget Reconciliation by Department

Department / Agency	2025 Revised Appropriation	2026 Approved Appropriation	2026 Revised Budget Operational Realignment										Changes Subtotal	2026 Revised Appropriation				
			Labor Adjs. ₁	Transfer to Other Funds ₂	Debt ₃	Supplies & Other	Professional Services	Travel	MUSA ₄	Dividend	IGC							
Anchorage Hydropower Utility	6,379,034	5,804,160	234,990	-	-	-	(229,556)	-	-	-	-	17,541	22,975	5,827,135				
Anchorage Wastewater Utility	52,667,601	56,511,182	304,111	-	-	3,630	615,549	-	(179,731)	-	-	13,249	756,808	57,267,990				
Anchorage Water Utility	54,023,727	54,932,692	441,437	-	-	24,780	501,871	-	(98,964)	-	-	(8,655)	860,469	55,793,161				
Don Young Port of Alaska	22,118,437	28,338,998	320,396	-	3,699,624	-	4,570	-	(58,847)	-	-	(40,753)	3,924,990	32,263,988				
Municipal Airport	1,176,615	2,992,676	8,269	-	-	-	-	-	(5,666)	-	-	4,509	7,112	2,999,788				
Solid Waste Services Administration	-	-	144,101	-	-	-	-	-	-	-	-	(144,101)	-	-				
Solid Waste Services Disposal Utility	30,494,469	31,324,542	32,998	2,000,000	-	7,500	2,658,600	-	-	-	-	231,255	4,930,353	36,254,895				
Solid Waste Services Landfill Liability Closure/Care Fund	-	-	-	5,200,000	-	-	55,000	-	-	-	-	-	5,255,000	5,255,000				
Solid Waste Services Refuse Collections Utility	16,330,568	16,889,258	(12,112)	-	-	35,000	600,000	-	-	-	-	134,820	757,708	17,646,966				
Function Cost Total	183,190,451	196,793,508	1,474,190	7,200,000	3,699,624	70,910	4,206,034	-	(343,208)	-	-	207,865	16,515,415	213,308,923				
	% Change from 2025 Revised												7.43%		% Change from 2025 Revised		16.44%	

Notes:

¹ **Labor Adjustments:** Anchorage Hydropower - Add position Exec Utility Division Manager II, Full Time(FT) \$229,556; Anchorage Water Utility - Add position New Treatment Plant Operator, Full Time (FT) \$160,394; Don Young Port of Alaska - Add position Deputy Director, Full Time (FT Half Year) \$120,918, Add position New Petroleum Operations Manager, Full Time (FT Half Year) \$88,003, Add position Port Maintenance Journeyman, Full Time (FT Half Year) \$78,400, Reduce Program and Policy Director (FT Half Year) (\$105,753); Multiple - for other labor adjustments in line with current position to include contractual obligations, and employee costing.

² **Transfer to Other Funds:** Solid Waste Services Disposal Utility: to the Healthy Spaces Surcharge Special Revenue Fund for the Healthy Spaces Program in the Parks & Recreation Department \$2,000,000; Solid Waste Services Landfill Liability Closure Care Fund: to fund capital projects at Solid Waste Services Disposal Utility \$5,200,000.

³ **Debt:** Don Young Port of Alaska - Interest on Bonded Debt: \$1,375,624 interest expense for new bond debt issued in 2024, Debt Issuance Cost: \$2,324,000.

⁴ **Municipal Utility Service Assessment (MUSA):** Anchorage Wastewater (\$179,731), Water Utilities (\$98,964) - the net plant in service as of January 1, 2026 is unaudited and an estimate.

Municipal Clerk's Office

ApprovedDate: **April 28, 2026**

Submitted By: Chair of the Assembly at the
Request of the Mayor
Prepared By: Office of Management & Budget
For Reading: April 14, 2026

**ANCHORAGE, ALASKA
AR 2026 - 82**

A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE REVISING AND APPROPRIATING FUNDS FOR THE 2026 MUNICIPAL UTILITIES / ENTERPRISE ACTIVITIES OPERATING AND CAPITAL IMPROVEMENT BUDGETS.

WHEREAS, in accordance with Anchorage Municipal Code section 6.10.045, the Assembly may alter the Municipal Utilities / Enterprise Funds capital budget/capital program by majority vote; and

WHEREAS, the 2026 operating and capital improvement budgets / programs for the Municipal Utilities / Enterprise Funds were approved per AO 2025-108 and became effective January 1, 2026; and

WHEREAS, the Mayor has recommended revisions to the Municipal Utility / Enterprise activity departments and fund appropriations for 2026; now, therefore,

THE ANCHORAGE ASSEMBLY RESOLVES:

Section 1. The amounts set forth for the 2026 fiscal year budgets are hereby revised and appropriated:

Fund	Utility / Enterprise	Approved Budget	Revision	Revised Budget
531000	Anchorage Hydropower Utility	\$ 5,804,160	\$ 22,975	\$ 5,827,135
550000	Anchorage Wastewater Utility	56,511,182	756,808	57,267,990
550300	ASU - Reimbursable	1,000,000	-	1,000,000
540000	Anchorage Water Utility	54,932,692	860,469	55,793,161
540300	AWU - Reimbursable	1,000,000	-	1,000,000
570000	Don Young Port of Alaska	28,338,998	3,924,990	32,263,988
580000	Municipal Airports - Merrill Field	2,992,676	7,112	2,999,788
562000	Solid Waste Disposal	31,324,542	4,930,353	36,254,895
563000	Solid Waste Landfill Liability/Closure Care	-	5,255,000	5,255,000
560000	Solid Waste Refuse Collections	16,889,258	757,708	17,646,966
	Utility/Enterprise Operating Appropriation	<u>198,793,508</u>	<u>16,515,415</u>	<u>215,308,923</u>

Section 2. The amounts set forth for the 2026 Municipal Utilities / Enterprise Activities Capital Improvement Budgets for the municipal utilities / enterprise activities are hereby revised as described in the attached Assembly Memorandum.

Section 3. The following capital activities' funding sources are available and are hereby appropriated for the 2026 Municipal Utilities/Enterprise Activities in amounts not to exceed, as follows:

Fund	Utility / Enterprise	Approved Budget	Revision	Revised Budget
531200	Anchorage Hydropower Utility	\$ 325,000	\$ 1,921,760	\$ 2,246,760
550200	Anchorage Wastewater Utility	30,720,000	-	30,720,000
540200	Anchorage Water Utility	27,420,000	-	27,420,000
570000	Don Young Port of Alaska	7,475,000	-	7,475,000
580000	Municipal Airports - Merrill Field	74,000	-	74,000
562200	Solid Waste Disposal	9,900,000	4,920,000	14,820,000
560200	Solid Waste Refuse Collections	700,000	950,000	1,650,000
	Utility/Enterprise Capital Appropriation	<u>76,614,000</u>	<u>7,791,760</u>	<u>84,405,760</u>

1 **Section 4.** The appropriations made by this resolution are in addition to any other appropriation
2 provided for by law for Fiscal Year 2026.

3
4 **Section 5.** This resolution shall take effect immediately upon passage and approval by the Assembly.

5
6 PASSED AND APPROVED by the Anchorage Assembly this 28th day of April, 2026.

7
8
9 *Christopher Constant*

10
11 ATTEST:

Chair

12
13
14 *Janie Stem*

15
16

Municipal Clerk



MUNICIPALITY OF ANCHORAGE

Assembly Memorandum

AM No. 236-2026

Meeting Date: April 14, 2026

1 **FROM: MAYOR**

2
3 **SUBJECT: A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE**
4 **REVISING AND APPROPRIATING FUNDS FOR THE 2026**
5 **MUNICIPAL UTILITIES / ENTERPRISE ACTIVITIES OPERATING**
6 **AND CAPITAL IMPROVEMENT BUDGETS.**
7

8 **The accompanying Assembly Resolution revises and appropriates the Municipal**
9 **Utilities / Enterprises Activities 2026 Operating Budgets for the following reasons:**

- 10
11 • Adjust the Municipal Utility/Enterprise Service Assessments as appropriate; and
12 • Adjust IGCs (charges to/from others); and
13 • Adjust revenues for updated projections; and
14 • Adjust personnel and benefit costs in line with collective bargaining agreements or
15 current wage costs.
16

17 **The following significant changes to the Municipal Utilities / Enterprises Activities**
18 **2026 Operating Budgets are summarized: (the total appropriation amount includes**
19 **the above contractual changes in combination with the revised significant changes**
20 **below)**

21
22 Anchorage Wastewater Utility Fund (550000)

- 23 • Bank Fees - \$77,500
24 • Customer Information System – Professional Services - \$165,613
25 • Computer Hardware Systems - \$75,650
26 • Computer Software Systems - \$110,835
27 • Incinerator – Professional Services - \$187,450
28

29 Anchorage Water Utility Fund (540000)

- 30 • New Treatment Plant Operator, Part-Time Field Inspector to Full-Time, upgrades to
31 various positions - \$254,234
32 • Grounds Maintenance – Professional Services - \$50,000
33 • Facility Upgrades - Professional Services - \$25,000
34 • Bank Fees - \$77,500
35 • Customer Information System – Professional Services - \$165,614
36 • Computer Hardware Systems - \$78,450
37 • Computer Software Systems - \$130,367
38

39 Don Young Port of Alaska Fund (570000)

- 40 • Interest Expense on Bonded Debt \$1,375,624 and Debt Issuance Costs - \$2,324,000
41 • New Deputy Director Full-Time (Half Year), New Petroleum Operations Manager Full-
42 Time (Half Year), New Port Maintenance Journeyman Full-Time (Half Year), Reduce

1 Program & Policy Director (Half Year), Reduce Finance Manager, and upgrades to
 2 various positions - \$188,341

3
 4 Solid Waste Services (SWS) Disposal Utility Fund (562000)

- 5 • Household Hazardous Waste - \$800,000
- 6 • Gas Collection System Operations & Maintenance - \$1,200,000
- 7 • State of Alaska FEMA Reimbursement - \$181,600
- 8 • Healthy Spaces Surcharge to Parks & Recreation Department - \$2,000,000
- 9 • Anchorage Regional Landfill (ARL) Leachate Maintenance Service - \$300,000
- 10 • Scale House Furniture - \$7,500
- 11 • Collaborative Safety Program - \$68,400
- 12 • Scale Heaters - \$27,000
- 13 • Performance Management Systems – Professional Services - \$81,600

14
 15 SWS Landfill Liability Closure/Care Fund (563000)

- 16 • Transfer to Other Funds - Disposal - \$5,200,000
- 17 • Managerial Fees/Closure Modeling - \$55,000

18
 19 SWS Refuse Collections Utility Fund (560000)

- 20 • Disposal Charges - Tipping Fees Increase/ Healthy Spaces Surcharge (Portion) -
 21 \$500,000
- 22 • Maintenance Equipment - \$35,000
- 23 • Collaborative Safety Program - \$45,600
- 24 • Performance Management Systems – Professional Services - \$54,400

25
 26 **The following Municipal Utilities / Enterprises Activities 2026 Capital Improvement**
 27 **Budgets/Programs (CIB/CIP) are revised as follows:**

28
 29 Anchorage Hydropower Utility Capital Projects Fund (531200) revising equity funded
 30 projects

- 31
 32 • Add: Pump Storage Hydropower - \$700,000

33 Concept designs will define key technical components of the previously selected project
 34 alternatives. Designs will be developed to a 10–15% level of project definition and related
 35 cost estimates. Completed concept designs will be presented to the Adaptive Management
 36 Committee for evaluation and recommendations to project Owners and the State of Alaska.
 37 Current work focuses on pumped-storage hydropower alternatives to manage Eklutna Lake
 38 water levels, restore river flows for fish passage, and increase power production. Work
 39 includes evaluating continuous water supply to the Eklutna River and enabling fish passage
 40 to and from the lake. The overall work effort is expected to take approximately 6 to 8
 41 months.

- 42
 43 • Add: Full River Restoration Project - \$860,000

44 The overall objective is to determine, evaluate, and recommend actions that restore and
 45 sustain continuous, river-length flows and reestablish a resilient, self-sustaining fishery. The
 46 work shall address restoration of natural hydrology; enhancement of spawning and rearing
 47 habitat; and development of infrastructure, fish-passage systems, and habitat
 48 improvements necessary to reintroduce, enhance, maintain, and grow thriving populations
 49 of all five species of Pacific salmon and other native resident and anadromous fish from
 50 headwaters to tidal confluence. The analyses and recommendations shall preserve the
 51 integrity and reliability of Anchorage’s potable water supply and maintain hydropower

1 generation capacity, balancing fisheries restoration with system safety, operability, and
2 long-term asset stewardship.

3
4 • Add: Generation Unit Controls - \$361,760

5 Turbine maintenance is based on historical operating experience and in accordance with
6 the manufacturers' recommended maintenance schedule based on the number of hours a
7 unit runs.

8
9 Don Young Port of Alaska Capital Projects Fund (570800) – net zero revisions to equity
10 funded projects

11
12 • Increase: Wharf Pile Enhancements – \$2,550,000 – Additional funding is requested to
13 provide capacity for repairs that may be required due to 2025 winter damage affecting
14 wharf and fender piles uncovered during spring inspections. Because the wharf is a
15 critical operational asset, this increase will help ensure the Port can respond to
16 emergent conditions, maintain safe operations, protect structural integrity, and reduce
17 the risk of interruption to cargo movement and waterfront use. Increase this project by
18 \$2,550,000, from \$2,500,000 in 2026 approved Capital Improvement Budget to
19 \$5,050,000.

20
21 • Add: Security System Enhancements – \$450,000 - This project will replace an outdated
22 access control system that is no longer sufficient for current operational and security
23 needs. The project will improve access control capabilities, strengthen the Port's overall
24 security posture, and support continued safe and compliant operations for tenants,
25 users, and critical cargo activity.

26
27 • Remove: Port of Alaska Valve Enhancements – (\$1,500,000) – The Valve Yard
28 Enhancements project is not recommended for funding in 2026 because the timing,
29 scope, and implementation approach are still being evaluated. Deferring this funding
30 allows the Port to avoid advancing budget authority ahead of project readiness and
31 redirects available capacity to more immediate infrastructure needs.

32
33 • Reduce: Storm Drain Enhancements – (\$1,500,000) - Two storm drain projects are
34 already underway and are being funded through grants, so the additional reserve
35 funding previously included for future storm drain work is not needed in 2026. This
36 reduction better aligns the capital budget with current project activity while preserving
37 sufficient funding for active storm drain efforts. \$1,000,000 remains available for this
38 project from the 2026 approved Capital Improvement Budget.

39
40 SWS Disposal Utility Capital Projects Fund (562200)

41 • Add: Loader Snowblade - \$20,000

42 This new blade will help the operators manage snowfall at the landfill and minimize
43 downtime for staff and customers at the facility during the winter months.

44
45 • Add: Wilkins Transfer Trailers - \$400,000

46 These trailers are direct replacements for current trailers in the fleet at the end of their
47 serviceable life. SWS utilizes Wilkins Trailers to haul 80% of landfill refuse from the
48 Central Transfer Station to the Regional Landfill daily.

49
50 • Add: Waste to Energy - \$4,500,000

51 Solid Waste Services (SWS), in collaboration with the Anchorage Water and
52 Wastewater Utility (AWWU), has initiated a Waste-to-Energy (WTE) project to explore

1 sustainable solutions for waste management while generating renewable energy. The
 2 allocated SWS budget of \$4.5 million will support the initial phases of this important and
 3 strategic project. This initial phase is critical to laying the foundation for a successful
 4 WTE facility, ensuring regulatory compliance, technical viability, and financial feasibility.
 5 \$4.5 Million of this funding is anticipated to come from proceeds related to rebalancing
 6 the ARL Closure and Post Closure Care Fund. Waste to Energy would provide modern
 7 solutions for many issues surrounding waste management, which would benefit MOA
 8 citizens/customers and possibly other Alaskan Railbelt communities, while also
 9 generating renewable energy for consumption. This project will also greatly extend the
 10 useable life of the Anchorage Regional Landfill.

11
 12 SWS Refuse Collections Utility Capital Projects Fund (560200)

13 • Add: Refuse Collection Trucks - \$950,000

14 Refuse Collection Utility is requesting \$950,000 for the purchase of replacement two
 15 additional refuse collection side-loader trucks. These trucks are replacements for
 16 current trucks in the fleet at the end of their serviceable life. Additional staff time will be
 17 required to service older trucks in fleet and could cause downtime for refuse collection
 18 truck drivers and potentially impact residents within the service area. Replacing older
 19 trucks should avoid these costly delays and repairs.

20
 21 Previously approved budget documents are available at the following site:

22
 23 <http://www.muni.org/Departments/budget/Pages/default.aspx>
 24

25 Budget revisions included in the attached resolution will be made available at the above-
 26 mentioned site after Assembly approval.

27
 28 **THE ADMINISTRATION RECOMMENDS APPROVAL.**

29
 30 Prepared by: Office of Management & Budget (OMB)
 31 Approved by: Ona R. Brause, OMB Director
 32 Concur: Eva Gardner, Municipal Attorney
 33 Concur: Philippe D. Brice, Chief Fiscal Officer
 34 Concur: William D. Falsey, Chief Administrative Officer
 35 Concur: Rebecca A. Windt Pearson, Municipal Manager
 36 Respectfully Submitted: Suzanne LaFrance, Mayor



MUNICIPALITY OF ANCHORAGE

ASSEMBLY INFORMATION MEMORANDUM

Municipal Clerk's Office

AIM No. 46-2026

Accepted

Date: **April 14, 2026**

Meeting Date: April 14, 2026

1 **From: MAYOR**
 2
 3 **Subject: REPORT RECOMMENDING UTILITY REVENUE DISTRIBUTION TO THE**
 4 **GENERAL GOVERNMENT – ANCHORAGE WATER UTILITY, DON YOUNG**
 5 **PORT OF ALASKA, AND SOLID WASTE SERVICES**
 6

7 Anchorage Municipal Code (AMC) 26.10.065 provides that if a municipal utility has net income
 8 accrue in any year, a portion may be pledged by inclusion in the utility and general government
 9 budgets. It also requires those municipal utilities that pledge a portion of their net income to
 10 submit a signed report to the Assembly by not later than the first quarter budget process. This
 11 report is required to provide a best estimate of achieved return on equity and any shortfalls of
 12 returns; effect of the proposed distribution on the utility's current and future capital structure;
 13 and how the proposed distribution is consistent with prudent business-like operations.
 14

15 In compliance, this memorandum submits to the Assembly the proposed utility revenue
 16 distribution calculations from Anchorage Water Utility, Don Young Port of Alaska, and Solid
 17 Waste Services for its approval. These calculations are reflected in 2026 1st Quarter budget
 18 revisions for General Government and the Utility/Enterprise Activities.
 19

20 The administration and the utility and enterprise departments recommend the Assembly's
 21 approval.
 22

23 Prepared by: Office of Management & Budget (OMB)
 24 Concur: Ona R. Brause, OMB Director
 25 Concur: William D. Falsey, Chief Administrative Officer
 26 Concur: Rebecca A. Windt Pearson, Municipal Manager
 27 Respectfully submitted: Suzanne LaFrance, Mayor

MEMORANDUM

DATE: April 7, 2026

TO: Anchorage Assembly

THRU: Rebecca A. Windt Pearson, Municipal Manager, Municipality of Anchorage (MOA)

THRU: Mark Spafford, P.E., Deputy Municipal Manager, Municipality of Anchorage (MOA)

THRU: David Persinger, P.E., General Manager, Anchorage Water & Wastewater Utility (AWWU)

FROM: Casie West, CFO, Director, Finance Division, AWWU

SUBJECT: Report of Utility Revenue Distribution from AWWU

This memorandum has been prepared to present the results of the utility revenue distribution determination for AWWU to the MOA in compliance with Assembly Ordinance (AO) 2017-97. AWWU consists of two utilities: Anchorage Water Utility (AWU) and Anchorage Wastewater Utility (ASU).

AWWU proposes a revenue distribution of \$1,500,000 from AWU to the general government in 2026. AWWU currently faces several uncertainties that may negatively impact the financial health of AWU in the future including continued employee vacancies, material supply chain issues, escalating construction costs and cost of borrowing, escalating fuel costs and associated escalating commodity costs, and major changes to the regulatory landscape: simultaneous compliance with existing, along with new and evolving, federal and state regulations, particularly those requiring advanced treatment for per- and polyfluoroalkyl substances (PFAS). There is also ongoing uncertainty with respect to the Eklutna Fish and Wildlife Program, and how that will impact AWU water supply. Cybersecurity and infrastructure resilience are also at the forefront due to climate change and global uncertainty. AWWU believe this recommendation to be consistent with the business-like operations of the utility.

In accordance with AMC 26.10.065.A.3.d, ASU shall not pay a dividend because ASU remains under a dividend restriction proscribed by the Regulatory Commission of Alaska (RCA) under AS 42.05.521. Therefore, no distributions from ASU to general government were included in the 2026 Approved Enterprise and Utility Budget for the MOA in AO 2025-108 adopted on November 18, 2025.

Legal Background

In 2017 the Assembly approved AO 2017-97, amending Anchorage Municipal Code (AMC) Sections 26.10.025 and 26.10.065 to update the method with which municipal utilities calculate revenue distribution (dividend transfers) to the MOA. This ordinance was established to ensure that such distributions do not cause MOA Utilities to become capital impaired, and to revise the calculation of Municipal Utility Service Assessments (MUSA). AO 2017-97 also established a formal process a utility must take to propose a revenue distribution to the MOA.

AWWU's Financial Background

AWWU's long-range financial plan for AWU and ASU balances operational needs against the utilities abilities to fund needed capital projects and maintain reasonable rates to customers. Financial metrics are derived from the long-range financial plan to identify trends in financial stability over time.

The utility dividends proposed in the long-range financial plan for 2026 are as follows:

Anchorage Water & Wastewater Utility  Clearly



2026 Target-Level Utility Distributions	
Utility	Amount
AWU	\$1,500,000
ASU	\$0

AWWU Recommendation for AWU in accordance with AO2017-97*Debt/Equity Capital Structure*

[AMC 26.10.065A.1.b]

AWU		
Capital Structure	Current (2025 Draft)	Proposed (2026 Budget LRFP)
Debt	Not yet available	TBD
Equity	Not yet available	TBD

Targeted and Achieved Equity Returns

[AMC 26.10.065A.1.a]

The Targeted ROE for 2025 is from AWU's last RCA accepted Return on Equity (ROE) through a general rate case for tariff rates effective February 12, 2025. The Targeted ROE for 2026 is from AWU's last RCA approved Return on Equity (ROE) as filed for tariff rates effective February 13, 2026.

AWU		
Year	Targeted ROE	Achieved ROE
2025	10.50%	Not yet available
2026	10.00%	TBD

Change in Net Position

[AMC 26.10.065A.2; A.3.a]

AWU	
2025 (Draft)	Not yet available

Prudent, Business-like operation of the Utilities

[AMC 26.10.065A.1.c]

AWWU uses its long-range financial plan for AWU and ASU to balance operational needs against the utilities abilities to fund needed capital projects and maintain reasonable rates to customers. AWWU proposes a revenue distribution of \$1,500,000 from AWU to the general government in 2026. AWWU believes this recommendation to be consistent with the business-like operations of the utility.



Appendix**Table 1 – Summary of Economic Effects: Anchorage Water Utility**

	2025 Actual (Draft)	2026 1 st QTR Budget Revision
Change in Net Position	Not yet available	Not yet available
Data required by AO 2017-97:		
Achieved Return on Equity	Not yet available	N/A
Targeted Return on Equity	10.50%	10.00%
Budgeted Return on Equity	10.50%	10.00%
Debt	Not yet available	TBD
Equity	Not yet available	TBD
Total Capitalization	100%	100%
Dividend to be paid	\$2,500,000	\$1,500,000
Dividend as a percent of 2024 Change in Net Position	13.34%	
Dividend as a percent of 2025 Change in Net Position		Not yet available
Effect of Proposed Dividend on Current and Future Capital Structure	TBD	TBD
Orders from Regulatory Agencies		
- 1980, September 18, APUC Letter Order Imposing a Dividend Restriction on AWU		
- RCA Order U-17-095(8) Removing Dividend Restriction for AWU		

Note at the time this memorandum is issued, information shown for 2025 is preliminary and unaudited and 2026 financial data represents the forecast used to set AWU budgets and the AWU's 2026 rates.





1871 Anchorage Port Road
 Anchorage, Alaska 99501
 907-343-6200
 PortOfAlaska@AnchorageAK.gov
 PortOfAlaska.com

Memorandum

Date: April 7, 2026
To: Anchorage Assembly
Thru: Rebecca A. Windt Pearson, Municipal Manager, Municipality of Anchorage (MOA)
From: Terry Umatum, Director, Port of Alaska *TUE 4/8/26*
Re: Utility Revenue Distribution from the Port of Alaska (POA)

The Port of Alaska proposes a utility revenue distribution in 2026 to general government in the amount of **\$721,850**, as reflected in the adopted **2026 Port of Alaska** budget. The Port believes the amount calculated and proposed for transfer is consistent with prudent, business-like utility operations.

The FY 2024 audited financial statements reflect total net position of \$408,786,352, including \$23,184,018 in unrestricted net position and \$15,307,984 restricted for debt service. The audited statements also reflect 2024 operating revenues of \$15,848,265 and an increase in net position of \$51,104,082. These results support the Port's overall financial capacity while recognizing its ongoing operating, capital, and debt service obligations.

The FY 2024 audited financial statements further show historical debt service coverage of 1.93 for fiscal year 2024, compared to a required minimum coverage of 1.35. This supports that the Port generated revenue levels above the minimum covenant threshold and reinforces the reasonableness of the proposed 2026 utility revenue distribution.

The proposed distribution also appears conservative when compared to the utility revenue distribution framework described in Anchorage Municipal Code. Based on FY 2024 audited results, the proposed amount represents approximately 3.1% of unrestricted net position, 0.18% of total net position, 4.6% of 2024 operating revenues, and 1.4% of the 2024 increase in net position.

Using the FY 2024 increase in net position of \$51,104,082, the proposed distribution of \$721,850 remains well below the maximum level contemplated under the municipal formula. In addition, the Port's FY 2024 financial position reflects equity levels comfortably above the 30% threshold discussed in the municipal utility distribution criteria, further supporting that the budgeted distribution is modest relative to the Port's financial position.

The proposed utility revenue distribution effect on the current and future capital structure remains manageable relative to the total capitalization of the utility as reflected in the FY 2024 audited financial statements. Upon completion of the required public process and approval of the Administration and Assembly, Don Young Port of Alaska will transfer the approved amount to general government.



Supporting FY 2024 metrics

- Budgeted 2026 proposed distribution: \$721,850
- FY 2024 unrestricted net position: \$23,184,018
- FY 2024 total net position: \$408,786,352
- FY 2024 operating revenues: \$15,848,265
- FY 2024 increase in net position: \$51,104,082

Supplementary Information

Municipality of Anchorage, Alaska
Don Young Port of Alaska Fund
Statements of Net Position

<i>December 31,</i>	2024	2023
Assets and Deferred Outflows of Resources		
Current Assets		
Cash	\$ 500	\$ 500
Accrued interest on investments	100,650	185,149
Accrued interest on leases	177,278	180,227
Accounts receivable, net	1,350,011	1,389,522
Leases receivable, current portion	1,059,263	1,022,334
Prepaid items and deposits	49,860	81,224
Parts inventory	329,025	329,025
Total Current Assets	3,066,587	3,187,981
Noncurrent Assets		
Unrestricted assets:		
Intergovernmental receivables	69,910,592	-
Leases receivable, net of current portion	58,169,875	59,229,139
Assets held for resale	-	242,093
Capital assets, net	495,109,202	437,973,259
Net other postemployment benefits asset	420,394	587,816
Total unrestricted noncurrent assets	623,610,063	498,032,307
Restricted assets:		
Restricted cash - settlement set aside	1,950,000	1,950,000
Equity in general cash pool - held for debt service	15,307,984	5,215,400
Unspent bond proceeds	141,043,012	-
Intergovernmental receivables	-	50,084,943
Total restricted noncurrent assets	158,300,996	57,250,343
Total Noncurrent Assets	781,911,059	555,282,650
Total Assets	784,977,646	558,470,631
Deferred Outflows of Resources		
Related to pensions	66,888	100,030
Related to other postemployment benefits	30,012	40,131
Total Deferred Outflows of Resources	96,900	140,161
Total Assets and Deferred Outflows of Resources	\$ 785,074,546	\$ 558,610,792

Municipality of Anchorage, Alaska
Don Young Port of Alaska Fund
Statements of Net Position, continued

<i>December 31,</i>	2024	2023
Liabilities, Deferred Inflows of Resources and Net Position		
Current Liabilities		
Accrued payroll liabilities	\$ 135,441	\$ 132,018
Accounts payable	6,997,396	626,320
Capital acquisition and construction accounts and retainages payable	3,717,383	7,011,939
Leases payable, current portion	42,562	41,520
SBITAs payable, current portion	5,436	4,375
Compensated absences payable	217,943	175,124
Due to Other Funds	41,356,528	22,505,599
Accrued interest payable	253,985	339,068
Accrued interest on leases	781	842
Bonds payable, due within one year	370,000	525,000
Total Current Liabilities	53,097,455	31,361,805
Noncurrent Liabilities		
Other noncurrent liabilities	1,707,058	1,720,582
Leases payable, net of current portion	372,751	415,313
SBITAs payable, net of current portion	884	4,607
Compensated absences payable	129,048	115,689
Net pension liability	977,055	1,254,975
Notes payable	-	40,000,000
Bonds payable, including unamortized premium, net of current portion	263,298,848	67,511,429
Total Noncurrent Liabilities	266,485,644	111,022,595
Total Liabilities	319,583,099	142,384,400
Deferred Inflows of Resources		
Related to other postemployment benefits	12,478	27,625
Related to leases	56,692,617	58,516,497
Total Deferred Inflows of Resources	56,705,095	58,544,122
Total Liabilities and Deferred Inflows of Resources	376,288,194	200,928,522
Net Position		
Net investment in capital assets	368,344,350	322,459,076
Restricted for capital construction	1,950,000	52,034,943
Restricted for debt service	15,307,984	5,215,400
Unrestricted	23,184,018	(22,027,149)
Total Net Position	408,786,352	357,682,270
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 785,074,546	\$ 558,610,792

Municipality of Anchorage, Alaska
Don Young Port of Alaska Fund

Statements of Revenues, Expenses, and Changes in Net Position

<i>Years Ended December 31,</i>	2024	2023
Operating Revenues		
Charges for sales and services:		
Dockage	\$ 1,734,500	\$ 1,614,198
Wharfage, dry bulk	243,028	506,814
Wharfage, liquid bulk	4,075,629	5,357,616
Wharfage, general cargo	5,194,337	4,126,430
Storage revenue	192,792	235,571
Office rental	21,733	46,044
Utilities	18,236	23,006
Miscellaneous	227,176	201,056
Total charges for sales and services	11,707,431	12,110,735
Other operating revenues:		
Crane rentals	148,432	135,108
Other lease revenue	1,823,880	1,930,333
Industrial park lease rentals	1,740,092	1,747,578
POL Valve yard fees	428,430	413,260
Total other operating revenues	4,140,834	4,226,279
Total Operating Revenues	15,848,265	16,337,014
Operating Expenses		
Operations:		
Personnel services	2,760,475	2,755,602
Pension	(186,053)	(127,539)
Other postemployment benefits	168,136	(45,357)
Supplies	248,102	231,981
Other services and charges	7,309,292	6,767,342
Charges from other departments	1,234,337	1,217,693
Total operations	11,534,289	10,799,722
Depreciation and amortization	13,228,979	13,023,730
Total Operating Expenses	24,763,268	23,823,452
Operating loss	\$ (8,915,003)	\$ (7,486,438)

Municipality of Anchorage, Alaska
Don Young Port of Alaska Fund

Statements of Revenues, Expenses, and Changes in Net Position, continued

<i>Years Ended December 31,</i>	2024	2023
Nonoperating Revenues (Expenses)		
Intergovernmental - PERS On Behalf	\$ 64,467	\$ 14,174
Net investment income	484,820	13,998
Security fees	1,637,606	1,552,076
Right-of-way fees	196,256	192,166
Interest income on leases	2,150,985	1,887,222
Interest expense on leases	(11,794)	(17,021)
Interest on long-term obligations	(3,728,881)	(3,787,861)
Debt issuance costs	(5,715,227)	(42,500)
Security contract	(1,895,075)	(1,730,616)
Gain on sale of assets held for resale and capital assets	93,307	21,775
Total Nonoperating Revenues (Expenses)	(6,723,536)	(1,896,587)
Loss before capital contributions and transfers	(15,638,539)	(9,383,025)
Contributions and Transfers		
Capital contributions	68,934,976	86,477,961
Transfers to other funds:		
Municipal service assessment	(1,551,181)	(1,239,640)
Dividend	(604,174)	(736,369)
Transfer to Other Funds	(37,000)	-
Change in Net Position	51,104,082	75,118,927
Net Position, beginning	357,682,270	282,563,343
Net Position, ending	\$ 408,786,352	\$ 357,682,270

Municipality of Anchorage, Alaska
Don Young Port of Alaska Fund

Statements of Cash Flows

<i>Years Ended December 31,</i>	2024	2023
Cash Flows from (for) Operating Activities		
Receipts from customers	\$ 15,086,230	\$ 15,288,280
Payments to employees	(2,700,874)	(2,693,804)
Payments to vendors	(1,168,480)	(6,775,686)
Internal activity - payments made to other funds	(1,234,337)	(1,217,693)
Net cash flows from operating activities	9,982,539	4,601,097
Cash Flows from (for) Noncapital Financing Activities		
Transfer to other funds	(2,192,355)	(1,976,009)
Change in due to other funds	18,850,929	22,505,599
Security contract	(1,895,075)	(1,730,616)
Right of way and security fees	1,833,862	1,744,242
Net cash flows from noncapital financing activities	16,597,361	20,543,216
Cash Flows from (for) Capital and Related Financing Activities		
Interest payments on long-term obligations	(3,960,875)	(3,913,933)
Interest payments on leases and SBITAs	(11,854)	(16,956)
Principal payments on leases	(41,520)	(35,942)
Principal payments on SBITAs	(2,662)	(5,417)
Acquisition and construction of capital assets	(73,659,476)	(75,484,540)
Proceeds from sale of assets held for resale and capital assets	335,400	21,775
Proceeds from issuance of long-term debt	196,304,329	-
Principal payments on long-term debt	(40,525,000)	(715,000)
Debt issuance costs	(5,715,227)	(42,500)
Interest received from leases	2,153,934	1,923,467
Capital contributions received	49,109,328	42,712,665
Net cash flows from (for) capital and related financing activities	123,986,377	(35,556,381)
Cash Flows from (for) Investing Activities		
Investment income (loss)	569,319	(88,912)
Net cash flows from (for) investing activities	569,319	(88,912)
Net Increase (Decrease) in Cash and Cash Equivalents	151,135,596	(10,500,980)
Cash and Cash Equivalents, beginning	7,165,900	17,666,880
Cash and Cash Equivalents, ending	\$ 158,301,496	\$ 7,165,900
Components of Cash and Cash Equivalents		
Cash	\$ 500	\$ 500
Restricted cash - equity in bond and capital acquisition and construction pool	141,043,012	-
Restricted cash - settlement set aside	1,950,000	1,950,000
Restricted equity in general cash pool - debt service	15,307,984	5,215,400
Cash and Cash Equivalents, ending	\$ 158,301,496	\$ 7,165,900

Municipality of Anchorage, Alaska
Don Young Port of Alaska Fund
Statements of Cash Flows, continued

<i>Years Ended December 31,</i>	2024	2023
Reconciliation of Operating Loss to Net Cash Flows		
from Operating Activities:		
Operating loss	\$ (8,915,003)	\$ (7,486,438)
Adjustments to reconcile operating loss to net cash flows from operating activities:		
Depreciation and amortization	13,228,979	13,023,730
PERS relief - noncash expenses	64,467	14,174
Changes in operating assets, deferred outflows of resources, liabilities, and deferred inflows of resources that provided (used) cash:		
Accounts receivable	39,511	(343,909)
Leases receivable	1,022,334	(6,728,907)
Prepaid items and deposits	31,362	28,010
Net other postemployment benefits asset	167,422	(5,857)
Deferred outflows of resources related to pensions	33,142	14,003
Deferred outflows of resources related to other postemployment benefits	10,119	14,775
Accounts payable	6,371,076	209,146
Compensated absences payable	56,178	14,477
Net pension liability	(277,920)	(187,588)
Other noncurrent liabilities	(13,524)	(13,524)
Accrued payroll liabilities	3,423	47,321
Deferred inflows of resources related to other postemployment benefits	(15,147)	(22,403)
Deferred inflows of resources related to leases	(1,823,880)	6,024,087
Net Cash Flows from Operating Activities	\$ 9,982,539	\$ 4,601,097
Noncash Capital and Financing Activities		
Capital purchases on account	\$ 3,717,383	\$ 7,011,939
Capital contributions	-	50,084,943
Total Noncash Capital and Financing Activities	\$ 3,717,383	\$ 57,096,882



MUNICIPALITY OF ANCHORAGE



Solid Waste Services Department

1208 E. 56th Avenue
Anchorage, Alaska 99518

Phone – (907) 343-6262 Fax – (907) 561-1357

To: Anchorage Assembly

Thru: Mark Spafford, Deputy Municipal Manager, Municipality of Anchorage *MWS*

Thru: Kelli Toth, Director, Department of Solid Waste Services *KT*

From: Orin Carpenter, Chief Financial Officer, Solid Waste Services

Date: 03/05/2026

Re: Report of Utility Revenue Distribution from Solid Waste Services

This memorandum has been prepared to present the results of the utility revenue distribution determination for Solid Waste Services (SWS) to the Municipality of Anchorage (MOA) in compliance with Municipal Code Section 26.10.065.

Formally, SWS consists of two utilities: SWS - Refuse Collections (which provides curbside pickup) and SWS - Disposal (which includes the Anchorage Regional Landfill, Central Transfer Station, Girdwood Transfer Station, Material Recover Facility, and legacy landfills such as Merrill Field).

The 2026 Approved Enterprise and Utility Budget for the MOA, adopted on November 18, 2025, in AO 2025-108, as amended, included distributions from SWS utilities to general government in the following amounts:

SWS – Refuse Collections	\$300,000
SWS – Disposal	\$750,000

SWS Proposes dividend distributions in 2026 to general government consistent with the approved 2026 budget amounts. We believe the amounts calculated and to be transferred to general government are consistent with business-like operations of the utilities. Upon finalization of the annual audit, public hearings, and the approval of the Administration and Assembly, SWS will transfer the dividends to general government.

As of the memo date, though both Utilities are showing profits, there are many significant expenses that have not yet been recorded, which will bring final balances of both Utilities closer to historical levels.

Exhibit 1 – Refuse Collections Utility DRAFT financials.
Exhibit 2 – Disposal Utility DRAFT financials.

Exhibit 1 – 2025 Periods 1-16 DRAFT SWS Refuse Collections Fund 560000

*NOTE – no periods are closed in FY2025, and FY2024 financials are currently being audited

Description	Current Budget	Actuals	Difference	% Util
* FULL Labor	3,800,006.00	3,607,882.37	192,123.63	94.94
* Non Labor	5,190,690.00	5,023,734.64	184,934.01	96.44
* Travel	6,000.00	2,851.75	3,148.25	47.53
* Debt Service	2,621,283.00	1,133,278.09	1,488,004.91	43.23
580510 Muni Util Svc Assessment	832,291.00	834,457.27	(2,166.27)	100.26
580520 Dividend to MOA	300,000.00	297,833.73	2,166.27	99.28
* Transfer to Other Funds	1,132,291.00	1,132,291.00	-	100.00
** Direct Cost Full Accrual	12,750,270.00	10,900,037.85	1,868,210.80	85.35
** Intra Governmental Charges	3,580,298.00	90,797.24	3,489,500.76	2.54
*** Function Cost Full Accrual	16,330,568.00	10,990,835.09	5,357,711.56	67.19
*** Depreciation Amortization	1,257,000.00	-	1,257,000.00	-
408040 Commercial Collection	(9,659,042.00)	(9,961,000.57)	301,958.57	103.13
408050 Residential Collection	(5,074,268.00)	(5,230,104.72)	155,836.72	103.07
408060 Other Collection Revenues	(41,660.00)	-	(41,660.00)	-
408140 Container Rental Fees	(942,290.00)	(684,989.95)	(257,300.05)	72.69
408145 Misc Operating Income (SWS)	(10,000.00)	-	(10,000.00)	-
408160 Late Fees	(238,500.00)	(71,549.86)	(166,950.14)	30.00
408550 Cash Over & Short	-	(403.60)	403.60	-
440010 GCP Cash Pools Short-Term Int	19,000.00	-	19,000.00	-
440040 Other Short Term Interest	(200.00)	(115.35)	(84.65)	57.68
*** Revenue Accounts	(15,946,960.00)	(15,948,164.05)	1,204.05	100.01
**** BALANCE	1,640,608.00	(4,957,328.96)	6,615,915.61	(303.26)

Remove Investment Activity from Budgeted Activity

440010 GCP Cash Pools Short-Term Int	19,000.00	-	19,000.00	-
440040 Other Short Term Interest	(200.00)	(115.35)	(84.65)	57.68
	18,800.00	(115.35)	18,915.35	

Actual Refuse Collections Activity Minus Investments

Actual Budgeted and Expected Activity Level	1,621,808.00	(4,957,444.31)	6,597,000.26
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Exhibit 2 – 2025 Periods 1-16 DRAFT SWS Disposal Fund 562000

*NOTE – no periods are closed in FY2025, and FY2024 financials are currently being audited

Description	Current Budget	Actuals	Difference	% Util
* FULL Labor	7,415,607.00	7,000,619.02	414,987.98	94.40
* Non Labor	9,856,653.00	8,575,713.56	1,313,089.22	86.68
* Travel	14,000.00	8,381.34	5,618.66	59.87
* Debt Service	5,346,332.00	2,585,972.19	2,760,359.81	48.37
580510 Muni Util Svc Assessment	2,129,788.00	2,128,627.77	1,160.23	99.95
580520 Dividend to MOA	750,000.00	750,000.00	-	100.00
* Transfer to Other Funds	2,879,788.00	2,878,627.77	1,160.23	99.96
** Direct Cost Full Accrual	25,512,380.00	21,049,313.88	4,495,215.90	82.38
** Intra Governmental Charges	4,982,089.00	193,653.35	4,788,435.65	3.89
*** Function Cost Full Accrual	30,494,469.00	21,242,967.23	9,283,651.55	69.56
*** Depreciation Amortization	5,550,000.00	-	5,550,000.00	-
*** Non Cash Accounts	730,000.00	-	730,000.00	-
406625 Reimbursed Cost-NonGrant				
Funded	(102,360.00)	(195,087.35)	92,727.35	190.59
408040 Commercial Collection	(450,000.00)	-	(450,000.00)	-
408070 Disposal Revenues	(1,078,609.00)	-	(1,078,609.00)	-
408080 Landfill Fees	(24,501,969.00)	(27,580,756.32)	3,078,787.32	112.57
408085 Material Recovery Facility Fees	(21,949.00)	(76,627.11)	54,678.11	349.11
408090 Recycle Rebate	11,000.00	(5,141.39)	16,141.39	(46.74)
408100 Hazardous Waste Fees	(1,347,139.00)	(267,579.41)	(1,079,559.59)	19.86
408110 Used Oil	(11,355.00)	(24.00)	(11,331.00)	0.21
408120 Refrigerant Handling Fees	(143,010.00)	(133,779.50)	(9,230.50)	93.55
408130 E Waste	(22,000.00)	(20,892.50)	(1,107.50)	94.97
408145 Misc Operating Income (SWS)	(22,675.00)	1,200.00	(23,875.00)	(5.29)
408150 Unsecured Loads	(30,985.00)	(35,058.48)	4,073.48	113.15
408160 Late Fees	(146,000.00)	(17,218.88)	(128,781.12)	11.79
408170 Community Recycle Residential	(397,113.00)	(361,974.00)	(35,139.00)	91.15
408180 Community Recycle				
Commercial	(513,782.00)	(1,144,494.15)	630,712.15	222.76
408185 Landfill Gas Fee	(2,505,000.00)	(2,094,775.00)	(410,225.00)	83.62
408188 Lease Revenue GASB 87 SWS	(44,521.00)	-	(44,521.00)	-
408189 Disposal Lease & Rental				
Revenue	(6.00)	(151,969.92)	151,963.92	
408390 Insurance Recoveries	(2,000.00)	(33,044.02)	31,044.02	1,652.20
408550 Cash Over & Short	-	649.10	(649.10)	-
440010 GCP Cash Pools Short-Term Int	(1,505,000.00)	-	(1,505,000.00)	-
440040 Other Short Term Interest	-	(205.04)	205.04	-
440045 Lease Interest Income GASB 87	(1,273.00)	-	(1,273.00)	-
440050 Other Interest Income	(195,309.00)	(5,281.62)	(190,027.38)	2.70
440070 Dividend Income	(550,000.00)	(726,931.41)	176,931.41	132.17
440080 Unrealized Gains & Losses on				
Investments	-	(2,738,597.65)	2,738,597.65	-
440090 Realized Gains & Losses on				
Sale of Investments	-	(332,985.56)	332,985.56	-
460070 MOA Property Sales	(100,000.00)	-	(100,000.00)	-
*** Revenue Accounts	(33,681,055.00)	(35,920,574.21)	2,239,519.21	106.65
**** BALANCE	3,093,414.00	(14,677,606.98)	17,803,170.76	(475.52)

Exhibit 2 – Continued

Remove Investment Activity from Budgeted Activity

440010 GCP Cash Pools Short-Term Int	(1,505,000.00)	-	(1,505,000.00)	-
440040 Other Short Term Interest	-	(205.04)	205.04	-
440045 Lease Interest Income GASB 87	(1,273.00)	-	(1,273.00)	-
440050 Other Interest Income	(195,309.00)	(5,281.62)	(190,027.38)	2.70
440070 Dividend Income	(550,000.00)	(726,931.41)	176,931.41	132.17
440080 Unrealized Gains & Losses on Investments	-	(2,738,597.65)	2,738,597.65	-
440090 Realized Gains & Losses on Sale of Investments	-	(332,985.56)	332,985.56	-
	(2,251,582.00)	(3,804,001.28)	1,552,419.28	

Actual Refuse Collections Activity Minus Investments

Actual Budgeted and Expected Activity Level	5,344,996.00	(10,873,605.70)	16,250,751.48
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Anchorage Hydropower Utility Statement of Revenues and Expenses

	2025 Actuals Unaudited	2025 Revised	\$ Change	2026 Approved	\$ Change	2026 Revised	26 v 26 Revised % Change
Operating Revenue							
Wholesale Power Sales	1,665,958	1,632,151	16,322	1,648,473	-	1,648,473	0.00%
Water Diversion Income	379,750	250,000	-	250,000	-	250,000	0.00%
Total Operating Revenue	2,045,708	1,882,151	16,322	1,898,473	-	1,898,473	0.87%
Non Operating Revenue							
Chugach Revenues	2,616,662	2,614,483	26,145	2,640,628	-	2,640,628	0.00%
Investment Income	-	417,000	(34,000)	383,000	-	383,000	0.00%
Other Income	8	-	-	-	-	-	0.00%
Total Non Operating Revenue	2,616,670	3,031,483	(7,855)	3,023,628	-	3,023,628	-0.26%
Total Revenue	4,662,378	4,913,634	8,467	4,922,101	-	4,922,101	0.17%
Operating Expense							
Salaries and Benefits	451,792	351,899	35,461	387,360	234,990	622,350	37.76%
Overtime	36	-	-	-	-	-	0.00%
Total Labor	451,828	351,899	35,461	387,360	234,990	622,350	10.08%
Supplies	1,854	-	-	-	-	-	0.00%
Travel	-	-	5,000	5,000	-	5,000	0.00%
Contractual/Other Services	458,501	751,716	-	751,716	(229,556)	522,160	-43.96%
Equipment/Furnishings	-	-	5,000	5,000	-	5,000	0.00%
Transfers to Other Funds	1,278,614	4,246,634	26,145	4,272,779	-	4,272,779	0.00%
Dividend to General Government	1,000,000	1,000,000	(700,000)	300,000	-	300,000	0.00%
Manageable Direct Cost Total	2,738,968	5,998,350	(663,855)	5,334,495	(229,556)	5,104,939	-11.07%
Municipal Enterprise/Utility Service Assessment	-	-	-	-	-	-	0.00%
Depreciation/Amortization	-	301,362	-	301,362	-	301,362	0.00%
Non-Manageable Direct Cost Total	-	301,362	-	301,362	-	301,362	0.00%
Charges by/to Other Departments	1,890	28,785	53,520	82,305	17,541	99,846	17.57%
Total Operating Expense	3,192,686	6,680,396	(574,874)	6,105,522	22,975	6,128,497	-8.61%
Total Expense	3,192,686	6,680,396	(574,874)	6,105,522	22,975	6,128,497	-8.61%
Net Income (Loss)	1,469,692	(1,766,762)	583,341	(1,183,421)	(22,975)	(1,206,396)	-33.02%
Appropriation:							
Total Expense		6,680,396	(574,874)	6,105,522	22,975	6,128,497	-8.61%
Less: Non Cash Items							
Depreciation/Amortization		301,362	-	301,362	-	301,362	0.00%
Total Non-Cash		301,362	-	301,362	-	301,362	0.00%
Amount to be Appropriated (Function Cost/Cash Expense)		6,379,034	(574,874)	5,804,160	22,975	5,827,135	-9.01%

Anchorage Wastewater Utility Statement of Revenues and Expenses

	2025 Actuals Unaudited	2025 Revised	\$ Change	2026 Approved	\$ Change	2026 Revised	26 v 26 Revised % Change
Operating Revenue							
Residential Sales	52,470,988	52,626,000	974,000	53,600,000	654,000	54,254,000	1.21%
Commercial Sales	14,939,465	15,028,000	472,000	15,500,000	47,000	15,547,000	0.30%
Public Authority Sales	2,784,045	3,200,000	-	3,200,000	132,000	3,332,000	3.96%
Miscellaneous	983,596	1,007,000	-	1,007,000	6,000	1,013,000	0.59%
Total Operating Revenue	71,178,094	71,861,000	1,446,000	73,307,000	839,000	74,146,000	1.13%
Non Operating Revenue							
Investment Income	31,155	1,920,050	(281,000)	1,639,050	-	1,639,050	0.00%
Other Income	2,797	5,000	-	5,000	-	5,000	0.00%
Total Non Operating Revenue	33,952	1,925,050	(281,000)	1,644,050	-	1,644,050	0.00%
Total Revenue	71,212,046	73,786,050	1,165,000	74,951,050	839,000	75,790,050	1.11%
Operating Expense							
Salaries and Benefits	18,533,490	21,011,549	1,486,707	22,498,256	304,111	22,802,367	1.33%
Overtime	793,774	419,500	-	419,500	-	419,500	0.00%
Total Labor	19,327,264	21,431,049	1,486,707	22,917,756	304,111	23,221,867	1.31%
Supplies	4,113,534	4,436,160	597,805	5,033,965	3,630	5,037,595	0.07%
Travel	78,142	127,500	39,250	166,750	-	166,750	0.00%
Contractual/Other Services	10,783,155	13,286,205	1,243,882	14,530,087	615,549	15,145,636	4.06%
Dividend to General Government	-	-	-	-	-	-	0.00%
Manageable Direct Cost Total	14,974,831	17,849,865	1,880,937	19,730,802	619,179	20,349,981	3.04%
Municipal Enterprise/Utility Service Assessment	5,100,950	6,451,494	118,071	6,569,565	(179,731)	6,389,834	-2.81%
Depreciation/Amortization	-	11,994,037	222,342	12,216,379	(749,526)	11,466,853	-6.54%
Non-Manageable Direct Cost Total	5,100,950	18,445,531	340,413	18,785,944	(929,257)	17,856,687	-5.20%
Charges by/to Other Departments	402,711	2,515,400	1,609	2,517,009	10,050	2,527,059	0.40%
Intradepartmental Overheads	(48,768)	(581,807)	16,257	(565,550)	3,199	(562,351)	-0.57%
Total Operating Expense	39,756,988	59,660,038	3,725,923	63,385,961	7,282	63,393,243	0.01%
Non Operating Expense							
Amortization of Debt Expense	(522,673)	(645,400)	26,900	(618,500)	-	(618,500)	0.00%
Debt Issuance Costs	-	100,000	-	100,000	-	100,000	0.00%
Interest on Bonded Debt	2,824,013	3,375,000	(150,000)	3,225,000	-	3,225,000	0.00%
Interest on Loans	976,113	1,525,000	255,000	1,780,000	-	1,780,000	0.00%
Interest During Construction (AFUDC)	(329,410)	(900,000)	-	(900,000)	-	(900,000)	0.00%
Lease Principle/Interest Expense	1,546	1,600	235,000	236,600	-	236,600	0.00%
Total Non Operating Expense	2,949,588	3,456,200	366,900	3,823,100	-	3,823,100	10.62%
Total Expense	42,706,576	63,116,238	4,092,823	67,209,061	7,282	67,216,343	0.01%
Net Income (Loss)	28,505,470	10,669,812	(2,927,823)	7,741,989	831,718	8,573,707	9.70%
Appropriation:							
Total Expense		63,116,238	4,092,823	67,209,061	7,282	67,216,343	0.01%
Less: Non Cash Items							
Depreciation/Amortization		11,994,037	222,342	12,216,379	(749,526)	11,466,853	-6.54%
Amortization of Debt Expense		(645,400)	26,900	(618,500)	-	(618,500)	0.00%
Interest During Construction (AFUDC)		(900,000)	-	(900,000)	-	(900,000)	0.00%
Total Non-Cash		10,448,637	249,242	10,697,879	(749,526)	9,948,353	-7.53%
Amount to be Appropriated (Function Cost/Cash Expense)		52,667,601	3,843,581	56,511,182	756,808	57,267,990	1.32%

Anchorage Water Utility Statement of Revenues and Expenses

	2025 Actuals Unaudited	2025 Revised	\$ Change	2026 Proposed	\$ Change	2026 Revised	26 v 26 Revised % Change
Operating Revenue							
Residential Sales	51,578,464	51,598,000	2,102,000	53,700,000	622,000	54,322,000	1.15%
Commercial Sales	17,339,422	16,637,000	1,363,000	18,000,000	(104,000)	17,896,000	-0.58%
Public Authority Sales	4,722,318	4,722,000	278,000	5,000,000	(20,000)	4,980,000	-0.40%
Miscellaneous	1,409,581	1,415,000	-	1,415,000	42,000	1,457,000	2.88%
Total Operating Revenue	75,049,785	74,372,000	3,743,000	78,115,000	540,000	78,655,000	5.03%
Non Operating Revenue							
Investment Income	70,960	2,497,050	(227,000)	2,270,050	-	2,270,050	0.00%
Other Income	950	5,000	-	5,000	-	5,000	0.00%
Total Non Operating Revenue	71,909	2,502,050	(227,000)	2,275,050	-	2,275,050	-9.07%
Total Revenue	75,121,694	76,874,050	3,516,000	80,390,050	540,000	80,930,050	4.57%
Operating Expense							
Salaries and Benefits	19,063,466	22,062,524	17,903	22,080,427	441,437	22,521,864	1.96%
Overtime	1,546,316	453,000	-	453,000	-	453,000	0.00%
Total Labor	20,609,782	22,515,524	17,903	22,533,427	441,437	22,974,864	0.08%
Supplies	2,761,080	2,955,580	690,260	3,645,840	24,780	3,670,620	0.68%
Travel	72,093	127,500	29,250	156,750	-	156,750	0.00%
Contractual/Other Services	7,948,882	9,193,882	889,494	10,083,376	501,871	10,585,247	4.74%
Dividend to General Government	2,500,000	2,500,000	(1,000,000)	1,500,000	-	1,500,000	0.00%
Manageable Direct Cost Total	13,282,055	14,776,962	609,004	15,385,966	526,651	15,912,617	4.12%
Municipal Enterprise/Utility Service Assessment	6,918,330	8,739,760	171,135	8,910,895	(98,964)	8,811,931	-1.12%
Depreciation/Amortization	-	12,680,426	136,648	12,817,074	(541,004)	12,276,070	-4.41%
Non-Manageable Direct Cost Total	6,918,330	21,420,186	307,783	21,727,969	(639,968)	21,088,001	1.44%
Charges by/to Other Departments	438,033	2,556,263	(69,033)	2,487,230	(17,712)	2,469,518	-0.72%
Intradepartmental Overheads	(201,224)	(762,682)	(100,044)	(862,726)	9,057	(853,669)	-1.06%
Total Operating Expense	41,046,976	60,506,253	765,613	61,271,866	319,465	61,591,331	1.27%
Non Operating Expense							
Amortization of Debt Expense	(726,082)	(885,900)	40,000	(845,900)	-	(845,900)	0.00%
Debt Issuance Costs	-	100,000	-	100,000	-	100,000	0.00%
Interest on Bonded Debt	3,734,035	4,475,000	(200,000)	4,275,000	-	4,275,000	0.00%
Interest on Loans	1,081,915	1,620,000	230,000	1,850,000	-	1,850,000	0.00%
Interest During Construction (AFUDC)	(258,844)	(500,000)	(400,000)	(900,000)	-	(900,000)	0.00%
Lease Principle/Interest Expense	2,236	2,900	250,000	252,900	-	252,900	0.00%
Total Non Operating Expense	3,833,260	4,812,000	(80,000)	4,732,000	-	4,732,000	-1.66%
Total Expense	44,880,236	65,318,253	685,613	66,003,866	319,465	66,323,331	1.05%
Net Income (Loss)	30,241,458	11,555,797	2,830,387	14,386,184	220,535	14,606,719	24.49%
Appropriation:							
Total Expense		65,318,253	685,613	66,003,866	1,005,078	66,323,331	1.05%
Less: Non Cash Items							
Depreciation/Amortization		12,680,426	136,648	12,817,074	(541,004)	12,276,070	-4.41%
Amortization of Debt Expense		(885,900)	40,000	(845,900)	-	(845,900)	0.00%
Interest During Construction (AFUDC)		(500,000)	(400,000)	(900,000)	-	(900,000)	0.00%
Total Non-Cash		11,294,526	(223,352)	11,071,174	(541,004)	10,530,170	-1.98%
Amount to be Appropriated (Function Cost/Cash Expense)		54,023,727	908,965	54,932,692	860,469	55,793,161	1.68%

Don Young Port of Alaska
Statement of Revenues and Expenses

	2025 Actuals Unaudited	2025 Revised	\$ Change	2026 Approved	\$ Change	2026 Revised	26 v 26 Revised % Change
Operating Revenue							
Dock Revenue	1,670,989	1,610,413	-	1,610,413	-	1,610,413	0.00%
Dock Revenue - Bulk Dry	265,308	300,000	48,508	348,508	-	348,508	0.00%
Dock Revenue - Dry Debt Service	61,938	53,542	-	53,542	-	53,542	0.00%
Dock Revenue - Bulk Liquid	3,646,949	3,200,000	-	3,200,000	-	3,200,000	0.00%
Dock Revenue - Liquid Debt Service	2,014,942	2,065,959	467,991	2,533,950	-	2,533,950	0.00%
Wharfage - General Cargo	4,472,911	4,250,000	-	4,250,000	-	4,250,000	0.00%
Wharfage - General Cargo - Surcharge	7,386,326	8,076,000	4,838,350	12,914,350	-	12,914,350	0.00%
Industrial Park Revenue	4,894,491	3,955,317	-	3,955,317	-	3,955,317	0.00%
Security Fees	1,915,279	1,731,625	546,935	2,278,560	-	2,278,560	0.00%
Reimbursed Costs	22,547	20,000	-	20,000	-	20,000	0.00%
Miscellaneous	834,293	1,022,747	-	1,022,747	-	1,022,747	0.00%
Total Operating Revenue	27,185,972	26,285,603	5,901,784	32,187,387	-	32,187,387	0.00%
Non Operating Revenue							
Pipeline Right-of-Way Fee	-	190,000	-	190,000	-	190,000	0.00%
Investment Income	4,640,917	(445,000)	(2,215,000)	(2,660,000)	-	(2,660,000)	0.00%
Lease Interest Income	-	327,818	-	327,818	-	327,818	0.00%
Other Income	56,443	-	-	-	-	-	0.00%
Total Non Operating Revenue	4,697,360	72,818	(2,215,000)	(2,142,182)	-	(2,142,182)	0.00%
Total Revenue	31,883,332	26,358,421	3,686,784	30,045,205	-	30,045,205	0.00%
Operating Expense							
Salaries and Benefits	2,562,551	3,086,808	29,587	3,116,395	320,396	3,436,791	9.32%
Overtime	110,675	73,421	-	73,421	-	73,421	0.00%
Total Labor	2,673,226	3,160,229	29,587	3,189,816	320,396	3,510,212	9.13%
Supplies	320,105	241,500	-	241,500	-	241,500	0.00%
Travel	35,352	20,730	-	20,730	-	20,730	0.00%
Contractual/Other Services	4,805,225	4,939,997	400,175	5,340,172	4,570	5,344,742	0.09%
Equipment/Furnishings	7,242	14,450	-	14,450	-	14,450	0.00%
Dividend to General Government	604,174	604,174	117,676	721,850	-	721,850	0.00%
Manageable Direct Cost Total	5,772,098	5,820,851	517,851	6,338,702	4,570	6,343,272	0.07%
Municipal Enterprise/Utility Service Assessment	1,409,000	1,409,000	-	1,409,000	(58,847)	1,350,153	-4.36%
Depreciation/Amortization	-	13,837,791	-	13,837,791	-	13,837,791	0.00%
Non-Manageable Direct Cost Total	1,409,000	15,246,791	-	15,246,791	(58,847)	15,187,944	-0.39%
Charges by/to Other Departments	167,720	1,342,049	29,278	1,371,327	(40,753)	1,330,574	-3.06%
Total Operating Expense	10,022,044	25,569,920	576,716	26,146,636	225,366	26,372,002	0.85%
Non Operating Expense							
Debt Issuance Costs	151,500	443,047	2,486,953	2,930,000	2,324,000	5,254,000	44.23%
Interest on Bonded Debt	7,596,347	9,933,249	3,156,892	13,090,141	1,375,624	14,465,765	9.51%
Lease Principle/Interest Expense	-	10,012	-	10,012	-	10,012	0.00%
Total Non Operating Expense	7,747,847	10,386,308	5,643,845	16,030,153	3,699,624	19,729,777	18.75%
Total Expense	17,769,891	35,956,228	6,220,561	42,176,789	3,924,990	46,101,779	8.51%
Net Income (Loss)	14,113,441	(9,597,807)	(2,533,777)	(12,131,584)	(3,924,990)	(16,056,574)	24.44%
Appropriation:							
Total Expense		35,956,228	6,220,561	42,176,789	3,924,990	46,101,779	8.51%
Less: Non Cash Items							
Depreciation/Amortization		13,837,791	-	13,837,791	-	13,837,791	0.00%
Total Non-Cash		13,837,791	-	13,837,791	-	13,837,791	0.00%
Amount to be Appropriated (Function Cost/Cash Expense)		22,118,437	6,220,561	28,338,998	3,924,990	32,263,988	12.17%

Municipal Airports
Statement of Revenues and Expenses

	2025 Actuals Unaudited	2025 Revised	\$ Change	2026 Approved	\$ Change	2026 Revised	26 v 26 Revised % Change
Operating Revenue							
Airport Lease Fees	1,347,437	215,678	222,527	438,205	-	438,205	0.00%
Permanent Parking Fees	567,947	400,000	113,594	513,594	-	513,594	0.00%
Transient Parking Fees	11,171	8,000	-	8,000	-	8,000	0.00%
Vehicle Parking Fees	96,053	70,000	7,952	77,952	-	77,952	0.00%
MOA Aviation Fuel Fees	151,922	120,000	18,340	138,340	-	138,340	0.00%
SOA Aviation Fuel Fees	30,833	30,000	-	30,000	-	30,000	0.00%
Medevac Taxiway Fees	133,680	64,000	-	64,000	-	64,000	0.00%
Miscellaneous	33,215	9,000	-	9,000	-	9,000	0.00%
Total Operating Revenue	2,372,259	1,472,050	362,413	1,834,463	-	1,834,463	0.00%
Non Operating Revenue							
Operating Grant Revenue	210,873	169,000	4,105	173,105	-	173,105	0.00%
Investment Income	-	3,000	155,000	158,000	-	158,000	0.00%
Other Income	(3)	-	-	-	-	-	0.00%
Total Non Operating Revenue	210,870	588,950	159,105	748,055	-	748,055	0.00%
Total Revenue	2,583,128	2,061,000	521,518	2,582,518	-	2,582,518	0.00%
Operating Expense							
Salaries and Benefits	1,186,007	1,445,139	239,234	1,684,373	8,269	1,692,642	0.49%
Overtime	14,591	8,442	-	8,442	-	8,442	0.00%
Total Labor	1,200,598	1,453,581	239,234	1,692,815	8,269	1,701,084	0.49%
Supplies	173,646	157,000	(7,030)	149,970	-	149,970	0.00%
Travel	-	-	-	-	-	-	0.00%
Contractual/Other Services	542,914	564,850	230,000	794,850	-	794,850	0.00%
Equipment/Furnishings	-	2,000	-	2,000	-	2,000	0.00%
Dividend to General Government	-	-	-	-	-	-	0.00%
Manageable Direct Cost Total	716,560	723,850	222,970	946,820	-	946,820	0.00%
Municipal Enterprise/Utility Service Assessment	62,969	62,969	-	62,969	(5,666)	57,303	-9.00%
Depreciation/Amortization	-	3,040,323	-	3,040,323	-	3,040,323	0.00%
Non-Manageable Direct Cost Total	62,969	3,103,292	-	3,103,292	(5,666)	3,097,626	-0.18%
Charges by/to Other Departments	(909,817)	(1,063,785)	1,353,857	290,072	4,509	294,581	1.55%
Total Operating Expense	1,070,310	4,216,938	1,816,061	6,032,999	7,112	6,040,111	0.12%
Non Operating Expense							
Total Non Operating Expense	-	-	-	-	-	-	0.00%
Total Expense	1,070,310	4,216,938	1,816,061	6,032,999	7,112	6,040,111	0.12%
Net Income (Loss)	1,512,818	(2,155,938)	(1,294,543)	(3,450,481)	(7,112)	(3,457,593)	0.21%
Appropriation:							
Total Expense		4,216,938	1,816,061	6,032,999	7,112	6,040,111	0.12%
Less: Non Cash Items							
Depreciation/Amortization		3,040,323	-	3,040,323	-	3,040,323	0.00%
Total Non-Cash		3,040,323	-	3,040,323	-	3,040,323	0.00%
Amount to be Appropriated (Function Cost/Cash Expense)		1,176,615	1,816,061	2,992,676	7,112	2,999,788	0.24%

**Solid Waste Services - Administration
Statement of Revenues and Expenses**

	2025 Actuals Unaudited	2025 Revised	\$ Change	2026 Approved	\$ Change	2026 Revised	26 v 26 Revised % Change
Operating Revenue							
Non Operating Revenue							
Investment Income	-	(92,000)	9,000	(83,000)	-	(83,000)	0.00%
Total Non Operating Revenue	-	(92,000)	9,000	(83,000)	-	(83,000)	0.00%
Total Revenue	-	(92,000)	9,000	(83,000)	-	(83,000)	0.00%
Operating Expense							
Salaries and Benefits	3,236,024	4,379,668	141,085	4,520,753	144,101	4,664,854	3.19%
Overtime	91,597	38,341	-	38,341	-	38,341	0.00%
Total Labor	3,327,621	4,418,009	141,085	4,559,094	144,101	4,703,195	3.16%
Supplies	24,661	24,300	-	24,300	-	24,300	0.00%
Travel	6,991	11,120	-	11,120	-	11,120	0.00%
Contractual/Other Services	373,646	451,600	(150,000)	301,600	-	301,600	0.00%
Equipment/Furnishings	7,499	2,000	-	2,000	-	2,000	0.00%
Dividend to General Government	-	-	-	-	-	-	0.00%
Manageable Direct Cost Total	412,797	489,020	(150,000)	339,020	-	339,020	0.00%
Municipal Enterprise/Utility Service Assessment	-	-	-	-	-	-	0.00%
Non-Manageable Direct Cost Total	-	-	-	-	-	-	0.00%
Charges by/to Other Departments	83,019	(4,999,029)	17,915	(4,981,114)	(144,101)	(5,125,215)	2.89%
Total Operating Expense	3,823,436	(92,000)	9,000	(83,000)	-	(83,000)	0.00%
Non Operating Expense							
Total Non Operating Expense	-	-	-	-	-	-	0.00%
Total Expense	3,823,436	(92,000)	9,000	(83,000)	-	(83,000)	0.00%
Net Income (Loss)	3,823,436	-	-	-	-	-	0.00%
Appropriation:							
Total Expense		-	-	-	-	-	0.00%
Less: Non Cash Items							
Total Non-Cash		-	-	-	-	-	0.00%
Amount to be Appropriated (Function Cost/Cash Expense)		-	-	-	-	-	0.00%

Solid Waste Services - Disposal
Statement of Revenues and Expenses

	2025 Actuals Unaudited	2025 Revised	\$ Change	2026 Approved	\$ Change	2026 Revised	26 v 26 Revised % Change
Operating Revenue							
Landfill Disposal Fees	27,585,898	24,490,969	4,302,942	28,793,911	-	28,793,911	0.00%
Hazardous Waste Fees	422,275	1,523,504	-	1,523,504	-	1,523,504	0.00%
Commercial Collections	-	450,000	-	450,000	-	450,000	0.00%
Community Recycling Residential	361,974	397,113	-	397,113	-	397,113	0.00%
Community Recycling Commercial	1,144,494	513,782	-	513,782	-	513,782	0.00%
Landfill Methane Gas Sales	1,920,092	2,505,000	-	2,505,000	-	2,505,000	0.00%
Material Recovery Facility Fees	76,627	21,949	-	21,949	-	21,949	0.00%
Healthy Spaces Surcharge Revenue	-	-	-	-	2,000,000	2,000,000	100.00%
Reimbursed Costs	212,306	248,360	-	248,360	-	248,360	0.00%
Lease Revenue Rental	145,475	44,527	-	44,527	-	44,527	0.00%
Unsecured Loads	35,058	30,985	-	30,985	-	30,985	0.00%
Miscellaneous	(1,200)	1,101,284	-	1,101,284	-	1,101,284	0.00%
Total Operating Revenue	31,903,000	31,327,473	4,302,942	35,630,415	2,000,000	37,630,415	5.31%
Non Operating Revenue							
Investment Income	205	2,250,309	(973,000)	1,277,309	-	1,277,309	0.00%
Lease Interest Income	-	1,273	-	1,273	-	1,273	0.00%
Other Income	32,399	102,000	-	102,000	-	102,000	0.00%
Total Non Operating Revenue	32,604	2,353,582	(973,000)	1,380,582	-	1,380,582	0.00%
Total Revenue	31,935,604	33,681,055	3,329,942	37,010,997	2,000,000	39,010,997	5.13%
Operating Expense							
Salaries and Benefits	6,006,914	7,604,327	541,160	8,145,487	32,998	8,178,485	0.40%
Overtime	907,853	396,280	-	396,280	-	396,280	0.00%
Total Labor	6,914,767	8,000,607	541,160	8,541,767	32,998	8,574,765	0.38%
Supplies	1,376,439	1,481,999	50,000	1,531,999	7,500	1,539,499	0.49%
Travel	7,753	14,000	-	14,000	-	14,000	0.00%
Contractual/Other Services	6,897,810	7,780,654	259,752	8,040,406	2,658,600	10,699,006	24.85%
Equipment/Furnishings	4,656	9,000	-	9,000	-	9,000	0.00%
Future Landfill Closure Costs	-	730,000	-	730,000	-	730,000	0.00%
Transfers to Other Funds	-	-	-	-	2,000,000	2,000,000	100.00%
Dividend to General Government	750,000	750,000	-	750,000	-	750,000	0.00%
Manageable Direct Cost Total	9,036,658	10,765,653	309,752	11,075,405	4,666,100	15,741,505	29.64%
Municipal Enterprise/Utility Service Assessment	2,128,628	2,129,788	-	2,129,788	-	2,129,788	0.00%
Depreciation/Amortization	-	5,550,000	-	5,550,000	-	5,550,000	0.00%
Non-Manageable Direct Cost Total	2,128,628	7,679,788	-	7,679,788	-	7,679,788	0.00%
Charges by/to Other Departments	193,653	4,982,089	(20,839)	4,961,250	231,255	5,192,505	4.45%
Total Operating Expense	18,273,706	31,428,137	830,073	32,258,210	4,930,353	37,188,563	13.26%
Non Operating Expense							
Debt Issuance Costs	27,664	-	-	-	-	-	0.00%
Interest on Bonded Debt	1,131,611	3,682,763	-	3,682,763	-	3,682,763	0.00%
Interest on Loans	1,233,424	1,638,368	-	1,638,368	-	1,638,368	0.00%
Lease Principle/Interest Expense	-	25,201	-	25,201	-	25,201	0.00%
Total Non Operating Expense	2,392,698	5,346,332	-	5,346,332	-	5,346,332	0.00%
Total Expense	20,666,404	36,774,469	830,073	37,604,542	4,930,353	42,534,895	11.59%
Net Income (Loss)	11,269,200	(3,093,414)	2,499,869	(593,545)	(2,930,353)	(3,523,898)	83.16%
Appropriation:							
Total Expense		36,774,469	830,073	37,604,542	4,930,353	42,534,895	11.59%
Less: Non Cash Items							
Depreciation/Amortization		5,550,000	-	5,550,000	-	5,550,000	0.00%
Future Landfill Closure Costs		730,000	-	730,000	-	730,000	0.00%
Total Non-Cash		6,280,000	-	6,280,000	-	6,280,000	0.00%
Amount to be Appropriated (Function Cost/Cash Expense)		30,494,469	830,073	31,324,542	4,930,353	36,254,895	13.60%

**Solid Waste Services - Landfill Liability Closure Care Fund
Statement of Revenues and Expenses**

	2025 Actuals Unaudited	2025 Revised	\$ Change	2026 Approved	\$ Change	2026 Revised	26 v 26 Revised % Change
Operating Revenue							
Non Operating Revenue							
Transfer from Other Funds	-	-	-	-	730,000	730,000	0.00%
Total Non Operating Revenue	-	-	-	-	730,000	730,000	100.00%
Total Revenue	-	-	-	-	730,000	730,000	100.00%
Operating Expense							
Salaries and Benefits	-	-	-	-	-	-	0.00%
Overtime	-	-	-	-	-	-	0.00%
Total Labor	-	-	-	-	-	-	0.00%
Travel	-	-	-	-	-	-	0.00%
Contractual/Other Services	-	-	-	-	55,000	55,000	100.00%
Transfers to Other Funds	-	-	-	-	5,200,000	5,200,000	100.00%
Dividend to General Government	-	-	-	-	-	-	0.00%
Manageable Direct Cost Total	-	-	-	-	5,255,000	5,255,000	100.00%
Municipal Enterprise/Utility Service Assessment	-	-	-	-	-	-	0.00%
Non-Manageable Direct Cost Total	-	-	-	-	-	-	0.00%
Charges by/to Other Departments	-	-	-	-	-	-	0.00%
Total Operating Expense	-	-	-	-	5,255,000	5,255,000	100.00%
Non Operating Expense							
Total Non Operating Expense	-	-	-	-	-	-	0.00%
Total Expense	-	-	-	-	5,255,000	5,255,000	100.00%
Net Income (Loss)	-	-	-	-	(4,525,000)	(4,525,000)	100.00%
Appropriation:							
Total Expense		-	-	-	5,255,000	5,255,000	0.00%
Less: Non Cash Items							
Total Non-Cash		-	-	-	-	-	0.00%
Amount to be Appropriated (Function Cost/Cash Expense)		-	-	-	5,255,000	5,255,000	0.00%

**Solid Waste Services - Refuse Collection
Statement of Revenues and Expenses**

	2025 Actuals Unaudited	2025 Revised	\$ Change	2026 Approved	\$ Change	2026 Revised	26 v 26 Revised % Change
Operating Revenue							
Commercial Collections	9,961,001	9,659,042	-	9,659,042	-	9,659,042	0.00%
Residential Collections	5,230,105	5,074,268	-	5,074,268	-	5,074,268	0.00%
Dumpster Container Rental	684,990	942,290	-	942,290	-	942,290	0.00%
Reimbursed Costs	71,550	238,500	-	238,500	-	238,500	0.00%
Miscellaneous	-	51,660	-	51,660	-	51,660	0.00%
Total Operating Revenue	15,947,645	15,965,760	-	15,965,760	-	15,965,760	0.00%
Non Operating Revenue							
Investment Income	115	(18,800)	440,000	421,200	-	421,200	0.00%
Other Income	404	-	-	-	-	-	0.00%
Total Non Operating Revenue	519	(18,800)	440,000	421,200	-	421,200	0.00%
Total Revenue	15,948,164	15,946,960	440,000	16,386,960	-	16,386,960	0.00%
Operating Expense							
Salaries and Benefits	3,441,471	3,712,069	195,220	3,907,289	(12,112)	3,895,177	-0.31%
Overtime	126,771	87,937	-	87,937	-	87,937	0.00%
Total Labor	3,568,242	3,800,006	195,220	3,995,226	(12,112)	3,983,114	-0.30%
Supplies	592,349	729,655	-	729,655	35,000	764,655	4.58%
Travel	2,852	6,000	-	6,000	-	6,000	0.00%
Contractual/Other Services	4,367,494	4,451,035	384,000	4,835,035	600,000	5,435,035	11.04%
Equipment/Furnishings	1,412	10,000	-	10,000	-	10,000	0.00%
Dividend to General Government	297,834	300,000	-	300,000	-	300,000	0.00%
Manageable Direct Cost Total	5,261,940	5,496,690	384,000	5,880,690	635,000	6,515,690	9.75%
Municipal Enterprise/Utility Service Assessment	834,457	832,291	-	832,291	-	832,291	0.00%
Depreciation/Amortization	-	1,257,000	-	1,257,000	-	1,257,000	0.00%
Non-Manageable Direct Cost Total	834,457	2,089,291	-	2,089,291	-	2,089,291	0.00%
Charges by/to Other Departments	90,797	3,580,298	(20,530)	3,559,768	134,820	3,694,588	3.65%
Total Operating Expense	9,755,437	14,966,285	558,690	15,524,975	757,708	16,282,683	4.65%
Non Operating Expense							
Debt Issuance Costs	9,734	39,054	-	39,054	-	39,054	0.00%
Interest on Bonded Debt	636,531	1,951,433	-	1,951,433	-	1,951,433	0.00%
Interest on Loans	393,613	630,000	-	630,000	-	630,000	0.00%
Lease Principle/Interest Expense	-	796	-	796	-	796	0.00%
Total Non Operating Expense	1,039,878	2,621,283	-	2,621,283	-	2,621,283	0.00%
Total Expense	10,795,315	17,587,568	558,690	18,146,258	757,708	18,903,966	4.01%
Net Income (Loss)	5,152,849	(1,640,608)	(118,690)	(1,759,298)	(757,708)	(2,517,006)	30.10%
Appropriation:							
Total Expense		17,587,568	558,690	18,146,258	757,708	18,903,966	4.01%
Less: Non Cash Items							
Depreciation/Amortization		1,257,000	-	1,257,000	-	1,257,000	0.00%
Total Non-Cash		1,257,000	-	1,257,000	-	1,257,000	0.00%
Amount to be Appropriated (Function Cost/Cash Expense)		16,330,568	558,690	16,889,258	757,708	17,646,966	4.29%