

**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 <b><u>GENERAL GOVERNMENT</u></b>			
		<b>\$ 111,851</b>	<b>\$ 9,549,216</b>
18 Legislative Branch	\$ 9,437,365	<del>\$ 161,551</del>	<del>\$ 9,598,916</del>
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		<b>1,166,747</b>	<b>21,745,243</b>
28 Health	20,578,496	<del>1,070,047</del>	<del>21,648,543</del>
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

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			<b>\$ 8,973,730</b>	<b>\$ 665,801,049</b>
11	<b>GRAND TOTAL GENERAL GOVERNMENT</b>	<b>\$ 656,827,319</b>	<b><del>\$ 8,926,730</del></b>	<b><del>\$ 665,754,049</del></b>

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				<b>\$ 5,704,257</b>	<b>\$ 199,196,517</b>
18	101000	Areawide General	\$ 193,492,260	<del>\$ 5,657,257</del>	<del>\$ 199,149,517</del>
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

	Fund No.	Fund Description	2026 Approved Budget	Revision	2026 Revised Budget
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				<b>\$ 9,195,096</b>	<b>\$ 615,311,169</b>
17		Subtotal General Funds	\$ 606,116,073	<del>\$ 9,148,096</del>	<del>\$ 615,264,169</del>
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				<b>\$ 9,628,836</b>	<b>\$ 633,147,215</b>
35		GRAND TOTAL GENERAL GOVERNMENT	\$ 623,518,379	<del>\$ 9,581,836</del>	<del>\$ 633,100,215</del>

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.

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

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

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

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 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		<b>2026 Approved General Government Operating Budget</b>					\$ 666,127,074	\$ 237,208,613	\$ 33,308,940	\$ 4,245,028	\$ 362,315,857	\$ 29,048,636
3												
4		<b>Budget Savings from Prior Year</b>										
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		<b>Total Budget Savings from Prior Year</b>					\$ -	\$ -	\$ -	\$ 3,650,000	\$ (3,650,000)	\$ -
10												
11		<b>Running Subtotal of 2026 Revised General Government Operating Budget</b>					\$ 666,127,074	\$ 237,208,613	\$ 33,308,940	\$ 7,895,028	\$ 358,665,857	\$ 29,048,636
12		<b>Revenue Adjustments</b>										
13	Fire	<b>Ambulance Service Fees</b> - in line with prior 2 year actuals	R	101000	-	-	-	1,761,300	-	-	(1,761,300)	-
14	Multiple	<b>TANs Investment Earnings</b> - per Public Finance 03/31/2026	R	Multiple	-	-	(1,054,000)	(1,054,000)	-	-	-	-
15	Multiple	<b>Department Revenues</b> - in line with revised projections	R	Multiple	-	-	-	117,507	-	-	(88,600)	(28,907)
16	Taxes & Reserves	<b>Contribution from MOA Trust</b> - per Treasury 04/01/2026 to total \$17.05M	R	101000	-	-	-	553,296	-	-	(553,296)	-
17	Taxes & Reserves	<b>Community Assistance Program</b> - bring to amount of SOA estimate with CAP application letter, totaling \$1,565,731.93	1	101000	-	-	-	1,100,731	-	-	(1,100,731)	-
18		<b>Total Revenue Adjustments</b>					\$ (1,054,000)	\$ 2,478,834	\$ -	\$ -	\$ (3,503,927)	\$ (28,907)
19												
20		<b>Running Subtotal of 2026 Revised General Government Operating Budget</b>					\$ 665,073,074	\$ 239,687,447	\$ 33,308,940	\$ 7,895,028	\$ 355,161,930	\$ 29,019,729
21		<b>Tax Cap Adjustments</b>										
22	Taxes & Reserves	<b>Non-Property Taxes Subject to Tax Cap</b> - Auto Tax, Motor Vehicle Rental Tax, Tobacco Tax, PILTs, MESA, and MUSA.	R	Multiple	-	-	-	(31,768)	-	-	31,768	-
23	Maintenance & Operations	<b>Voter Approved Bond O&amp;M</b> - Bond Proposition 2, AO 2026-004; contingent upon certification of election results	R	141000	-	-	25,500	-	-	-	25,500	-
24	Maintenance & Operations	<b>Voter Approved Bond O&amp;M</b> - 2025 Bond Proposition 2, AO 2025-009	R	141000	-	-	(15,000)	-	-	-	(15,000)	-
25	Parks & Recreation	<b>Voter Approved Bond O&amp;M</b> - 2024 Bond Proposition 4, AO 2024-7	R	161000	-	-	(5,000)	-	-	-	(5,000)	-
26	Traffic Engineering	<b>Voter Approved Bond O&amp;M</b> - 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		<b>Total Tax Cap Adjustments</b>					\$ 909,869	\$ 816,601	\$ -	\$ (848,369)	\$ 941,637	\$ -
29												
30		<b>Running Subtotal of 2026 Revised General Government Operating Budget</b>					\$ 665,982,943	\$ 240,504,048	\$ 33,308,940	\$ 7,046,659	\$ 356,103,567	\$ 29,019,729
31		<b>Contractual and Operational Adjustments</b>										
32	Multiple	<b>Venues - Room Tax</b> - 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	<b>Venues</b> - 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	<b>Venues</b> - Sullivan Arena 2026 utility costs	R	101000	-	-	181,226	-	-	-	181,226	-
36	Chief Administrative Officer	<b>Venues</b> - Anchorage Museum Association (AMA) management agreement CPI & population adjustment	R	101000	-	-	211,369	-	-	-	211,369	-
37	Chief Administrative Officer	<b>Risk</b> - Increased cost of coverage due to claims	R	602000	-	-	700,000	-	-	700,000	-	-
38	Community Development	<b>1% for Art</b> - transfer from Public Works	R	101000	1	-	219,226	50,000	(3,487)	-	172,713	-
39	Finance	<b>Treasury</b> - 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	<b>Wildfire Division</b> - 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	<b>Chugach State Park Access Service Area (CASA)</b> - 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	<b>Safety</b> - 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)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		
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	<b>Total Contractual and Operational Adjustments</b>						<b>3</b>	<b>8</b>	<b>\$ 8,113,946</b>	<b>\$ 2,330,093</b>	<b>\$ (662,006)</b>	<b>\$ (929,046)</b>	<b>\$ 7,041,553</b>	<b>\$ 333,352</b>
62														
63	<b>Running Subtotal of 2026 Revised General Government Operating Budget</b>								<b>\$ 674,096,889</b>	<b>\$ 242,834,141</b>	<b>\$ 32,646,934</b>	<b>\$ 6,117,613</b>	<b>\$ 363,145,120</b>	<b>\$ 29,353,081</b>
64	<b>Board Requests from Service Areas (SA) with Maximum Tax Rates</b>													
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	<b>Total Board Requests from Service Areas (SA) with Maximum Tax Rates</b>						<b>-</b>	<b>-</b>	<b>\$ 956,915</b>	<b>\$ 5,300</b>	<b>\$ 6,900</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 934,715</b>
95														
96	<b>Running Subtotal of 2026 Revised General Government Operating Budget</b>								<b>\$ 675,053,804</b>	<b>\$ 242,839,441</b>	<b>\$ 32,653,834</b>	<b>\$ 6,127,613</b>	<b>\$ 363,145,120</b>	<b>\$ 30,287,796</b>
97														
98	<b>2026 Approved General Government Operating Budget</b>								<b>\$ 666,127,074</b>	<b>\$ 237,208,613</b>	<b>\$ 33,308,940</b>	<b>\$ 4,245,028</b>	<b>\$ 362,315,857</b>	<b>\$ 29,048,636</b>
99														
100	<b>Total Adjustments</b>						<b>3</b>	<b>8</b>	<b>\$ 8,926,730</b>	<b>\$ 5,630,828</b>	<b>\$ (655,106)</b>	<b>\$ 1,882,585</b>	<b>\$ 829,263</b>	<b>\$ 1,239,160</b>
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	<b>Assembly Amendments</b>												
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 - 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		<b>2026 Approved Marijuana Retail Sales Tax Program</b>					\$ 8,436,133	\$ 244,097	\$ 8,680,230	\$ 6,100,000	\$ 2,600,066	\$ 8,700,066
3												
4		<b>Child Care</b>										
5	Health	Calculated labor adjustments and IGCs	R	208000	-	-	34,575	683	35,258	-	-	-
6	Health	<b>ACCEE Board recommended reduction: Sector Worker Retention Bonuses -</b> Retention focused bonus payments for sector workers based on experience and training completed	R	208000	-	-	(400,000)	-	(400,000)	-	-	-
7	Health	<b>ACCEE Board recommended reduction: Start-Up Funds for In-Home Providers -</b> Small awards available for newly created in-home care providers	R	208000	-	-	(100,000)	-	(100,000)	-	-	-
8		<b>Total Child Care</b>					\$ (465,425)	\$ 683	\$ (464,742)	\$ -	\$ -	\$ -
9												
10		<b>Running Subtotal of 2026 Revised Marijuana Retail Sales Tax Program</b>					\$ 7,970,708	\$ 244,780	\$ 8,215,488	\$ 6,100,000	\$ 2,600,066	\$ 8,700,066
11												
12		<b>Administration &amp; Collection</b>										
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		<b>Total Administration &amp; Collection</b>					\$ -	\$ 13,002	\$ 13,002	\$ (795,000)	\$ 323,424	\$ (471,576)
18												
19		<b>2026 Revised Marijuana Retail Sales Tax Program</b>					\$ 7,970,708	\$ 257,782	\$ 8,228,490	\$ 5,305,000	\$ 2,923,490	\$ 8,228,490
20												
21												
							<b>2026 Revised Marijuana Retail Sales Tax Program Amount of Function Costs (Over)/Under Financing Sources</b>					\$ -