

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**

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:

Department/Agency	2026 Approved Budget	Revision	2026 Revised Budget
<u>GENERAL GOVERNMENT</u>			
Legislative Branch	\$ 9,437,365	\$ 161,551	\$ 9,598,916
Chief Administrative Officer	22,974,820	1,148,023	24,122,843
Community Development	1,853,701	284,355	2,138,056
Development Services	12,840,179	229,048	13,069,227
Equal Rights Commission	770,827	16,320	787,147
Equity & Inclusion	431,352	6,705	438,057
Finance	16,488,811	624,077	17,112,888
Fire	131,954,664	1,411,364	133,366,028
Health	20,578,496	1,070,047	21,648,543
Human Resources	7,214,707	424,246	7,638,953
Information Technology	23,430,746	381,735	23,812,481
Internal Audit	947,876	26,706	974,582
Library	10,371,085	307,864	10,678,949
Maintenance & Operations	112,742,221	327,016	113,069,237
Management & Budget	1,356,071	22,674	1,378,745
Mayor	3,154,632	23,231	3,177,863
Municipal Attorney	9,925,214	(8,341)	9,916,873
Municipal Manager	2,412,059	413,545	2,825,604
Parks & Recreation	26,316,084	1,023,058	27,339,142
Planning	3,802,489	141,143	3,943,632
Police	151,275,994	2,401,305	153,677,299
Project Management & Engineering	900,975	55,651	956,626
Public Transportation	33,898,870	1,495,244	35,394,114
Public Works	1,942,360	(189,415)	1,752,945
Purchasing	2,154,779	10,865	2,165,644

Resolution to Revise and Appropriate 2026 General Government Operating Budget

1 Department/Agency	2026 Approved Budget	Revision	2026 Revised Budget
2 Real Estate	11,274,097	(2,649,872)	8,624,225
3 Traffic Engineering	7,630,394	(138,045)	7,492,349
4 Areawide TANs Expense	1,927,000	(638,000)	1,289,000
5 Convention Center & Reserves	26,819,451	544,630	27,364,081
6 GRAND TOTAL GENERAL GOVERNMENT	<u>\$ 656,827,319</u>	<u>\$ 8,926,730</u>	<u>\$ 665,754,049</u>

7
8 **Section 2.** The function cost amounts set forth for the 2026 fiscal year for the following operating funds
9 are hereby appropriated (see **Section 3**):

10 Fund No.	Fund Description	2026 Approved Budget	Revision	2026 Revised Budget
11	<u>GENERAL FUNDS</u>			
12	101000 Areawide General	\$ 193,492,260	\$ 5,657,257	\$ 199,149,517
13	103000 Areawide EMS Lease	829,029	-	829,029
14	104000 Chugiak Fire SA	1,631,602	95,468	1,727,070
15	105000 Glen Alps SA	508,041	7,254	515,295
16	106000 Girdwood Valley SA	5,573,262	241,938	5,815,200
17	107000 AW APD IT Systems Special Levy	1,840,000	-	1,840,000
18	110000 Chugach State Park Access SA	-	374,763	374,763
19	111000 Birchtree/Elmore LRSA	408,070	11,630	419,700
20	112000 Sec. 6/Campbell Airstrip LRSA	221,954	(628)	221,326
21	113000 Valli-Vue Estates LRSA	158,984	(1,150)	157,834
22	114000 Skyranch Estates LRSA	48,225	(3,250)	44,975
23	115000 Upper Grover LRSA	26,174	48	26,222
24	116000 Raven Woods/Bubbling Brook LRSA	24,887	4,487	29,374
25	117000 Mt. Park Estates LRSA	45,459	523	45,982
26	118000 Mt. Park/Robin Hill RRSA	218,667	801	219,468
27	119000 Chugiak/Birchwood/Eagle River RRSA	9,901,445	462,311	10,363,756
28	121000 Eaglewood Contributing RSA	137,288	4,928	142,216
29	122000 Gateway Contributing RSA	2,525	730	3,255
30	123000 Lakehill LRSA	81,777	(3,090)	78,687
31	124000 Totem LRSA	44,420	(5,962)	38,458
32	125000 Paradise Valley South LRSA	23,178	(239)	22,939
33	126000 SRW Homeowners LRSA	86,854	(511)	86,343
34	129000 Eagle River Street Light SA	337,521	13,783	351,304
35	131000 Anchorage Fire SA	93,848,398	1,664,199	95,512,597
36	141000 Anchorage Roads & Drainage SA	81,566,055	(2,937,717)	78,628,338
37	142000 Talus West LRSA	134,824	(59,271)	75,553
38	143000 Upper O'Malley LRSA	956,601	(43,995)	912,606
39	144000 Bear Valley LRSA	71,043	2,686	73,729
40	145000 Rabbit Creek View/Heights LRSA	153,135	25,048	178,183
41	146000 Villages Scenic Parkway LRSA	33,038	1,127	34,165
42	147000 Sequoia Estates LRSA	31,992	1,674	33,666
43	148000 Rockhill LRSA	85,010	(2,829)	82,181
44	149000 South Goldenview Area RRSA	971,351	(11,896)	959,455
45	150000 Homestead LRSA	37,184	(743)	36,441

Resolution to Revise and Appropriate 2026 General Government Operating Budget

Fund No.	Fund Description	2026 Approved Budget	Revision	2026 Revised Budget
151000	Anchorage Metropolitan Police SA	162,932,469	3,119,574	166,052,043
152000	Turnagain Arm Police SA	21,735	(513)	21,222
161000	Anchorage Parks & Recreation SA	27,429,051	347,868	27,776,919
162000	Eagle River/Chugiak Parks/Rec SA	5,402,723	168,245	5,570,968
163000	Anchorage Building Safety SA	8,752,633	(43,574)	8,709,059
164000	Public Finance & Investment Fund	2,547,209	57,122	2,604,331
170000	ML&P Sale Proceeds	5,500,000	-	5,500,000
	Subtotal General Funds	\$ 606,116,073	\$ 9,148,096	\$ 615,264,169
SPECIAL REVENUE FUNDS				
201000	PAC Surcharge Revenue	\$ -	\$ 339,000	\$ 339,000
2020X0	Convention Center Reserves	21,576,383	545,032	22,121,415
221000	Heritage Land Bank	1,022,386	4,833	1,027,219
	Subtotal Special Revenue Funds	\$ 22,598,769	\$ 888,865	\$ 23,487,634
DEBT SERVICE FUND				
301000	PAC Surcharge Revenue Bond	\$ 296,000	\$ (296,000)	\$ -
INTERNAL SERVICE FUNDS				
602000	Self-Insurance	\$ 605,125	\$ (159,125)	\$ 446,000
607000	Management Information Systems	(6,097,588)	-	(6,097,588)
	Subtotal Internal Service Funds	\$ (5,492,463)	\$ (159,125)	\$ (5,651,588)
GRAND TOTAL GENERAL GOVERNMENT		\$ 623,518,379	\$ 9,581,836	\$ 633,100,215

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

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

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

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

1 **Section 7.** Appropriating a transfer in the amount of FORTY THOUSAND DOLLARS (\$40,000) from the
 2 2026 Operating Budget, Glen Alps Service Area Operating Fund (105000) to the Miscellaneous Capital
 3 Projects Pass-Thru Capital Improvement Projects Fund (409800) for the purpose of providing funding for
 4 the Glen Alps Roads and Drainage Capital Improvement Program, all within the Maintenance &
 5 Operations Department.

6
 7 **Section 8.** Appropriating a transfer in the amount of FIFTY THOUSAND DOLLARS (\$50,000) from the
 8 2026 Operating Budget, Areawide General Operating Fund (101000) to the Operating Projects
 9 Committed General Fund (190000) for 1% for Art Maintenance, all within the Community Development
 10 Department.

11
 12 **Section 9.** Appropriating a transfer in the amount of ONE HUNDRED THOUSAND DOLLARS
 13 (\$100,000) from the 2026 Operating Budget, Anchorage Parks & Recreation Service Area (SA)
 14 Operating Fund (161000) to the Anchorage Parks & Recreation SA Capital Improvement Projects Fund
 15 (461800) for capital reserve for future repairs at Bartlett, Dimond, East, Service, and West pools, all
 16 within the Parks & Recreation Department.

17
 18 **Section 10.** Appropriating a transfer in the amount of FIVE HUNDRED EIGHTY-THREE THOUSAND
 19 SIX HUNDRED SEVENTY-EIGHT DOLLARS (\$583,678) from the 2026 Operating Budget, Anchorage
 20 Parks & Recreation Service Area (SA) Operating Fund (161000) to the Anchorage Parks & Recreation
 21 SA Capital Improvement Projects Fund (461800) for purchasing capital equipment and improving parks,
 22 trails, and facilities, all within the Parks & Recreation Department.

23
 24 **Section 11.** Appropriating a transfer in the amount of FOUR MILLION EIGHT HUNDRED THIRTEEN
 25 THOUSAND TWO HUNDRED TWENTY-EIGHT DOLLARS (\$4,813,200) from the 2026 Operating
 26 Budget, Chugiak, Birchwood, Eagle River Rural Road Service Area (CBERRRSA) Operating Fund
 27 (119000) to the CBERRRSA Capital Improvement Projects Fund (419800) for road and drainage
 28 improvement projects, all within the Maintenance & Operations Department.

29
 30 **Section 12.** Revising and appropriating the 2026 Operating Budget for the Police & Fire Retirees
 31 Medical Operating Fund (165000) as supported by transfers from 2026 Police and Fire Departments'
 32 General Government Operating Budgets:

	2026 Approved Budget	Revision	2026 Revised Budget
34 165000 P&F Retirees Med Ops - Direct Cost	\$ 203,051	\$ 2,225	\$ 205,276
35 165000 P&F Retirees Med Ops - Function Cost	\$ 221,621	\$ (5,023)	\$ 216,598

36
 37 **Section 13.** Revising and appropriating the 2026 Operating Budget for the Police & Fire Retiree Medical
 38 Liability Fund (281000) as supported by contributions from 2026 Police and Fire Departments' General
 39 Government Operating Budgets:

	2026 Approved Budget	Revision	2026 Revised Budget
41 281000 P&F Retiree Med Liability - Direct Cost	\$ 3,920,252	\$ -	\$ 3,920,252
42 281000 P&F Retiree Med Liability - Function Cost	\$ 3,950,102	\$ (459)	\$ 3,949,643

43

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
 15 Maintenance and Operations Department, to pay the costs of heavy fleet vehicles involved in front-line
 16 snow response.

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 _____ day of _____, 2026.
5
6
7

8 _____
9 Chair of the Assembly

10 ATTEST:
11
12

13 _____
14 Municipal Clerk
15



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
- 22 • Adjust IGCs (charges to/from others)
 - 23 • Adjust personnel and benefit costs in line with collective bargaining agreements or current
24 wage costs
 - 25 • \$1.0 million transfer Congregate Shelter costs to operating budget
 - 26 • \$0.1 million reduction of revenue management costs

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

29 Marijuana Retail Sales Tax Program

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

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

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

2026 Revised General Government Operating Budget

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

#	Department / Agency	Category and Description	(1-Time / 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
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	Taxes & Reserves	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	Chief Administrative Officer	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 payments to operations, per AR 2025-308 and AO 2025-129	R	301000	-	-	(296,000)	(296,000)	-	-	-	-
34	Chief Administrative Officer	Venues - Sullivan Arena 2026 utility costs	R	201000	-	-	339,000	339,000	-	-	-	-
35	Chief Administrative Officer	Venues - Anchorage Museum Association (AMA) management agreement CPI & population adjustment	R	101000	-	-	181,226	-	-	-	181,226	-
36	Chief Administrative Officer	Risk - Increased cost of coverage due to claims	R	101000	-	-	211,369	-	-	-	211,369	-
37	Chief Administrative Officer	1% for Art - transfer from Public Works	R	602000	-	-	700,000	-	-	700,000	-	-
38	Community Development	Treasury - new Delinquent Fines & Fees Collection position funded with anticipated collected revenues	R	101000	1	-	219,226	50,000	(3,487)	-	172,713	-
39	Finance	SAFER Grant match	R	101000	-	-	125,091	125,091	-	-	-	-
40	Fire	Anchorage Safety Center & Anchorage Safety Patrol Services (SALA)	R	101000	-	-	922,420	-	-	-	922,420	-
41	Fire		R	101000	-	-	190,671	-	-	-	190,671	-

* Filled / Vacant data is at a point in time and is subject to change

2026 Revised General Government Operating Budget

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

#	Department / Agency	Category and Description	(1-Time / 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
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	Streightlight 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	-
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	R	Multiple	(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

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2026 Revised General Government Operating Budget

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

#	Department / Agency	Category and Description	(1-Time / 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
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		Total Adjustments		3	8	\$ 8,926,730	\$ 5,630,828	\$ (655,106)	\$ 1,882,585	\$ 829,263	\$ 1,239,160
100											
101											
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		Less Depreciation / Amortization - Information Technology				\$ (9,299,755)					
104		2026 Revised General Government Operating Budget Appropriation				\$ 665,754,049					\$ 393,432,916
105											
106											
107											

Amount (Over)/Under the Tax Cap \$ 363,192,445
 Tax Cap \$ 47,325

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

#	Department / Agency	Category and Description	(1)-Time / (Recurring)	Fund	Filled *	Positions *	Vacant *	Spending		Financing Sources			
								Direct Costs	IGCs	Function Cost	Non-Property Tax Revenues	Fund Balance	Total Financing Sources
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		Total Child Abuse, Sexual Assault, and Domestic Violence						\$ 7,019	\$ (1,253)	\$ 5,766	\$ -	\$ -	\$ -
6		Running Subtotal of 2026 Revised Alcoholic Beverages Retail Sales Tax Program						\$ 15,513,768	\$ 376,279	\$ 15,890,047	\$ 15,959,275	\$ -	\$ 15,959,275
7		Running Subtotal of 2026 Revised Alcoholic Beverages Retail Sales Tax Program						\$ 15,513,768	\$ 376,279	\$ 15,890,047	\$ 15,959,275	\$ -	\$ 15,959,275
8		First Responders											
9	Municipal Attorney	Calculated labor adjustments and IGCs	R	206000	-	-	-	81,621	(308)	81,313	-	-	-
10	Police	Calculated labor adjustments and IGCs	R	206000	-	-	-	-	(5,482)	(5,482)	-	-	-
11		Total First Responders						\$ 81,621	\$ (5,790)	\$ 75,831	\$ -	\$ -	\$ -
12		Running Subtotal of 2026 Revised Alcoholic Beverages Retail Sales Tax Program						\$ 15,595,389	\$ 370,489	\$ 15,965,878	\$ 15,959,275	\$ -	\$ 15,959,275
13		Running Subtotal of 2026 Revised Alcoholic Beverages Retail Sales Tax Program						\$ 15,595,389	\$ 370,489	\$ 15,965,878	\$ 15,959,275	\$ -	\$ 15,959,275
14		Homelessness											
15	Health	Transfer Congregate Shelter costs to operating budget	R	206000	-	-	-	(1,000,000)	-	(1,000,000)	-	-	-
16	Health	Calculated labor adjustments and IGCs	R	206000	-	-	-	32,252	(4,665)	27,587	-	-	-
17	Health	Calculated labor adjustments and IGCs	R	206000	-	-	-	37,080	(1,324)	35,756	-	-	-
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						\$ (1,752,225)	\$ (43,623)	\$ (1,795,848)	\$ -	\$ -	\$ -
20		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
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		Running Subtotal of 2026 Revised Alcoholic Beverages Retail Sales Tax Program						\$ 13,857,935	\$ 273,404	\$ 14,131,339	\$ 14,153,150	\$ -	\$ 14,153,150
29		Running Subtotal of 2026 Revised Alcoholic Beverages Retail Sales Tax Program						\$ 13,857,935	\$ 273,404	\$ 14,131,339	\$ 14,153,150	\$ -	\$ 14,153,150
30		2026 Revised Alcoholic Beverages Retail Sales Tax Program Amount of Function Costs (Over)/Under Financing Sources											\$ 21,811
31													\$ 21,811

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

#	Department / Agency	Category and Description	(1)-Time / (Recurring)	Fund	Filled *	Vacant *	Spending		Financing Sources			
							Direct Costs	IGCs	Function Cost	Non-Property Tax Revenues	Fund Balance	Total Financing Sources
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												