

Overview of Major Revenue Sources

The following narrative pages describe the major revenue sources that make up over 75% of the \$628,611,906 of revenue that supports the 2026 Proposed General Government Operating Budget:

Property Tax - Total

2026 Proposed Budget is \$391,403,293; 62.26% of Total Revenues

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

2026 Proposed Budget is \$360,229,437; 57.31% of Total Revenues

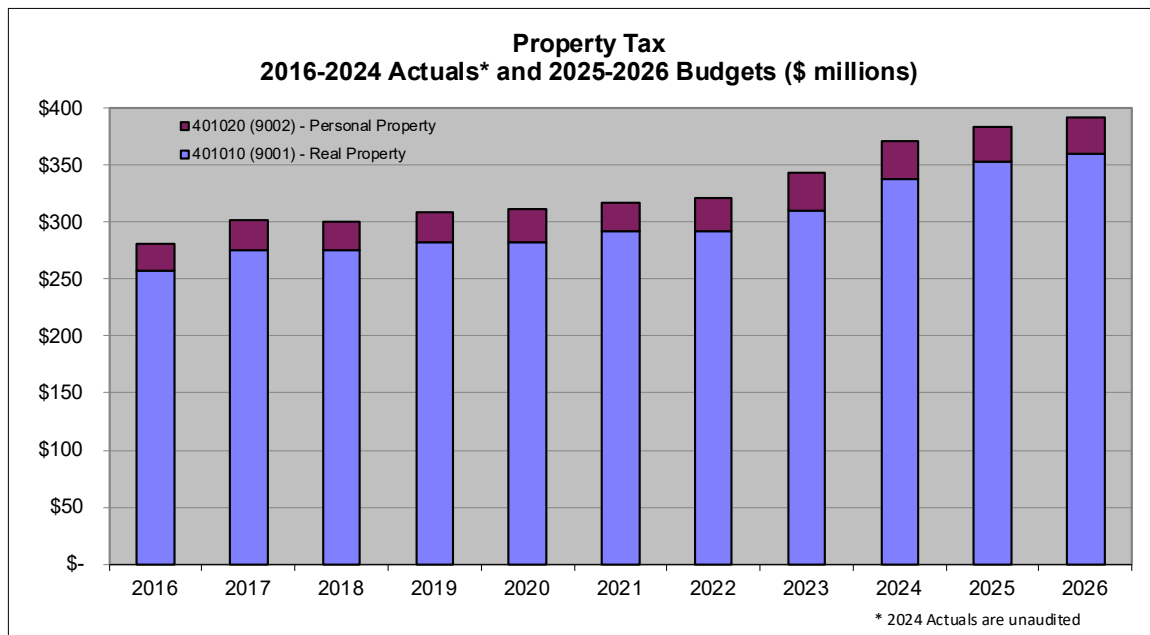
Personal Property Tax (Account 401020) - any property other than real property:

2026 Proposed Budget is \$31,173,856; 4.96% of Total Revenues

Property taxes are used to fund services that are not covered by other funding sources. The maximum amount of property taxes that can be collected is established by the Tax Limit Calculation for services provided in the following Anchorage Services Areas: Areawide, Fire, Parks & Recreation, Police, Roads (Five Majors), and Building Safety and by Service Area Boards or code for special levy, limited, and rural service areas. Property taxes are ad valorem, which means they are based on the value of the taxable property; taxpayers pay a flat rate per dollar value of taxable property tax that they own.

These revenues will be updated in the spring during the Revised budget process to include most recent millage and property values.

Additional Property Tax information is available online at
www.muni.org/Departments/finance/treasury/PropTax



Room Tax (Account 401110)

2026 Proposed Budget is \$44,000,000
7.00% of Total Revenues

In accordance with AMC 12.20, room tax revenue is generated from a 12% tax on short-term room rental transactions, which are rentals of less than 30 days of continuous occupancy. Room tax applies to a broad spectrum of lodging businesses (called operators), such as hotels, motels, inns, corporate suites, bed and breakfasts, rooming houses, townhomes, cabins, duplexes, condominiums, vacation rentals, seasonal rentals, and apartments. Room tax may also be referred to by a variety of names, including bed tax, occupancy tax, transient occupancy tax, and hotel tax.

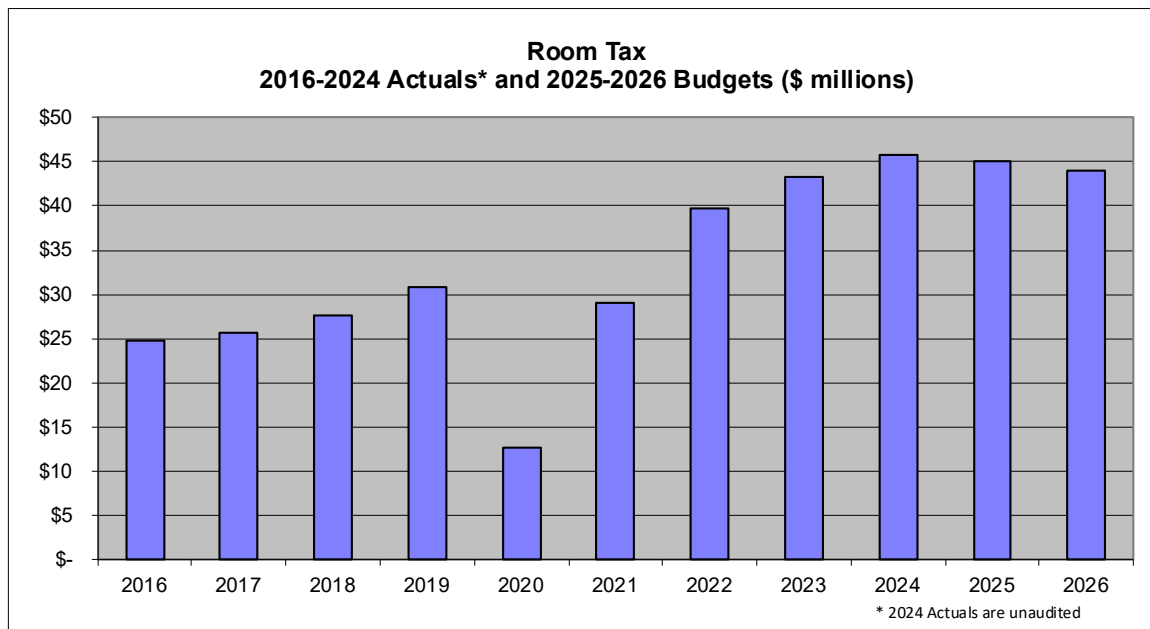
Operators (including hosting platforms, such as AirBnB, VRBO, and others) are required to register each individual rental business with the Municipal Treasury prior to renting or offering to rent a room(s) (AMC 12.20.030).

Tax proceeds are split three ways: 4% is used to pay the debt service and other costs of the Dena'ina Civic and Convention Center; 4% is used to promote tourism; and 4% goes to general government. Room Tax is not subject to the Tax Limit.

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

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

Additional Room Tax information is available online at www.muni.org/roomtax



Tobacco Tax (Account 401080)

2026 Proposed Budget is \$21,000,000
3.34% of Total Revenues

In accordance with AMC 12.40.010, the cigarette tax rate is indexed to the actual change in the mid-year Alaska Urban Consumer Price Index (CPI) and adjusted January 1 of each year to reflect inflation. Effective January 1, 2025, the excise tax on cigarettes will change from 1.349 mills to 1.370 mills, or \$0.1370 per cigarette, \$2.74 per pack (rounded), and \$27.40 per carton.

Per AMC 12.40.020, tobacco taxes are also levied as 55% of wholesale price of other tobacco products (OTP) brought into the Municipality; this rate is not indexed with CPI. The recent annual data reveals tax on cigarettes accounts for about 83% of total annual tobacco taxes collected by the Municipality.

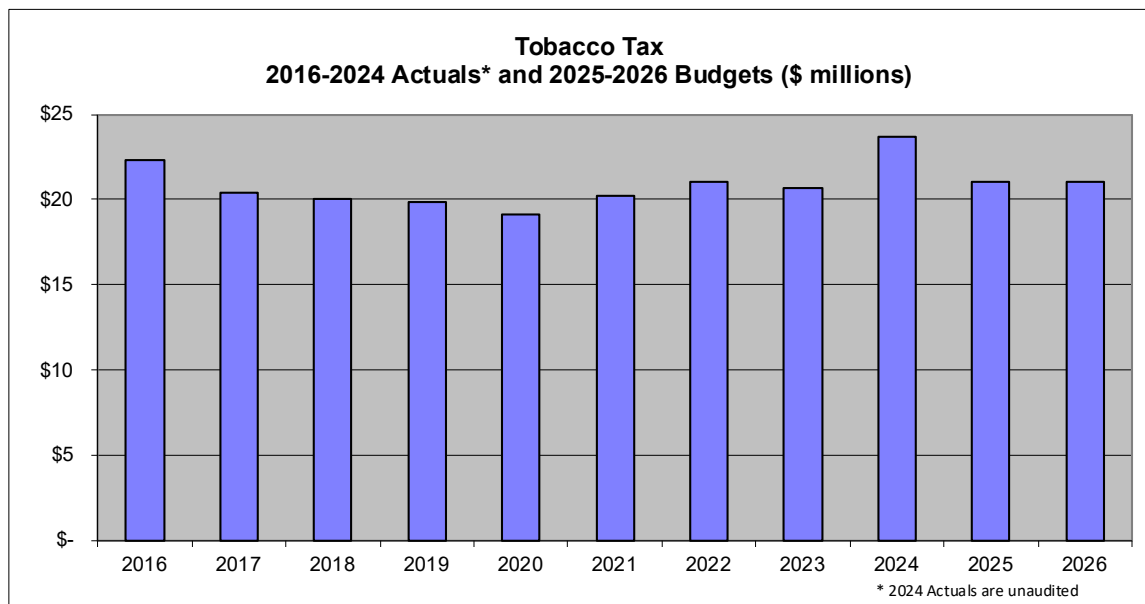
Tobacco taxes are subject to the Tax Limit, thus offset property taxes dollar for dollar, and are used to fund areawide general services.

The tobacco tax remittances are historically higher during the summer months and the year-end revenue is subject to timing of acquisitions by Distributors. The tobacco tax revenues coming in 2024 appear on track to meet budget but it is too early in monthly reporting cycle to project potential revenue variance for the year.

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

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

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



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

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

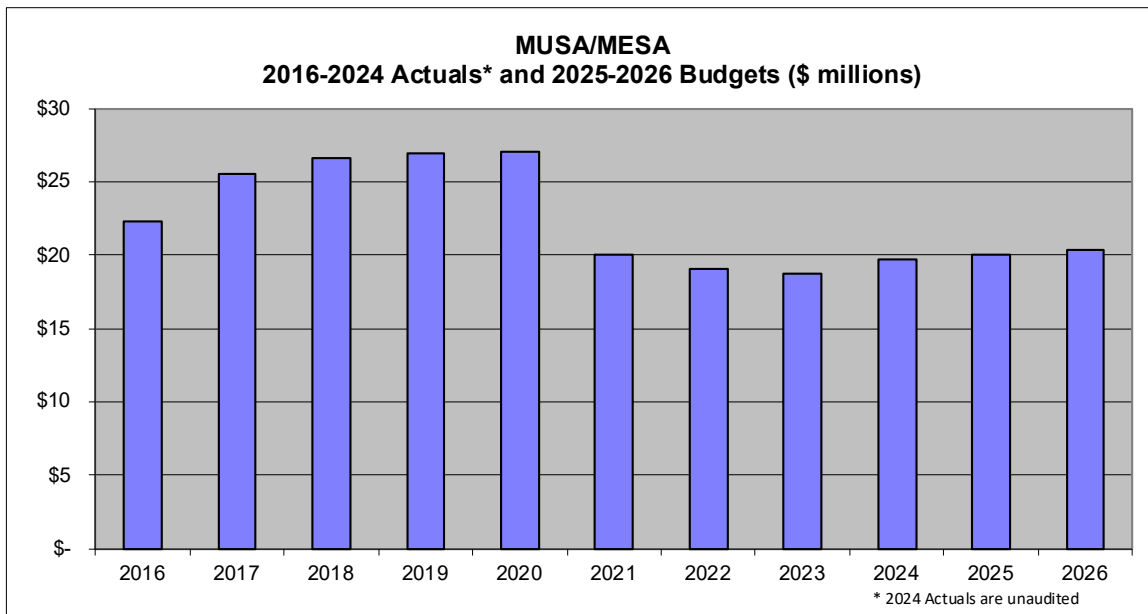
In accordance with AMC 26.10.025, Anchorage Water & Wastewater Utility (AWWU) and Solid Waste Services (SWS) are required to pay municipal utility service assessments (MUSA) and Merrill Field Airport (Merrill Field) (AMC 11.60.205), Don Young Port of Alaska (Port) (AMC 11.50.280), and Anchorage Community Development Authority (ACDA) (AMC 25.35.125) are required to pay municipal enterprise service assessments (MESA) as a payment in lieu of taxes (PILT) to help cover the cost of tax-supported services they receive (other than those services received on a contract or interfund basis). Note that, as of 2017, ACDA MESA is reported separately in account 402010 and that, due to the sale of Municipal Light & Power (ML&P) to Chugach Electric Association, Inc. (CEA) in October of 2020, starting in 2021, the Municipality no longer receives a MUSA from ML&P, but CEA pays a PILT that is reported separately in account 402020.

MUSA/MESA is calculated by applying the respective service area millage rate to the determined value of the entity's net plant (AWWU, SWS); adjusted plant (Merrill Field, Port); and net book value (ACDA).

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

The 2026 Proposed Budget is anticipated to be \$0.3 million higher than 2025, based on projected mill rates against projected net book values.

These revenues will be updated in the spring during the Revised Budget process to include most recent millage and plant values.



Revenue Distribution Reports

The following pages provide details of the revenue dollars that support the General Government Operating Budget.

Revenues Ranked by Percentage of Budget

This table shows the 2026 Proposed Budget revenue, by account, ranked by percentage of total revenue budget, in descending order.

Revenue Distribution Summary

This report shows the revenue activity summarized by account for the 2024 and 2025 Revised Budgets, the 2024 Actuals (unaudited), and the 2026 Proposed Budget. Additionally, this report shows the change in dollar amount and percentage from the 2025 Revised Budget to the 2026 Proposed Budget.

The accounts are grouped in similar categories as presented in the annual financial reports, as follows:

- Federal Revenues
- Fees & Charges for Services
- Fines & Forfeitures
- Investment Income
- Licenses, Permits, Certifications
- Other Revenues
- Special Assessments
- State Revenues
- Taxes – Other/PILT - Not Subject to Tax Limit
- Taxes – Other/PILT - Subject to Tax Limit
- Taxes – Property
- Transfers from Other Funds
- Various Other Financial Sources

The revenues are presented in order of alphabetized category description and account number within category.

* Revenues with asterisks have activity in multiple categories.

Revenue Distribution Detail

This report shows the revenue activity summarized by account, fund, and fund center, with fund center description, for the 2024 and 2025 Revised Budgets, and the 2026 Proposed Budget. Additionally, this report shows the percentage of total for each account in the 2026 Proposed Budget and the change in dollar amount and percent from the 2025 Revised Budget to the 2026 Proposed Budget. A brief description of each revenue is included in this report. The revenues are presented in order of account number.

2026 Proposed General Government Operating Budget

2026 Proposed General Government Revenues Ranked by Percentage of Total Revenue Budget (with the top 75% highlighted in green)

Acct #	Description	\$ Amt	%	Acct #	Description	\$ Amt	%
401010	Real Property Tax (Excludes ASD)	\$ 360,229,437	57.31%	404220	Miscellaneous Permits	\$ 149,530	0.02%
401020	Personal Property Tax (Excludes ASD)	\$ 31,173,856	4.96%	408420	Building Rental	\$ 145,000	0.02%
401110	Room Tax	\$ 44,000,000	7.00%	406420	Fire Inspection Fees	\$ 143,200	0.02%
401080	Tobacco Tax	\$ 21,000,000	3.34%	404170	Land Use Permits (Not HLB)	\$ 142,000	0.02%
450060	MUSA/MESA	\$ 20,328,653	3.23%	404010	Plmbr/Gas/Sht Metal Cert	\$ 140,000	0.02%
405170	SEMT Program (Fed Pass-Thru State)	\$ 19,213,681	3.06%	430030	Restricted Contributions	\$ 139,331	0.02%
450040	Transfer from MOA Trust Fund	\$ 16,500,000	2.62%	407110	Parking Enforcement Fines	\$ 138,000	0.02%
401150	Fuel Excise Tax	\$ 14,000,000	2.23%	406620	Reimbursed Cost-Employee Relation	\$ 130,300	0.02%
401060	Auto Tax (5 Maj.)	\$ 10,311,702	1.64%	404210	Animal Licenses	\$ 128,000	0.02%
401130	Motor Vehicle Rental Tax	\$ 9,500,000	1.51%	404079	Small Cell Site License Annual Fees	\$ 115,000	0.02%
406380	Ambulance Service Fees	\$ 9,494,350	1.51%	460070	MOA Property Sales	\$ 104,000	0.02%
402020	Payment in Lieu of Tax Utility	\$ 8,721,192	1.39%	405130	Fisheries Tax	\$ 100,000	0.02%
450010	Transfer from Other Funds	\$ 5,596,550	0.89%	406400	Fire Alarm Fees	\$ 100,000	0.02%
450080	Utility Revenue Distribution	\$ 5,486,333	0.87%	440045	Lease Interest Income GASB 87	\$ 99,046	0.02%
440010	GCP Short-Term Interest	\$ 3,781,020	0.60%	401120	P & I on Room Tax	\$ 90,000	0.01%
404100	Bldg/Grade/Clearing Permit	\$ 3,300,000	0.52%	405140	National Forest Allocation	\$ 87,000	0.01%
401030	P & I on Delinquent Tax	\$ 3,000,000	0.48%	406021	Storm Water Inspections	\$ 75,000	0.01%
440030	TANs Interest Earnings	\$ 2,947,500	0.47%	406310	Camping Fees	\$ 72,488	0.01%
404090	Building Permit Plan Review Fees	\$ 2,534,600	0.40%	408390	Insurance Recoveries	\$ 70,840	0.01%
407010	SOA Traffic Court Fines	\$ 2,500,000	0.40%	403020	P & I on Assessments(MOA/AWWU	\$ 67,830	0.01%
405030	SOA Traffic Signal Reimbursement	\$ 2,391,102	0.38%	404092	Storm Water Plan Reviews	\$ 60,000	0.01%
402020	Payment in Lieu of Tax Private-Aurora	\$ 2,257,593	0.36%	407060	Pre-Trial Diversion Cost	\$ 50,000	0.01%
406625	Reimbursed Cost-NonGrant Funded	\$ 2,196,562	0.35%	405100	Federal Grant Revenue-Direct	\$ 49,800	0.01%
408580	Miscellaneous Revenues	\$ 2,178,166	0.35%	406022	Code Compliance Inspections	\$ 40,000	0.01%
407040	APD Counter Fines	\$ 1,700,000	0.27%	406120	Rezoning Inspections	\$ 40,000	0.01%
406260	Transit Fare Box Receipts	\$ 1,670,000	0.27%	406180	Reproductive Health Fees	\$ 40,000	0.01%
406250	Transit Bus Pass Sales	\$ 1,240,000	0.20%	404130	Sign Permits	\$ 35,000	0.01%
405070	Electric Co-op Allocation	\$ 1,130,000	0.18%	406580	Copier Fees	\$ 33,950	0.01%
407020	SOA Trial Court Fines	\$ 1,100,000	0.17%	406340	Golf Fees	\$ 27,000	0.00%
406170	Sanitary Inspection Fees	\$ 983,530	0.16%	406160	Clinic Fees	\$ 26,000	0.00%
402040	Payment in Lieu of Tax Federal	\$ 899,655	0.14%	406461	Code Abatement Time	\$ 25,000	0.00%
406560	Service Fees - School District	\$ 841,000	0.13%	406640	Parking Garages & Lots	\$ 25,000	0.00%
406290	Rec Center Rentals & Activities	\$ 699,200	0.11%	406030	Landscape Plan Review Pmt	\$ 23,000	0.00%
406490	DWI Impound/Admin Fees	\$ 610,000	0.10%	404091	Flood Hazard Permit Reviews	\$ 22,000	0.00%
406440	Cemetery Fees	\$ 596,204	0.09%	404075	Marijuana Licensing Fee	\$ 21,000	0.00%
404120	Mech/Gas/Plumbing Permits	\$ 525,000	0.08%	406370	Fire Service Fees	\$ 21,000	0.00%
406330	Park Land & Operations	\$ 512,294	0.08%	406550	Address Fees	\$ 21,000	0.00%
404020	Taxi Cab Permits	\$ 502,298	0.08%	404040	Chaufeur Licenses-Biannual	\$ 18,000	0.00%
406300	Aquatics	\$ 497,752	0.08%	460080	Land Sales-Cash	\$ 16,648	0.00%
404060	Local Business Licenses	\$ 468,000	0.07%	406080	Lease & Rental Revenue-HLB	\$ 15,581	0.00%
405050	Municipal Assistance	\$ 465,000	0.07%	401090	P & I on Tobacco Tax	\$ 15,000	0.00%
408590	Lease Revenue GASB 87	\$ 443,580	0.07%	401140	P & I on Motor Veh Rental Tax	\$ 15,000	0.00%
404150	Elevator Permits	\$ 425,000	0.07%	404050	Taxicab Permit Revision	\$ 12,000	0.00%
407050	Other Fines & Forfeitures	\$ 402,956	0.06%	406660	Lost Book Reimbursement	\$ 11,750	0.00%
402020	Payment in Lieu of Tax Private-CIHA	\$ 401,655	0.06%	401040	Tax Cost Recoveries	\$ 10,100	0.00%
405060	Liquor Licenses	\$ 399,300	0.06%	404030	Plmbr/Gas/Sht Metal Exam	\$ 8,000	0.00%
406220	Transit Advertising Fees	\$ 396,000	0.06%	404180	Parking & Access Agreement	\$ 8,000	0.00%
440040	Other Short Term Interest	\$ 390,000	0.06%	406470	Development Services Admin Fees	\$ 8,000	0.00%
406060	Zoning Fees	\$ 371,000	0.06%	406600	Late Fees	\$ 8,000	0.00%
402010	MESA - ACDA Net Plant & 1.25%	\$ 362,588	0.06%	406520	Animal Drop-Off Fees	\$ 7,500	0.00%
460035	Premium on TANs	\$ 327,500	0.05%	401151	P & I on Fuel Excise Tax	\$ 5,000	0.00%
408400	Criminal Rule 8 Collect Costs	\$ 310,150	0.05%	406130	Appraisal Appeal Fee	\$ 5,000	0.00%
406050	Platting Fees	\$ 287,000	0.05%	406495	APD Range Usage Fee	\$ 5,000	0.00%
406510	Animal Shelter Fees	\$ 274,850	0.04%	406621	Reimbursed Cost-Payroll Fee	\$ 4,000	0.00%
408440	ACPA Loan Surcharge	\$ 274,000	0.04%	406110	Sale of Publications	\$ 2,300	0.00%
402030	Payment in Lieu of Tax SOA	\$ 273,658	0.04%	407100	Curfew Fines	\$ 2,000	0.00%
408405	Lease & Rental Revenue	\$ 270,298	0.04%	402020	Payment in Lieu of Tax Private-Other	\$ 1,960	0.00%
404142	ROW General Permits	\$ 250,000	0.04%	407080	I&M Enforcement Fines	\$ 1,500	0.00%
406590	COSA Fees	\$ 250,000	0.04%	408560	Appeal Receipts	\$ 1,500	0.00%
406540	Other Charges for Services	\$ 245,000	0.04%	406471	Application Fees	\$ 1,200	0.00%
404141	ROW Rental Permits	\$ 200,000	0.03%	408380	Prior Year Expense Recovery	\$ 1,100	0.00%
404143	ROW Utility Permits	\$ 200,000	0.03%	406320	Library Non-Resident Fees	\$ 1,000	0.00%
406410	Hazardous Mat Facility & Trans	\$ 200,000	0.03%	407120	Minor Tobacco Fines	\$ 1,000	0.00%
406530	Incarceration Cost Recovery	\$ 200,000	0.03%	440020	Construction Cash Pools Short-Term	\$ 1,000	0.00%
406500	Police Services	\$ 192,174	0.03%	406280	Programs Lessons & Camps	\$ 500	0.00%
404110	Electrical Permit	\$ 190,000	0.03%	406450	Mapping Fees	\$ 500	0.00%
401060	Auto Tax (non-5 Maj.)	\$ 188,298	0.03%	408570	Sale of Contractor Specifications	\$ 500	0.00%
404222	On-Site Permits	\$ 180,000	0.03%	407030	Library Fines	\$ 400	0.00%
406010	Land Use Permits-HLB	\$ 169,135	0.03%	407090	Administrative Fines, Civil	\$ 300	0.00%
403010	Assessment Collections	\$ 160,000	0.03%	406570	Micro-Fiche Fees	\$ 100	0.00%
401041	Foreclosed Prop-RES	\$ 159,780	0.03%				
406020	Inspections	\$ 150,000	0.02%				
				III - 6			
					TOTAL	\$ 628,611,906	100.00%

Revenue Distribution Summary

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

Revenue Distribution Summary

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

Revenue Distribution Summary

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

Revenue Distribution Summary

Revenue Account	Description	2024 Revised Budget	2024 Actuals Unaudited	2025 Revised Budget	2026 Proposed Budget	26 v 25 \$ Chg	26 v 25 % Chg
401140	P & I on Motor Veh Rental Tax	25,000	17,684	15,000	15,000	-	-
401151	P & I on Fuel Excise Tax	5,000	-	5,000	5,000	-	-
402020(a)	Payment in Lieu of Tax Private-Aurora	2,059,000	2,051,827	2,160,920	2,257,593	96,673	4.47%
402020(b)	Payment in Lieu of Tax Private-CIHA	456,000	398,658	410,115	401,655	(8,460)	(2.06%)
402020(c)	Payment in Lieu of Tax Private-Other	3,000	4,616	3,480	1,960	(1,520)	(43.68%)
Taxes - Other/PILT - Not Subject to Tax Limit Total		51,075,777	52,904,168	51,172,292	50,144,386	(1,027,906)	(2.01%)
Taxes - Other/PILT - Subject to Tax Limit							
401060	Auto Tax (5 Maj.)	10,311,702	10,579,205	10,311,702	10,311,702	-	-
401080	Tobacco Tax	19,050,000	23,705,145	21,000,000	21,000,000	-	-
401130	Motor Vehicle Rental Tax	10,000,000	9,994,398	9,500,000	9,500,000	-	-
401150	Fuel Excise Tax	13,500,000	13,438,301	14,000,000	14,000,000	-	-
402010	MESA - ACDA Net Plt & 1.25%	441,377	379,998	362,588	362,588	-	-
402020*	Payment in Lieu of Tax Utility	9,077,633	8,577,667	8,053,676	8,721,192	667,516	8.29%
402030	Payment in Lieu of Tax SOA	205,000	245,007	213,800	273,658	59,858	28.00%
402040	Payment in Lieu of Tax Federal	788,000	866,577	899,655	899,655	-	-
450060	MUSA/MESA	19,379,419	19,698,676	20,039,447	20,328,653	289,206	1.44%
Taxes - Other/PILT - Subject to Tax Limit Total		82,753,131	87,484,973	84,380,868	85,397,448	1,016,580	1.20%
Taxes - Property							
401010	Real Property Taxes (Excludes ASD)	329,995,885	337,451,465	352,727,026	360,229,437	7,502,411	2.13%
401020	Personal Property Tax (Excludes ASD)	30,972,291	33,361,363	31,290,070	31,173,856	(116,214)	(0.37%)
Taxes - Property Total		360,968,176	370,812,827	384,017,096	391,403,293	7,386,197	1.92%
Transfers from Other Funds							
450010	Transfer from Other Funds	5,389,892	5,014,412	11,549,185	5,596,550	(5,952,635)	(51.54%)
450040	Transfer from MOA Trust Fund	16,300,000	16,300,000	16,500,000	16,500,000	-	-
450080	Utility Revenue Distribution	3,454,174	3,454,174	7,068,657	5,486,333	(1,582,324)	(22.39%)
Transfers from Other Funds Total		25,144,066	24,768,586	35,117,842	27,582,883	(7,534,959)	(21.46%)
Var. Other Financial Sources							
440045	Lease Interest Income GASB 87	99,046	95,190	99,046	99,046	-	-
460030	Premium on Bond Sales	616,350	-	-	-	-	-
460035	Premium on TANs	-	-	-	327,500	327,500	100.00%
Var. Other Financial Sources Total		715,396	95,190	99,046	426,546	327,500	330.65%
Summary							
	Federal Revenues	13,128,972	19,478,418	17,445,854	19,450,481	2,004,627	11.49%
	Fees & Charges for Services	24,650,666	24,921,969	23,660,020	22,989,420	(670,600)	(2.83%)
	Fines & Forfeitures	6,956,806	6,713,258	5,878,156	5,896,156	18,000	0.31%
	Investment Income	3,391,020	1,550,098	2,380,030	7,119,520	4,739,490	199.14%
	Licenses, Permits, Certifications	9,819,496	12,661,214	9,632,928	9,633,428	500	0.01%
	Other Revenues	4,791,345	8,309,190	3,929,268	3,955,113	25,845	0.66%
	Special Assessments	227,830	155,815	227,830	227,830	-	-
	State Revenues	7,981,904	8,074,774	7,336,924	4,385,402	(2,951,522)	(40.23%)
	Taxes - Other/PILT - Not Subject to Tax Limit	51,075,777	52,904,168	51,172,292	50,144,386	(1,027,906)	(2.01%)
	Taxes - Other/PILT - Subject to Tax Limit	82,753,131	87,484,973	84,380,868	85,397,448	1,016,580	1.20%
	Taxes - Property	360,968,176	370,812,827	384,017,096	391,403,293	7,386,197	1.92%
	Transfers from Other Funds	25,144,066	24,768,586	35,117,842	27,582,883	(7,534,959)	(21.46%)

Revenue Distribution Summary

Revenue Account	Description	2024 Revised Budget	2024 Actuals Unaudited	2025 Revised Budget	2026 Proposed Budget	26 v 25 \$ Chg	26 v 25 % Chg
	Var. Other Financial Sources	715,396	95,190	99,046	426,546	327,500	330.65%
Local, State and Federal Revenues Total		591,604,585	617,930,480	625,278,154	628,611,906	3,333,752	0.53%

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Proposed Distr.	2024 Revised Budget	2025 Revised Budget	2026 Proposed 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.	57.31%	100.00%	329,995,885	352,727,026	360,229,437	7,502,411	2.13%
401020	Personal Property Tax (Excludes ASD)							
	Ad valorem tax based on taxable assessed value of personal property that is anything other than real property.	4.96%	100.00%	30,972,291	31,290,070	31,173,856	(116,214)	(0.37%)
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 Taxes/Reserves	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 Taxes/Reserves	0.00%	0.00%	6	79	79	-	-
126000-189210	SRW Homeowners LRSA	0.00%	0.00%	82	57	57	-	-
129000-189215	Eagle River SA Taxes/Reserves	0.00%	0.01%	255	444	444	-	-
131000-189220	Fire SA Taxes/Reserves	0.06%	13.19%	391,014	395,716	395,716	-	-
141000-189225	Rds & Drainage SA	0.06%	13.43%	365,981	402,878	402,878	-	-
142000-189230	Talus West LRSA	0.00%	0.00%	276	114	114	-	-
143000-189235	Upper O'Malley LRSA	0.00%	0.10%	4,259	3,104	3,104	-	-
144000-189240	Bear Valley LRSA	0.00%	0.01%	197	360	360	-	-
145000-189245	Rabbit Creek LRSA	0.00%	0.03%	1,396	1,033	1,033	-	-
146000-189250	Villages Scenic LRSA	0.00%	0.00%	21	112	112	-	-
147000-189255	Sequoia Estates LRSA	0.00%	0.00%	10	43	43	-	-
148000-189260	Rockhill LRSA Taxes/Reserves	0.00%	0.00%	56	47	47	-	-
149000-189265	So Goldenview LRSA	0.00%	0.06%	3,599	1,669	1,669	-	-
150000-189290	Homestead LRSA	0.00%	0.00%	10	35	35	-	-
151000-189270	Police SA Taxes/Reserves	0.10%	20.66%	623,593	619,906	619,906	-	-
152000-189295	Turnagain Arm Police SA Tax &	0.00%	0.01%	68	206	206	-	-
161000-189275	Parks (APRSA) Taxes/Reserves	0.02%	3.74%	102,057	112,269	112,269	-	-
162000-189280	Parks (ERCRSA)	0.00%	0.54%	17,672	16,114	16,114	-	-
163000-189285	Bldg Safety SA Taxes/Reserves	0.00%	0.00%	-	1	1	-	-
	Total	0.48%	100.00%	2,950,000	3,000,000	3,000,000	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Proposed Distr.	2024 Revised Budget	2025 Revised Budget	2026 Proposed Budget	26 v 25 \$ Chg	26 v 25 % Chg
401040	Tax Cost Recoveries							
	Administration and litigation costs recovered on tax foreclosed property.							
	101000-134600 Tax Billing	0.00%	0.99%	100	100	100	-	-
	101000-189110 Areawide Taxes/Reserves	0.00%	99.01%	10,000	10,000	10,000	-	-
	Total	0.00%	100.00%	10,100	10,100	10,100	-	-
401041	Foreclosed Prop-RES							
	Recovery of Property Taxes - Foreclosed Prop - Real Estate Services (RES)							
	101000-122200 Real Estate Services	0.03%	100.00%	159,780	159,780	159,780	-	-
401060	Auto Tax (5 Maj.)							
	AS 28.10.431 refund from the State of fees collected in lieu of personal property tax on motor vehicles. Taxes in the five major funds are subject to the Tax Limit (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	0.97%	59.11%	6,094,852	6,094,852	6,094,852	-	-
	131000-189220 Fire SA Taxes/Reserves	0.17%	10.24%	1,055,589	1,055,589	1,055,589	-	-
	141000-189225 Rds & Drainage SA	0.22%	13.58%	1,400,248	1,400,248	1,400,248	-	-
	151000-189270 Police SA Taxes/Reserves	0.22%	13.55%	1,397,405	1,397,405	1,397,405	-	-
	161000-189275 Parks (APRSA) Taxes/Reserves	0.06%	3.53%	363,608	363,608	363,608	-	-
	Total	1.64%	100.00%	10,311,702	10,311,702	10,311,702	-	-
401060*	Auto Tax (non-5 Maj.)							
	AS 28.10.431 refund from the State of fees collected in lieu of personal property tax on motor vehicles.							
	104000-189121 Chugiak Taxes & Reserves	0.00%	10.15%	19,121	19,121	19,121	-	-
	105000-189125 Glen Alps Taxes/Reserves	0.00%	2.92%	5,494	5,494	5,494	-	-
	106000-189130 Girdwood Taxes/Reserves	0.00%	14.58%	27,453	27,453	27,453	-	-
	119000-189180 Eagle River RRSA Taxes/Res	0.02%	72.35%	136,230	136,230	136,230	-	-
	Total	0.03%	100.00%	188,298	188,298	188,298	-	-
401080	Tobacco Tax							
	AMC 12.40 excise tax on tobacco and tobacco related products. Subject to the Tax Limit (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	3.34%	100.00%	19,050,000	21,000,000	21,000,000	-	-
401090	P & I on Tobacco Tax							
	Penalties and interest on tobacco taxes paid after the due date.							
	101000-189110 Areawide Taxes/Reserves	0.00%	100.00%	15,000	15,000	15,000	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Proposed Distr.	2024 Revised Budget	2025 Revised Budget	2026 Proposed Budget	26 v 25 \$ Chg	26 v 25 % Chg
401110	Room Tax							
	AMC 12.20 revenue generated from 12% tax on room rentals of less than 30 days. 8% of the tax revenues, less administrative and enforcement related expenses, are dedicated to promotion of the tourism industry and an amount based on an annual contract is provided for management of the Egan Civic and Convention Center. 4% of the tax revenues received, less administrative and enforcement related expenses, are dedicated to financing the construction, maintenance, and operation of the Dena'ina Civic and Convention Center; and renovation, operation, and maintenance of the Egan Civic and Convention Center.							
	101000-189110 Areawide Taxes/Reserves	2.33%	33.33%	18,138,941	18,148,026	14,666,666	(3,481,360)	(19.18%)
	141000-189225 Rds & Drainage SA	-	-	451,151	451,151	-	(451,151)	(100.00%)
	161000-189275 Parks (APRSA) Taxes/Reserves	-	-	300,761	300,761	-	(300,761)	(100.00%)
	202010-123010 Room Tax-Convention Center	2.33%	33.33%	14,660,940	14,651,855	14,666,667	14,812	0.10%
	202020-123011 Operating Reserve Conv-CTR	2.33%	33.33%	11,562,806	11,562,806	14,666,667	3,103,861	26.84%
	Total	7.00%	100.00%	45,114,599	45,114,599	44,000,000	(1,114,599)	(2.47%)
401120	P & I on Room Tax							
	Penalties and interest on room taxes paid after the due date.							
	101000-189110 Areawide Taxes/Reserves	0.00%	33.33%	40,122	40,122	30,000	(10,122)	(25.23%)
	202010-123010 Room Tax-Convention Center	0.00%	33.33%	13,293	13,293	30,000	16,707	125.68%
	202020-123011 Operating Reserve Conv-CTR	0.00%	33.33%	36,585	36,585	30,000	(6,585)	(18.00%)
	Total	0.01%	100.00%	90,000	90,000	90,000	-	-
401130	Motor Vehicle Rental Tax							
	AMC 12.45 8% of the total fees and costs charged for the rental of a motor vehicle levied on the retail rental of motor vehicles within the Municipality. Subject to the Tax Limit (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	1.51%	100.00%	10,000,000	9,500,000	9,500,000	-	-
401140	P & I on Motor Veh Rental Tax							
	Penalties and interest on motor vehicle rental tax paid after due date							
	101000-189110 Areawide Taxes/Reserves	0.00%	100.00%	25,000	15,000	15,000	-	-
401150	Fuel Excise Tax							
	AMC 12.55 Revenue generated from \$0.10/gallon fuel excise tax starting in 2018 and adjusted every five years based on the cumulative percent change in the Anchorage Consumer Price Index for All Urban Consumers (CPI-U) over the prior five years. Subject to the Tax Limit (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	2.23%	100.00%	13,500,000	14,000,000	14,000,000	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Proposed Distr.	2024 Revised Budget	2025 Revised Budget	2026 Proposed Budget	26 v 25 \$ Chg	26 v 25 % Chg
401151	P & I on Fuel Excise Tax Penalties and interest on fuel excise tax paid after the due date.							
	101000-189110 Areawide Taxes/Reserves	0.00%	100.00%	5,000	5,000	5,000	-	-
402010	MESA - ACDA Net Plt & 1.25% AMC 25.35.125 revenues from Anchorage Community Development Authority (ACDA) for Municipal enterprise service assessment (MESA). Subject to the Tax Limit (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	0.06%	100.00%	441,377	362,588	362,588	-	-
402020(a)	Payment in Lieu of Tax Private-Aurora Revenue collected in lieu of taxes from Aurora Military Housing, LLC. based on U.S. Department of Interior calculation.							
	101000-189110 Areawide Taxes/Reserves	0.36%	100.00%	2,059,000	2,160,920	2,257,593	96,673	4.47%
402020(b)	Payment in Lieu of Tax Private-CIHA Revenue collected in lieu of taxes from Cook Inlet Housing Authority (CIHA) for four different classifications of property.							
	101000-189110 Areawide Taxes/Reserves	0.06%	100.00%	456,000	410,115	401,655	(8,460)	(2.06%)
402020(c)	Payment in Lieu of Tax Private-Other Revenue collected in lieu of taxes from other private companies, including voluntary payments.							
	101000-189110 Areawide Taxes/Reserves	0.00%	100.00%	3,000	3,480	1,960	(1,520)	(43.68%)
402020*	Payment in Lieu of Tax Utility Revenue collected in lieu of taxes from Chugach Electric Association for ML&P legacy assets. Subject to the Tax Limit (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	1.39%	100.00%	9,077,633	8,053,676	8,721,192	667,516	8.29%

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Proposed Distr.	2024 Revised Budget	2025 Revised Budget	2026 Proposed Budget	26 v 25 \$ Chg	26 v 25 % Chg
402030	Payment in Lieu of Tax SOA Revenue collected in lieu of taxes from the Alaska Housing Finance Corporation (AHFC), for each of the three Central, East, and South AHFC locations, based on U.S. Department of Housing and Urban Development Low-Rent Housing Program calculation. Subject to the Tax Limit (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	0.04%	100.00%	205,000	213,800	273,658	59,858	28.00%
402040	Payment in Lieu of Tax Federal Revenue collected in lieu of taxes from the Federal Government on federal lands located within the Municipality. Subject to the Tax Limit (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	0.14%	100.00%	788,000	899,655	899,655	-	-
403010	Assessment Collections Revenue generated from costs assessed to property owners for road construction.							
	141000-767100 Assess/Non-Assess Debt	0.03%	100.00%	160,000	160,000	160,000	-	-
403020	P & I on Assessments(MOA/AWWU) Penalties and interest on assessments paid after the due date. (MOA/AWWU).							
	101000-722279 IGC PW-Unalloc	0.00%	11.54%	7,830	7,830	7,830	-	-
	141000-767100 Assess/Non-Assess Debt	0.01%	88.46%	60,000	60,000	60,000	-	-
	Total	0.01%	100.00%	67,830	67,830	67,830	-	-
404010	Plmbr/Gas/Sht Metal Cert Issuance of regulatory licenses to contractors subject to Building Code regulations. Most certifications are due to renew on even numbered year.							
	163000-192030 Building Inspection	0.02%	100.00%	150,000	25,000	140,000	115,000	460.00%
404020	Taxi Cab Permits AMC 11.10.160 Revenue generated from fees for taxicab permits and reserved taxi parking spaces.							
	101000-124600 Transportation Inspection	0.08%	100.00%	400,298	502,298	502,298	-	-
404030	Plmbr/Gas/Sht Metal Exam Revenue generated for fees charged to private contractors for examinations and certification.							
	163000-192030 Building Inspection	0.00%	100.00%	9,400	8,000	8,000	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Proposed Distr.	2024 Revised Budget	2025 Revised Budget	2026 Proposed Budget	26 v 25 \$ Chg	26 v 25 % Chg
404040	Chauffeur Licenses-Biannual							
	Revenue generated from sale of new chauffeur licenses.							
	101000-124600 Transportation Inspection	0.00%	100.00%	21,000	18,000	18,000	-	-
404050	Taxicab Permit Revision							
	Revenue generated from change of vehicle, sale or other disposition of vehicle for hire.							
	101000-124600 Transportation Inspection	0.00%	100.00%	10,000	12,000	12,000	-	-
404060	Local Business Licenses							
	Revenue generated from fees associated with business license and land use permit applications. Most licenses are due to renew in even numbered year.							
	101000-102000 Clerk	0.00%	3.85%	18,000	18,000	18,000	-	-
	163000-192030 Building Inspection	0.07%	96.15%	450,000	89,000	450,000	361,000	405.62%
	Total	0.07%	100.00%	468,000	107,000	468,000	361,000	337.38%
404075	Marijuana Licensing Fee							
	Section 3 AAC 306.100 of the State regulations sets a non-refundable application fee of \$1,000 for new license applications and application to transfer a license to another person. The non-refundable application fee for the required yearly renewal of the license is \$600, unless it is late, in which case the fee is \$1,000. Per AS 17.38.100, the state shall immediately forward half of the registration fee to the local regulatory authority of the local government (AO 2016-16(S) establishes the Clerk's Office as the "local regulatory authority" for the MOA - AMC 10.80.931).							
	101000-102008 Clerk-Marijuana License	0.00%	100.00%	22,000	22,000	21,000	(1,000)	(4.55%)
404079	Small Cell Site License Annual Fees							
	Small Cell Site License Annual Fees							
	141000-747000 Street Lighting	0.02%	100.00%	115,000	115,000	115,000	-	-
404090	Building Permit Plan Review Fees							
	Revenue generated from fees associated with code conformance reviews prior to issuance of a building permit. Fees are equal to 50% (residential) and 65% (commercial) of the building permit fee.							
	101000-192060 Land Use Plan Review	0.09%	21.98%	488,928	557,000	557,000	-	-
	101000-192080 Right-of-Way	0.00%	0.08%	-	2,000	2,000	-	-
	131000-342000 Fire Marshal	0.11%	26.66%	675,600	675,600	675,600	-	-
	163000-192040 Plan Review	0.21%	51.29%	1,000,000	1,300,000	1,300,000	-	-
	Total	0.40%	100.00%	2,164,528	2,534,600	2,534,600	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Proposed Distr.	2024 Revised Budget	2025 Revised Budget	2026 Proposed Budget	26 v 25 \$ Chg	26 v 25 % Chg
404091	Flood Hazard Permit Reviews							
	101000-191000 Private Development	0.00%	100.00%	-	30,000	22,000	(8,000)	(26.67%)
404092	Storm Water Plan Reviews							
	101000-191000 Private Development	0.01%	100.00%	-	30,000	60,000	30,000	100.00%
404100	Bldg/Grade/Clearing Permit							
	Home improvement building permit fees are based on the cost of the improvement. New construction building permit fees are based on structure type and square footage.							
	163000-192030 Building Inspection	0.52%	100.00%	3,300,000	3,300,000	3,300,000	-	-
404110	Electrical Permit							
	Revenues from the issuance of Electrical Permits. Fees for electrical permits based on the type of structure and electrical work performed.							
	163000-192030 Building Inspection	0.03%	100.00%	200,000	190,000	190,000	-	-
404120	Mech/Gas/Plumbing Permits							
	Revenues generated from issuance mechanical permit fees for gas and plumbing permits.							
	163000-192030 Building Inspection	0.08%	100.00%	520,000	515,000	525,000	10,000	1.94%
404130	Sign Permits							
	AMC 21.45.110 and 21.47 Fees associated with issuance of fence and sign placement permits.							
	101000-192020 Land Use Enforcement	0.00%	51.43%	21,000	18,000	18,000	-	-
	163000-192030 Building Inspection	0.00%	48.57%	21,000	17,000	17,000	-	-
	Total	0.01%	100.00%	42,000	35,000	35,000	-	-
404140	Construction & ROW Permits							
	Fees associated with excavation and right-of-way and floodplain permits.							
	101000-192080 Right-of-Way	-	-	1,100,000	-	-	-	-
404141	ROW Rental Permits							
	101000-192080 Right-of-Way	0.03%	100.00%	-	200,000	200,000	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Proposed Distr.	2024 Revised Budget	2025 Revised Budget	2026 Proposed Budget	26 v 25 \$ Chg	26 v 25 % Chg
404142	ROW General Permits							
	101000-192080 Right-of-Way	0.04%	100.00%	-	200,000	250,000	50,000	25.00%
404143	ROW Utility Permits							
	101000-192080 Right-of-Way	0.03%	100.00%	-	600,000	200,000	(400,000)	(66.67%)
404150	Elevator Permits							
	Fees associated with elevator permits and annual inspection certification.							
	163000-192030 Building Inspection	0.07%	100.00%	595,000	485,000	425,000	(60,000)	(12.37%)
404160	Mobile Home/Park Permits							
	Fees associated with annual code compliance inspection of mobile homes.							
	163000-192030 Building Inspection	-	-	-	-	-	-	-
404170	Land Use Permits (Not HLB)							
	Fees associated with issuance of land use permits (excluding Heritage Land Bank).							
	101000-192060 Land Use Plan Review	0.02%	100.00%	110,870	142,000	142,000	-	-
404180	Parking & Access Agreement							
	Fees to record parking and access agreements at the District Records office.							
	101000-190300 Zoning & Platting	0.00%	100.00%	7,650	8,000	8,000	-	-
404210	Animal Licenses							
	Revenue generated from the sale of original and duplicate animal licenses.							
	101000-225000 Animal Care & Control	0.02%	100.00%	256,500	128,000	128,000	-	-
404220	Miscellaneous Permits							
	Fees associated with applications for variances, requests for transcripts, etc. Municipality wide.							
	101000-134200 Revenue Management	0.01%	40.13%	60,000	60,000	60,000	-	-
	101000-190200 Physical Planning	0.00%	0.02%	30	30	30	-	-
	101000-190300 Zoning & Platting	0.00%	10.70%	44,220	16,000	16,000	-	-
	101000-191000 Private Development	-	-	125,000	-	-	-	-
	101000-192020 Land Use Enforcement	0.01%	30.09%	-	98,000	45,000	(53,000)	(54.08%)
	101000-192025 Code Abatement	0.00%	2.01%	74,000	3,000	3,000	-	-
	101000-192050 On-site Water and Wastewater	0.00%	1.00%	-	25,000	1,500	(23,500)	(94.00%)
	101000-781000 Traffic Engineer	0.00%	0.13%	200	200	200	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Proposed Distr.	2024 Revised Budget	2025 Revised Budget	2026 Proposed Budget	26 v 25 \$ Chg	26 v 25 % Chg
	101000-788000 Safety	0.00%	15.38%	23,000	23,000	23,000	-	-
	101000-789000 Signal Operations	0.00%	0.54%	800	800	800	-	-
	Total	0.02%	100.00%	327,250	226,030	149,530	(76,500)	(33.85%)
404222	On-Site Permits							
	101000-192050 On-site Water and Wastewater	0.03%	100.00%	-	200,000	180,000	(20,000)	(10.00%)
405030	SOA Traffic Signal Reimbursement							
	101000-785000 Paint and Signs	0.02%	5.82%	103,408	135,486	139,096	3,610	2.66%
	101000-787000 Signals	0.06%	15.68%	689,331	365,114	374,842	9,728	2.66%
	101000-789000 Signal Operations	0.22%	58.45%	1,038,484	1,361,334	1,397,604	36,270	2.66%
	129000-747200 Eagle River Street Light SA	0.00%	0.46%	11,030	11,030	11,030	-	-
	141000-747000 Street Lighting	0.07%	19.59%	468,530	468,530	468,530	-	-
	Total	0.38%	100.00%	2,310,783	2,341,494	2,391,102	49,608	2.12%
405050	Municipal Assistance							
	Revenue received from the State of Alaska (SOA) for general assistance as part of the Community Assistance Program (CAP).							
	101000-189110 Areawide Taxes/Reserves	0.07%	100.00%	4,101,821	3,466,130	465,000	(3,001,130)	(86.58%)
405060	Liquor Licenses							
	AS 04.11.610 provides for refund to the Municipality from the State for fees paid by liquor establishments within municipal jurisdiction. By statute, fees are refunded in full to municipalities which provide police protection.							
	151000-189270 Police SA Taxes/Reserves	0.06%	100.00%	399,300	399,300	399,300	-	-
405070	Electric Co-op Allocation							
	AS 10.25.570 provides that proceeds (less allocation costs) of the telephone cooperative gross revenue tax and the electric cooperative tax collected by the State be returned to the Municipality in which the revenues were earned.							
	101000-189110 Areawide Taxes/Reserves	0.11%	58.54%	684,971	661,553	661,553	-	-
	104000-189121 Chugiak Taxes & Reserves	0.00%	0.19%	2,178	2,104	2,104	-	-
	105000-189125 Glen Alps Taxes/Reserves	0.00%	0.05%	611	591	591	-	-
	106000-189130 Girdwood Taxes/Reserves	0.00%	0.26%	3,094	2,988	2,988	-	-
	131000-189220 Fire SA Taxes/Reserves	0.02%	10.28%	120,241	116,131	116,131	-	-
	141000-189225 Rds & Drainage SA	0.02%	13.49%	157,865	152,467	152,467	-	-
	151000-189270 Police SA Taxes/Reserves	0.02%	13.67%	159,994	154,524	154,524	-	-
	161000-189275 Parks (APRSA) Taxes/Reserves	0.01%	3.51%	41,046	39,642	39,642	-	-
	Total	0.18%	100.00%	1,170,000	1,130,000	1,130,000	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Proposed Distr.	2024 Revised Budget	2025 Revised Budget	2026 Proposed Budget	26 v 25 \$ Chg	26 v 25 % Chg
405100	Federal Grant Revenue-Direct							
	Reimbursement from Federal Government for discrimination complaint processing resolution as required by contract for the Equal Rights Commission; grant funds to assist with trails maintenance.							
	101000-105000 Equal Rights Commission	0.01%	100.00%	49,800	49,800	49,800	-	-
	101000-353000 Emergency Medical Services	-	-	-	453,317	-	(453,317)	(100.00%)
	Total	0.01%	100.00%	49,800	503,117	49,800	(453,317)	(90.10%)
405130	Fisheries Tax							
	AS 43.75.130 provides that 50% of the fisheries tax revenue collected in the Municipality and a share of other fisheries revenue be refunded by the State. Shared Fisheries Business Tax Program, Fisheries Management Area 14: Cook Inlet Area revenues are included here.							
	101000-189110 Areawide Taxes/Reserves	0.02%	100.00%	12,046	100,000	100,000	-	-
405140	National Forest Allocation							
	Under 16 U.S.C. 500, income from National Forests within an organized borough will be allocated to that borough. 75% of the fund shall be allocated for public schools and 25% for public roads.							
	141000-743000 Street Maintenance Operations	0.01%	100.00%	76,000	87,000	87,000	-	-
405170	SEMT Program (Fed Pass-Thru State)							
	Supplemental Federal dollars for Medicaid transports available through the Supplemental Emergency Medical Transportation (SEMT) Program implemented by the State of Alaska, AS 47.07.085.							
	101000-353000 Emergency Medical Services	3.06%	100.00%	12,991,126	16,755,737	19,213,681	2,457,944	14.67%
406010	Land Use Permits-HLB							
	Fees associated with the issuance of land use permits.							
	221000-122100 Heritage Land Bank	0.03%	100.00%	169,135	169,135	169,135	-	-
406020	Inspections							
	Fees for platting services and establishment of subdivisions.							
	101000-191000 Private Development	0.02%	100.00%	170,000	170,000	150,000	(20,000)	(11.76%)

Revenue Distribution Detail

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406021	Storm Water Inspections							
	101000-191000 Private Development	0.01%	100.00%	-	30,000	75,000	45,000	150.00%
406022	Code Compliance Inspections							
	101000-192025 Code Abatement	0.01%	100.00%	-	20,000	40,000	20,000	100.00%
406030	Landscape Plan Review Pmt							
	Fees associated with a review of documents that shows how a site will be developed.							
	101000-192060 Land Use Plan Review	0.00%	47.83%	5,000	11,000	11,000	-	-
	101000-788000 Safety	0.00%	52.17%	12,000	12,000	12,000	-	-
	Total	0.00%	100.00%	17,000	23,000	23,000	-	-
406050	Platting Fees							
	Fees charged for administration of zoning ordinance and subdivision regulations (platting, inspection of improvements, etc.).							
	101000-190300 Zoning & Platting	0.04%	91.29%	350,765	262,000	262,000	-	-
	101000-732200 Survey	0.00%	8.71%	25,000	25,000	25,000	-	-
	Total	0.05%	100.00%	375,765	287,000	287,000	-	-
406060	Zoning Fees							
	Fees assessed for rezoning and conditional use applications.							
	101000-190300 Zoning & Platting	0.06%	100.00%	449,970	371,000	371,000	-	-
406080	Lease & Rental Revenue-HLB							
	Lease and rental income from Heritage Land Bank properties.							
	221000-122100 Heritage Land Bank	0.00%	100.00%	15,581	15,581	15,581	-	-
406090	Pipe ROW Fee							
	Permit costs for pipelines crossing Municipal land.							
	221000-122100 Heritage Land Bank	-	-	-	-	-	-	-
406100	Wetlands Mitigation Credit							
	221000-122100 Heritage Land Bank	-	-	105,000	-	-	-	-

Revenue Distribution Detail

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406110	Sale of Publications							
	Fees charged for the sale of maps, publications and regulations to the public.							
	101000-190200 Physical Planning	0.00%	13.04%	500	300	300	-	-
	101000-190300 Zoning & Platting	0.00%	65.22%	2,190	1,500	1,500	-	-
	101000-613000 Customer Service	0.00%	21.74%	2,000	500	500	-	-
	Total	0.00%	100.00%	4,690	2,300	2,300	-	-
406120	Rezoning Inspections							
	Fees charged for rezoning inspections.							
	101000-192020 Land Use Enforcement	0.01%	100.00%	70,000	51,000	40,000	(11,000)	(21.57%)
406130	Appraisal Appeal Fee							
	Fees charged for appeals on assessed properties.							
	101000-135100 Property Appraisal	0.00%	100.00%	5,000	5,000	5,000	-	-
406160	Clinic Fees							
	Revenue generated from Municipal owned clinic visits, treatment, and immunizations services.							
	101000-246000 Community Health Nursing	0.00%	100.00%	188,880	26,000	26,000	-	-
406170	Sanitary Inspection Fees							
	Inspection and service fees associated with enforcement of health and environmental protection regulations to include: food service; wells and septic tanks; and noise.							
	101000-192050 On-site Water and Wastewater	-	-	595,000	-	-	-	-
	101000-235000 Child Care Licensing	0.01%	3.77%	37,030	37,030	37,030	-	-
	101000-256000 Environmental Health Services	0.15%	96.23%	984,065	946,500	946,500	-	-
	Total	0.16%	100.00%	1,616,095	983,530	983,530	-	-
406180	Reproductive Health Fees							
	Revenue generated from clinic and other services related to reproductive health.							
	101000-246000 Community Health Nursing	0.01%	100.00%	370,275	40,000	40,000	-	-
406220	Transit Advertising Fees							
	Fees for advertising posted on public transit coaches.							
	101000-613000 Customer Service	0.06%	100.00%	396,000	396,000	396,000	-	-

Revenue Distribution Detail

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406250	Transit Bus Pass Sales							
	Fares collected from passengers of the fixed route system for the sales of daily, monthly or annual passes.							
	101000-622000 Transit Operations	0.20%	100.00%	1,240,000	1,240,000	1,240,000	-	-
406260	Transit Fare Box Receipts							
	Fares collected from passengers of the fixed route system through fare box collections of cash.							
	101000-622000 Transit Operations	0.27%	100.00%	1,670,000	1,670,000	1,670,000	-	-
406280	Programs Lessons & Camps							
	Revenue generated from recreation center room rentals, activities and classes, and fees from therapeutic recreation and playground programs.							
	106000-558000 Girdwood Parks & Rec	0.00%	100.00%	1,500	500	500	-	-
	161000-560200 Recreation Facilities	-	-	100	-	-	-	-
	161000-560300 Recreation Programs	-	-	10,000	-	-	-	-
	162000-555100 Eagle River/Chugiak Parks	-	-	120,500	-	-	-	-
	Total	0.00%	100.00%	132,100	500	500	-	-
406290	Rec Center Rentals & Activities							
	Revenues generated from park use permits; garden plots; outdoor recreation programs, lessons or activities; and rental of Kincaid or Russian Jack chalets.							
	101000-121034 O'Malley Golf Course	0.02%	14.30%	85,000	85,000	100,000	15,000	17.65%
	106000-558000 Girdwood Parks & Rec	0.00%	0.30%	100	2,100	2,100	-	-
	161000-560200 Recreation Facilities	0.07%	65.07%	344,750	455,000	455,000	-	-
	161000-560300 Recreation Programs	0.00%	3.43%	23,400	24,000	24,000	-	-
	162000-555000 Beach Lake Chalet	0.00%	0.80%	8,000	5,600	5,600	-	-
	162000-555100 Eagle River/Chugiak Parks	0.02%	16.09%	57,000	112,500	112,500	-	-
	Total	0.11%	100.00%	518,250	684,200	699,200	15,000	2.19%
406300	Aquatics							
	Fees and charges for use of various public swimming pools (excluding fees for school district programs) and outdoor lakes and revenues from aquatics programs.							
	161000-560400 Aquatics	0.06%	81.32%	539,049	404,752	404,752	-	-
	162000-555200 Chugiak Pool	0.01%	18.68%	250,000	93,000	93,000	-	-
	Total	0.08%	100.00%	789,049	497,752	497,752	-	-
406310	Camping Fees							
	Revenue generated from operation of the Centennial Park and Lions camper areas.							
	106000-558000 Girdwood Parks & Rec	0.00%	2.62%	1,500	1,900	1,900	-	-
	161000-560200 Recreation Facilities	0.01%	97.38%	95,000	70,588	70,588	-	-
	Total	0.01%	100.00%	96,500	72,488	72,488	-	-

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406320	Library Non-Resident Fees							
	101000-537200 Library Circulation	0.00%	100.00%	1,500	1,000	1,000	-	-
406330	Park Land & Operations							
	Fees collected from permits for park land use - picnic shelters, fields, trails, right-a-way, and processing community work service and sale of flowers.							
	161000-550400 Park Property Management	0.01%	8.00%	44,000	41,000	41,000	-	-
	161000-550600 Horticulture	0.01%	11.71%	67,320	60,000	60,000	-	-
	161000-560200 Recreation Facilities	0.07%	80.28%	381,011	411,294	411,294	-	-
	Total	0.08%	100.00%	492,331	512,294	512,294	-	-
406340	Golf Fees							
	Fees from golf activities at Russian Jack Golf Course.							
	161000-560300 Recreation Programs	0.00%	100.00%	25,000	27,000	27,000	-	-
406350	Library Fees							
	Revenues from on-line database search fees and fees for other miscellaneous library services.							
	101000-536400 Branch Libraries	-	-	500	-	-	-	-
406370	Fire Service Fees							
	Fire Service Fees							
	106000-355000 Girdwood Fire & Rescue	0.00%	100.00%	21,000	21,000	21,000	-	-
406380	Ambulance Service Fees							
	Revenues received for Emergency Medical Service, including ambulance transports, by the Anchorage Fire Department, operating in accordance with AMC 16.95 and charged in accordance with AMC 16.95.070. The fees are charged by the level of transport service provided and for the miles transported. The revenue received is based on the number of transports and the collectability of the fees. The number of transports has remained relatively stable over the years, but the collectability of the fees varies based on the payor mix and volume. There are different payment rates based on payor - Medicare, Medicaid, insurance, and private pay.							
	101000-353000 Emergency Medical Services	1.51%	100.00%	9,685,000	9,685,830	9,494,350	(191,480)	(1.98%)

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Proposed Total	2026 Distr.	2024 Revised Budget	2025 Revised Budget	2026 Proposed Budget	26 v 25 \$ Chg	26 v 25 % Chg
406400	Fire Alarm Fees							
	Fees for monthly inspection and maintenance of radio fire alarm systems located in non-municipal facilities.							
	131000-352000 Anchorage Fire & Rescue	0.02%	100.00%	75,000	100,000	100,000	-	-
406410	Hazardous Mat Facility & Trans							
	AMC 16.110 Fees paid by each facility and transshipment facility based on the total daily maximum amount of hazardous materials, hazardous chemicals or hazardous waste handled at a facility on any one calendar day.							
	131000-342000 Fire Marshal	0.03%	100.00%	200,000	200,000	200,000	-	-
406420	Fire Inspection Fees							
	Billings for fire inspections performed by the Anchorage Fire Department.							
	131000-342000 Fire Marshal	0.02%	100.00%	143,200	143,200	143,200	-	-
406440	Cemetery Fees							
	Fees for burial, disinterment, and grave use permits.							
	101000-271000 Anchorage Memorial Cemetery	0.09%	100.00%	362,634	596,204	596,204	-	-
406450	Mapping Fees							
	Revenue generated from the sale of ozalid and blue line maps.							
	101000-192080 Right-of-Way	0.00%	100.00%	1,500	1,200	500	(700)	(58.33%)
406461	Code Abatement Time							
	101000-192025 Code Abatement	0.00%	100.00%	-	50,000	25,000	(25,000)	(50.00%)
406470	Development Services Admin Fees							
	101000-191000 Private Development	0.00%	25.00%	-	2,000	2,000	-	-
	101000-192020 Land Use Enforcement	0.00%	18.75%	-	2,000	1,500	(500)	(25.00%)
	101000-192025 Code Abatement	0.00%	18.75%	-	2,000	1,500	(500)	(25.00%)
	101000-192080 Right-of-Way	0.00%	12.50%	-	2,000	1,000	(1,000)	(50.00%)
	163000-192030 Building Inspection	0.00%	25.00%	-	2,000	2,000	-	-
	Total	0.00%	100.00%	-	10,000	8,000	(2,000)	(20.00%)

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Proposed Distr.	2024 Revised Budget	2025 Revised Budget	2026 Proposed Budget	26 v 25 \$ Chg	26 v 25 % Chg
406471	Application Fees							
	101000-191000 Private Development	0.00%	100.00%	-	2,000	1,200	(800)	(40.00%)
406490	DWI Impound/Admin Fees							
	101000-115200 Criminal	0.06%	63.93%	390,000	390,000	390,000	-	-
	151000-462400 Patrol Staff	0.03%	36.07%	220,000	220,000	220,000	-	-
	Total	0.10%	100.00%	610,000	610,000	610,000	-	-
406495	APD Range Usage Fee							
	151000-482400 Police Training	0.00%	100.00%	5,000	5,000	5,000	-	-
406500	Police Services							
	Revenues generated from police services provided to outside agencies.							
	151000-460500 Reimbursed Costs	0.03%	100.00%	192,174	192,174	192,174	-	-
406510	Animal Shelter Fees							
	Revenues generated from animal shelter and boarding, shots, adoption and impound fees.							
	101000-225000 Animal Care & Control	0.04%	100.00%	246,750	274,850	274,850	-	-
406520	Animal Drop-Off Fees							
	101000-225000 Animal Care & Control	0.00%	100.00%	29,000	7,500	7,500	-	-
406530	Incarceration Cost Recovery							
	Recovery of expenses for incarceration. Alaska Permanent Fund Dividend (PFD) payments can be garnished for recovery of these costs.							
	151000-462400 Patrol Staff	0.03%	100.00%	190,000	200,000	200,000	-	-
406540	Other Charges for Services							
	101000-323000 AFD Communications	0.04%	100.00%	250,000	245,000	245,000	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Proposed Distr.	2024 Revised Budget	2025 Revised Budget	2026 Proposed Budget	26 v 25 \$ Chg	26 v 25 % Chg
406550	Address Fees							
	Fees received from the public for specific street addresses.							
	101000-190400 GIS Addressing	0.00%	100.00%	24,000	21,000	21,000	-	-
406560	Service Fees - School District							
	Reimbursement from Anchorage School District for efforts including bonds management, Arts in Public Places Program, and land use and public facilities planning.							
	101000-722100 Public Art	0.01%	4.76%	40,000	40,000	40,000	-	-
	161000-560200 Recreation Facilities	-	-	500	-	-	-	-
	161000-560400 Aquatics	0.04%	29.73%	250,000	250,000	250,000	-	-
	164000-131300 Public Finance and Investment	0.09%	65.52%	551,000	551,000	551,000	-	-
	Total	0.13%	100.00%	841,500	841,000	841,000	-	-
406570	Micro-Fiche Fees							
	101000-135100 Property Appraisal	0.00%	100.00%	100	100	100	-	-
406580	Copier Fees							
	Revenue generated from coin operated copiers Municipal wide.							
	101000-102000 Clerk	0.00%	0.29%	100	100	100	-	-
	101000-135100 Property Appraisal	0.00%	0.29%	100	100	100	-	-
	101000-187100 Benefits	0.00%	0.44%	150	150	150	-	-
	101000-190300 Zoning & Platting	0.00%	0.29%	100	100	100	-	-
	101000-535500 Library Administration	-	-	1,000	-	-	-	-
	101000-536400 Branch Libraries	0.00%	10.31%	3,000	3,500	3,500	-	-
	101000-537100 Library Adult Services	0.00%	14.73%	6,500	5,000	5,000	-	-
	163000-192030 Building Inspection	0.00%	73.64%	21,000	21,000	25,000	4,000	19.05%
	Total	0.01%	100.00%	31,950	29,950	33,950	4,000	13.36%
406590	COSA Fees							
	101000-192050 On-site Water and Wastewater	0.04%	100.00%	-	250,000	250,000	-	-
406600	Late Fees							
	Late payment penalty on miscellaneous accounts receivable.							
	101000-134200 Revenue Management	0.00%	100.00%	8,000	8,000	8,000	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Proposed Distr.	2024 Revised Budget	2025 Revised Budget	2026 Proposed Budget	26 v 25 \$ Chg	26 v 25 % Chg
406620	Reimbursed Cost-Employee Relations							
	Reimbursement for various products and services Municipal-wide, including legal transcripts and tapes, police accident reports, and tax billing information.							
	101000-187100 Benefits	0.02%	100.00%	130,300	130,300	130,300	-	-
406621	Reimbursed Cost-Payroll Fee							
	101000-132300 Payroll	0.00%	100.00%	4,000	4,000	4,000	-	-
406625	Reimbursed Cost-NonGrant Funded							
	101000-102000 Clerk	0.00%	0.00%	50	50	50	-	-
	101000-115100 Civil Law	0.00%	0.09%	5,000	5,000	2,000	(3,000)	(60.00%)
	101000-115200 Criminal	0.00%	0.09%	5,000	5,000	2,000	(3,000)	(60.00%)
	101000-115400 Muni Attorney Administration	0.00%	0.23%	51,320	51,320	5,000	(46,320)	(90.26%)
	101000-115450 Indigent Defense	0.03%	8.65%	210,000	210,000	190,000	(20,000)	(9.52%)
	101000-122200 Real Estate Services	0.00%	0.68%	15,000	15,000	15,000	-	-
	101000-124700 Risk Management	0.01%	1.64%	36,000	36,000	36,000	-	-
	101000-132200 Central Accounting	0.00%	0.32%	7,000	7,000	7,000	-	-
	101000-134100 Treasury Administration	0.00%	1.40%	30,776	30,776	30,776	-	-
	101000-134200 Revenue Management	0.01%	1.71%	422,900	422,900	37,500	(385,400)	(91.13%)
	101000-134600 Tax Billing	0.00%	0.08%	1,800	1,800	1,800	-	-
	101000-135100 Property Appraisal	0.00%	0.05%	1,000	1,000	1,000	-	-
	101000-138100 Purchasing Services	0.05%	14.11%	210,000	310,000	310,000	-	-
	101000-184500 Employment	0.00%	0.02%	400	400	400	-	-
	101000-191000 Private Development	0.00%	0.07%	-	7,000	1,600	(5,400)	(77.14%)
	101000-192020 Land Use Enforcement	0.00%	0.09%	-	2,000	2,000	-	-
	101000-192025 Code Abatement	0.00%	0.07%	-	2,000	1,500	(500)	(25.00%)
	101000-192080 Right-of-Way	0.00%	0.09%	-	2,000	2,000	-	-
	101000-353000 Emergency Medical Services	0.00%	0.07%	1,500	1,500	1,500	-	-
	101000-630000 Vehicle Maintenance	0.00%	0.14%	3,000	3,000	3,000	-	-
	101000-640000 Non-Vehicle Maintenance	-	-	2,000	-	-	-	-
	101000-710500 Facility Maintenance	0.00%	0.00%	100	100	100	-	-
	101000-722100 Public Art	0.00%	0.46%	10,000	10,000	10,000	-	-
	101000-722200 Public Works Administration	0.00%	0.05%	1,000	1,000	1,000	-	-
	101000-722279 IGC PW-Unalloc	0.00%	0.68%	15,000	15,000	15,000	-	-
	101000-741100 IBEW Shop Steward	0.02%	4.54%	99,674	99,674	99,674	-	-
	101000-774000 Communications	0.01%	3.51%	77,000	77,000	77,000	-	-
	101000-789000 Signal Operations	0.01%	3.24%	71,100	71,100	71,100	-	-
	119000-744900 Chugiak/Birchwood/Eagle River	0.00%	1.14%	25,000	25,000	25,000	-	-
	131000-342000 Fire Marshal	0.00%	0.00%	100	100	100	-	-
	131000-352000 Anchorage Fire & Rescue	0.00%	0.05%	1,000	1,000	1,000	-	-
	131000-372000 AFD Shop	0.00%	0.05%	1,000	1,000	1,000	-	-
	141000-747000 Street Lighting	0.00%	0.09%	2,000	2,000	2,000	-	-
	151000-411100 Chief of Police	0.01%	3.64%	97,155	80,000	80,000	-	-
	151000-460500 Reimbursed Costs	0.05%	13.66%	300,000	300,000	300,000	-	-
	151000-462200 Special Assignments	-	-	42,500	-	-	-	-
	151000-462400 Patrol Staff	0.00%	0.11%	2,400	2,400	2,400	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Proposed Total	2026 Proposed Distr.	2024 Revised Budget	2025 Revised Budget	2026 Proposed Budget	26 v 25 \$ Chg	26 v 25 % Chg
	151000-473400 Vice	-	-	10,600	-	-	-	-
	151000-483100 Crime Lab	0.00%	0.32%	7,100	7,100	7,100	-	-
	151000-483300 Police Property & Evidence	0.00%	0.08%	1,800	1,800	1,800	-	-
	151000-484100 APD Fiscal Management	0.00%	0.46%	-	10,000	10,000	-	-
	151000-484200 Police Records	0.01%	2.96%	105,000	105,000	65,000	(40,000)	(38.10%)
	161000-550200 Park Maintenance	0.00%	0.05%	1,000	1,000	1,000	-	-
	162000-555100 Eagle River/Chugiak Parks	0.00%	1.34%	26,002	29,502	29,502	-	-
	164000-131300 Public Finance and Investment	0.12%	33.95%	745,660	745,660	745,660	-	-
	602000-124800 Self Insurance	0.00%	0.05%	1,000	1,000	1,000	-	-
	Total	0.35%	100.00%	2,645,937	2,700,182	2,196,562	(503,620)	(18.65%)
406640	Parking Garages & Lots							
	City Hall parking lot.							
	101000-122200 Real Estate Services	0.00%	100.00%	25,000	25,000	25,000	-	-
406660	Lost Book Reimbursement							
	Reimbursement for lost books and library materials.							
	101000-536400 Branch Libraries	0.00%	14.89%	2,000	1,750	1,750	-	-
	101000-537200 Library Circulation	0.00%	85.11%	8,000	10,000	10,000	-	-
	Total	0.00%	100.00%	10,000	11,750	11,750	-	-
407010	SOA Traffic Court Fines							
	Revenue received from the court system for violations of municipal codes. Alaska Permanent Fund Dividend (PFD) payments can be garnished for recovery of these fines.							
	101000-467100 Highway Patrol	0.04%	10.00%	250,000	250,000	250,000	-	-
	151000-462400 Patrol Staff	0.36%	90.00%	2,750,000	2,250,000	2,250,000	-	-
	Total	0.40%	100.00%	3,000,000	2,500,000	2,500,000	-	-
407020	SOA Trial Court Fines							
	Alaska Permanent Fund Dividend (PFD) payments can be garnished for recovery of these fines.							
	151000-462400 Patrol Staff	0.17%	100.00%	1,400,000	1,100,000	1,100,000	-	-
407030	Library Fines							
	Revenue generated from fines on overdue books and materials.							
	101000-536400 Branch Libraries	0.00%	100.00%	-	400	400	-	-
407040	APD Counter Fines							
	Alaska Permanent Fund Dividend (PFD) payments can be garnished for recovery of these costs.							
	151000-462400 Patrol Staff	0.27%	100.00%	2,000,000	1,700,000	1,700,000	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Proposed Distr.	2024 Revised Budget	2025 Revised Budget	2026 Proposed Budget	26 v 25 \$ Chg	26 v 25 % Chg
407050	Other Fines & Forfeitures							
	Includes fines for animal control offenses (2250), excess false alarms (4621), traffic (4630), and other violations.							
	101000-115300 Administrative Hearing	0.00%	0.25%	1,000	1,000	1,000	-	-
	101000-124600 Transportation Inspection	0.00%	0.50%	1,000	2,000	2,000	-	-
	101000-192020 Land Use Enforcement	0.00%	6.20%	13,000	50,000	25,000	(25,000)	(50.00%)
	101000-192025 Code Abatement	0.01%	14.89%	-	2,000	60,000	58,000	2,900.00%
	101000-192080 Right-of-Way	0.00%	0.30%	1,000	1,200	1,200	-	-
	101000-225000 Animal Care & Control	0.00%	4.47%	43,250	18,000	18,000	-	-
	151000-462400 Patrol Staff	0.04%	69.65%	280,656	280,656	280,656	-	-
	151000-484200 Police Records	0.00%	0.02%	100	100	100	-	-
	163000-192030 Building Inspection	0.00%	3.72%	24,000	30,000	15,000	(15,000)	(50.00%)
	Total	0.06%	100.00%	364,006	384,956	402,956	18,000	4.68%
407060	Pre-Trial Diversion Cost							
	Fees collected for Pretrial diversion, which is an alternative to prosecution that seeks to divert certain offenders from traditional criminal justice processing into a program of supervision and services.							
	101000-115200 Criminal	0.01%	100.00%	50,000	50,000	50,000	-	-
407080	I&M Enforcement Fines							
	101000-256000 Environmental Health Services	0.00%	100.00%	1,500	1,500	1,500	-	-
407090	Administrative Fines, Civil							
	101000-256000 Environmental Health Services	0.00%	100.00%	300	300	300	-	-
407100	Curfew Fines							
	Revenues received for violation of curfew.							
	151000-462400 Patrol Staff	0.00%	100.00%	2,000	2,000	2,000	-	-
407110	Parking Enforcement Fines							
	101000-467000 Parking	0.02%	100.00%	138,000	138,000	138,000	-	-
407120	Minor Tobacco Fines							
	151000-462400 Patrol Staff	0.00%	100.00%	1,000	1,000	1,000	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Proposed Distr.	2024 Revised Budget	2025 Revised Budget	2026 Proposed Budget	26 v 25 \$ Chg	26 v 25 % Chg
408380	Prior Year Expense Recovery							
	101000-785000 Paint and Signs	0.00%	9.09%	100	100	100	-	-
	104000-189121 Chugiak Taxes & Reserves	0.00%	90.91%	1,000	1,000	1,000	-	-
	Total	0.00%	100.00%	1,100	1,100	1,100	-	-
408390	Insurance Recoveries							
	101000-630000 Vehicle Maintenance	0.00%	1.41%	1,000	1,000	1,000	-	-
	101000-785000 Paint and Signs	0.00%	1.41%	1,000	1,000	1,000	-	-
	101000-789000 Signal Operations	0.00%	1.41%	1,000	1,000	1,000	-	-
	131000-372000 AFD Shop	-	-	2,305	2,305	-	(2,305)	(100.00%)
	141000-743000 Street Maintenance Operations	0.00%	16.23%	11,500	11,500	11,500	-	-
	141000-747000 Street Lighting	0.01%	79.53%	56,340	56,340	56,340	-	-
	Total	0.01%	100.00%	73,145	73,145	70,840	(2,305)	(3.15%)
408400	Criminal Rule 8 Collect Costs							
	A person who is charged with a petty offense or with a certain specified misdemeanor of the malum prohibitum variety, in lieu of appearance, may pay the amount indicated for the offense, thereby waiving appearance. Alaska Permanent Fund Dividend (PFD) payments can be garnished for recovery of these costs.							
	101000-256000 Environmental Health Services	0.00%	0.05%	150	150	150	-	-
	151000-462400 Patrol Staff	0.05%	99.95%	309,850	309,850	310,000	150	0.05%
	Total	0.05%	100.00%	310,000	310,000	310,150	150	0.05%
408405	Lease & Rental Revenue							
	Lease and rental income from meeting and training rooms and Municipal land leases.							
	101000-122200 Real Estate Services	0.04%	92.60%	250,298	250,298	250,298	-	-
	106000-746000 Street Maint Girdwood	0.00%	1.11%	3,000	3,000	3,000	-	-
	131000-352000 Anchorage Fire & Rescue	-	-	-	-	-	-	-
	131000-360000 AFD Training Center	-	-	-	-	-	-	-
	161000-550400 Park Property Management	-	-	10,625	-	-	-	-
	162000-555100 Eagle River/Chugiak Parks	0.00%	6.29%	21,600	17,000	17,000	-	-
	Total	0.04%	100.00%	285,523	270,298	270,298	-	-
408420	Building Rental							
	Library auditorium and meeting room rental fees.							
	101000-535500 Library Administration	0.02%	100.00%	35,000	100,000	145,000	45,000	45.00%
408430	Amusement Surcharge							
	Revenue generated by collecting a surcharge on tickets sold for admission to the Sullivan Arena.							
	101000-121033 Sullivan Arena	-	-	-	-	-	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Proposed Total	2026 Proposed Distr.	2024 Revised Budget	2025 Revised Budget	2026 Proposed Budget	26 v 25 \$ Chg	26 v 25 % Chg
408440	ACPA Loan Surcharge							
	\$3 surcharge on Anchorage Center for the Performing Arts (ACPA) event tickets.							
	301000-121035 PAC Revenue Bond	0.04%	100.00%	312,000	263,000	274,000	11,000	4.18%
408560	Appeal Receipts							
	Fees associated with platting, planning and zoning decisions appealed to the Board of Adjustments.							
	101000-102000 Clerk	0.00%	66.67%	1,000	1,000	1,000	-	-
	163000-192030 Building Inspection	0.00%	33.33%	500	500	500	-	-
	Total	0.00%	100.00%	1,500	1,500	1,500	-	-
408570	Sale of Contractor Specifications							
	Revenue generated from the sale of contract specifications.							
	101000-138100 Purchasing Services	0.00%	100.00%	500	500	500	-	-
408580	Miscellaneous Revenues							
	101000-102000 Clerk	0.00%	0.02%	500	500	500	-	-
	101000-115100 Civil Law	0.00%	0.05%	5,000	5,000	1,000	(4,000)	(80.00%)
	101000-122200 Real Estate Services	0.00%	0.69%	15,000	15,000	15,000	-	-
	101000-138100 Purchasing Services	0.05%	14.46%	315,000	315,000	315,000	-	-
	101000-191000 Private Development	0.00%	0.05%	500	20,000	1,000	(19,000)	(95.00%)
	101000-192050 On-site Water and Wastewater	0.00%	0.92%	-	25,000	20,000	(5,000)	(20.00%)
	101000-225000 Animal Care & Control	0.00%	0.00%	50	50	50	-	-
	101000-353000 Emergency Medical Services	0.00%	0.07%	1,500	1,500	1,500	-	-
	101000-613000 Customer Service	0.00%	0.37%	8,000	8,000	8,000	-	-
	119000-744900 Chugiak/Birchwood/Eagle River	0.00%	0.07%	1,600	1,600	1,600	-	-
	131000-342000 Fire Marshal	0.00%	0.02%	500	500	500	-	-
	131000-352000 Anchorage Fire & Rescue	-	-	-	-	-	-	-
	131000-360000 AFD Training Center	0.00%	0.91%	19,800	19,800	19,800	-	-
	151000-462400 Patrol Staff	0.01%	2.72%	59,200	59,200	59,200	-	-
	151000-474000 Narcotics Enforcement Unit	0.00%	0.64%	14,000	14,000	14,000	-	-
	151000-483400 Police Impounds	0.00%	1.15%	25,000	25,000	25,000	-	-
	151000-483500 APD Communications Center	0.01%	1.54%	33,500	33,500	33,500	-	-
	151000-484200 Police Records	0.00%	0.69%	15,000	15,000	15,000	-	-
	161000-550300 Contracted Facilities	0.01%	3.67%	80,019	80,019	80,019	-	-
	164000-131300 Public Finance and Investment	0.25%	71.96%	1,567,497	1,567,497	1,567,497	-	-
	Total	0.35%	100.00%	2,161,666	2,206,166	2,178,166	(28,000)	(1.27%)
408590	Lease Revenue GASB 87							
	101000-122200 Real Estate Services	0.02%	32.76%	145,333	145,333	145,333	-	-
	131000-352000 Anchorage Fire & Rescue	0.00%	3.39%	15,024	15,024	15,024	-	-
	221000-122100 Heritage Land Bank	0.05%	63.85%	283,223	283,223	283,223	-	-
	Total	0.07%	100.00%	443,580	443,580	443,580	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Proposed Total	2026 Proposed Distr.	2024 Revised Budget	2025 Revised Budget	2026 Proposed Budget	26 v 25 \$ Chg	26 v 25 % Chg
430030	Restricted Contributions							
	101000-106000 Internal Audit	0.02%	100.00%	139,331	139,331	139,331	-	-
440010	GCP Short-Term Interest							
	Accrued interest earned on investments in the Municipal general cash pools (GCP).							
	101000-189110 Areawide Taxes/Reserves	0.60%	99.18%	3,130,000	3,251,000	3,750,000	499,000	15.35%
	104000-189121 Chugiak Taxes & Reserves	0.01%	2.12%	126,000	60,000	80,000	20,000	33.33%
	105000-189125 Glen Alps Taxes/Reserves	0.00%	(0.08%)	22,000	18,000	(3,000)	(21,000)	(116.67%)
	106000-189130 Girdwood Taxes/Reserves	0.00%	0.79%	52,000	(23,000)	30,000	53,000	(230.43%)
	111000-189140 Birchtree/Elmore LRSA	0.00%	0.29%	21,000	21,000	11,000	(10,000)	(47.62%)
	112000-189145 Campbell Airstrip LRSA	0.00%	0.32%	15,000	9,000	12,000	3,000	33.33%
	113000-189150 Valli Vue LRSA Taxes/Reserves	0.00%	0.19%	9,000	4,000	7,000	3,000	75.00%
	114000-189155 Skyranch LRSA Taxes/Reserves	0.00%	0.08%	8,000	8,000	3,000	(5,000)	(62.50%)
	115000-189160 Upper Grover LRSA	0.00%	0.05%	2,000	2,000	2,000	-	-
	116000-189165 Ravenwood LRSA	0.00%	0.11%	5,000	5,000	4,000	(1,000)	(20.00%)
	117000-189170 Mt Park LRSA Taxes/Reserves	0.00%	0.05%	1,000	2,000	2,000	-	-
	118000-189175 Mt Park/Robin Hill LRSA	0.00%	0.16%	12,000	9,000	6,000	(3,000)	(33.33%)
	119000-189180 Eagle River RRSA Taxes/Res	(0.01%)	(1.35%)	3,000	(17,000)	(51,000)	(34,000)	200.00%
	121000-189185 Eaglewood Contrib SA	0.00%	0.00%	10	10	10	-	-
	122000-189190 Gateway Contrib SA	0.00%	0.00%	10	10	10	-	-
	123000-189195 Lakehill LRSA Taxes/Reserves	0.00%	0.34%	13,000	14,000	13,000	(1,000)	(7.14%)
	124000-189200 Totem LRSA Taxes Reserves	0.00%	0.03%	5,000	5,000	1,000	(4,000)	(80.00%)
	125000-189205 Paradise Valley Taxes/Reserves	0.00%	0.03%	2,000	2,000	1,000	(1,000)	(50.00%)
	126000-189210 SRW Homeowners LRSA	0.00%	0.24%	9,000	10,000	9,000	(1,000)	(10.00%)
	129000-189215 Eagle River SA Taxes/Reserves	0.00%	0.16%	13,000	9,000	6,000	(3,000)	(33.33%)
	131000-189220 Fire SA Taxes/Reserves	0.03%	5.29%	(111,000)	(287,000)	200,000	487,000	(169.69%)
	141000-189225 Rds & Drainage SA	0.02%	3.36%	381,000	232,000	127,000	(105,000)	(45.26%)
	142000-189230 Talus West LRSA	0.00%	0.42%	16,000	19,000	16,000	(3,000)	(15.79%)
	143000-189235 Upper O'Malley LRSA	0.00%	0.48%	22,000	30,000	18,000	(12,000)	(40.00%)
	144000-189240 Bear Valley LRSA	0.00%	0.08%	4,000	4,000	3,000	(1,000)	(25.00%)
	145000-189245 Rabbit Creek LRSA	0.00%	0.19%	9,000	9,000	7,000	(2,000)	(22.22%)
	146000-189250 Villages Scenic LRSA	0.00%	0.05%	2,000	2,000	2,000	-	-
	147000-189255 Sequoia Estates LRSA	0.00%	0.19%	8,000	7,000	7,000	-	-
	148000-189260 Rockhill LRSA Taxes/Reserves	0.00%	0.53%	24,000	23,000	20,000	(3,000)	(13.04%)
	149000-189265 So Goldenview LRSA	0.00%	0.16%	28,000	28,000	6,000	(22,000)	(78.57%)
	150000-189290 Homestead LRSA	0.00%	0.11%	5,000	5,000	4,000	(1,000)	(20.00%)
	151000-189270 Police SA Taxes/Reserves	(0.01%)	(1.08%)	634,000	456,000	(41,000)	(497,000)	(108.99%)
	152000-189295 Turnagain Arm Police SA Tax &	0.00%	0.03%	1,000	10	1,000	990	9,900.00%
	161000-189275 Parks (APRSA) Taxes/Reserves	0.01%	1.77%	135,000	231,000	67,000	(164,000)	(71.00%)
	162000-189280 Parks (ERC RSA)	0.01%	2.22%	312,000	(71,000)	84,000	155,000	(218.31%)
	163000-189285 Bldg Safety SA Taxes/Reserves	(0.07%)	(12.19%)	(830,000)	(960,000)	(461,000)	499,000	(51.98%)
	164000-131300 Public Finance and Investment	0.01%	1.16%	69,000	36,000	44,000	8,000	22.22%
	202010-123010 Room Tax-Convention Center	0.07%	10.90%	(85,000)	320,000	412,000	92,000	28.75%
	202020-123011 Operating Reserve Conv-CTR	(0.02%)	(3.23%)	251,000	73,000	(122,000)	(195,000)	(267.12%)
	221000-122100 Heritage Land Bank	0.04%	7.09%	213,000	362,000	268,000	(94,000)	(25.97%)
	301000-121035 PAC Revenue Bond	0.00%	0.58%	26,000	32,000	22,000	(10,000)	(31.25%)
	602000-124800 Self Insurance	0.02%	2.64%	548,000	260,000	100,000	(160,000)	(61.54%)
	607000-144000 Fixed Assets	(0.14%)	(23.43%)	(2,110,000)	(2,211,000)	(886,000)	1,325,000	(59.93%)
	Total	0.60%	100.00%	3,000,020	1,989,030	3,781,020	1,791,990	90.09%

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Proposed Distr.	2024 Revised Budget	2025 Revised Budget	2026 Proposed Budget	26 v 25 \$ Chg	26 v 25 % Chg
440020	Construction Cash Pools Short-Term Int							
	Construction Cash Pools Short-Term Interest							
	131000-189220 Fire SA Taxes/Reserves	0.00%	100.00%	1,000	1,000	1,000	-	-
440030	TANs Interest Earnings							
	Interest earnings on tax anticipation notices (TANs). Through 2017, budget and actuals were recorded in account 440040 - Other Short-Term Interest.							
	101000-189110 Areawide Taxes/Reserves	0.28%	58.84%	-	-	1,734,300	1,734,300	100.00%
	131000-189220 Fire SA Taxes/Reserves	0.04%	8.82%	-	-	260,100	260,100	100.00%
	141000-189225 Rds & Drainage SA	0.04%	8.82%	-	-	260,100	260,100	100.00%
	151000-189270 Police SA Taxes/Reserves	0.10%	21.16%	-	-	623,700	623,700	100.00%
	161000-189275 Parks (APRSA) Taxes/Reserves	0.01%	2.35%	-	-	69,300	69,300	100.00%
	Total	0.47%	100.00%	-	-	2,947,500	2,947,500	100.00%
440040	Other Short Term Interest							
	Interest earned on other revenues than cash-pool deposits.							
	101000-189110 Areawide Taxes/Reserves	0.00%	3.59%	14,000	14,000	14,000	-	-
	221000-122100 Heritage Land Bank	0.00%	7.95%	31,000	31,000	31,000	-	-
	602000-124800 Self Insurance	0.05%	88.46%	345,000	345,000	345,000	-	-
	Total	0.06%	100.00%	390,000	390,000	390,000	-	-
440045	Lease Interest Income GASB 87							
	101000-122200 Real Estate Services	0.00%	8.83%	8,750	8,750	8,750	-	-
	131000-352000 Anchorage Fire & Rescue	0.00%	1.01%	1,000	1,000	1,000	-	-
	221000-122100 Heritage Land Bank	0.01%	90.16%	89,296	89,296	89,296	-	-
	Total	0.02%	100.00%	99,046	99,046	99,046	-	-
450010	Transfer from Other Funds							
	Transfers received from other municipal funds.							
	101000-101000 Assembly	-	-	-	47,740	-	(47,740)	(100.00%)
	101000-181079 IGC-HR-UnAlloc	-	-	3,688,021	-	-	-	-
	101000-189110 Areawide Taxes/Reserves	0.87%	98.27%	600,000	6,332,822	5,500,000	(832,822)	(13.15%)
	101000-244000 AHD Homelessness	-	-	-	1,496,725	-	(1,496,725)	(100.00%)
	119000-189180 Eagle River RRSA Taxes/Res	0.02%	1.73%	96,550	96,550	96,550	-	-
	202010-123010 Room Tax-Convention Center	-	-	1,005,321	975,348	-	(975,348)	(100.00%)
	602000-124800 Self Insurance	-	-	-	2,600,000	-	(2,600,000)	(100.00%)
	Total	0.89%	100.00%	5,389,892	11,549,185	5,596,550	(5,952,635)	(51.54%)
450040	Transfer from MOA Trust Fund							
	AMC 6.50.060 Annual dividend from the MOA Trust Fund.							
	101000-189110 Areawide Taxes/Reserves	2.62%	100.00%	16,300,000	16,500,000	16,500,000	-	-

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Total	2026 Distr.	2024 Revised Budget	2025 Revised Budget	2026 Proposed Budget	26 v 25 \$ Chg	26 v 25 % Chg
450060	MUSA/MESA							
	AMC 26.10.025 (Anchorage Hydropower, AWWU, and SWS) Revenue from Municipal Utility Service Assessment (MUSA); AMC 11.50.280 (Port) and AMC 11.60.205 (Merrill Field) Municipal Enterprise Service Assessment (MESA). Payments-in-lieu-of taxes to help cover the cost of tax-supported services they receive (other than those services received on a contract or interfund basis). Subject to the Tax Limit (offsets property taxes \$ for \$).							
	101000-189110 Areawide Taxes/Reserves	3.23%	100.00%	19,379,419	20,039,447	20,328,653	289,206	1.44%
450080	Utility Revenue Distribution							
	AMC 26.10.065 Surplus revenues from the operation of municipal owned utilities may be reinvested in the utility and, where prudent fiscal management permits, may be distributed as utility revenue distribution.							
	101000-189110 Areawide Taxes/Reserves	0.87%	100.00%	3,454,174	7,068,657	5,486,333	(1,582,324)	(22.39%)
460030	Premium on Bond Sales							
	101000-124200 Office of Emergency	-	-	3,839	-	-	-	-
	101000-215000 AHD Debt Service	-	-	76	-	-	-	-
	101000-271000 Anchorage Memorial Cemetery	-	-	682	-	-	-	-
	101000-353000 Emergency Medical Services	-	-	7,768	-	-	-	-
	101000-487000 E911 Operations, Areawide	-	-	5,149	-	-	-	-
	101000-611000 Transit Administration	-	-	6,924	-	-	-	-
	101000-710800 Facility Capital Improvements	-	-	8,036	-	-	-	-
	101000-722279 IGC PW-Unalloc	-	-	160	-	-	-	-
	101000-774000 Communications	-	-	6,575	-	-	-	-
	101000-788000 Safety	-	-	1,450	-	-	-	-
	131000-352000 Anchorage Fire & Rescue	-	-	33,969	-	-	-	-
	141000-767100 Assess/Non-Assess Debt	-	-	498,222	-	-	-	-
	151000-485000 Police Debt Service	-	-	6,716	-	-	-	-
	161000-551000 Debt Service - Fund 161	-	-	35,492	-	-	-	-
	162000-555900 ER Parks Debt 162	-	-	1,292	-	-	-	-
	Total	-	-	616,350	-	-	-	-
460035	Premium on TANs							
	Premium on tax anticipation notices (TANs).							
	101000-189110 Areawide Taxes/Reserves	0.03%	58.84%	-	-	192,700	192,700	100.00%
	131000-352000 Anchorage Fire & Rescue	0.00%	8.82%	-	-	28,900	28,900	100.00%
	141000-767100 Assess/Non-Assess Debt	0.00%	8.82%	-	-	28,900	28,900	100.00%
	151000-485000 Police Debt Service	0.01%	21.16%	-	-	69,300	69,300	100.00%
	161000-551000 Debt Service - Fund 161	0.00%	2.35%	-	-	7,700	7,700	100.00%
	Total	0.05%	100.00%	-	-	327,500	327,500	100.00%

Revenue Distribution Detail

Revenue Account	Description/ Receiving Fund and Fund Center	2026 % of Proposed Total	2026 Proposed Distr.	2024 Revised Budget	2025 Revised Budget	2026 Proposed Budget	26 v 25 \$ Chg	26 v 25 % Chg
460070	MOA Property Sales							
	Revenue generated from the sale of unclaimed property and salvage equipment.							
101000-622000	Transit Operations	0.00%	0.96%	1,000	1,000	1,000	-	-
151000-462400	Patrol Staff	0.00%	12.50%	60,000	13,000	13,000	-	-
151000-483300	Police Property & Evidence	0.01%	38.46%	15,000	40,000	40,000	-	-
151000-483400	Police Impounds	0.01%	48.08%	28,000	50,000	50,000	-	-
	Total	0.02%	100.00%	104,000	104,000	104,000	-	-
460080	Land Sales-Cash							
	Revenue generated from sale of Municipal land.							
221000-122100	Heritage Land Bank	0.00%	100.00%	924,000	16,648	16,648	-	-
Local, State and Federal Revenues Total		100.00%		591,604,585	625,278,154	628,611,906	3,333,752	0.53%



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