Submitted By: Chair of the Assembly at the Request of the Mayor
Prepared By: Office of Management & Budget
For Reading: October 6, 2026

ANCHORAGE, ALASKA
AO No. 2026 - 123

AN ORDINANCE OF THE MUNICIPALITY OF ANCHORAGE ADOPTING AND APPROPRIATING FUNDS FOR THE 2027 GENERAL GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY OF ANCHORAGE.

WHEREAS, the Mayor has presented a recommended 2027 General Government Operating Budget for the Municipality of Anchorage to the Assembly in accordance with Article XIII, Section 13.03 of the Municipal Charter; and

WHEREAS, the Assembly reviewed the budget as presented; and

WHEREAS, duly advertised public hearings were held in accordance with Article XIII, Section 13.04 of the Municipal Charter; and

WHEREAS, the 2027 General Government Operating Budget for the Municipality of Anchorage is now ready for adoption and appropriation of funds in accordance with Article XIII, Section 13.05 of the Municipal Charter; now therefore,

THE ANCHORAGE ASSEMBLY ORDAINS:

Section 1. The 2027 General Government Operating Budget is hereby adopted for the Municipality of Anchorage.

Section 2. The direct cost amounts set forth for the 2027 fiscal year for the following operating departments and/or agencies are hereby appropriated for the 2027 fiscal year:

Department/Agency	2027 Direct Cost	2027 Debt Service	2027 Total Direct Cost
GENERAL GOVERNMENT			
Assembly	$ 9,544,346	$ 194,727	$ 9,739,073
Chief Fiscal Officer	758,826	-	758,826
Development Services	13,702,447	-	13,702,447
Economic & Community Development	2,309,532	-	2,309,532
Equal Rights Commission	786,124	-	786,124
Equity & Inclusion	449,072	-	449,072
Finance	15,523,367	931,545	16,454,912
Anchorage Fire Department	133,124,430	4,884,108	138,008,538
Anchorage Health Department	23,311,265	1,835	23,313,100
Human Resources	7,788,847	-	7,788,847
Information Technology	23,854,016	496,416	24,350,432
Internal Audit	1,005,736	-	1,005,736

Department/Agency	2027 Direct Cost	2027 Debt Service	2027 Total Direct Cost
Library	11,114,093	42,694	11,156,787
Maintenance & Operations	72,450,029	45,110,543	117,560,572
Management & Budget	1,409,976	-	1,409,976
Mayor	3,163,788	-	3,163,788
Municipal Attorney	23,868,241	-	23,868,241
Municipal Manager	12,491,300	62,781	12,554,081
Parks & Recreation	26,950,845	3,706,348	30,657,193
Planning	4,032,897	-	4,032,897
Anchorage Police Department	155,844,190	2,389,363	158,233,553
Project Management & Engineering	1,006,943	-	1,006,943
Public Transportation	35,083,393	667,852	35,751,245
Public Works	1,844,088	-	1,844,088
Purchasing	2,146,433	-	2,146,433
Real Estate	3,237,088	6,001,530	9,238,618
Traffic Engineering	7,382,330	504,181	7,886,511
Areawide TANs Expense	-	2,605,000	2,605,000
Convention Center & Reserves	30,754,431	1,000	30,755,431
GRAND TOTAL GENERAL GOVERNMENT	$ 624,938,073	$ 67,599,923	$ 692,537,996

Section 3. The function cost amounts set forth for the 2027 fiscal year for the following operating funds are hereby appropriated:

Fund No.	Fund Description	2027 Function Cost	2027 Debt Service	2027 Total Function Cost
	GENERAL FUNDS			
101000	Areawide General	$ 191,698,989	$ 14,073,142	$ 205,772,131
103000	Areawide EMS Lease	-	856,387	856,387
104000	Chugiak Fire SA	1,741,937	-	1,741,937
105000	Glen Alps SA	515,295	-	515,295
106000	Girdwood Valley SA	5,803,860	110,540	5,914,400
107000	AW APD IT Systems Special Levy	1,900,720	-	1,900,720
110000	Chugach State Park Access SA	409,763	26,971	436,734
111000	Birchtree/Elmore LRSA	419,700	-	419,700
112000	Sec. 6/Campbell Airstrip LRSA	221,326	-	221,326
113000	Valli-Vue Estates LRSA	157,834	-	157,834
114000	Skyranch Estates LRSA	44,975	-	44,975
115000	Upper Grover LRSA	26,222	-	26,222
116000	Raven Woods/Bubbling Brook LRSA	29,374	-	29,374
117000	Mt. Park Estates LRSA	45,982	-	45,982
118000	Mt. Park/Robin Hill RRSA	219,468	-	219,468
119000	Chugiak/Birchwood/Eagle River RRSA	10,312,237	83,798	10,396,035
121000	Eaglewood Contributing RSA	142,216	-	142,216
122000	Gateway Contributing RSA	3,255	-	3,255
123000	Lakehill LRSA	78,687	-	78,687
124000	Totem LRSA	38,458	-	38,458

Fund No.	Fund Description	2027 Function Cost	2027 Debt Service	2027 Total Function Cost
125000	Paradise Valley South LRSA	22,939	-	22,939
126000	SRW Homeowners LRSA	86,343	-	86,343
129000	Eagle River Street Light SA	351,041	-	351,041
131000	Anchorage Fire SA	96,295,131	3,131,206	99,426,337
141000	Anchorage Roads & Drainage SA	39,710,160	43,138,311	82,848,471
142000	Talus West LRSA	75,553	-	75,553
143000	Upper O'Malley LRSA	912,606	-	912,606
144000	Bear Valley LRSA	73,729	-	73,729
145000	Rabbit Creek View/Heights LRSA	178,183	-	178,183
146000	Villages Scenic Parkway LRSA	34,165	-	34,165
147000	Sequoia Estates LRSA	33,666	-	33,666
148000	Rockhill LRSA	82,181	-	82,181
149000	South Goldenview Area RRSA	959,455	-	959,455
150000	Homestead LRSA	36,441	-	36,441
151000	Anchorage Metropolitan Police SA	169,247,245	1,994,266	171,241,511
152000	Turnagain Arm Police SA	21,205	-	21,205
161000	Anchorage Parks & Recreation SA	25,884,137	3,667,337	29,551,474
162000	Eagle River/Chugiak Parks/Rec SA	5,666,618	24,312	5,690,930
163000	Anchorage Building Safety SA	9,312,862	-	9,312,862
164000	Public Finance & Investment Fund	2,659,856	-	2,659,856
170000	ML&P Sale Fund	8,437,230	-	8,437,230
	Subtotal General Funds	$ 573,891,044	$ 67,106,270	$ 640,997,314
	SPECIAL REVENUE FUNDS			
201000	PAC Surcharge Revenue Bond	$ 339,000	$ -	$ 339,000
2020X0	Convention Center Reserves	22,574,133	1,000	22,575,133
204000	Healthy Spaces Surcharge Revenue	1,993,000	-	1,993,000
221000	Heritage Land Bank	1,055,850	-	1,055,850
	Subtotal Special Revenue Funds	$ 25,961,983	$ 1,000	$ 25,962,983
	INTERNAL SERVICE FUNDS			
602000	Self-Insurance	$ (47,810)	$ -	$ (47,810)
607000	Information Technology	(8,139,241)	492,653	(7,646,588)
	Subtotal Internal Service Funds	$ (8,187,051)	$ 492,653	$ (7,694,398)
	GRAND TOTAL GENERAL GOVERNMENT	$ 591,665,976	$ 67,599,923	$ 659,265,899

Section 4. The 2027 Operating Budget for the Police and Fire Retiree Medical Administration Fund (165000) is hereby adopted and appropriated as supported by transfers from 2027 Police and Fire Departments' General Government Operating Budgets.

- Police and Fire Retiree Medical Administration direct cost is appropriated in an amount of TWO HUNDRED SIX THOUSAND THREE HUNDRED EIGHTY-TWO DOLLARS ($206,382);
- Fund 165000 function cost is appropriated in an amount of TWO HUNDRED TWENTY THOUSAND TWENTY-SIX DOLLARS ($220,026).

Section 5. The amount of EIGHT MILLION EIGHT HUNDRED TWENTY-SEVEN THOUSAND EIGHT HUNDRED FORTY-THREE DOLLARS ($8,827,843) of anticipated E911 Surcharge revenue is hereby appropriated to the E911 Surcharge Fund (211000) for E911 operations in fiscal year 2027.

Section 6. The amount not to exceed of ONE MILLION FIFTY-ONE THOUSAND FIVE HUNDRED THIRTY-ONE DOLLARS ($1,051,531) of anticipated assessment revenues, net of cash pool costs, from the Downtown Improvement District, Special Assessment District 1SD97, is hereby appropriated to the Public Services Special Assessment District Fund (271000), for 2027 services benefiting property owners within said assessment district.

Section 7. The 2027 Operating Budget for the Police and Fire Retiree Medical Liability Fund (281000) is adopted and appropriated as supported by transfers from 2027 Police and Fire Departments' General Government Operating Budgets.

- Police and Fire Retiree Medical Liability direct cost is appropriated in an amount of THREE MILLION NINE HUNDRED TWENTY THOUSAND TWO HUNDRED FIFTY-TWO DOLLARS ($3,920,252);
- Fund 281000 function cost is appropriated in an amount of THREE MILLION NINE HUNDRED FORTY-ONE THOUSAND SIX HUNDRED FORTY-ONE DOLLARS ($3,941,641).

Section 8. The amount of FIVE MILLION FOUR HUNDRED TWENTY-NINE THOUSAND NINETY-FIVE DOLLARS ($5,429,095) of transfers from the 2027 Police and Fire Departments' General Government Operating Budgets is hereby appropriated to the Police / Fire retiree COPs Debt Service Fund (330000) for debt service payments in fiscal year 2027.

Section 9. The 2027 Operating Budget for the Equipment Maintenance (Fleet) Fund (601000) is adopted and appropriated from anticipated income included as expenditures in the General Government Operating Budget Departments.

- Equipment Maintenance (Fleet) direct cost is appropriated in an amount of SEVEN MILLION TWO HUNDRED EIGHTY THOUSAND SIX HUNDRED TWENTY-NINE DOLLARS ($7,280,629);
- Fund 601000 function cost is appropriated in an amount of NINE MILLION NINE HUNDRED THIRTY THOUSAND SEVEN HUNDRED THREE DOLLARS ($9,930,703).

Section 10. The 2027 Operating Budget for the Police & Fire Retiree Medical Trust Fund (713000) is adopted and appropriated from contribution from the Police & Fire Retiree Medical Liability Fund (281000):

- Police and Fire Retiree Medical Trust direct cost is appropriated in an amount of THREE MILLION EIGHT HUNDRED EIGHTY-THREE THOUSAND TWO HUNDRED THIRTY-EIGHT DOLLARS ($3,883,238);
- Fund 713000 function cost is appropriated in an amount of THREE MILLION EIGHT HUNDRED EIGHTY-THREE THOUSAND THREE HUNDRED THIRTY-SIX DOLLARS ($3,883,336).

Section 11. The 2027 Operating Budget for the Police and Fire Retirement System Fund (715000) is adopted and appropriated from anticipated investment income of the Fund as approved by the Anchorage Police and Fire Retirement System Board:

- Police and Fire Retirement Agency direct cost is appropriated in an amount of THIRTY-SEVEN MILLION SEVENTY-ONE THOUSAND FOUR HUNDRED SEVENTY-THREE DOLLARS ($37,071,473);
- Fund 715000 function cost is appropriated in an amount of THIRTY-SEVEN MILLION ONE HUNDRED FORTY-SIX THOUSAND FIVE HUNDRED TWENTY-SEVEN DOLLARS ($37,146,527).

Section 12. The 2027 Operating Budget for the MOA Trust Fund (730000) is hereby adopted and appropriated.

- Anticipated investment management and support service direct costs related to management of the MOA Trust Fund in the amount of TWO MILLION SEVEN HUNDRED NINETY-THREE THOUSAND DOLLARS ($2,793,000) is hereby appropriated from fund 730000) interest income, as approved by the MOA Trust Fund Board of Trustees;
- The amount of NINETEEN MILLION THREE HUNDRED SIXTY THOUSAND SIX HUNDRED TWENTY-ONE DOLLARS ($19,360,621) is hereby appropriated from fund 730000 as a transfer to the 2027 General Government Operating Budget, Areawide General Fund (101000) as revenue in support of operations;
- Fund 730000 function cost is appropriated in the amount of TWENTY-TWO MILLION TWO HUNDRED FIFTY-EIGHT THOUSAND SEVEN HUNDRED SIXTY-ONE DOLLARS ($22,258,761).

Section 13. The 2027 Operating Budget for the Alcoholic Beverages Retail Sales Tax Fund (206000) is adopted and appropriated to the following respective departments:

Department	2027 Total Function Cost
Finance	$ 561,898
Health	$ 11,418,369
Municipal Attorney	$ 489,878
Police	$ 1,353,005
	$ 13,823,150

- Fund 206000 function cost is appropriated in an amount of THIRTEEN MILLION EIGHT HUNDRED TWENTY-THREE THOUSAND ONE HUNDRED FIFTY DOLLARS ($13,823,150).

Section 14. The 2027 Operating Budget for the Marijuana Retail Sales Tax Fund (208000) is adopted and appropriated to the following respective departments:

Department	2027 Total Function Cost
Finance	$ 277,597
Health	$ 5,022,545
	$ 5,300,142

- Fund 208000 function cost is appropriated in an amount of FIVE MILLION THREE HUNDRED THOUSAND ONE HUNDRED FORTY-TWO DOLLARS ($5,300,142).

Section 15. The Office of Management and Budget, with agreement of the Municipal Clerk or their designee, is authorized to make conforming changes reasonably necessary to implement approved amendments, to this AO and any attached memoranda, exhibits, or referenced documents.

Section 16. This ordinance shall take effect upon passage and approval by the Assembly.

PASSED AND APPROVED by the Anchorage Assembly this ____ day of _____, 2026.

_____
Chair of the Assembly

ATTEST:

_____
Municipal Clerk

MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM No. 607 - 2026

Meeting Date: October 6, 2026

From: **MAYOR**

Subject: **AN ORDINANCE OF THE MUNICIPALITY OF ANCHORAGE ADOPTING AND APPROPRIATING FUNDS FOR THE 2027 GENERAL GOVERNMENT OPERATING BUDGET FOR THE MUNICIPALITY OF ANCHORAGE.**

The mayor's budget represents the Administration's commitment to providing quality municipal services and working together to create a safer, more affordable, and thriving Anchorage for all.

Due to the fiscal restraints facing our Municipality, the proposed 2027 operating budget is a continuation budget, remaining largely flat from 2026 services. Still, it builds on recent successes and momentum by continuing key investments in several areas. It reflects tangible progress made over the last year, from establishing a stable year-round shelter system to staffing up the Municipal Prosecutor's Office, cleaning over 30 camps in public spaces, and strengthening our public safety and crisis response teams.

Highlights to Mayor LaFrance's 2027 Proposed General Government Operating Budget:

- Continued investment in street maintenance to improve snowplowing, fix deteriorating streets, and improve traffic safety.
- Support for the Anchorage Police Department's expansion of patrol officers and special units to reduce crime and keep neighborhoods safe.
- Investing in staffing and infrastructure at the Anchorage Fire Department to improve response times and reduce strain on firefighters.
- Tackling housing affordability and supply by increased focus on cutting red tape and supporting utility and neighborhood improvements to encourage infill housing construction and rehabbing deteriorated properties.
- Funding crisis care, outreach, and connections to housing to continue reductions in homelessness and drug use while also leveraging grants, non-profit support, and state funding to maximize local efforts.
- Maintaining year-round cleanup of our parks, trails and public spaces.
- Committing essential funding for neighborhood parks, trails, libraries, and recreation centers to support activities and spaces that make our community a great place to live.
- Continued Anchorage Child Care and Early Education Fund investments to improve childcare access and support the community workforce.

The complete budget documents, including the public and private sector economic effects, are available as follows (and pursuant to AMC 2.30.053 B.2., a Summary of Economic Effect (SEE) is thus not included):

- http://www.muni.org/Departments/budget/Pages/default.aspx
- Hard copies at each municipal library branch

THE ADMINISTRATION RECOMMENDS APPROVAL.

Prepared by:	Office of Management & Budget (OMB)
Recommended by:	Ona R. Brause, Director, OMB
Concur:	Lance R. Wilber, Chief Fiscal Officer
Concur:	Eva Gardner, Municipal Attorney
Concur:	William D. Falsey, Municipal Manager
Respectfully submitted:	Suzanne LaFrance, Mayor

2027 Proposed General Government Operating Budget

Line #	Department / Agency	Category and Description	(1)-Time / (R)ecurring	Fund	Filled * Positions	Vacant * Positions	Direct Costs	Financing Sources Use/Increase (Non-Use/Decrease): 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 Revised General Government Operating Budget**					**$ 675,100,804**	**$ 242,839,441**	**$ 32,653,834**	**$ 6,127,613**	**$ 363,192,120**	**$ 30,287,796**
3												
4	**2027 Continuation**											
5	**Multiple**	Labor		Multi	-	(13)	13,963,158	-	-	932,305	12,883,802	147,051
6	**Multiple**	Non-Labor		Multi	-	-	(5,597,928)	-	-	(5,308,248)	(350,400)	60,720
7	**Multiple**	Non-Labor - Debt Service		Multi	-	-	6,373,715	-	-	262,368	6,094,463	16,884
8	**Multiple**	IGCs		Multi	-	-	-	-	688,120	(2,287,560)	1,514,160	85,280
9	**Multiple**	Fund Balance		Multi	-	-	-	-	-	(3,659,998)	3,649,998	10,000
10	**Multiple**	Revenues		Multi	-	-	-	(5,780,613)	-	(356,897)	6,684,328	(546,818)
11		**Total 2027 Continuation**			**-**	**(13)**	**$ 14,738,945**	**$ (5,780,613)**	**$ 688,120**	**$ (10,418,030)**	**$ 30,476,351**	**$ (226,883)**
12												
13		**Running Subtotal of 2027 Proposed General Government Operating Budget**					**$ 689,839,749**	**$ 237,058,828**	**$ 33,341,954**	**$ (4,290,417)**	**$ 393,668,471**	**$ 30,060,913**
14	**Funding Source Adjustments**											
15	Taxes & Reserves	ML&P Sale Fund fund balance use to Areawide	1	Multi	-	-	8,437,230	8,437,230	-	8,437,230	(8,437,230)	-
16	Taxes & Reserves	Anchorage Hydropower Dividend	1	101000	-	-	-	1,900,000	-	-	(1,900,000)	-
17	Taxes & Reserves	MOA Trust Dividend - Restore to 4.5%	1	101000	-	-	-	1,760,621	-	-	(1,760,621)	-
18		**Total Funding Source Adjustments**			**-**	**-**	**$ 8,437,230**	**$ 12,097,851**	**$ -**	**$ 8,437,230**	**$ (12,097,851)**	**$ -**
19												
20		**Running Subtotal of 2027 Proposed General Government Operating Budget**					**$ 698,276,979**	**$ 249,156,679**	**$ 33,341,954**	**$ 4,146,813**	**$ 381,570,620**	**$ 30,060,913**
21	**Tax Cap Adjustments**											
22	Parks & Recreation	**Voter Approved Bond O&M** - 2023 Bond Proposition A, AO 2023-002 (S)	R	161000	-	-	50,000	-	-	-	50,000	-
23	Parks & Recreation	**Voter Approved Bond O&M** - 2024 Bond Proposition 4, AO 2024-7	R	161000	-	-	103,000	-	-	-	103,000	-
24	Maintenance & Operations	**Voter Approved Bond O&M** - 2025 Bond Proposition 2, AO 2025-009	R	141000	-	-	45,000	-	-	-	45,000	-
25	Parks & Recreation	**Voter Approved Bond O&M** - 2025 Bond Proposition 3, AO 2025-010	R	161000	-	-	86,000	-	-	-	86,000	-
26	Traffic Engineering	**Voter Approved Bond O&M** - 2025 Bond Proposition 5, AO 2025-014 (S)	R	101000	-	-	45,000	-	-	-	45,000	-
27	Maintenance & Operations	**Voter Approved Bond O&M** - 2026 Bond Proposition 2, AO 2026-004	R	141000	-	-	19,500	-	-	-	19,500	-
28	Traffic Engineering	**Voter Approved Bond O&M** - 2026 Bond Proposition 6, AO 2026-002	R	101000	-	-	46,000	-	-	-	46,000	-
29	Parks & Recreation	**Voter Approved Bond O&M** - 2026 Bond Proposition 3, AO 2026-003 (S)	R	161000	-	-	238,000	-	-	-	238,000	-
30		**Total Tax Cap Adjustments**			**-**	**-**	**$ 632,500**	**$ -**	**$ -**	**$ -**	**$ 632,500**	**$ -**
31												
32		**Running Subtotal of 2027 Proposed General Government Operating Budget**					**$ 698,909,479**	**$ 249,156,679**	**$ 33,341,954**	**$ 4,146,813**	**$ 382,203,120**	**$ 30,060,913**
33	**Organization Changes (AO 2026-127)**											
34	Chief Administrative Officer	Transfer divisions to Municipal Attorney and Municipal Manager	R	Multi	(13)	(1)	(24,191,239)	(1,459,019)	13,371,468	-	(36,103,688)	-
35	Municipal Attorney	**Risk** - transferred from Chief Administrative Officer (CAO)	R	101000	7	-	13,837,040	935,000	(13,323,586)	-	26,225,626	-
36	Municipal Manager	**Administration** - transferred from CAO	R	602000	1	1	458,355	-	(432,726)	-	891,081	-
37	Municipal Manager	**Federal Compliance** - transferred from CAO	R	602000	1	-	179,638	-	(177,239)	-	356,877	-
38	Municipal Manager	**Grant Development** - transferred from CAO	R	602000	1	-	118,914	-	1,419	-	117,495	-
39	Municipal Manager	**i-team** - transferred from CAO	R	602000	3	-	692,509	-	7,527	-	684,982	-
40	Municipal Manager	**Venues** - transferred from CAO	R	602000	-	-	8,904,783	524,019	553,137	-	7,827,627	-
41	Finance	**Administration** - transfer Chief Fiscal Officer to stand-alone department	R	101000	(2)	-	(758,826)	-	(638,792)	-	(120,034)	-
42	Chief Fiscal Officer	Transfer from Finance	R	101000	2	-	758,826	-	638,792	-	120,034	-
43	Community Development	Rename Community Development to Economic & Community Development	R	101000	(7)	-	(2,309,532)	(6,000)	(1,898,013)	-	(405,519)	-
44	Economic & Community Development		R	101000	7	-	2,309,532	6,000	1,898,013	-	405,519	-
45		**Total Organization Changes (AO 2026-127)**			**-**	**-**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
46												
47		**Running Subtotal of 2027 Proposed General Government Operating Budget**					**$ 698,909,479**	**$ 249,156,679**	**$ 33,341,954**	**$ 4,146,813**	**$ 382,203,120**	**$ 30,060,913**
48	**Ongoing Operational Adjustments**											
49	Fire	Chugiak Volunteer Fire Department (CVFD) Board of Supervisors' approved requested budget changes including funding for training, fuel, insurance, supplies, and labor for emergency medical services contract	R	101000	-	-	73,570	-	-	-	-	73,570
50	Fire	Girdwood Board of Supervisors' (GBOS) approved requested budget changes including funding for additional ambulance and supplies (turnouts)	R	101000	-	-	106,114	-	-	-	-	106,114
51	Fire	Areawide Emergency Medical Services - adjustment to fund Chugiak and Girdwood emergency medical services contracts	R	101000	-	-	(179,684)	-	-	-	-	(179,684)
52	Health	Assembly approved shelter surge and night-only shelter	R	101000	-	-	1,396,767	-	-	-	1,396,767	-
53	Library	Transfer one (1) full-time Professional Librarian I Early Literacy program operations from Alcohol Tax funding	R	101000	1	-	127,919	-	(379)	-	128,298	-
54	Maintenance & Operations	Add seven (7) full-time Heavy Equipment Operator positions for in-house snow removal	R	141000	-	7	884,260	-	-	-	884,260	-

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

2027 Proposed General Government Operating Budget

Line #	Department / Agency	Category and Description	(1)-Time / (R)ecurring	Fund	Filled * Positions	Vacant * Positions	Direct Costs	Financing Sources Use/Increase (Non-Use/Decrease): Non-Property Tax Revenues	IGC	Fund Balance (All GG)	Property Tax Under Charter Limit	Property Tax - Special Levy and SAs with Max Tax Rates
55	Maintenance & Operations	Reduce contractual snow removal partially offset by positions added	R	141000	-	-	(1,000,000)	-	-	-	(1,000,000)	-
56	Maintenance & Operations	Girdwood Service Area - Girdwood Board of Supervisors' (GBOS) approved requested budget changes including funding for new position	R	106000	-	-	54,142	-	-	-	-	54,142
57	Maintenance & Operations	CASA Voter Approved Bond O&M - 2026 Bond Proposition 8, AO 2026-006(S)	R	110000	-	-	35,000	-	-	-	-	35,000
58	Parks & Recreation	Healthy Spaces funded with Healthy Spaces Surcharge revenues	R	204000	16	-	1,923,522	1,993,000	(69,478)	-	-	-
59	Police	Girdwood Service Area - Girdwood Board of Supervisors' (GBOS) approved requested budget changes including funding for increase to Whittier Police contract, ACS Building Rental, towing, and police misc items.	R	106000	-	-	17,000	-	-	-	-	17,000
60	Multiple	Contractual adjustments for facility leases and GIS	R	101000	-	-	317,896	-	-	-	317,896	-
61	Multiple	Vacant position transfers and reductions	R	101000	-	(5)	(828,234)	-	-	-	(828,234)	-
62		**Total Ongoing Operational Adjustments**			**17**	**2**	**$ 2,928,272**	**$ 1,993,000**	**$ (69,857)**	**$ -**	**$ 898,987**	**$ 106,142**
63												
64		**Running Subtotal of 2027 Proposed General Government Operating Budget**					**$ 701,837,751**	**$ 251,149,679**	**$ 33,272,097**	**$ 4,146,813**	**$ 383,102,107**	**$ 30,167,055**
65												
66		**2026 Revised General Government Operating Budget**					**$ 675,100,804**	**$ 242,839,441**	**$ 32,653,834**	**$ 6,127,613**	**$ 363,192,120**	**$ 30,287,796**
67												
68		**Total Adjustments**			**17**	**(11)**	**$ 26,736,947**	**$ 8,310,238**	**$ 618,263**	**$ (1,980,800)**	**$ 19,909,987**	**$ (120,741)**
69												
70		**2027 Proposed General Government Operating Budget**					**$ 701,837,751**	**$ 251,149,679**	**$ 33,272,097**	**$ 4,146,813**	**$ 383,102,107**	**$ 30,167,055**
71											**Total Property Taxes**	**$ 413,269,162**
72		**Less Depreciation / Amortization - Information Technology**					**$ (9,299,755)**					
73		**2027 Proposed General Government Operating Budget Appropriation**					**$ 692,537,996**					
74											**Preliminary Tax Cap**	**$ 383,136,352**
75											**Amount (Over)/Under the Cap**	**$ 34,245**

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2027 Proposed General Government Operating Budget - Alcoholic Beverages Retail Sales Tax Program

Line #	Department / Agency	Category and Description	Fund	Filled * Positions	Vacant * Positions	Spending: Direct Costs	Spending: IGCs	Spending: Function Cost	Financing Sources: Non-Property Tax Revenues	Financing Sources: Fund Balance	Financing Sources: Total Financing Sources
1											
2		**2026 Revised Alcoholic Beverages Retail Sales Tax Program**				**$ 13,857,935**	**$ 273,404**	**$ 14,131,339**	**$ 14,153,150**	**$ -**	**$ 14,153,150**
3	**Child Abuse, Sexual Assault, and Domestic Violence**										
4	Health	Evidence-based grants to providers	206000	-	-	(500,000)	-	(500,000)	-	-	-
5	Health	Continuation calculated labor and IGC adjustments	206000	-	-	2,903	-	2,903	-	-	-
6	Library	Early Literacy program operations - Transfer to operating funding	206000	(1)	-	(120,704)	(356)	(121,060)	-	-	-
7		**Total Child Abuse, Sexual Assault, and Domestic Violence**		**(1)**	**-**	**$ (617,801)**	**$ (356)**	**$ (618,157)**	**$ -**	**$ -**	**$ -**
8											
9		**Running Subtotal of 2027 Proposed Alcoholic Beverages Retail Sales Tax Program**		**(1)**	**-**	**$ 13,240,134**	**$ 273,048**	**$ 13,513,182**	**$ 14,153,150**	**$ -**	**$ 14,153,150**
10	**First Responders**										
11	Municipal Attorney	Continuation calculated labor and IGC adjustments	206000	-	-	116,158	212	116,370	-	-	-
12	Police	Continuation calculated labor and IGC adjustments	206000	-	-	59,275	1,006	60,281	-	-	-
13		**Total First Responders**		**-**	**-**	**$ 175,433**	**$ 1,218**	**$ 176,651**	**$ -**	**$ -**	**$ -**
14											
15		**Running Subtotal of 2027 Proposed Alcoholic Beverages Retail Sales Tax Program**		**(1)**	**-**	**$ 13,415,567**	**$ 274,266**	**$ 13,689,833**	**$ 14,153,150**	**$ -**	**$ 14,153,150**
16	**Homelessness**										
17	Health	Continuation calculated labor and IGC adjustments	206000	-	-	13,642	49	13,691	-	-	-
18	Health	Christian Health Association - Increase funding to $962,622	206000	-	-	67,622	-	67,622	-	-	-
19	Health	Covenant House - Increase funding to $724,623	206000	-	-	67,623	-	67,623	-	-	-
20		**Total Homelessness**		**-**	**-**	**$ 148,887**	**$ 49**	**$ 148,936**	**$ -**	**$ -**	**$ -**
21											
22		**Running Subtotal of 2027 Proposed Alcoholic Beverages Retail Sales Tax Program**		**(1)**	**-**	**$ 13,564,454**	**$ 274,315**	**$ 13,838,769**	**$ 14,153,150**	**$ -**	**$ 14,153,150**
23	**Administration, Collection, and Audits to the Municipality**										
24	Finance	Continuation calculated labor and IGC adjustments	206000	-	-	14,248	(14,867)	(619)	-	-	-
25	Health	Alcohol Tax education and outreach - Reduce funding for program	206000	-	-	(15,000)	-	(15,000)	-	-	-
26	Taxes & Reserves	Alcohol Tax Financing Sources (total $13.8M Alcohol Tax Revenue)	206000	-	-	-	-	-	(330,000)	-	(330,000)
27		**Total Administration, Collection, and Audits to the Municipality**		**-**	**-**	**$ (752)**	**$ (14,867)**	**$ (15,619)**	**$ (330,000)**	**$ -**	**$ (330,000)**
28											
29	**2027 Proposed Alcoholic Beverages Retail Sales Tax Program**			**(1)**	**-**	**$ 13,563,702**	**$ 259,448**	**$ 13,823,150**	**$ 13,823,150**	**$ -**	**$ 13,823,150**
30		**2027 Proposed Alcoholic Beverages Retail Sales Tax Program Amount of Function Costs (Over)/Under Financing Sources**									**$ -**
31											

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2027 Proposed General Government Operating Budget - Marijuana Retail Sales Tax Program

Line #	Department / Agency	Category and Description	Fund	Filled * Positions	Vacant * Positions	Spending: Direct Costs	Spending: IGCs	Spending: Function Cost	Financing Sources: Non-Property Tax Revenues	Financing Sources: Fund Balance	Financing Sources: Total Financing Sources
1											
2		**2026 Revised Marijuana Retail Sales Tax Program**				**$ 7,970,708**	**$ 257,782**	**$ 8,228,490**	**$ 5,305,000**	**$ 2,923,490**	**$ 8,228,490**
3	**Child Care**										
4	Health	Early Educator Child Care Subsidies - Pilot - $1,400,000 remains for program	208000	-	-	(350,000)	-	(350,000)	-	-	-
5	Health	Flexible Operational Funding (previously named "Childcare Sector Stimulus Payments") - $1,380,862 remains for program	208000	-	-	(1,019,138)	-	(1,019,138)	-	-	-
6	Health	Pilot Projects - Reduce funding for program	208000	-	-	(1,125,000)	-	(1,125,000)	-	-	-
7	Health	Early Education Grants to Providers - $1,691,139 remains for program	208000	-	-	(308,862)	-	(308,862)	-	-	-
8	Library	Best Beginnings - Reduce 2026 One-Time funding for program	208000	-	-	(125,000)	-	(125,000)	-	-	-
9		**Total Child Care**		**-**	**-**	**$ (2,928,000)**	**$ -**	**$ (2,928,000)**	**$ -**	**$ -**	**$ -**
10											
11		**Running Subtotal of 2027 Proposed Marijuana Retail Sales Tax Program**		**-**	**-**	**$ 5,042,708**	**$ 257,782**	**$ 5,300,490**	**$ 5,305,000**	**$ 2,923,490**	**$ 8,228,490**
12	**Administration & Collection**										
13	Health	Board Administration - Continuation calculated labor and IGC adjustments	208000	-	-	10,947	78	11,025	-	-	-
14	Finance	Tax Collection - Continuation calculated labor and IGC adjustments	208000	-	-	-	(11,373)	(11,373)	-	-	-
15	Taxes & Reserves	Marijuana Retail Sales Tax Financing Sources (total $5.5M Marijuana Tax Revenue)	208000	-	-	-	-	-	306,000	(2,923,490)	(2,617,490)
16		**Total Administration & Collection**		**-**	**-**	**$ 10,947**	**$ (11,295)**	**$ (348)**	**$ 306,000**	**$ (2,923,490)**	**$ (2,617,490)**
17											
18	**2027 Proposed Marijuana Retail Sales Tax Program**			**-**	**-**	**$ 5,053,655**	**$ 246,487**	**$ 5,300,142**	**$ 5,611,000**	**$ -**	**$ 5,611,000**
19		**2027 Proposed Marijuana Retail Sales Tax Program Amount of Function Costs (Over)/Under Financing Sources**									**$ 310,858**
20											

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