

Appendix B - 1

Function Cost by Fund

Fund	Title	2014 Revised Budget	2015 Approved Budget	Less Depreciation Amortization	2015 Approved Appropriation
101000	Areawide General Fund	119,998,665	118,653,666	-	118,653,666
104000	Chugiak Fire Service Area	1,187,675	1,282,512	-	1,282,512
105000	Glen Alps Service Area	324,484	324,425	-	324,425
106000	Girdwood Valley Service Area	2,114,692	2,127,917	-	2,127,917
111000	Birchtree/Elmore LRSA	272,189	272,189	-	272,189
112000	Section 6/Campbell Airstrip LRSA	142,731	142,731	-	142,731
113000	Valli Vue Estates LRSA	126,594	126,594	-	126,594
114000	Skyranch Estates LRSA	36,573	36,573	-	36,573
115000	Upper Grover LRSA	15,291	15,291	-	15,291
116000	Raven Woods/Bubbling Brook LRSA	17,430	17,430	-	17,430
117000	Mt. Park Estates LRSA	36,568	36,568	-	36,568
118000	Mt. Park/Robin Hill LRSA	152,351	152,351	-	152,351
119000	Chugiak, Birchwood, ER Rural Road SA	7,717,314	6,872,195	-	6,872,195
121000	Eaglewood Contributing RSA	99,348	99,348	-	99,348
122000	Gateway Contributing RSA	1,900	1,900	-	1,900
123000	Lakehill LRSA	49,711	49,711	-	49,711
124000	Totem LRSA	24,982	24,982	-	24,982
125000	Paradise Valley South LRSA	14,474	14,474	-	14,474
126000	SRW Homeowners LRSA	54,924	54,924	-	54,924
129000	Eagle River Streetlight SA	375,141	373,012	-	373,012
131000	Anchorage Fire SA	77,909,604	75,710,032	-	75,710,032
141000	Anchorage Roads and Drainage SA	69,710,473	69,773,876	-	69,773,876
142000	Talus West LRSA	133,015	133,015	-	133,015
143000	Upper O'Malley LRSA	676,622	676,622	-	676,622
144000	Bear Valley LRSA	53,491	53,491	-	53,491
145000	Rabbit Creek View/Hts LRSA	96,687	96,687	-	96,687
146000	Villages Scenic Parkway LRSA	20,640	20,640	-	20,640
147000	Sequoia Estates LRSA	23,515	23,515	-	23,515
148000	Rockhill LRSA	49,319	49,319	-	49,319
149000	South Goldenview Area LRSA	633,469	633,469	-	633,469
150000	Homestead LRSA	21,678	21,678	-	21,678
151000	Anchorage Metropolitan Police SA	109,026,886	110,576,482	-	110,576,482
161000	Anchorage Parks & Recreation SA	20,887,589	20,032,346	-	20,032,346
162000	Eagle River-Chugiak Parks & Rec	4,152,316	4,113,882	-	4,113,882
163000	Anchorage Building Safety SA	7,077,618	7,291,845	-	7,291,845
164000	Public Finance and Investments	1,663,063	1,648,279	-	1,648,279
202020	Convention Center Operating Reserve	12,502,218	13,369,107	-	13,369,107
221000	Heritage Land Bank	1,271,277	1,228,189	-	1,228,189
301000	PAC Surcharge Revenue Bond Fund	339,813	339,288	-	339,288
602000	Self Insurance ISF	1,302,487	1,274,525	-	1,274,525
607000	Information Technology ISF	378,467	142,387	(2,117,076)	(1,974,689)
Function Cost Total		440,693,284	437,887,467	(2,117,076)	435,770,391

Function Cost is the appropriation level for funds (or service areas) and is calculated as:

Function Cost = Direct Cost + Charges by Other Departments - Charges to Other Departments

Appendix B - 2

2015 Approved Function Cost by Fund and Category of Expenditure

Fund	Title	Personnel Services	Supplies	Travel	Other Services	Debt Service	Depr / Amort	Capital Outlay	Direct Cost	IGCs from/to Others	Function Cost Budget	Less Depr / Amort	Function Cost Appropriation
101000	Areawide General Fund	100,218,266	6,074,201	144,351	47,717,646	3,441,550	-	286,041	157,882,063	(39,228,389)	118,653,666	-	118,653,666
104000	Chugiak Fire Service Area	-	-	-	1,105,580	-	-	-	1,105,580	176,932	1,282,512	-	1,282,512
105000	Glen Alps Service Area	-	-	-	298,330	-	-	-	298,330	26,095	324,425	-	324,425
106000	Girdwood Valley Service Area	154,546	104,884	-	1,593,536	23,390	-	-	1,876,355	251,561	2,127,917	-	2,127,917
111000	Birchtree/Elmore LRSA	-	-	-	247,189	-	-	-	247,189	25,000	272,189	-	272,189
112000	Section 6/Campbell Airstrip LRSA	-	-	-	153,181	-	-	-	153,181	(10,450)	142,731	-	142,731
113000	Valli Vue Estates LRSA	-	-	-	114,994	-	-	-	114,994	11,600	126,594	-	126,594
114000	Skyranch Estates LRSA	-	-	-	33,373	-	-	-	33,373	3,200	36,573	-	36,573
115000	Upper Grover LRSA	-	-	-	13,891	-	-	-	13,891	1,400	15,291	-	15,291
116000	Raven Woods/Bubbling Brook LRSA	-	-	-	15,830	-	-	-	15,830	1,600	17,430	-	17,430
117000	Mt. Park Estates LRSA	-	-	-	33,368	-	-	-	33,368	3,200	36,568	-	36,568
118000	Mt. Park/Robin Hill LRSA	-	-	-	138,051	-	-	-	138,051	14,300	152,351	-	152,351
119000	Chugiak, Birchwood, ER Rural Road S	524,158	169,940	-	6,059,516	-	-	6,000	6,759,614	112,581	6,872,195	-	6,872,195
121000	Eaglewood Contributing RSA	-	-	-	97,448	-	-	-	97,448	1,900	99,348	-	99,348
122000	Gateway Contributing RSA	-	-	-	1,850	-	-	-	1,850	50	1,900	-	1,900
123000	Lakehill LRSA	-	-	-	45,111	-	-	-	45,111	4,600	49,711	-	49,711
124000	Totem LRSA	-	-	-	22,882	-	-	-	22,882	2,100	24,982	-	24,982
125000	Paradise Valley South LRSA	-	-	-	13,174	-	-	-	13,174	1,300	14,474	-	14,474
126000	SRW Homeowners LRSA	-	-	-	49,924	-	-	-	49,924	5,000	54,924	-	54,924
129000	Eagle River Streetlight SA	-	4,899	-	313,559	-	-	-	318,458	54,554	373,012	-	373,012
131000	Anchorage Fire SA	50,575,779	1,844,550	32,500	9,267,937	3,716,759	-	225,305	65,662,829	10,047,202	75,710,032	-	75,710,032
141000	Anchorage Roads and Drainage SA	11,758,769	2,430,496	-	12,404,044	42,930,029	-	18,000	69,541,338	232,538	69,773,876	-	69,773,876
142000	Talus West LRSA	-	-	-	121,815	-	-	-	121,815	11,200	133,015	-	133,015
143000	Upper O'Malley LRSA	-	-	-	611,622	-	-	-	611,622	65,000	676,622	-	676,622
144000	Bear Valley LRSA	-	-	-	48,291	-	-	-	48,291	5,200	53,491	-	53,491
145000	Rabbit Creek View/Hts LRSA	-	-	-	87,287	-	-	-	87,287	9,400	96,687	-	96,687
146000	Villages Scenic Parkway LRSA	-	-	-	18,740	-	-	-	18,740	1,900	20,640	-	20,640
147000	Sequoia Estates LRSA	-	-	-	21,415	-	-	-	21,415	2,100	23,515	-	23,515
148000	Rockhill LRSA	-	-	-	44,919	-	-	-	44,919	4,400	49,319	-	49,319
149000	South Goldenview Area LRSA	-	-	-	578,469	-	-	-	578,469	55,000	633,469	-	633,469
150000	Homestead LRSA	-	-	-	19,678	-	-	-	19,678	2,000	21,678	-	21,678
151000	Anchorage Metropolitan Police SA	76,710,821	2,572,575	23,500	18,072,387	372,043	-	47,500	97,798,824	12,777,656	110,576,482	-	110,576,482
161000	Anchorage Parks & Recreation SA	8,983,720	638,765	4,000	4,180,695	3,176,086	-	228,980	17,212,245	2,820,100	20,032,346	-	20,032,346
162000	Eagle River-Chugiak Parks & Rec	1,456,091	395,865	-	1,630,174	361,936	-	9,840	3,853,906	259,976	4,113,882	-	4,113,882
163000	Anchorage Building Safety SA	5,386,826	47,838	-	328,836	-	-	5,900	5,769,399	1,522,445	7,291,845	-	7,291,845
164000	Public Finance and Investments	636,914	2,100	-	909,055	-	-	2,000	1,550,068	98,210	1,648,279	-	1,648,279
202020	Convention Center Operating Reserve	-	-	-	13,369,107	-	-	-	13,369,107	-	13,369,107	-	13,369,107
221000	Heritage Land Bank	437,212	4,500	1,000	316,801	-	-	7,500	767,012	461,176	1,228,189	-	1,228,189
301000	PAC Surcharge Revenue Bond Fund	-	-	-	-	339,288	-	-	339,288	-	339,288	-	339,288
602000	Self Insurance ISF	394,153	4,500	-	9,777,911	-	-	-	10,176,564	(8,902,039)	1,274,525	-	1,274,525
607000	Information Technology ISF	9,136,534	44,680	9,825	3,798,672	2,061,070	2,117,076	35,000	17,202,858	(17,060,470)	142,387	(2,117,076)	(1,974,689)
Total		266,373,789	14,339,793	215,176	133,676,288	56,422,151	2,117,076	872,066	474,016,340	(36,128,872)	437,887,467	(2,117,076)	435,770,391