

Appendix B - 1

Function Cost by Fund

Fund	Title	2025 Revised Budget	2026 Proposed Budget	Less Depreciation Amortization	2026 Proposed Appropriation
101000	Areawide General Fund	194,779,960	193,356,060	-	193,356,060
103000	Areawide EMS Lease	829,029	829,029	-	829,029
104000	Chugiak Fire Service Area	1,614,746	1,631,602	-	1,631,602
105000	Glen Alps Service Area	508,041	508,041	-	508,041
106000	Girdwood Valley Service Area	5,379,552	5,573,262	-	5,573,262
107000	AW APD IT Systems Special Levy	1,840,000	1,840,000	-	1,840,000
110000	Chugach State Park Access Service Area	-	-	-	-
111000	Birchtree/Elmore LRSA	408,070	408,070	-	408,070
112000	Section 6/Campbell Airstrip LRSA	221,954	221,954	-	221,954
113000	Valli Vue Estates LRSA	158,984	158,984	-	158,984
114000	Skyranch Estates LRSA	48,225	48,225	-	48,225
115000	Upper Grover LRSA	26,174	26,174	-	26,174
116000	Raven Woods/Bubbling Brook LRSA	24,887	24,887	-	24,887
117000	Mt. Park Estates LRSA	45,459	45,459	-	45,459
118000	Mt. Park/Robin Hill LRSA	218,667	218,667	-	218,667
119000	Chugiak, Birchwood, ER Rural Road SA	9,853,390	9,901,445	-	9,901,445
121000	Eaglewood Contributing RSA	137,288	137,288	-	137,288
122000	Gateway Contributing RSA	2,525	2,525	-	2,525
123000	Lakehill LRSA	81,777	81,777	-	81,777
124000	Totem LRSA	44,420	44,420	-	44,420
125000	Paradise Valley South LRSA	23,178	23,178	-	23,178
126000	SRW Homeowners LRSA	86,854	86,854	-	86,854
129000	Eagle River Streetlight SA	338,544	337,521	-	337,521
131000	Anchorage Fire SA	87,683,684	93,848,398	-	93,848,398
141000	Anchorage Roads and Drainage SA	87,245,674	81,566,055	-	81,566,055
142000	Talus West LRSA	134,824	134,824	-	134,824
143000	Upper O'Malley LRSA	956,601	956,601	-	956,601
144000	Bear Valley LRSA	71,043	71,043	-	71,043
145000	Rabbit Creek View/Hts LRSA	153,135	153,135	-	153,135
146000	Villages Scenic Parkway LRSA	33,038	33,038	-	33,038
147000	Sequoia Estates LRSA	31,992	31,992	-	31,992
148000	Rockhill LRSA	85,010	85,010	-	85,010
149000	South Goldenview Area LRSA	971,351	971,351	-	971,351
150000	Homestead LRSA	37,184	37,184	-	37,184
151000	Anchorage Metropolitan Police SA	158,207,277	162,932,469	-	162,932,469
152000	Turnagain Arm Police SA	21,744	21,735	-	21,735
161000	Anchorage Parks & Recreation SA	29,864,311	27,604,051	-	27,604,051
162000	Eagle River-Chugiak Parks & Rec	5,161,579	5,402,723	-	5,402,723
163000	Anchorage Building Safety SA	8,646,489	8,752,633	-	8,752,633
164000	Public Finance and Investments	2,547,837	2,547,209	-	2,547,209
170000	ML&P Sale Proceeds	3,817,000	5,500,000	-	5,500,000
2020X0	Convention Center	18,448,756	21,576,383	-	21,576,383
221000	Heritage Land Bank	1,015,071	1,022,386	-	1,022,386
301000	PAC Surcharge Revenue Bond Fund	295,000	296,000	-	296,000
602000	Self Insurance ISF	606,000	605,125	-	605,125
607000	Information Technology ISF	1,877,163	3,202,167	(9,299,755)	(6,097,588)
Function Cost Total		624,583,487	632,856,934	(9,299,755)	623,557,179

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

2026 Proposed Budget Function Cost by Fund and Category of Expenditure

Fund	Description	Salaries and Benefits	Supplies	Travel	Other Services	Debt Service	Depr / Amort	Capital Outlay	Direct Cost	IGCs by/to Others	Total Budget	Less Depr / Amort	Total Appropriation
101000	Areawide General Fund	135,500,084	6,837,422	201,358	71,168,841	13,686,210	-	350,792	227,744,707	(34,388,647)	193,356,060	-	193,356,060
103000	Areawide EMS Lease	-	-	-	-	829,029	-	-	829,029	-	829,029	-	829,029
104000	Chugiak Fire Service Area	-	-	-	1,115,754	-	-	-	1,115,754	515,848	1,631,602	-	1,631,602
105000	Glen Alps Service Area	-	-	-	474,141	-	-	-	474,141	33,900	508,041	-	508,041
106000	Girdwood Valley Service Area	341,853	162,343	5,000	4,264,965	110,540	-	-	4,884,701	688,561	5,573,262	-	5,573,262
107000	AW APD IT Systems Special Levy	-	-	-	1,840,000	-	-	-	1,840,000	-	1,840,000	-	1,840,000
110000	Chugach State Park Access Service Area	-	-	-	-	-	-	-	-	-	-	-	-
111000	Birchtree/Elmore LRSA	-	-	-	377,470	-	-	-	377,470	30,600	408,070	-	408,070
112000	Section 6/Campbell Airstrip LRSA	-	-	-	231,004	-	-	-	231,004	(9,050)	221,954	-	221,954
113000	Valli Vue Estates LRSA	-	-	-	146,584	-	-	-	146,584	12,400	158,984	-	158,984
114000	Skyranch Estates LRSA	-	-	-	44,725	-	-	-	44,725	3,500	48,225	-	48,225
115000	Upper Grover LRSA	-	-	-	24,174	-	-	-	24,174	2,000	26,174	-	26,174
116000	Raven Woods/Bubbling Brook LRSA	-	-	-	22,887	-	-	-	22,887	2,000	24,887	-	24,887
117000	Mt. Park Estates LRSA	-	-	-	42,159	-	-	-	42,159	3,300	45,459	-	45,459
118000	Mt. Park/Robin Hill LRSA	-	-	-	203,467	-	-	-	203,467	15,200	218,667	-	218,667
119000	Chugiak, Birchwood, ER Rural Road SA	662,821	167,287	-	8,778,025	83,798	-	6,000	9,697,931	203,514	9,901,445	-	9,901,445
121000	Eaglewood Contributing RSA	-	-	-	129,688	-	-	-	129,688	7,600	137,288	-	137,288
122000	Gateway Contributing RSA	-	-	-	2,325	-	-	-	2,325	200	2,525	-	2,525
123000	Lakehill LRSA	-	-	-	76,277	-	-	-	76,277	5,500	81,777	-	81,777
124000	Totem LRSA	-	-	-	41,420	-	-	-	41,420	3,000	44,420	-	44,420
125000	Paradise Valley South LRSA	-	-	-	21,378	-	-	-	21,378	1,800	23,178	-	23,178
126000	SRW Homeowners LRSA	-	-	-	81,254	-	-	-	81,254	5,600	86,854	-	86,854
129000	Eagle River Streetlight SA	-	4,899	-	243,966	-	-	-	248,865	88,656	337,521	-	337,521
131000	Anchorage Fire SA	68,842,535	2,291,000	38,170	9,919,580	2,735,179	-	216,684	84,043,148	9,805,250	93,848,398	-	93,848,398
141000	Anchorage Roads and Drainage SA	12,422,486	2,154,109	-	21,876,600	40,102,418	-	18,000	76,573,613	4,992,442	81,566,055	-	81,566,055
142000	Talus West LRSA	-	-	-	121,624	-	-	-	121,624	13,200	134,824	-	134,824
143000	Upper O'Malley LRSA	-	-	-	886,001	-	-	-	886,001	70,600	956,601	-	956,601
144000	Bear Valley LRSA	-	-	-	65,443	-	-	-	65,443	5,600	71,043	-	71,043
145000	Rabbit Creek View/Hts LRSA	-	-	-	140,635	-	-	-	140,635	12,500	153,135	-	153,135
146000	Villages Scenic Parkway LRSA	-	-	-	30,538	-	-	-	30,538	2,500	33,038	-	33,038
147000	Sequoia Estates LRSA	-	-	-	29,992	-	-	-	29,992	2,000	31,992	-	31,992
148000	Rockhill LRSA	-	-	-	79,810	-	-	-	79,810	5,200	85,010	-	85,010
149000	South Goldenview Area LRSA	-	-	-	896,251	-	-	-	896,251	75,100	971,351	-	971,351
150000	Homestead LRSA	-	-	-	30,784	-	-	-	30,784	6,400	37,184	-	37,184
151000	Anchorage Metropolitan Police SA	117,742,524	3,206,369	18,500	25,102,206	1,955,677	-	59,000	148,084,276	14,848,193	162,932,469	-	162,932,469
152000	Turnagain Arm Police SA	21,000	-	-	-	-	-	-	21,000	735	21,735	-	21,735
161000	Anchorage Parks & Recreation SA	11,694,841	900,998	-	4,982,190	3,251,571	-	191,766	21,021,366	6,582,685	27,604,051	-	27,604,051
162000	Eagle River-Chugiak Parks & Rec	2,471,170	136,663	-	1,814,220	61,757	-	9,840	4,493,650	909,073	5,402,723	-	5,402,723
163000	Anchorage Building Safety SA	6,643,557	65,406	-	345,221	-	-	5,000	7,059,184	1,693,449	8,752,633	-	8,752,633
164000	Public Finance and Investments	1,116,981	2,100	-	1,182,347	-	-	2,000	2,303,428	243,781	2,547,209	-	2,547,209
170000	ML&P Sale Proceeds	-	-	-	5,500,000	-	-	-	5,500,000	-	5,500,000	-	5,500,000
2020X0	Convention Center	-	-	-	21,318,451	1,000	-	-	21,319,451	256,932	21,576,383	-	21,576,383
221000	Heritage Land Bank	386,846	4,500	1,000	343,406	-	-	7,500	743,252	279,134	1,022,386	-	1,022,386
301000	PAC Surcharge Revenue Bond Fund	-	-	-	-	296,000	-	-	296,000	-	296,000	-	296,000
602000	Self Insurance ISF	717,083	4,500	-	12,007,131	-	-	-	12,728,714	(12,123,589)	605,125	-	605,125
607000	Information Technology ISF	13,561,914	30,795	19,236	8,270,789	230,285	9,299,755	5,000	31,417,774	(28,215,607)	3,202,167	(9,299,755)	(6,097,588)
Function Cost Total		372,125,695	15,968,391	283,264	204,273,723	63,343,464	9,299,755	871,582	666,165,874	(33,308,940)	632,856,934	(9,299,755)	623,557,179

Appendix B - 2