

## Fund 104

### Chugiak Fire Service Area

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The Municipality's Charter requires that our local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Chugiak Fire Service Area was established for fire protection within the service area. The maximum mill rate for the service area shall not exceed 1.00 mill in any calendar year (AMC 27.30.060). The service area is included in Municipal Tax Districts 22 and 51.

The net cost total on the fund summary presented on the following page represents the tax cost for the Chugiak Fire Service Area in 2013.

The mill rate is calculated based on the tax cost, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2013 mill rate for the Chugiak Fire Service Area is calculated as follows:

$$\frac{\$ 1,126,114}{\$1,126,114,447} \times 1,000 = 1.00$$

**Fund 104 Summary**  
**Chugiak Fire Service Area**  
 (Dept ID # 3540)

	2011 Actuals	2012 Revised	2013 Revised	12 v 13 % Chg
<b>Direct Cost</b>				
Chugiak Fire and Rescue (3540) - Department: Fire	960,170	1,049,578	1,010,787	-3.70%
<b>Direct Cost Total</b>	<b>960,170</b>	<b>1,049,578</b>	<b>1,010,787</b>	<b>-3.70%</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	108,002	115,234	189,706	64.63%
Charges to Other Departments	(16,500)	(16,500)	-	-100.00%
<b>Function Cost Total</b>	<b>1,051,672</b>	<b>1,148,312</b>	<b>1,200,493</b>	<b>4.54%</b>
Program Generated Revenue	(224,889)	(55,221)	(74,379)	34.69%
<b>Net Cost Total</b>	<b>826,783</b>	<b>1,093,091</b>	<b>1,126,114</b>	<b>3.02%</b>

**Direct Cost by Category**

Personnel	-	-	-	-
Supplies	1,130	-	-	-
Travel	-	-	-	-
Contractual/Other Services	959,039	1,049,578	1,010,787	-3.70%
Debt Service/Depreciation	-	-	-	-
Equipment, Furnishings	-	-	-	-
<b>Direct Cost Total</b>	<b>960,170</b>	<b>1,049,578</b>	<b>1,010,787</b>	<b>-3.70%</b>

**Position Summary as Budgeted**

Full-Time	-	-	-	-
Part-Time	-	-	-	-
<b>Position Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Chugiak Fire and Rescue**  
**Department: Fire**  
**Division: Emergency Operations**  
 (Dept ID # 3540)

	2011 Actuals	2012 Revised	2013 Revised	12 v 13 % Chg
<b>Direct Cost</b>				
Supplies	1,130	-	-	-
Travel	-	-	-	-
Contractual/Other Services	959,039	1,049,578	1,010,787	-3.70%
<b>Manageable Direct Cost Total</b>	<b>960,170</b>	<b>1,049,578</b>	<b>1,010,787</b>	<b>-3.70%</b>
 Debt Service, Depreciation	 -	 -	 -	 -
<b>Direct Cost Total</b>	<b>960,170</b>	<b>1,049,578</b>	<b>1,010,787</b>	<b>-3.70%</b>
 <b>Intragovernmental Charges</b>				
Charges by Other Departments	108,002	115,234	189,706	64.63%
Charges to Other Departments	(16,500)	(16,500)	-	-100.00%
 <b>Program Generated Revenue</b>				
9672 - Prior Yr Expense Recovery	(224,889)	-	-	-
9724 - Proceeds-Refunding Bonds	-	-	-	-
<b>Program Generated Revenue Total</b>	<b>(224,889)</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b>Net Cost</b>				
Manageable Direct Cost	960,170	1,049,578	1,010,787	-3.70%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	108,002	115,234	189,706	64.63%
Charges to Other Departments	(16,500)	(16,500)	-	-100.00%
Program Generated Revenue Total	(224,889)	-	-	-
<b>Net Cost Total</b>	<b>826,783</b>	<b>1,148,312</b>	<b>1,200,493</b>	<b>4.54%</b>

## Fund 106

### Girdwood Valley Service Area

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The Municipality's Charter requires that our local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Girdwood Valley Service Area was established for street construction and maintenance, solid waste collection, fire protection, and parks and recreation within the service area. The maximum attainable mill rate for the service area shall not exceed 6.00 mills in any calendar year (AMC 27.30.020). The service area is included in Municipal Tax District 4.

The net cost total on the fund summary presented on the following page represents the tax cost for the Girdwood Valley Service Area in 2013.

The mill rate is calculated based on the tax cost, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2013 mill rate for the Girdwood Valley Service Area is calculated as follows:

$$\frac{\$ 2,093,380}{\$ 488,446,014} \times 1,000 = 4.29$$

**Fund 106 Summary**  
**Girdwood Valley Service Area**  
 (Dept ID # 3550, 5480, 7460)

	2011 Actuals	2012 Revised	2013 Revised	12 v 13 % Chg
<b>Direct Cost</b>				
Fire and Rescue (3550) - Department: Fire	530,348	741,186	733,840	-0.99%
Parks and Recreation (5480) - Department: Parks and Rec	126,571	264,984	264,984	-
Street Maintenance (7460) - Department: Public Works	698,962	842,195	866,050	2.83%
<b>Direct Cost Total</b>	<b>1,355,880</b>	<b>1,848,365</b>	<b>1,864,874</b>	<b>0.89%</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	296,049	216,321	317,912	46.96%
Charges to Other Departments	(27,560)	(27,560)	(27,560)	-
<b>Function Cost Total</b>	<b>1,624,369</b>	<b>2,037,126</b>	<b>2,155,226</b>	<b>5.80%</b>
Program Generated Revenue	(9,664)	(51,093)	(61,846)	21.05%
<b>Net Cost Total</b>	<b>1,614,705</b>	<b>1,986,033</b>	<b>2,093,380</b>	<b>5.41%</b>

<b>Direct Cost by Category</b>				
Personnel	19,189	93,395	130,050	39.25%
Supplies	15,748	119,500	118,684	-0.68%
Travel	-	-	-	-
Contractual/Other Services	1,294,742	1,608,964	1,592,140	-1.05%
Debt Service/Depreciation	26,201	26,506	19,000	-28.32%
Equipment, Furnishings	-	-	5,000	100.00%
<b>Direct Cost Total</b>	<b>1,355,880</b>	<b>1,848,365</b>	<b>1,864,874</b>	<b>0.89%</b>

**Position Summary as Budgeted**

Full-Time	-	1	1	-
Part-Time	1	1	1	-
<b>Position Total</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>-</b>

**Girdwood Valley Fire and Rescue**  
**Department: Fire**  
**Division: Emergency Operations**  
 (Dept ID # 3550)

	2011 Actuals	2012 Revised	2013 Revised	12 v 13 % Chg
<b>Direct Cost</b>				
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	504,146	714,680	714,840	0.02%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>504,146</b>	<b>714,680</b>	<b>714,840</b>	<b>0.02%</b>
<b>Debt Service, Depreciation</b>	<b>26,201</b>	<b>26,506</b>	<b>19,000</b>	<b>-28.32%</b>
<b>Direct Cost Total</b>	<b>530,348</b>	<b>741,186</b>	<b>733,840</b>	<b>-0.99%</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	125,522	101,328	185,211	82.78%
Charges to Other Departments	(27,560)	(27,560)	(27,560)	-
<b>Program Generated Revenue</b>				
9609 - Restricted Contributions	(300)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(300)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	504,146	714,680	714,840	0.02%
Debt Service, Depreciation	26,201	26,506	19,000	-28.32%
Charges by Other Departments	125,522	101,328	185,211	82.78%
Charges to Other Departments	(27,560)	(27,560)	(27,560)	-
Program Generated Revenue Total	(300)	-	-	-
<b>Net Cost Total</b>	<b>628,009</b>	<b>814,954</b>	<b>891,491</b>	<b>9.39%</b>

**Girdwood Valley Parks and Recreation**  
**Department: Parks and Recreation**  
**Division: Girdwood Parks and Recreation**  
 (Dept ID # 5480)

	2011 Actuals	2012 Revised	2013 Revised	12 v 13 % Chg
<b>Direct Cost</b>				
<b>Salaries and Benefits</b>				
1101 - Straight Time Labor	14,496	-	-	-
1301 - Leave/Holiday Accruals	2,849	-	-	-
1401 - Benefits	1,845	-	-	-
<b>Salaries and Benefits Total</b>	<b>19,189</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Supplies</b>	15,025	41,300	53,884	30.47%
<b>Travel</b>	-	-	-	-
<b>Contractual/Other Services</b>	92,357	223,684	206,100	-7.86%
<b>Manageable Direct Cost Total</b>	<b>126,571</b>	<b>264,984</b>	<b>264,984</b>	<b>-</b>
<b>Debt Service, Depreciation</b>	-	-	-	-
<b>Direct Cost Total</b>	<b>126,571</b>	<b>264,984</b>	<b>264,984</b>	<b>-</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	113,613	55,017	70,321	27.82%
<b>Program Generated Revenue</b>				
9441 - Rec Centers And Programs	(4,356)	(6,000)	(6,000)	-
9444 - Camping Fees	(1,196)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(5,552)</b>	<b>(6,000)</b>	<b>(6,000)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	126,571	264,984	264,984	-
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	113,613	55,017	70,321	27.82%
Program Generated Revenue Total	(5,552)	(6,000)	(6,000)	-
<b>Net Cost Total</b>	<b>234,633</b>	<b>314,001</b>	<b>329,305</b>	<b>4.87%</b>

**Girdwood Valley Street Maintenance**  
**Department: Public Works**  
**Division: Other Service Areas**  
 (Dept ID # 7460)

	2011 Actuals	2012 Revised	2013 Revised	12 v 13 % Chg
<b>Direct Cost</b>				
Supplies	724	78,200	64,800	-17.14%
Travel	-	-	-	-
Contractual/Other Services	698,238	670,600	671,200	0.09%
<b>Manageable Direct Cost Total</b>	<b>698,962</b>	<b>842,195</b>	<b>866,050</b>	<b>2.83%</b>
 Debt Service, Depreciation	 -	 -	 -	 -
 <b>Direct Cost Total</b>	 <b>698,962</b>	 <b>842,195</b>	 <b>866,050</b>	 <b>2.83%</b>
 <b>Intragovernmental Charges</b>				
Charges by Other Departments	56,914	59,976	62,380	4.01%
 <b>Program Generated Revenue</b>				
9731 - Lease & Rental Revenue	(3,813)	(2,000)	(3,000)	50.00%
<b>Program Generated Revenue Total</b>	<b>(3,813)</b>	<b>(2,000)</b>	<b>(3,000)</b>	<b>50.00%</b>
 <b>Net Cost</b>				
Manageable Direct Cost	698,962	842,195	866,050	2.83%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	56,914	59,976	62,380	4.01%
Program Generated Revenue Total	(3,813)	(2,000)	(3,000)	50.00%
<b>Net Cost Total</b>	<b>752,064</b>	<b>900,171</b>	<b>925,430</b>	<b>2.81%</b>



## Fund 119

### Chugiak, Birchwood, Eagle River Rural Road Service Area

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The Municipality's Charter requires that local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Chugiak, Birchwood, Eagle River Rural Road Service Area (CBERRRSA) was established for capital improvements for roads and drainage and the maintenance thereof within and over road rights-of-way in the service area including street light capital improvements and street light operation and maintenance at special sites outside the Eagle River Street Light Service Area which enhance public safety, but excluding capital improvements for and maintenance and operation of: 1) traffic engineering; 2) park and recreational services; 3) water, sewer, telephone, electric, gas and other utility improvements and services; 4) off-road mass transit facilities and signs; and 5) fire hydrants and parking meters within the service area. The service area also shall be authorized to operate and maintain street lights at special sites outside of the Eagle River Street Light Service Area for purposes of enhancing public safety.

The maximum attainable mill rate for services provided in the service area shall not exceed 2.10 mills in any calendar year. No more than 1.1 mills shall be for road and drainage maintenance and no more than 1.0 mill shall be for capital improvements (AMC 27.30.215). The service area is included in Municipal Tax Districts 10, 22, 30, 50 and 51.

The net cost total on the fund summary presented on the following page represents the tax cost for the CBERRRSA in 2013.

The mill rate is calculated based on the tax cost, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2013 mill rate for the CBERRRSA is calculated as follows:

$$\frac{\$ 5,937,029}{\$ 3,306,801,140} \times 1,000 = 1.80$$

The Fund net cost total of \$6,537,029 is reduced by fund balance use / tax savings of \$600,000.

**Fund 119 Summary**  
**Chugiak, Birchwood, Eagle River Rural Road Service Area**  
 (Dept ID # 7449, 7473)

	2011 Actuals	2012 Revised	2013 Revised	12 v 13 % Chg
<b>Direct Cost</b>				
Operations of CBERRRSA (7449) - Department: Public Works	2,953,204	3,430,807	3,436,512	0.17%
ER Contribution to CIP (7473) - Department: Public Works	3,316,948	3,316,948	3,316,948	-
<b>Direct Cost Total</b>	<b>6,270,152</b>	<b>6,747,755</b>	<b>6,753,460</b>	<b>0.08%</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	119,952	113,418	129,412	14.10%
Charges to Other Departments	(22,500)	(22,500)	(22,500)	-
<b>Function Cost Total</b>	<b>6,367,604</b>	<b>6,838,673</b>	<b>6,860,372</b>	<b>0.32%</b>
Program Generated Revenue	(15,065)	(274,676)	(323,343)	17.72%
<b>Net Cost Total</b>	<b>6,352,539</b>	<b>6,563,997</b>	<b>6,537,029</b>	<b>-0.41%</b>

<b>Direct Cost by Category</b>				
Personnel	580,876	506,291	516,445	2.01%
Supplies	74,494	169,940	169,940	-
Travel	-	-	-	-
Contractual/Other Services	5,603,432	6,065,524	6,061,075	-0.07%
Debt Service/Depreciation	-	-	-	-
Equipment, Furnishings	11,350	6,000	6,000	-
<b>Direct Cost Total</b>	<b>6,270,152</b>	<b>6,747,755</b>	<b>6,753,460</b>	<b>0.08%</b>

**Position Summary as Budgeted**

Full-Time	3	4	4	-
Part-Time	1	-	-	-
<b>Position Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>-</b>

**Operations of Chugiak, Birchwood, Eagle River RRSA**  
**Department: Public Works**  
**Division: Other Service Areas**  
 (Dept ID # 7449)

	2011 Actuals	2012 Revised	2013 Revised	12 v 13 % Chg
<b>Direct Cost</b>				
<b>Salaries and Benefits</b>				
1101 - Straight Time Labor	275,002	267,616	272,966	2.00%
1201 - Overtime	48,240	43,000	43,000	-
1301 - Leave/Holiday Accruals	73,095	6,070	6,725	10.79%
1401 - Benefits	183,973	164,745	168,894	2.52%
1501 - Allow Differentials/Premiums	565	24,860	24,860	-
<b>Salaries and Benefits Total</b>	<b>580,876</b>	<b>506,291</b>	<b>516,445</b>	<b>15.31%</b>
<b>Supplies</b>	74,494	169,940	169,940	-
<b>Travel</b>	-	-	-	-
<b>Contractual/Other Services</b>	2,286,484	2,748,576	2,744,127	-0.16%
<b>Equipment, Furnishings</b>	11,350	6,000	6,000	-
<b>Manageable Direct Cost Total</b>	<b>2,953,204</b>	<b>3,430,807</b>	<b>3,436,512</b>	<b>0.17%</b>
<b>Debt Service, Depreciation</b>	-	-	-	-
<b>Direct Cost Total</b>	<b>2,953,204</b>	<b>3,430,807</b>	<b>3,436,512</b>	<b>0.17%</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	119,952	113,418	129,412	14.10%
Charges to Other Departments	(22,500)	(22,500)	(22,500)	-
<b>Program Generated Revenue</b>				
9499 - Reimbursed Cost	(12,821)	(15,460)	(25,000)	61.71%
9742 - Other Property Sales	(2,244)	-	-	-
9798 - Miscellaneous Revenues	-	(1,600)	(1,600)	-
<b>Program Generated Revenue Total</b>	<b>(15,065)</b>	<b>(17,060)</b>	<b>(26,600)</b>	<b>55.92%</b>
<b>Net Cost</b>				
Manageable Direct Cost	2,953,204	3,430,807	3,436,512	0.17%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	119,952	113,418	129,412	14.10%
Charges to Other Departments	(22,500)	(22,500)	(22,500)	-
Program Generated Revenue Total	(15,065)	(17,060)	(26,600)	55.92%
<b>Net Cost Total</b>	<b>3,035,591</b>	<b>3,504,665</b>	<b>3,516,824</b>	<b>0.35%</b>

**Eagle River Contribution to CIP**  
**Department: Public Works**  
**Division: Other Service Areas**  
 (Dept ID # 7473)

	2011 Actuals	2012 Revised	2013 Revised	12 v 13 % Chg
<b>Direct Cost</b>				
Travel	-	-	-	-
Contractual/Other Services	3,316,948	3,316,948	3,316,948	-
<b>Manageable Direct Cost Total</b>	<b>3,316,948</b>	<b>3,316,948</b>	<b>3,316,948</b>	<b>-</b>
Debt Service, Depreciation	-	-	-	-
<b>Direct Cost Total</b>	<b>3,316,948</b>	<b>3,316,948</b>	<b>3,316,948</b>	<b>-</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	-	-	-	-
<b>Net Cost</b>				
Manageable Direct Cost	3,316,948	3,316,948	3,316,948	-
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	-	-	-	-
<b>Net Cost Total</b>	<b>3,316,948</b>	<b>3,316,948</b>	<b>3,316,948</b>	<b>-</b>

## Fund 162

### Eagle River-Chugiak Park and Recreational Service Area

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The Municipality's Charter requires that local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Eagle River-Chugiak Park and Recreational Service Area (ERCPRSA) was established for parks and recreational services within the service area. The maximum attainable mill rate for the service area shall not exceed 1.00 mill in any calendar year. No more than .50 mill shall be for parks and recreation services and no more than .50 mill shall be for capital improvements (AMC 27.30.090). The service area is included in multiple Municipal Tax Districts.

The net cost total on the fund summary presented on the following page represents the tax cost for the ERCPRSA in 2013.

The mill rate is calculated based on the tax cost, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2013 mill rate for the ERCPRSA is calculated as follows:

$$\frac{\$ 3,422,531}{\$ 3,583,818,229} \times 1,000 = 0.95$$

**Fund 162 Summary**  
**Eagle River-Chugiak Park and Recreational Service Area**  
 (Dept ID # 5115, 5119, 5470, 5471, 5473, 5474)

	2011 Actuals	2012 Revised	2013 Revised	12 v 13 % Chg
<b>Direct Cost</b>				
Fire Lake Rec Ctr (5115) - Department: Parks & Rec	50,000	50,000	50,000	-
ER Park Facilities (5119) - Department: Parks & Rec	20,150	29,484	37,510	27.22%
ER Chugiak Parks (5470) - Department: Parks & Rec	1,634,265	1,303,853	1,318,028	1.09%
ER Parks Debt (5471) - Department: Parks & Rec	358,381	358,197	305,622	-14.68%
Chugiak Pool (5473) - Department: Parks & Rec	491,844	593,843	602,715	1.49%
Contrib for Cap Improvmnt (5474) - Department: Parks & Rec	1,039,857	1,399,907	1,325,000	-5.35%
<b>Direct Cost Total</b>	<b>3,594,496</b>	<b>3,735,284</b>	<b>3,638,875</b>	<b>-2.58%</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	274,061	305,884	346,439	13.26%
Charges to Other Departments	(30,000)	(30,000)	(41,344)	37.81%
<b>Function Cost Total</b>	<b>3,838,557</b>	<b>4,011,168</b>	<b>3,943,970</b>	<b>-1.68%</b>
Program Generated Revenue	(458,256)	(494,960)	(521,439)	5.35%
<b>Net Cost Total</b>	<b>3,380,301</b>	<b>3,516,208</b>	<b>3,422,531</b>	<b>-2.66%</b>

<b>Direct Cost by Category</b>				
Personnel	1,121,124	1,299,143	1,347,617	3.73%
Supplies	69,155	94,150	92,150	-2.12%
Travel	-	-	-	-
Contractual/Other Services	2,043,769	1,973,954	1,883,646	-4.57%
Debt Service/Depreciation	358,381	358,197	305,622	-14.68%
Equipment, Furnishings	2,067	9,840	9,840	-
<b>Direct Cost Total</b>	<b>3,594,496</b>	<b>3,735,284</b>	<b>3,638,875</b>	<b>-2.58%</b>

**Position Summary as Budgeted**

Full-Time	7	7	7	-
Part-Time	39	38	38	-
<b>Position Total</b>	<b>46</b>	<b>45</b>	<b>45</b>	<b>-</b>

**Fire Lake Recreation Center**  
**Department: Parks and Recreation**  
**Division: Eagle River/Chugiak Parks and Recreation**  
 (Dept ID # 5115)

	2011 Actuals	2012 Revised	2013 Approved	12 v 13 % Chg
<b>Direct Cost</b>				
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	50,000	50,000	50,000	-
<b>Manageable Direct Cost Total</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
 Debt Service, Depreciation	 -	 -	 -	 -
 <b>Direct Cost Total</b>	 <b>50,000</b>	 <b>50,000</b>	 <b>50,000</b>	 <b>-</b>
 <b>Intragovernmental Charges</b>				
Charges by Other Departments	1,113	1,287	1,682	30.69%
 <b>Net Cost</b>				
Manageable Direct Cost	50,000	50,000	50,000	-
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	1,113	1,287	1,682	30.69%
<b>Net Cost Total</b>	<b>51,113</b>	<b>51,287</b>	<b>51,682</b>	<b>0.77%</b>

**Eagle River Park Facilities**  
**Department: Parks and Recreation**  
**Division: Eagle River/Chugiak Parks and Recreation**  
 (Dept ID # 5119)

	2011 Actuals	2012 Revised	2013 Revised	12 v 13 % Chg
<b>Direct Cost</b>				
<b>Salaries and Benefits</b>				
1101 - Straight Time Labor	9,285	18,688	19,690	5.36%
1201 - Overtime	166	-	1,000	#DIV/0!
1301 - Leave/Holiday Accruals	266	449	394	-12.25%
1401 - Benefits	1,161	1,467	1,546	5.39%
1501 - Allow Differentials/Premiums	172	-	-	-
1601 - Vacancy Factor	-	(220)	(220)	-
<b>Salaries and Benefits Total</b>	<b>11,051</b>	<b>20,384</b>	<b>22,410</b>	<b>#DIV/0!</b>
<b>Supplies</b>	839	2,000	3,000	50.00%
<b>Travel</b>	-	-	-	-
<b>Contractual/Other Services</b>	8,259	6,100	11,100	81.97%
<b>Equipment, Furnishings</b>	-	1,000	1,000	-
<b>Manageable Direct Cost Total</b>	<b>20,150</b>	<b>29,484</b>	<b>37,510</b>	<b>27.22%</b>
<b>Debt Service, Depreciation</b>	-	-	-	-
<b>Direct Cost Total</b>	<b>20,150</b>	<b>29,484</b>	<b>37,510</b>	<b>27.22%</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	6,604	7,723	7,683	-0.52%
<b>Program Generated Revenue</b>				
9442 - Sport And Park Activities	(6,396)	(8,000)	(8,000)	-
<b>Program Generated Revenue Total</b>	<b>(6,396)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	20,150	29,484	37,510	27.22%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	6,604	7,723	7,683	-0.52%
Program Generated Revenue Total	(6,396)	(8,000)	(8,000)	-
<b>Net Cost Total</b>	<b>20,358</b>	<b>29,207</b>	<b>37,193</b>	<b>27.34%</b>



**Eagle River/Chugiak Parks**  
**Department: Parks and Recreation**  
**Division: Eagle River/Chugiak Parks and Recreation**  
 (Dept ID # 5470)

	2011 Actuals	2012 Revised	2013 Revised	12 v 13 % Chg
<b>Direct Cost</b>				
<b>Salaries and Benefits</b>				
1101 - Straight Time Labor	437,062	527,483	554,065	5.04%
1201 - Overtime	7,340	6,500	6,500	-
1301 - Leave/Holiday Accruals	33,598	25,410	33,319	31.13%
1401 - Benefits	218,031	230,419	233,442	1.31%
1501 - Allow Differentials/Premiums	113	-	-	-
1601 - Vacancy Factor	-	(7,920)	(7,920)	-
<b>Salaries and Benefits Total</b>	<b>696,144</b>	<b>781,892</b>	<b>819,406</b>	<b>37.48%</b>
<b>Supplies</b>	50,078	75,940	72,940	-3.95%
<b>Travel</b>	-	-	-	-
<b>Contractual/Other Services</b>	887,354	437,181	416,842	-4.65%
<b>Equipment, Furnishings</b>	689	8,840	8,840	-
<b>Manageable Direct Cost Total</b>	<b>1,634,265</b>	<b>1,303,853</b>	<b>1,318,028</b>	<b>1.09%</b>
<b>Debt Service, Depreciation</b>	-	-	-	-
<b>Direct Cost Total</b>	<b>1,634,265</b>	<b>1,303,853</b>	<b>1,318,028</b>	<b>1.09%</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	156,116	227,135	252,702	11.26%
Charges to Other Departments	(30,000)	(30,000)	(41,344)	37.81%
<b>Program Generated Revenue</b>				
9441 - Rec Centers And Programs	(106,065)	(100,000)	(100,000)	-
9442 - Sport And Park Activities	(37,573)	(32,000)	(32,000)	-
9499 - Reimbursed Cost	(27,193)	(26,002)	(26,002)	-
9672 - Prior Yr Expense Recovery	(1,390)	-	-	-
9731 - Lease & Rental Revenue	(6,600)	(6,600)	(6,600)	-
9798 - Miscellaneous Revenues	(5,418)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(184,239)</b>	<b>(164,602)</b>	<b>(164,602)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	1,634,265	1,303,853	1,318,028	1.09%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	156,116	227,135	252,702	11.26%
Charges to Other Departments	(30,000)	(30,000)	(41,344)	37.81%
Program Generated Revenue Total	(184,239)	(164,602)	(164,602)	-
<b>Net Cost Total</b>	<b>1,576,142</b>	<b>1,336,386</b>	<b>1,364,784</b>	<b>2.12%</b>

**Eagle River Parks Debt (162)**  
**Department: Parks and Recreation**  
**Division: Eagle River/Chugiak Parks and Recreation**  
 (Dept ID # 5471)

	2011 Actuals	2012 Revised	2013 Revised	12 v 13 % Chg
<b>Direct Cost</b>				
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
<b>Manageable Direct Cost Total</b>	-	-	-	-
 <b>Debt Service, Depreciation</b>	358,381	358,197	305,622	-14.68%
 <b>Direct Cost Total</b>	<b>358,381</b>	<b>358,197</b>	<b>305,622</b>	<b>-14.68%</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	-	-	-	-
 <b>Net Cost</b>				
Manageable Direct Cost	-	-	-	-
Debt Service, Depreciation	358,381	358,197	305,622	-14.68%
Charges by Other Departments	-	-	-	-
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>358,381</b>	<b>358,197</b>	<b>305,622</b>	<b>-14.68%</b>

**Chugiak Pool**  
**Department: Parks and Recreation**  
**Division: Eagle River/Chugiak Parks and Recreation**  
 (Dept ID # 5473)

	2011 Actuals	2012 Revised	2013 Revised	12 v 13 % Chg
<b>Direct Cost</b>				
<b>Salaries and Benefits</b>				
1101 - Straight Time Labor	275,683	344,220	349,602	1.56%
1201 - Overtime	587	2,000	2,000	-
1301 - Leave/Holiday Accruals	22,846	8,043	7,790	-3.15%
1401 - Benefits	110,863	147,437	151,242	2.58%
1501 - Allow Differentials/Premiums	3,950	-	-	-
1601 - Vacancy Factor	-	(4,833)	(4,833)	-
<b>Salaries and Benefits Total</b>	<b>413,929</b>	<b>496,867</b>	<b>505,801</b>	<b>1.00%</b>
<b>Supplies</b>	18,238	16,210	16,210	-
<b>Travel</b>	-	-	-	-
<b>Contractual/Other Services</b>	58,299	80,766	80,704	-0.08%
<b>Manageable Direct Cost Total</b>	<b>491,844</b>	<b>593,843</b>	<b>602,715</b>	<b>1.49%</b>
<b>Debt Service, Depreciation</b>	-	-	-	-
<b>Direct Cost Total</b>	<b>491,844</b>	<b>593,843</b>	<b>602,715</b>	<b>1.49%</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	110,229	69,739	84,372	20.98%
<b>Program Generated Revenue</b>				
9443 - Aquatics	(267,621)	(250,000)	(250,000)	-
9791 - Cash Over & Short	0	-	-	-
<b>Program Generated Revenue Total</b>	<b>(267,621)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	491,844	593,843	602,715	1.49%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	110,229	69,739	84,372	20.98%
Program Generated Revenue Total	(267,621)	(250,000)	(250,000)	-
<b>Net Cost Total</b>	<b>334,451</b>	<b>413,582</b>	<b>437,087</b>	<b>5.68%</b>

**Contribution for Capital Improvements**  
**Department: Parks and Recreation**  
**Division: Eagle River/Chugiak Parks and Recreation**  
 (Dept ID # 5474)

	2011 Actuals	2012 Revised	2013 Revised	12 v 13 % Chg
<b>Direct Cost</b>				
Travel	-	-	-	-
Contractual/Other Services	1,039,857	1,399,907	1,325,000	-5.35%
<b>Manageable Direct Cost Total</b>	<b>1,039,857</b>	<b>1,399,907</b>	<b>1,325,000</b>	<b>-5.35%</b>
Debt Service, Depreciation	-	-	-	-
<b>Direct Cost Total</b>	<b>1,039,857</b>	<b>1,399,907</b>	<b>1,325,000</b>	<b>-5.35%</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	-	-	-	-
<b>Net Cost</b>				
Manageable Direct Cost	1,039,857	1,399,907	1,325,000	-5.35%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	-	-	-	-
<b>Net Cost Total</b>	<b>1,039,857</b>	<b>1,399,907</b>	<b>1,325,000</b>	<b>-5.35%</b>