

## Chugiak Fire Service Area (Fund 104000)

---

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, based on the 2016 Revised budget. It includes \$41,009 of revenues associated with the fund that are not considered program revenues, such as P&I on Delinquent Taxes, Auto Tax, Electric Co-Op Allocation and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, 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 2016 mill rate, based on the 2016 Revised budget and the service area assessed value at 03/31/2016, is calculated as follows:

$$\frac{\$ 1,237,524}{\$ 1,237,523,822} \times 1,000 = 1.00$$

**Fund 104000 Summary**  
**Chugiak Fire Service Area**  
(Fund Center # 354000, 189120 (9253))

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
<b>Direct Cost</b>				
Chugiak Fire and Rescue (354000) - Department: Fire	834,526	1,130,359	1,006,555	-10.95%
<b>Direct Cost Total</b>	<b>834,526</b>	<b>1,130,359</b>	<b>1,006,555</b>	<b>-10.95%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	177,811	183,761	271,978	48.01%
<b>Function Cost Total</b>	<b>1,012,337</b>	<b>1,314,120</b>	<b>1,278,533</b>	<b>-2.71%</b>
Program Generated Revenue	(141,915)	(139,490)	(41,009)	-70.60%
<b>Net Cost Total</b>	<b>870,422</b>	<b>1,174,630</b>	<b>1,237,524</b>	<b>5.35%</b>

**Direct Cost by Category**

Personnel	-	-	-	-
Supplies	10,412	-	-	-
Travel	-	-	-	-
Contractual/Other Services	817,406	1,130,359	1,006,555	-10.95%
Debt Service	-	-	-	-
Equipment, Furnishings	6,708	-	-	-
<b>Direct Cost Total</b>	<b>834,526</b>	<b>1,130,359</b>	<b>1,006,555</b>	<b>-10.95%</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 # 354000)

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
<b>Direct Cost</b>				
<b>Supplies</b>	10,412	-	-	-
<b>Travel</b>	-	-	-	-
<b>Contractual/Other Services</b>	817,406	1,130,359	1,006,555	-10.95%
<b>Manageable Direct Cost Total</b>	<b>834,526</b>	<b>1,130,359</b>	<b>1,006,555</b>	<b>-10.95%</b>
<b>Debt Service</b>	-	-	-	-
<b>Direct Cost Total</b>	<b>834,526</b>	<b>1,130,359</b>	<b>1,006,555</b>	<b>-10.95%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	177,811	183,761	271,978	48.01%
<b>Program Generated Revenue</b>				
408380 - Prior Yr Exp Recov	(141,915)	(93,117)	-	-100.00%
<b>Program Generated Revenue Total</b>	<b>(141,915)</b>	<b>(93,117)</b>	<b>-</b>	<b>-100.00%</b>
<b>Net Cost</b>				
Manageable Direct Cost	834,526	1,130,359	1,006,555	-10.95%
Debt Service	-	-	-	-
Charges from/to Other Departments	177,811	183,761	271,978	48.01%
Program Generated Revenue Total	(141,915)	(93,117)	-	-100.00%
<b>Net Cost Total</b>	<b>870,422</b>	<b>1,221,003</b>	<b>1,278,533</b>	<b>4.71%</b>

## Girdwood Valley Service Area (Fund 106000)

---

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, parks and recreation, operation and maintenance of a municipal cemetery, and police protection services, all at the sole expense of the Girdwood Valley 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, based on the 2016 Revised budget. It includes \$56,299 of revenues associated with the fund that are not considered program revenues, such as P&I on Delinquent Taxes, Auto Tax, Electric Co-Op Allocation and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, 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 2016 mill rate, based on the 2016 Revised budget and the service area assessed value at 03/31/2016, is calculated as follows:

$$\frac{\$ 2,540,988}{\$ 540,468,128} \times 1,000 = 4.70$$

## Fund 106000 Summary Girdwood Valley Service Area

(Fund Center # 355000, 450000, 558000 (5480), 746000, 189130 (9255))

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
<b>Direct Cost</b>				
Fire and Rescue (355000) - Department: Fire	776,278	738,230	722,362	-2.15%
Police (450000) - Department: Police	-	-	318,876	100.00%
Parks & Recreation (558000 (5480)) - Department: Parks & Rec	330,192	264,984	253,728	-4.25%
Street Maintenance (746000) - Department: Maintenance & Op	925,109	935,941	974,773	4.15%
<b>Direct Cost Total</b>	<b>2,031,579</b>	<b>1,939,155</b>	<b>2,269,739</b>	<b>17.05%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	271,680	256,233	342,548	33.69%
<b>Function Cost Total</b>	<b>2,303,259</b>	<b>2,195,388</b>	<b>2,612,287</b>	<b>18.99%</b>
Program Generated Revenue	(16,991)	(57,551)	(71,299)	23.89%
<b>Net Cost Total</b>	<b>2,286,268</b>	<b>2,137,837</b>	<b>2,540,988</b>	<b>18.86%</b>

<b>Direct Cost by Category</b>				
Personnel	144,849	169,147	230,172	36.08%
Supplies	120,978	104,384	108,184	3.64%
Travel	2	-	-	-
Contractual/OtherServices	1,740,750	1,637,234	1,918,861	17.20%
Debt Service/Depreciation	19,155	23,390	7,522	-67.84%
Equipment, Furnishings	5,846	5,000	5,000	-
<b>Direct Cost Total</b>	<b>2,031,579</b>	<b>1,939,155</b>	<b>2,269,739</b>	<b>17.05%</b>

<b>Position Summary as Budgeted</b>				
Full-Time	1	1	1	-
Part-Time	1	2	2	-
<b>Position Total</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>-</b>

**Girdwood Valley Fire and Rescue**  
**Department: Fire**  
**Division: Emergency Operations**  
(Fund Center # 355000)

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
<b>Direct Cost</b>				
Supplies	20,754	-	-	-
Travel	-	-	-	-
Contractual/Other Services	736,370	714,840	714,840	-
<b>Manageable Direct Cost Total</b>	<b>757,123</b>	<b>714,840</b>	<b>714,840</b>	<b>-</b>
Debt Service	19,155	23,390	7,522	-67.84%
<b>Direct Cost Total</b>	<b>776,278</b>	<b>738,230</b>	<b>722,362</b>	<b>-2.15%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	141,360	127,949	204,855	60.11%
<b>Net Cost</b>				
Manageable Direct Cost	757,123	714,840	714,840	-
Debt Service	19,155	23,390	7,522	-67.84%
Charges from/to Other Departments	141,360	127,949	204,855	60.11%
<b>Net Cost Total</b>	<b>917,638</b>	<b>866,179</b>	<b>927,217</b>	<b>7.05%</b>

**Girdwood Valley Police Services**  
**Department: Police**  
**Division: Operations**  
(Fund Center # 450000)

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
<b>Direct Cost</b>				
Travel	-	-	-	-
Contractual/Other Services	-	-	318,876	100.00%
<b>Manageable Direct Cost Total</b>	-	-	<b>318,876</b>	<b>100.00%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	-	-	<b>318,876</b>	<b>100.00%</b>
<b>Net Cost</b>				
Manageable Direct Cost	-	-	318,876	100.00%
Debt Service	-	-	-	-
<b>Net Cost Total</b>	-	-	<b>318,876</b>	<b>100.00%</b>

**Girdwood Valley Parks & Recreation**  
**Department: Parks & Recreation**  
**Division: Girdwood Parks & Recreation**  
(Fund Center # 558000 (5480))

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	-	14,600	7,794	-46.62%
Supplies	15,574	34,184	36,784	7.61%
Travel	2	-	-	-
Contractual/Other Services	308,771	211,200	204,150	-3.34%
<b>Manageable Direct Cost Total</b>	<b>330,192</b>	<b>264,984</b>	<b>253,728</b>	<b>-4.25%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>330,192</b>	<b>264,984</b>	<b>253,728</b>	<b>-4.25%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	69,176	65,574	73,619	12.27%
<b>Program Generated Revenue</b>				
9444 - Camping Fees	(1,140)	-	-	-
406280 - Prgm, Lessons, & Camps	(8,344)	(7,000)	(7,000)	-
<b>Program Generated Revenue Total</b>	<b>(9,484)</b>	<b>(7,000)</b>	<b>(7,000)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	330,192	264,984	253,728	-4.25%
Debt Service	-	-	-	-
Charges from/to Other Departments	69,176	65,574	73,619	12.27%
Program Generated Revenue Total	(9,484)	(7,000)	(7,000)	-
<b>Net Cost Total</b>	<b>389,885</b>	<b>323,558</b>	<b>320,347</b>	<b>-0.99%</b>



**Girdwood Valley Street Maintenance**  
**Department: Maintenance & Operations**  
**Division: Street Maintenance**  
(Fund Center # 746000)

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	144,849	154,547	222,378	43.89%
Supplies	84,650	70,200	71,400	1.71%
Travel	-	-	-	-
Contractual/Other Services	695,610	711,194	680,995	-4.25%
<b>Manageable Direct Cost Total</b>	<b>925,109</b>	<b>935,941</b>	<b>974,773</b>	<b>4.15%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>925,109</b>	<b>935,941</b>	<b>974,773</b>	<b>4.15%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	61,144	62,710	64,074	2.18%
<b>Program Generated Revenue</b>				
9442 - Sport and Park Activities	(4,722)	-	-	-
406080 - Lease & Rental Revenue-HLB	-	(3,000)	-	-100.00%
408405 - Lease & Rental Revenue	(2,785)	-	(8,000)	100.00%
<b>Program Generated Revenue Total</b>	<b>(7,507)</b>	<b>(3,000)</b>	<b>(8,000)</b>	<b>166.67%</b>
<b>Net Cost</b>				
Manageable Direct Cost	925,109	935,941	974,773	4.15%
Debt Service	-	-	-	-
Charges from/to Other Departments	61,144	62,710	64,074	2.18%
Program Generated Revenue Total	(7,507)	(3,000)	(8,000)	166.67%
<b>Net Cost Total</b>	<b>978,746</b>	<b>995,651</b>	<b>1,030,847</b>	<b>3.53%</b>

## Chugiak, Birchwood, Eagle River Rural Road Service Area (Fund 119000)

---

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, based on the 2016 Revised budget. It includes \$309,353 of revenues associated with the fund that are not considered program revenues, such as P&I on Delinquent Taxes and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, 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 2016 mill rate, based on the 2016 Revised budget and the service area assessed value at 03/31/2016, is calculated as follows:

$$\frac{\$ 6,778,784}{\$ 3,706,871,975} \times 1,000 = 1.83$$

**Fund 119000 Summary**  
**Chugiak, Birchwood, Eagle River Rural Road Service Area**  
(Fund Center # 744900, 747300, 189180 (9287))

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
<b>Direct Cost</b>				
Operations of CBERRRSA (744900) - Department: Public Work	2,984,247	3,417,082	3,435,695	0.54%
ER Contribution to CIP (747300) - Department: Public Works Ac	4,185,948	3,562,573	3,562,573	-
<b>Direct Cost Total</b>	<b>7,170,195</b>	<b>6,979,655</b>	<b>6,998,268</b>	<b>0.27%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	106,319	106,185	116,469	9.68%
<b>Function Cost Total</b>	<b>7,276,514</b>	<b>7,085,840</b>	<b>7,114,737</b>	<b>0.41%</b>
Program Generated Revenue	(160,710)	(316,951)	(335,953)	6.00%
<b>Net Cost Total</b>	<b>7,115,803</b>	<b>6,768,889</b>	<b>6,778,784</b>	<b>0.15%</b>

<b>Direct Cost by Category</b>				
Personnel	496,133	524,158	542,771	3.55%
Supplies	440,181	169,940	169,940	-
Travel	-	-	-	-
Contractual/Other Services	6,231,500	6,279,557	6,279,557	-
Debt Service	-	-	-	-
Equipment, Furnishings	2,382	6,000	6,000	-
<b>Direct Cost Total</b>	<b>7,170,195</b>	<b>6,979,655</b>	<b>6,998,268</b>	<b>0.27%</b>

<b>Position Summary as Budgeted</b>				
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 Administration**  
**Division: Other Service Areas**  
(Fund Center # 744900)

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	496,133	524,158	542,771	3.55%
Supplies	440,181	169,940	169,940	-
Travel	-	-	-	-
Contractual/Other Services	2,045,552	2,716,984	2,716,984	-
Equipment, Furnishings	2,382	6,000	6,000	-
<b>Manageable Direct Cost Total</b>	<b>2,984,247</b>	<b>3,417,082</b>	<b>3,435,695</b>	<b>0.54%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>2,984,247</b>	<b>3,417,082</b>	<b>3,435,695</b>	<b>0.54%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	106,319	106,185	116,469	9.68%
<b>Program Generated Revenue</b>				
406625 - Reimbursed Cost-NonGrant Funded	(18,565)	(25,000)	(25,000)	-
408580 - Miscellaneous Revenues	-	(1,600)	(1,600)	-
9672 - Prior Yr Expense Recovery	(142,146)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(160,710)</b>	<b>(26,600)</b>	<b>(26,600)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	2,984,247	3,417,082	3,435,695	0.54%
Debt Service	-	-	-	-
Charges from/to Other Departments	106,319	106,185	116,469	9.68%
Program Generated Revenue Total	(160,710)	(26,600)	(26,600)	-
<b>Net Cost Total</b>	<b>2,929,855</b>	<b>3,496,667</b>	<b>3,525,564</b>	<b>0.83%</b>

**Eagle River Contribution to CIP**  
**Department: Public Works Administration**  
**Division: Other Service Areas**  
(Fund Center # 747300)

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
<b>Direct Cost</b>				
Travel	-	-	-	-
Contractual/Other Services	4,185,948	3,562,573	3,562,573	-
<b>Manageable Direct Cost Total</b>	<b>4,185,948</b>	<b>3,562,573</b>	<b>3,562,573</b>	<b>-</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>4,185,948</b>	<b>3,562,573</b>	<b>3,562,573</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	4,185,948	3,562,573	3,562,573	-
Debt Service	-	-	-	-
<b>Net Cost Total</b>	<b>4,185,948</b>	<b>3,562,573</b>	<b>3,562,573</b>	<b>-</b>

## Eagle River-Chugiak Park and Recreational Service Area (Fund 162000)

---

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 .70 mill shall be for parks and recreation services and no more than .30 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 offset by represents the tax cost for the ERCPRSA, based on the 2016 Revised budget. It includes \$48,945 of revenues associated with the fund that are not considered program revenues, such as P&I on Delinquent Taxes, Auto Tax, Contributions from Other Funds and Cash Pools Short-term Interest.

The mill rate is calculated based on the taxes to be collected, 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 2016 mill rate, based on the 2016 Revised budget and the service area assessed value at 03/31/2016, is calculated as follows:

$$\frac{\$ 3,929,730}{\$ 4,002,500,721} \times 1,000 = 0.98$$

**Fund 162 Summary**  
**Eagle River-Chugiak Park and Recreational Service Area**  
(Fund Center # 555300 (5115), 555000 (5119), 555100 (5470), 555900 (5471),  
555200 (5473), 555950 (5474), 189280 (9260))

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
<b>Direct Cost</b>				
Fire Lake Rec Ctr (555300 (5115)) - Department: Parks & Rec	50,000	50,000	50,000	-
ER Park Facilities (555000 (5119)) - Department: Parks & Rec	17,517	112,724	39,416	-65.03%
ER Chugiak Parks (555100 (5470)) - Department: Parks & Rec	1,288,900	1,861,282	1,975,355	6.13%
ER Parks Debt (555900 (5471)) - Department: Parks & Rec	411,563	361,936	247,431	-31.64%
Chugiak Pool (555200 (5473)) - Department: Parks & Rec	569,941	632,566	636,344	0.60%
Contrib for Cap Improvmt (555950 (5474)) - Department: Parks	1,118,859	1,155,459	1,200,750	3.92%
<b>Direct Cost Total</b>	<b>3,456,780</b>	<b>4,173,967</b>	<b>4,149,296</b>	<b>-0.59%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	236,401	294,943	312,481	5.95%
<b>Function Cost Total</b>	<b>3,693,181</b>	<b>4,468,910</b>	<b>4,461,777</b>	<b>-0.16%</b>
Program Generated Revenue	(4,260,674)	(483,511)	(532,047)	10.04%
<b>Net Cost Total</b>	<b>(567,494)</b>	<b>3,985,399</b>	<b>3,929,730</b>	<b>-1.40%</b>

<b>Direct Cost by Category</b>				
Personnel	1,332,252	1,633,552	1,672,639	2.39%
Supplies	167,504	395,865	284,065	-28.24%
Travel	1	-	-	-
Contractual/Other Services	1,544,356	1,772,774	1,935,321	9.17%
Debt Service/Depreciation	411,563	361,936	247,431	-31.64%
Equipment, Furnishings	1,104	9,840	9,840	-
<b>Direct Cost Total</b>	<b>3,456,780</b>	<b>4,173,967</b>	<b>4,149,296</b>	<b>-0.59%</b>

**Position Summary as Budgeted**

Full-Time	7	10	10	-
Part-Time	39	37	37	-
<b>Position Total</b>	<b>46</b>	<b>47</b>	<b>47</b>	<b>-</b>

**Fire Lake Recreation Center**  
**Department: Parks & Recreation**  
**Division: Eagle River/Chugiak Parks & Recreation**  
(Fund Center # 555300 (5115))

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
<b>Direct Cost</b>				
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	-	-	-	-
<b>Direct Cost Total</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	3,265	3,506	5,678	61.95%
<b>Net Cost</b>				
Manageable Direct Cost	50,000	50,000	50,000	-
Debt Service	-	-	-	-
Charges from/to Other Departments	3,265	3,506	5,678	61.95%
<b>Net Cost Total</b>	<b>53,265</b>	<b>53,506</b>	<b>55,678</b>	<b>4.06%</b>



**Eagle River Park Facilities**  
**Department: Parks & Recreation**  
**Division: Eagle River/Chugiak Parks & Recreation**  
(Fund Center # 555000 (5119))

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	9,225	97,624	24,316	-75.09%
Supplies	1,262	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	7,030	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
<b>Manageable Direct Cost Total</b>	<b>17,517</b>	<b>112,724</b>	<b>39,416</b>	<b>-65.03%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>17,517</b>	<b>112,724</b>	<b>39,416</b>	<b>-65.03%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	4,393	9,048	6,851	-24.28%
<b>Program Generated Revenue</b>				
406290 - Rec Center Rentals & Activities	1,258	(8,000)	(8,000)	-
<b>Program Generated Revenue Total</b>	<b>1,258</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	17,517	112,724	39,416	-65.03%
Debt Service	-	-	-	-
Charges from/to Other Departments	4,393	9,048	6,851	-24.28%
Program Generated Revenue Total	1,258	(8,000)	(8,000)	-
<b>Net Cost Total</b>	<b>23,169</b>	<b>113,772</b>	<b>38,267</b>	<b>-66.37%</b>

**Eagle River/Chugiak Parks**  
**Department: Parks & Recreation**  
**Division: Eagle River/Chugiak Parks & Recreation**  
(Fund Center # 555100 (5470))

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	845,315	1,002,409	1,122,526	11.98%
Supplies	135,572	366,655	253,655	-30.82%
Travel	1	-	-	-
Contractual/Other Services	306,907	483,378	590,334	22.13%
Equipment, Furnishings	1,104	8,840	8,840	-
<b>Manageable Direct Cost Total</b>	<b>1,288,900</b>	<b>1,861,282</b>	<b>1,975,355</b>	<b>6.13%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>1,288,900</b>	<b>1,861,282</b>	<b>1,975,355</b>	<b>6.13%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	166,936	227,239	253,979	11.77%
<b>Program Generated Revenue</b>				
406625 - Reimbursed Cost-NonGrant Funded	(34,569)	-	(26,002)	100.00%
408405 - Lease & Rental Revenue	(9,000)	-	(21,600)	100.00%
406080 - Lease & Rntl Rev-HLB	-	(6,600)	-	-100.00%
9798 - Miscellaneous Revenues	(2,310)	-	-	-
406280 - Prgm, Lessons, & Camps	(124,550)	(100,000)	(120,500)	20.50%
406290 - Rec Center Rentals & Activities	(93,462)	(73,002)	(57,000)	-21.92%
<b>Program Generated Revenue Total</b>	<b>(263,891)</b>	<b>(179,602)</b>	<b>(225,102)</b>	<b>25.33%</b>
<b>Net Cost</b>				
Manageable Direct Cost	1,288,900	1,861,282	1,975,355	6.13%
Debt Service	-	-	-	-
Charges from/to Other Departments	166,936	227,239	253,979	11.77%
Program Generated Revenue Total	(263,891)	(179,602)	(225,102)	25.33%
<b>Net Cost Total</b>	<b>1,191,945</b>	<b>1,908,919</b>	<b>2,004,232</b>	<b>4.99%</b>

**Eagle River Parks Debt (162000)**  
**Department: Parks & Recreation**  
**Division: Eagle River/Chugiak Parks & Recreation**  
(Fund Center # 555900 (5471))

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
<b>Direct Cost</b>				
Travel	-	-	-	-
<b>Manageable Direct Cost Total</b>	-	-	-	-
<b>Debt Service</b>	411,563	361,936	247,431	-31.64%
<b>Direct Cost Total</b>	<b>411,563</b>	<b>361,936</b>	<b>247,431</b>	<b>-31.64%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	-	-	-	-
<b>Net Cost</b>				
Debt Service	411,563	361,936	247,431	-31.64%
<b>Net Cost Total</b>	<b>411,563</b>	<b>361,936</b>	<b>247,431</b>	<b>-31.64%</b>

**Chugiak Pool**  
**Department: Parks & Recreation**  
**Division: Eagle River/Chugiak Parks & Recreation**  
(Fund Center # 555200 (5473))

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
<b>Direct Cost</b>				
<b>Salaries and Benefits</b>	477,711	533,519	525,797	-1.45%
<b>Supplies</b>	30,670	26,210	27,410	4.58%
<b>Travel</b>	-	-	-	-
<b>Contractual/Other Services</b>	61,560	72,837	83,137	14.14%
<b>Manageable Direct Cost Total</b>	<b>569,941</b>	<b>632,566</b>	<b>636,344</b>	<b>0.60%</b>
<b>Debt Service</b>	-	-	-	-
<b>Direct Cost Total</b>	<b>569,941</b>	<b>632,566</b>	<b>636,344</b>	<b>0.60%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	61,807	55,150	45,973	-16.64%
<b>Program Generated Revenue</b>				
406300 - Aquatics	(290,391)	(250,000)	(250,000)	-
<b>Program Generated Revenue Total</b>	<b>(290,391)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	569,941	632,566	636,344	0.60%
Debt Service	-	-	-	-
Charges from/to Other Departments	61,807	55,150	45,973	-16.64%
Program Generated Revenue Total	(290,391)	(250,000)	(250,000)	-
<b>Net Cost Total</b>	<b>341,357</b>	<b>437,716</b>	<b>432,317</b>	<b>-1.23%</b>

**Contribution for Capital Improvements**  
**Department: Parks & Recreation**  
**Division: Eagle River/Chugiak Parks & Recreation**  
(Fund Center # 555950 (5474))

	2014 Actuals	2015 Revised	2016 Revised	16 v 15 % Chg
<b>Direct Cost</b>				
Travel	-	-	-	-
Contractual/Other Services	1,118,859	1,155,459	1,200,750	3.92%
<b>Manageable Direct Cost Total</b>	<b>1,118,859</b>	<b>1,155,459</b>	<b>1,200,750</b>	<b>3.92%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>1,118,859</b>	<b>1,155,459</b>	<b>1,200,750</b>	<b>3.92%</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	-	-	-	-
<b>Net Cost</b>				
Manageable Direct Cost	1,118,859	1,155,459	1,200,750	3.92%
Debt Service	-	-	-	-
<b>Net Cost Total</b>	<b>1,118,859</b>	<b>1,155,459</b>	<b>1,200,750</b>	<b>3.92%</b>