

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 2017 Revised budget. It includes \$51,854 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 2017 mill rate, based on the 2017 Revised budget and the service area assessed value at 03/23/2017, is calculated as follows:

$$\frac{\$ 1,251,279}{\$ 1,251,279,115} \times 1,000 = 1.00$$

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

| | 2015 Actuals | 2016 Revised | 2017 Revised | 17 v 16 % Chg |
|-----------------------------------------------------|------------------|------------------|------------------|------------------|
| Direct Cost | | | | |
| Chugiak Fire and Rescue (354000) - Department: Fire | 1,039,945 | 1,006,555 | 1,006,307 | -0.02% |
| Direct Cost Total | 1,039,945 | 1,006,555 | 1,006,307 | -0.02% |
| Intragovernmental Charges | | | | |
| Charges from/to Other Departments | 191,992 | 271,978 | 296,826 | 9.14% |
| Function Cost Total | 1,231,937 | 1,278,533 | 1,303,133 | 1.92% |
| Program Generated Revenue | (157,637) | (41,009) | (51,854) | 26.45% |
| Net Cost Total | 1,074,300 | 1,237,524 | 1,251,279 | 1.11% |

Direct Cost by Category

| | | | | |
|----------------------------|------------------|------------------|------------------|---------------|
| Salaries and Benefits | - | - | - | - |
| Supplies | 30,610 | - | - | - |
| Travel | - | - | - | - |
| Contractual/Other Services | 968,366 | 1,006,555 | 1,006,307 | -0.02% |
| Debt Service | - | - | - | - |
| Equipment, Furnishings | 40,969 | - | - | - |
| Direct Cost Total | 1,039,945 | 1,006,555 | 1,006,307 | -0.02% |

Position Summary as Budgeted

| | | | | |
|-----------------------|----------|----------|----------|----------|
| Full-Time | - | - | - | - |
| Part-Time | - | - | - | - |
| Position Total | - | - | - | - |

Chugiak Fire and Rescue
Department: Fire
Division: Emergency Operations
 (Dept ID # 354000)

| | 2015 Actuals | 2016 Revised | 2017 Revised | 17 v 16 % Chg |
|----------------------------------------|------------------|------------------|------------------|------------------|
| Direct Cost | | | | |
| Supplies | 30,610 | - | - | - |
| Travel | - | - | - | - |
| Contractual/Other Services | 968,366 | 1,006,555 | 1,006,307 | -0.02% |
| Manageable Direct Cost Total | 1,039,945 | 1,006,555 | 1,006,307 | -0.02% |
| | | | | |
| Debt Service | - | - | - | - |
| | | | | |
| Direct Cost Total | 1,039,945 | 1,006,555 | 1,006,307 | -0.02% |
| | | | | |
| Intragovernmental Charges | | | | |
| Charges from/to Other Departments | 191,992 | 271,978 | 296,826 | 9.14% |
| | | | | |
| Program Generated Revenue | | | | |
| 408380 - Prior Yr Exp Recov | (95,444) | - | - | - |
| Program Generated Revenue Total | (95,444) | - | - | - |
| | | | | |
| Net Cost | | | | |
| Manageable Direct Cost | 1,039,945 | 1,006,555 | 1,006,307 | -0.02% |
| Debt Service | - | - | - | - |
| Charges from/to Other Departments | 191,992 | 271,978 | 296,826 | 9.14% |
| Program Generated Revenue Total | (95,444) | - | - | - |
| Net Cost Total | 1,136,493 | 1,278,533 | 1,303,133 | 1.92% |

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 2017 Revised budget. It includes \$64,338 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 and also \$150,000 of Girdwood Valley Service Area Fund Balance.

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 2017 mill rate, based on the 2017 Revised budget and the service area assessed value at 03/23/2017, is calculated as follows:

$$\frac{\$ 2,794,814}{\$ 558,537,495} \times 1,000 = 5.00$$

Fund 106000 Summary Girdwood Valley Service Area

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

| | 2015 Actuals | 2016 Revised | 2017 Revised | 17 v 16 % Chg |
|--------------------------------------------------------------|------------------|------------------|------------------|------------------|
| Direct Cost | | | | |
| Fire and Rescue (355000) - Department: Fire | 725,175 | 722,362 | 837,345 | 15.92% |
| Police (450000) - Department: Police | - | 318,876 | 618,000 | 93.81% |
| Parks & Recreation (558000 (5480)) - Department: Parks & Rec | 236,953 | 253,728 | 237,072 | -6.56% |
| Street Maintenance (746000) - Department: Maintenance & Op | 959,584 | 974,773 | 975,754 | 0.10% |
| Direct Cost Total | 1,921,712 | 2,269,739 | 2,668,171 | 17.55% |
| Intragovernmental Charges | | | | |
| Charges from/to Other Departments | 276,365 | 342,548 | 356,981 | 4.21% |
| Function Cost Total | 2,198,077 | 2,612,287 | 3,025,152 | 15.80% |
| Program Generated Revenue | (148,495) | (71,299) | (80,338) | 12.68% |
| Girdwood Valley Service Area Fund Balance | - | - | (150,000) | 100.00% |
| Net Cost Total | 2,049,582 | 2,540,988 | 2,794,814 | 9.99% |

| | | | | |
|--------------------------------|------------------|------------------|------------------|---------------|
| Direct Cost by Category | | | | |
| Salaries and Benefits | 149,377 | 230,172 | 232,669 | 1.08% |
| Supplies | 92,380 | 108,184 | 136,585 | 26.25% |
| Travel | - | - | - | - |
| Contractual/Other Services | 1,656,584 | 1,918,861 | 2,286,572 | 19.16% |
| Debt Service/Depreciation | 23,370 | 7,522 | 12,345 | 64.12% |
| Equipment, Furnishings | - | 5,000 | - | -100.00% |
| Direct Cost Total | 1,921,712 | 2,269,739 | 2,668,171 | 17.55% |

Position Summary as Budgeted

| | | | | |
|-----------------------|----------|----------|----------|----------|
| Full-Time | 1 | 2 | 2 | - |
| Part-Time | 2 | 1 | 1 | - |
| Position Total | 3 | 3 | 3 | - |

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

| | 2015 Actuals | 2016 Revised | 2017 Revised | 17 v 16 % Chg |
|----------------------------------------|-----------------|-----------------|------------------|------------------|
| Direct Cost | | | | |
| Supplies | 19,986 | - | 30,000 | 100.00% |
| Travel | - | - | - | - |
| Contractual/Other Services | 681,819 | 714,840 | 795,000 | 11.21% |
| Manageable Direct Cost Total | 701,805 | 714,840 | 825,000 | 15.41% |
| | | | | |
| Debt Service | 23,370 | 7,522 | 12,345 | 64.12% |
| | | | | |
| Direct Cost Total | 725,175 | 722,362 | 837,345 | 15.92% |
| | | | | |
| Intragovernmental Charges | | | | |
| Charges from/to Other Departments | 146,404 | 204,855 | 201,217 | -1.78% |
| | | | | |
| Program Generated Revenue | | | | |
| 9672 - Prior Yr Expense Recovery | (287) | - | - | - |
| Program Generated Revenue Total | (287) | - | - | - |
| | | | | |
| Net Cost | | | | |
| Manageable Direct Cost | 701,805 | 714,840 | 825,000 | 15.41% |
| Debt Service | 23,370 | 7,522 | 12,345 | 64.12% |
| Charges from/to Other Departments | 146,404 | 204,855 | 201,217 | -1.78% |
| Program Generated Revenue Total | (287) | - | - | - |
| Net Cost Total | 871,292 | 927,217 | 1,038,562 | 12.01% |

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

| | 2015 Actuals | 2016 Revised | 2017 Revised | 17 v 16 % Chg |
|-------------------------------------|-----------------|-----------------|-----------------|------------------|
| Direct Cost | | | | |
| Travel | - | - | - | - |
| Contractual/Other Services | - | 318,876 | 618,000 | 93.81% |
| Manageable Direct Cost Total | - | 318,876 | 618,000 | 93.81% |
| | | | | |
| Debt Service | - | - | - | - |
| Direct Cost Total | - | 318,876 | 618,000 | 93.81% |
| | | | | |
| Intragovernmental Charges | | | | |
| Charges from/to Other Departments | - | - | 302 | 100.00% |
| | | | | |
| Net Cost | | | | |
| Manageable Direct Cost | - | 318,876 | 618,000 | 93.81% |
| Debt Service | - | - | - | - |
| Charges from/to Other Departments | - | - | 302 | 100.00% |
| Net Cost Total | - | 318,876 | 618,302 | 93.90% |

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

| | 2015 Actuals | 2016 Revised | 2017 Revised | 17 v 16 % Chg |
|----------------------------------------|-----------------|-----------------|-----------------|------------------|
| Direct Cost | | | | |
| Salaries and Benefits | - | 7,794 | 7,100 | -8.90% |
| Supplies | 21,769 | 36,784 | 36,322 | -1.26% |
| Travel | 2 | - | - | - |
| Contractual/Other Services | 215,183 | 204,150 | 193,650 | -5.14% |
| Equipment, Furnishings | - | 5,000 | - | -100.00% |
| Manageable Direct Cost Total | 236,953 | 253,728 | 237,072 | -6.56% |
| | | | | |
| Debt Service | - | - | - | - |
| Direct Cost Total | 236,953 | 253,728 | 237,072 | -6.56% |
| Intragovernmental Charges | | | | |
| Charges from/to Other Departments | 67,566 | 73,619 | 82,792 | 12.46% |
| Program Generated Revenue | | | | |
| 406280 - Prgrm, Lessons, & Camps | (7,349) | (7,000) | (3,500) | -50.00% |
| 406310 - Camping Fees | (2,907) | - | (3,500) | 100.00% |
| Program Generated Revenue Total | (10,256) | (7,000) | (7,000) | - |
| Net Cost | | | | |
| Manageable Direct Cost | 236,953 | 253,728 | 237,072 | -6.56% |
| Debt Service | - | - | - | - |
| Charges from/to Other Departments | 67,566 | 73,619 | 82,792 | 12.46% |
| Program Generated Revenue Total | (10,256) | (7,000) | (7,000) | - |
| Net Cost Total | 294,263 | 320,347 | 312,864 | -2.34% |

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

| | 2015 Actuals | 2016 Revised | 2017 Revised | 17 v 16 % Chg |
|----------------------------------------|-----------------|------------------|------------------|------------------|
| Direct Cost | | | | |
| Salaries and Benefits | 149,377 | 222,378 | 225,569 | 1.43% |
| Supplies | 50,625 | 71,400 | 70,263 | -1.59% |
| Travel | - | - | - | - |
| Contractual/Other Services | 759,581 | 680,995 | 679,922 | -0.16% |
| Manageable Direct Cost Total | 959,584 | 974,773 | 975,754 | 0.10% |
| | | | | |
| Debt Service | - | - | - | - |
| Direct Cost Total | 959,584 | 974,773 | 975,754 | 0.10% |
| Intragovernmental Charges | | | | |
| Charges from/to Other Departments | 62,395 | 64,074 | 72,670 | 13.42% |
| Program Generated Revenue | | | | |
| 9442 - Sport and Park Activities | (8,884) | - | - | - |
| 9672 - Prior Yr Expense Recovery | (50,000) | - | - | - |
| 408405 - Lease & Rental Revenue | - | (8,000) | (9,000) | 12.50% |
| Program Generated Revenue Total | (58,884) | (8,000) | (9,000) | 12.50% |
| Net Cost | | | | |
| Manageable Direct Cost | 959,584 | 974,773 | 975,754 | 0.10% |
| Debt Service | - | - | - | - |
| Charges from/to Other Departments | 62,395 | 64,074 | 72,670 | 13.42% |
| Program Generated Revenue Total | (58,884) | (8,000) | (9,000) | 12.50% |
| Net Cost Total | 963,095 | 1,030,847 | 1,039,424 | 0.83% |

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, 51, and 58.

The net cost total on the fund summary presented on the following page represents the tax cost for the CBERRRSA, based on the 2017 Revised budget. It includes \$314,951 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 2017 mill rate, based on the 2017 Revised budget and the service area assessed value at 03/23/2017, is calculated as follows:

$$\frac{\$ 7,068,813}{\$ 3,723,580,100} \times 1,000 = 1.90$$

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

| | 2015 Actuals | 2016 Revised | 2017 Revised | 17 v 16 % Chg |
|---------------------------------------------------------------|------------------|------------------|------------------|------------------|
| Direct Cost | | | | |
| Operations of CBERRRSA (744900) - Department: Public Work | 3,168,857 | 3,435,695 | 3,546,635 | 3.23% |
| ER Contribution to CIP (747300) - Department: Public Works Ac | 3,316,948 | 3,562,573 | 3,723,580 | 4.52% |
| Direct Cost Total | 6,485,805 | 6,998,268 | 7,270,215 | 3.89% |
| Intragovernmental Charges | | | | |
| Charges from/to Other Departments | 101,154 | 116,469 | 140,149 | 20.33% |
| Function Cost Total | 6,586,959 | 7,114,737 | 7,410,364 | 4.16% |
| Program Generated Revenue | (324,351) | (335,953) | (341,551) | 1.67% |
| Net Cost Total | 6,262,608 | 6,778,784 | 7,068,813 | 4.28% |

Direct Cost by Category

| | | | | |
|----------------------------|------------------|------------------|------------------|--------------|
| Salaries and Benefits | 504,387 | 542,771 | 526,438 | -3.01% |
| Supplies | 31,980 | 169,940 | 167,287 | -1.56% |
| Travel | - | - | - | - |
| Contractual/Other Services | 5,947,972 | 6,279,557 | 6,570,490 | 4.63% |
| Debt Service | - | - | - | - |
| Equipment, Furnishings | 1,466 | 6,000 | 6,000 | - |
| Direct Cost Total | 6,485,805 | 6,998,268 | 7,270,215 | 3.89% |

Position Summary as Budgeted

| | | | | |
|-----------------------|----------|----------|----------|----------|
| Full-Time | 4 | 4 | 4 | - |
| Part-Time | - | - | - | - |
| Position Total | 4 | 4 | 4 | - |

Operations of Chugiak, Birchwood, Eagle River RRSA
Department: Public Works Administration
Division: Other Service Areas
(Fund Center # 744900)

| | 2015 Actuals | 2016 Revised | 2017 Revised | 17 v 16 % Chg |
|------------------------------------------|------------------|------------------|------------------|------------------|
| Direct Cost | | | | |
| Salaries and Benefits | 504,387 | 542,771 | 526,438 | -3.01% |
| Supplies | 31,980 | 169,940 | 167,287 | -1.56% |
| Travel | - | - | - | - |
| Contractual/Other Services | 2,631,024 | 2,716,984 | 2,846,910 | 4.78% |
| Equipment, Furnishings | 1,466 | 6,000 | 6,000 | - |
| Manageable Direct Cost Total | 3,168,857 | 3,435,695 | 3,546,635 | 3.23% |
| | | | | |
| Debt Service | - | - | - | - |
| Direct Cost Total | 3,168,857 | 3,435,695 | 3,546,635 | 3.23% |
| Intragovernmental Charges | | | | |
| Charges from/to Other Departments | 101,154 | 116,469 | 140,149 | 20.33% |
| Program Generated Revenue | | | | |
| 406625 - Reimbursed Cost-NonGrant Funded | (9,346) | (25,000) | (25,000) | - |
| 408580 - Miscellaneous Revenues | - | (1,600) | (1,600) | - |
| 9494 - Copier Fees | (62) | - | - | - |
| Program Generated Revenue Total | (9,408) | (26,600) | (26,600) | - |
| Net Cost | | | | |
| Manageable Direct Cost | 3,168,857 | 3,435,695 | 3,546,635 | 3.23% |
| Debt Service | - | - | - | - |
| Charges from/to Other Departments | 101,154 | 116,469 | 140,149 | 20.33% |
| Program Generated Revenue Total | (9,408) | (26,600) | (26,600) | - |
| Net Cost Total | 3,260,603 | 3,525,564 | 3,660,184 | 3.82% |

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

| | 2015 Actuals | 2016 Revised | 2017 Revised | 17 v 16 % Chg |
|-------------------------------------|------------------|------------------|------------------|------------------|
| Direct Cost | | | | |
| Travel | - | - | - | - |
| Contractual/Other Services | 3,316,948 | 3,562,573 | 3,723,580 | 4.52% |
| Manageable Direct Cost Total | 3,316,948 | 3,562,573 | 3,723,580 | 4.52% |
| | | | | |
| Debt Service | - | - | - | - |
| Direct Cost Total | 3,316,948 | 3,562,573 | 3,723,580 | 4.52% |
| | | | | |
| Net Cost | | | | |
| Manageable Direct Cost | 3,316,948 | 3,562,573 | 3,723,580 | 4.52% |
| Debt Service | - | - | - | - |
| Net Cost Total | 3,316,948 | 3,562,573 | 3,723,580 | 4.52% |

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 Municipal Tax Districts 10, 22, 30, 46, 47, 50, 51, and 58.

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 2017 Revised budget. It includes \$83,856 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 2017 mill rate, based on the 2017 Revised budget and the service area assessed value at 03/23/2017, is calculated as follows:

$$\frac{\$ 4,052,669}{\$ 4,016,503,548} \times 1,000 = 1.01$$

The 2017 mill rate is within codified limits with .67 mill for parks and recreation services, .25 mill for capital improvements, and .09 mill for debt service for bonds that voters approved to be outside the codified limits.

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))

| | 2015 Actuals | 2016 Revised | 2017 Revised | 17 v 16 % Chg |
|--------------------------------------------------------------|------------------|------------------|------------------|------------------|
| Direct Cost | | | | |
| Fire Lake Rec Ctr (555300 (5115)) - Department: Parks & Rec | - | 50,000 | 50,000 | - |
| ER Park Facilities (555000 (5119)) - Department: Parks & Rec | 36,173 | 39,416 | 41,044 | 4.13% |
| ER Chugiak Parks (555100 (5470)) - Department: Parks & Rec | 1,392,640 | 1,975,355 | 1,967,533 | -0.40% |
| ER Parks Debt (555900 (5471)) - Department: Parks & Rec | 1,313,869 | 247,431 | 357,479 | 44.48% |
| Chugiak Pool (555200 (5473)) - Department: Parks & Rec | 565,652 | 636,344 | 642,190 | 0.92% |
| Contrib for Cap Improvmt (555950 (5474)) - Department: Parks | 1,155,459 | 1,200,750 | 1,004,126 | -16.38% |
| Direct Cost Total | 4,463,793 | 4,149,296 | 4,062,372 | -2.09% |
| Intragovernmental Charges | | | | |
| Charges from/to Other Departments | 249,827 | 312,481 | 557,255 | 78.33% |
| Function Cost Total | 4,713,620 | 4,461,777 | 4,619,627 | 3.54% |
| Program Generated Revenue | (609,529) | (532,047) | (566,958) | 6.56% |
| Net Cost Total | 4,104,091 | 3,929,730 | 4,052,669 | 3.13% |

| | | | | |
|--------------------------------|------------------|------------------|------------------|---------------|
| Direct Cost by Category | | | | |
| Salaries and Benefits | 1,378,717 | 1,672,639 | 1,888,779 | 12.92% |
| Supplies | 213,873 | 284,065 | 283,968 | -0.03% |
| Travel | - | - | - | - |
| Contractual/Other Services | 1,552,269 | 1,935,321 | 1,522,306 | -21.34% |
| Debt Service/Depreciation | 1,313,869 | 247,431 | 357,479 | 44.48% |
| Equipment, Furnishings | 5,066 | 9,840 | 9,840 | - |
| Direct Cost Total | 4,463,793 | 4,149,296 | 4,062,372 | -2.09% |

| | | | | |
|-------------------------------------|-----------|-----------|-----------|--------------|
| Position Summary as Budgeted | | | | |
| Full-Time | 11 | 11 | 14 | 27.27% |
| Part-Time | 37 | 37 | 37 | - |
| Position Total | 48 | 48 | 51 | 6.25% |

Position Summaries for 2015, 2016, and 2017 include 1 FT Director position that is split between Anchorage and Eagle River Parks & Rec.

Position Summary for 2017 Approved increased by 1 FT position that is split between Anchorage and Eagle River Parks & Rec.

Position Summary for 2017 1Q increased by 2 FT positions

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

| | 2015 Actuals | 2016 Revised | 2017 Revised | 17 v 16 % Chg |
|-------------------------------------|-----------------|-----------------|-----------------|------------------|
| Direct Cost | | | | |
| Travel | - | - | - | - |
| Contractual/Other Services | - | 50,000 | 50,000 | - |
| Manageable Direct Cost Total | - | 50,000 | 50,000 | - |
| | | | | |
| Debt Service | - | - | - | - |
| Direct Cost Total | - | 50,000 | 50,000 | - |
| | | | | |
| Intragovernmental Charges | | | | |
| Charges from/to Other Departments | 5,578 | 5,678 | 30,017 | 428.65% |
| | | | | |
| Net Cost | | | | |
| Manageable Direct Cost | - | 50,000 | 50,000 | - |
| Debt Service | - | - | - | - |
| Charges from/to Other Departments | 5,578 | 5,678 | 30,017 | 428.65% |
| Net Cost Total | 5,578 | 55,678 | 80,017 | 43.71% |

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

| | 2015 Actuals | 2016 Revised | 2017 Revised | 17 v 16 % Chg |
|------------------------------------------|-----------------|-----------------|-----------------|------------------|
| Direct Cost | | | | |
| Salaries and Benefits | 22,974 | 24,316 | 25,944 | 6.70% |
| Supplies | 1,768 | 3,000 | 3,000 | - |
| Travel | - | - | - | - |
| Contractual/Other Services | 11,432 | 11,100 | 11,100 | - |
| Equipment, Furnishings | - | 1,000 | 1,000 | - |
| Manageable Direct Cost Total | 36,173 | 39,416 | 41,044 | 4.13% |
| | | | | |
| Debt Service | - | - | - | - |
| Direct Cost Total | 36,173 | 39,416 | 41,044 | 4.13% |
| Intragovernmental Charges | | | | |
| Charges from/to Other Departments | 5,384 | 6,851 | 14,663 | 114.03% |
| Program Generated Revenue | | | | |
| 406290 - Rec Center Rentals & Activities | (3,821) | (8,000) | (8,000) | - |
| Program Generated Revenue Total | (3,821) | (8,000) | (8,000) | - |
| Net Cost | | | | |
| Manageable Direct Cost | 36,173 | 39,416 | 41,044 | 4.13% |
| Debt Service | - | - | - | - |
| Charges from/to Other Departments | 5,384 | 6,851 | 14,663 | 114.03% |
| Program Generated Revenue Total | (3,821) | (8,000) | (8,000) | - |
| Net Cost Total | 37,736 | 38,267 | 47,707 | 24.67% |

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

| | 2015 Actuals | 2016 Revised | 2017 Revised | 17 v 16 % Chg |
|------------------------------------------|------------------|------------------|------------------|------------------|
| Direct Cost | | | | |
| Salaries and Benefits | 876,360 | 1,122,526 | 1,330,148 | 18.50% |
| Supplies | 187,873 | 253,655 | 253,593 | -0.02% |
| Travel | - | - | - | - |
| Contractual/Other Services | 323,342 | 590,334 | 374,952 | -36.48% |
| Equipment, Furnishings | 5,066 | 8,840 | 8,840 | - |
| Manageable Direct Cost Total | 1,392,640 | 1,975,355 | 1,967,533 | -0.40% |
| Debt Service | - | - | - | - |
| Direct Cost Total | 1,392,640 | 1,975,355 | 1,967,533 | -0.40% |
| Intragovernmental Charges | | | | |
| Charges from/to Other Departments | 195,035 | 253,979 | 428,552 | 68.74% |
| Program Generated Revenue | | | | |
| 406625 - Reimbursed Cost-NonGrant Funded | (27,932) | (26,002) | (26,002) | - |
| 408405 - Lease & Rental Revenue | (19,950) | (21,600) | (21,600) | - |
| 9672 - Prior Yr Expense Recovery | (19) | - | - | - |
| 9798 - Miscellaneous Revenues | (6,252) | - | - | - |
| 406280 - Prgm, Lessons, & Camps | (129,518) | (120,500) | (120,500) | - |
| 406290 - Rec Center Rentals & Activities | (79,067) | (57,000) | (57,000) | - |
| Program Generated Revenue Total | (262,738) | (225,102) | (225,102) | - |
| Net Cost | | | | |
| Manageable Direct Cost | 1,392,640 | 1,975,355 | 1,967,533 | -0.40% |
| Debt Service | - | - | - | - |
| Charges from/to Other Departments | 195,035 | 253,979 | 428,552 | 68.74% |
| Program Generated Revenue Total | (262,738) | (225,102) | (225,102) | - |
| Net Cost Total | 1,324,937 | 2,004,232 | 2,170,983 | 8.32% |

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

| | 2015 Actuals | 2016 Revised | 2017 Revised | 17 v 16 % Chg |
|-------------------------------------|------------------|-----------------|-----------------|------------------|
| Direct Cost | | | | |
| Travel | - | - | - | - |
| Manageable Direct Cost Total | - | - | - | - |
| | | | | |
| Debt Service | 1,313,869 | 247,431 | 357,479 | 44.48% |
| Direct Cost Total | 1,313,869 | 247,431 | 357,479 | 44.48% |
| | | | | |
| Net Cost | | | | |
| Debt Service | 1,313,869 | 247,431 | 357,479 | 44.48% |
| Net Cost Total | 1,313,869 | 247,431 | 357,479 | 44.48% |

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

| | 2015 Actuals | 2016 Revised | 2017 Revised | 17 v 16 % Chg |
|----------------------------------------|------------------|------------------|------------------|------------------|
| Direct Cost | | | | |
| Salaries and Benefits | 479,384 | 525,797 | 532,687 | 1.31% |
| Supplies | 24,232 | 27,410 | 27,375 | -0.13% |
| Travel | - | - | - | - |
| Contractual/Other Services | 62,037 | 83,137 | 82,128 | -1.21% |
| Manageable Direct Cost Total | 565,652 | 636,344 | 642,190 | 0.92% |
| | | | | |
| Debt Service | - | - | - | - |
| | | | | |
| Direct Cost Total | 565,652 | 636,344 | 642,190 | 0.92% |
| | | | | |
| Intragovernmental Charges | | | | |
| Charges from/to Other Departments | 43,830 | 45,973 | 84,023 | 82.77% |
| | | | | |
| Program Generated Revenue | | | | |
| 406300 - Aquatics | (247,988) | (250,000) | (250,000) | - |
| 9442 - Sport And Park Activities | (120) | - | - | - |
| Program Generated Revenue Total | (248,108) | (250,000) | (250,000) | - |
| | | | | |
| Net Cost | | | | |
| Manageable Direct Cost | 565,652 | 636,344 | 642,190 | 0.92% |
| Debt Service | - | - | - | - |
| Charges from/to Other Departments | 43,830 | 45,973 | 84,023 | 82.77% |
| Program Generated Revenue Total | (248,108) | (250,000) | (250,000) | - |
| Net Cost Total | 361,374 | 432,317 | 476,213 | 10.15% |

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

| | 2015 Actuals | 2016 Revised | 2017 Revised | 17 v 16 % Chg |
|-------------------------------------|------------------|------------------|------------------|------------------|
| Direct Cost | | | | |
| Travel | - | - | - | - |
| Contractual/Other Services | 1,155,459 | 1,200,750 | 1,004,126 | -16.38% |
| Manageable Direct Cost Total | 1,155,459 | 1,200,750 | 1,004,126 | -16.38% |
| | | | | |
| Debt Service | - | - | - | - |
| Direct Cost Total | 1,155,459 | 1,200,750 | 1,004,126 | -16.38% |
| | | | | |
| Net Cost | | | | |
| Manageable Direct Cost | 1,155,459 | 1,200,750 | 1,004,126 | -16.38% |
| Debt Service | - | - | - | - |
| Net Cost Total | 1,155,459 | 1,200,750 | 1,004,126 | -16.38% |