

Fund 104

Chugiak Fire Service Area

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 mills 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 2012

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

$$\frac{\text{Tax Cost of Service Area}}{\text{Assessed Value of Service Area}} \times 1,000 = \text{Mill Rate}$$

The 2012 mill rate for the Chugiak Fire Service Area is calculated as follows:

$$\frac{\$ 1,093,091}{\$ 1,093,091,332} \times 1,000 = 1.00$$

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

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Chugiak Fire and Rescue (3540) - Department: Fire	817,607	1,016,250	1,049,578	3.28%
Direct Cost Total	817,607	1,016,250	1,049,578	3.28%
Intragovernmental Charges				
Charges by Other Departments	114,860	108,416	115,234	6.29%
Charges to Other Departments	(16,500)	(16,500)	(16,500)	-
Function Cost Total	915,967	1,108,166	1,148,312	3.62%
Program Generated Revenue	(116,707)	(63,270)	(55,221)	-12.72%
Net Cost Total	799,260	1,044,896	1,093,091	4.61%

Direct Cost by Category

Personnel	-	-	-	-
Supplies	660	-	-	-
Travel	-	-	-	-
Contractual/Other Services	816,947	1,016,250	1,049,578	3.28%
Debt Service/Depreciation	-	-	-	-
Equipment, Furnishings	-	-	-	-
Direct Cost Total	817,607	1,016,250	1,049,578	3.28%

Position Summary as Budgeted

Full-Time	-	-	1	100.00%
Part-Time	1	2	-	-100.00%
Position Total	1	2	1	-50.00%

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

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Supplies	660	-	-	-
Travel	-	-	-	-
Contractual/Other Services	816,947	1,016,250	1,049,578	3.28%
Manageable Direct Cost Total	817,607	1,016,250	1,049,578	3.28%
Debt Service, Depreciation	-	-	-	-
Direct Cost Total	817,607	1,016,250	1,049,578	3.28%
Intragovernmental Charges				
Charges by Other Departments	114,860	108,416	115,234	6.29%
Charges to Other Departments	(16,500)	(16,500)	(16,500)	-
Program Generated Revenue				
9672 - Prior Yr Expense Recovery	(116,707)	-	-	-
9724 - Proceeds-Refunding Bonds	-	-	-	-
Program Generated Revenue Total	(116,707)	-	-	-
Net Cost				
Manageable Direct Cost	817,607	1,016,250	1,049,578	3.28%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	114,860	108,416	115,234	6.29%
Charges to Other Departments	(16,500)	(16,500)	(16,500)	-
Program Generated Revenue Total	(116,707)	-	-	-
Net Cost Total	799,260	1,108,166	1,148,312	3.62%

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Fund 119

Chugiak, Birchwood, Eagle River Rural Road Service Area

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 less fund balance use of \$81,028 represents the tax cost for the CBERRRSA in 2012.

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

$$\frac{\text{Tax Cost of Service Area}}{\text{Assessed Value of Service Area}} \times 1,000 = \text{Mill Rate}$$

The 2012 mill rate for the CBERRRSA is calculated as follows:

$$\frac{\$ (6,563,997 - 81,028) = 6,482,969}{\$ 3,241,484,653} \times 1,000 = 2.00$$

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

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Operations of CBERRRSA (7449) - Department: Public Works	3,155,244	3,423,768	3,430,807	0.21%
ER Contribution to CIP (7473) - Department: Public Works	3,316,948	3,316,948	3,316,948	-
Direct Cost Total	6,472,192	6,740,716	6,747,755	0.10%
Intragovernmental Charges				
Charges by Other Departments	243,575	97,951	113,418	15.79%
Charges to Other Departments	(22,500)	(22,500)	(22,500)	-
Function Cost Total	6,693,267	6,816,167	6,838,673	0.33%
Program Generated Revenue	(56,867)	(17,060)	(274,676)	1510.06%
Net Cost Total	6,636,401	6,799,107	6,563,997	-3.46%

Direct Cost by Category				
Personnel	486,928	499,252	506,291	1.41%
Supplies	190,819	169,940	169,940	-
Travel	-	-	-	-
Contractual/Other Services	5,789,402	6,065,524	6,065,524	-
Debt Service/Depreciation	-	-	-	-
Equipment, Furnishings	5,043	6,000	6,000	-
Direct Cost Total	6,472,192	6,740,716	6,747,755	0.10%

Position Summary as Budgeted

Full-Time	3	3	4	33.33%
Part-Time	1	1	-	-100.00%
Position Total	4	4	4	-

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

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Salaries and Benefits				
1101 - Straight Time Labor	265,831	260,394	267,616	2.77%
1201 - Overtime	25,644	43,000	43,000	-
1301 - Leave/Holiday Accruals	42,653	17,420	6,070	-65.15%
1401 - Benefits	152,658	153,578	164,745	7.27%
1501 - Allow Differentials/Premiums	142	24,860	24,860	-
Salaries and Benefits Total	486,928	499,252	506,291	-55.11%
Supplies	190,819	169,940	169,940	-
Travel	-	-	-	-
Contractual/Other Services	2,472,454	2,748,576	2,748,576	-
Equipment, Furnishings	5,043	6,000	6,000	-
Manageable Direct Cost Total	3,155,244	3,423,768	3,430,807	0.21%
Debt Service, Depreciation	-	-	-	-
Direct Cost Total	3,155,244	3,423,768	3,430,807	0.21%
Intragovernmental Charges				
Charges by Other Departments	216,874	97,951	113,418	15.79%
Charges to Other Departments	(22,500)	(22,500)	(22,500)	-
Program Generated Revenue				
9499 - Reimbursed Cost	(33,549)	(15,460)	(15,460)	-
9672 - Prior Yr Expense Recovery	(23,318)	-	-	-
9798 - Miscellaneous Revenues	-	(1,600)	(1,600)	-
Program Generated Revenue Total	(56,867)	(17,060)	(17,060)	-
Net Cost				
Manageable Direct Cost	3,155,244	3,423,768	3,430,807	0.21%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	216,874	97,951	113,418	15.79%
Charges to Other Departments	(22,500)	(22,500)	(22,500)	-
Program Generated Revenue Total	(56,867)	(17,060)	(17,060)	-
Net Cost Total	3,292,751	3,482,159	3,504,665	0.65%

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

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Travel	-	-	-	-
Contractual/Other Services	3,316,948	3,316,948	3,316,948	-
Manageable Direct Cost Total	3,316,948	3,316,948	3,316,948	-
Debt Service, Depreciation	-	-	-	-
Direct Cost Total	3,316,948	3,316,948	3,316,948	-
Intragovernmental Charges				
Charges by Other Departments	26,702	-	-	-
Net Cost				
Manageable Direct Cost	3,316,948	3,316,948	3,316,948	-
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	26,702	-	-	-
Net Cost Total	3,343,650	3,316,948	3,316,948	-

Fund 162

Eagle River-Chugiak Park and Recreational Service Area

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 2012.

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

$$\frac{\text{Tax Cost of Service Area}}{\text{Assessed Value of Service Area}} \times 1,000 = \text{Mill Rate}$$

The 2012 mill rate for the ERCPRSA is calculated as follows:

$$\frac{\$ 3,516,208}{\$ 3,516,207,358} \times 1,000 = 1.00$$

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

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Fire Lake Rec Ctr (5115) - Department: Parks & Rec	100,000	50,000	50,000	-
ER Park Facilities (5119) - Department: Parks & Rec	24,598	30,313	29,484	-2.73%
ER Chugiak Parks (5470) - Department: Parks & Rec	1,022,206	1,251,774	1,303,853	4.16%
ER Parks Debt (5471) - Department: Parks & Rec	362,164	358,551	358,197	-0.10%
Chugiak Pool (5473) - Department: Parks & Rec	480,396	604,805	593,843	-1.81%
Contrib for Cap Improvmnt (5474) - Department: Parks & Rec	1,012,487	1,039,857	1,399,907	34.62%
Direct Cost Total	3,001,852	3,335,300	3,735,284	11.99%
Intragovernmental Charges				
Charges by Other Departments	408,748	348,106	305,884	-12.13%
Charges to Other Departments	(30,000)	(30,000)	(30,000)	-
Function Cost Total	3,380,600	3,653,406	4,011,168	9.79%
Program Generated Revenue	(513,987)	(422,602)	(494,960)	17.12%
Net Cost Total	2,866,613	3,230,804	3,516,208	8.83%

Direct Cost by Category				
Personnel	1,107,267	1,338,929	1,299,143	-2.97%
Supplies	61,224	92,150	94,150	2.17%
Travel	-	-	-	-
Contractual/Other Services	1,451,665	1,535,830	1,973,954	28.53%
Debt Service/Depreciation	361,935	358,551	358,197	-0.10%
Equipment, Furnishings	19,761	9,840	9,840	-
Direct Cost Total	3,001,852	3,335,300	3,735,284	11.99%

Position Summary as Budgeted

Full-Time	7	8	7	-12.50%
Part-Time	39	38	38	-
Position Total	46	46	45	-2.17%

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

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Travel	-	-	-	-
Contractual/Other Services	100,000	50,000	50,000	-
Manageable Direct Cost Total	100,000	50,000	50,000	-
Debt Service, Depreciation	-	-	-	-
Direct Cost Total	100,000	50,000	50,000	-
Intragovernmental Charges				
Charges by Other Departments	5,919	38,851	1,287	-96.69%
Net Cost				
Manageable Direct Cost	100,000	50,000	50,000	-
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	5,919	38,851	1,287	-96.69%
Net Cost Total	105,919	88,851	51,287	-42.28%

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

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Salaries and Benefits				
1101 - Straight Time Labor	10,414	18,712	18,688	-0.13%
1201 - Overtime	62	-	-	-
1301 - Leave/Holiday Accruals	125	1,252	449	-64.14%
1401 - Benefits	1,421	1,469	1,467	-0.14%
1501 - Allow Differentials/Premiums	190	-	-	-
1601 - Vacancy Factor	-	(220)	(220)	-
Salaries and Benefits Total	12,211	21,213	20,384	-64.40%
Supplies	686	2,000	2,000	-
Travel	-	-	-	-
Contractual/Other Services	11,701	6,100	6,100	-
Equipment, Furnishings	-	1,000	1,000	-
Manageable Direct Cost Total	24,598	30,313	29,484	-2.73%
Debt Service, Depreciation	-	-	-	-
Direct Cost Total	24,598	30,313	29,484	-2.73%
Intragovernmental Charges				
Charges by Other Departments	5,237	1,242	7,723	521.82%
Program Generated Revenue				
9441 - Rec Centers And Programs	-	(5,000)	-	-100.00%
9442 - Sport And Park Activities	(7,616)	(3,000)	(8,000)	166.67%
Program Generated Revenue Total	(7,616)	(8,000)	(8,000)	-
Net Cost				
Manageable Direct Cost	24,598	30,313	29,484	-2.73%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	5,237	1,242	7,723	521.82%
Program Generated Revenue Total	(7,616)	(8,000)	(8,000)	-
Net Cost Total	22,220	23,555	29,207	23.99%

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

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Salaries and Benefits				
1101 - Straight Time Labor	419,413	547,636	527,483	-3.68%
1201 - Overtime	7,808	6,500	6,500	-
1301 - Leave/Holiday Accruals	69,886	35,684	25,410	-28.79%
1401 - Benefits	190,050	227,987	230,419	1.07%
1501 - Allow Differentials/Premiums	77	-	-	-
1601 - Vacancy Factor	-	(7,920)	(7,920)	-
Salaries and Benefits Total	687,234	809,887	781,892	-31.40%
Supplies	45,639	76,440	75,940	-0.65%
Travel	-	-	-	-
Contractual/Other Services	269,573	356,607	437,181	22.59%
Equipment, Furnishings	19,761	8,840	8,840	-
Manageable Direct Cost Total	1,022,206	1,251,774	1,303,853	4.16%
Debt Service, Depreciation	-	-	-	-
Direct Cost Total	1,022,206	1,251,774	1,303,853	4.16%
Intragovernmental Charges				
Charges by Other Departments	210,512	183,284	227,135	23.93%
Charges to Other Departments	(30,000)	(30,000)	(30,000)	-
Program Generated Revenue				
9441 - Rec Centers And Programs	(99,270)	(100,000)	(100,000)	-
9442 - Sport And Park Activities	(50,843)	(32,000)	(32,000)	-
9499 - Reimbursed Cost	(26,000)	(26,002)	(26,002)	-
9731 - Lease & Rental Revenue	(6,600)	(6,600)	(6,600)	-
9742 - Other Property Sales	(280)	-	-	-
9798 - Miscellaneous Revenues	(4,605)	-	-	-
Program Generated Revenue Total	(187,597)	(164,602)	(164,602)	-
Net Cost				
Manageable Direct Cost	1,022,206	1,251,774	1,303,853	4.16%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	210,512	183,284	227,135	23.93%
Charges to Other Departments	(30,000)	(30,000)	(30,000)	-
Program Generated Revenue Total	(187,597)	(164,602)	(164,602)	-
Net Cost Total	1,015,121	1,240,456	1,336,386	7.73%

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

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Travel	-	-	-	-
Contractual/Other Services	229	-	-	-
Manageable Direct Cost Total	229	-	-	-
 Debt Service, Depreciation	 361,935	 358,551	 358,197	 -0.10%
Direct Cost Total	362,164	358,551	358,197	-0.10%
 Intragovernmental Charges				
Charges by Other Departments	3,259	-	-	-
 Program Generated Revenue				
9601 - Contributions Other Funds	(75,780)	-	-	-
9672 - Prior Yr Expense Recovery	(1)	-	-	-
Program Generated Revenue Total	(75,781)	-	-	-
 Net Cost				
Manageable Direct Cost	229	-	-	-
Debt Service, Depreciation	361,935	358,551	358,197	-0.10%
Charges by Other Departments	3,259	-	-	-
Program Generated Revenue Total	(75,781)	-	-	-
Net Cost Total	289,642	358,551	358,197	-0.10%

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

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Salaries and Benefits				
1101 - Straight Time Labor	262,392	329,721	344,220	4.40%
1201 - Overtime	6,397	2,000	2,000	-
1301 - Leave/Holiday Accruals	19,774	22,058	8,043	-63.54%
1401 - Benefits	115,647	158,883	147,437	-7.20%
1501 - Allow Differentials/Premiums	3,612	-	-	-
1601 - Vacancy Factor	-	(4,833)	(4,833)	-
Salaries and Benefits Total	407,822	507,829	496,867	-66.34%
Supplies	14,900	13,710	16,210	18.23%
Travel	-	-	-	-
Contractual/Other Services	57,675	83,266	80,766	-3.00%
Manageable Direct Cost Total	480,396	604,805	593,843	-1.81%
Debt Service, Depreciation	-	-	-	-
Direct Cost Total	480,396	604,805	593,843	-1.81%
Intragovernmental Charges				
Charges by Other Departments	160,613	124,729	69,739	-44.09%
Program Generated Revenue				
9443 - Aquatics	(243,030)	(250,000)	(250,000)	-
9791 - Cash Over & Short	37	-	-	-
Program Generated Revenue Total	(242,993)	(250,000)	(250,000)	-
Net Cost				
Manageable Direct Cost	480,396	604,805	593,843	-1.81%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	160,613	124,729	69,739	-44.09%
Program Generated Revenue Total	(242,993)	(250,000)	(250,000)	-
Net Cost Total	398,016	479,534	413,582	-13.75%

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

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Travel	-	-	-	-
Contractual/Other Services	1,012,487	1,039,857	1,399,907	34.62%
Manageable Direct Cost Total	1,012,487	1,039,857	1,399,907	34.62%
Debt Service, Depreciation	-	-	-	-
Direct Cost Total	1,012,487	1,039,857	1,399,907	34.62%
Intragovernmental Charges				
Charges by Other Departments	23,207	-	-	-
Net Cost				
Manageable Direct Cost	1,012,487	1,039,857	1,399,907	34.62%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	23,207	-	-	-
Net Cost Total	1,035,694	1,039,857	1,399,907	34.62%

Fund 106

Girdwood Valley Service Area

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 2012.

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

$$\frac{\text{Tax Cost of Service Area}}{\text{Assessed Value of Service Area}} \times 1,000 = \text{Mill Rate}$$

The 2012 mill rate for the Girdwood Valley Service Area is calculated as follows:

$$\frac{\$ 1,986,032}{\$ 479,797,191} \times 1,000 = 4.14$$

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

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Fire and Rescue (3550) - Department: Fire	616,033	666,058	741,186	11.28%
Parks and Recreation (5480) - Department: Parks and Rec	353,252	227,186	264,984	16.64%
Street Maintenance (7460) - Department: Public Works	609,066	748,800	842,194	12.47%
Direct Cost Total	1,578,351	1,642,044	1,848,364	12.56%
Intragovernmental Charges				
Charges by Other Departments	254,728	260,073	216,321	-16.82%
Charges to Other Departments	(27,560)	(27,560)	(27,560)	-
Function Cost Total	1,805,519	1,874,557	2,037,125	8.67%
Program Generated Revenue	(22,881)	(8,000)	(51,093)	538.66%
Net Cost Total	1,782,638	1,866,557	1,986,032	6.40%

Direct Cost by Category				
Personnel	30,634	42,966	93,394	117.37%
Supplies	34,131	119,500	119,500	-
Travel	-	-	-	-
Contractual/Other Services	1,491,166	1,453,360	1,608,964	10.71%
Debt Service/Depreciation	21,826	26,218	26,506	1.10%
Equipment, Furnishings	594	-	-	-
Direct Cost Total	1,578,351	1,642,044	1,848,364	12.56%

Position Summary as Budgeted

Full-Time	-	-	1	100.00%
Part-Time	1	2	-	-100.00%
Position Total	1	2	1	-50.00%

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

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Supplies	3,046	-	-	-
Travel	-	-	-	-
Contractual/Other Services	590,567	639,840	714,680	11.70%
Equipment, Furnishings	594	-	-	-
Manageable Direct Cost Total	594,207	639,840	714,680	11.70%
Debt Service, Depreciation	21,826	26,218	26,506	1.10%
Direct Cost Total	616,033	666,058	741,186	11.28%
Intragovernmental Charges				
Charges by Other Departments	125,277	131,500	101,328	-22.94%
Charges to Other Departments	(27,560)	(27,560)	(27,560)	-
Program Generated Revenue				
9722 - Premium On Bond Sales	(192)	-	-	-
9724 - Proceeds-Refunding Bonds	(10,792)	-	-	-
Program Generated Revenue Total	(10,984)	-	-	-
Net Cost				
Manageable Direct Cost	594,207	639,840	714,680	11.70%
Debt Service, Depreciation	21,826	26,218	26,506	1.10%
Charges by Other Departments	125,277	131,500	101,328	-22.94%
Charges to Other Departments	(27,560)	(27,560)	(27,560)	-
Program Generated Revenue Total	(10,984)	-	-	-
Net Cost Total	702,766	769,998	814,954	5.84%

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

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Salaries and Benefits				
1101 - Straight Time Labor	21,500	37,609	-	-100.00%
1301 - Leave/Holiday Accruals	2,030	2,465	-	-100.00%
1401 - Benefits	7,105	2,892	-	-100.00%
Salaries and Benefits Total	30,634	42,966	-	-300.00%
Supplies	11,708	41,300	41,300	-
Travel	-	-	-	-
Contractual/Other Services	310,910	142,920	223,684	56.51%
Manageable Direct Cost Total	353,252	227,186	264,984	16.64%
Debt Service, Depreciation	-	-	-	-
Direct Cost Total	353,252	227,186	264,984	16.64%
Intragovernmental Charges				
Charges by Other Departments	62,480	71,474	55,017	-23.03%
Program Generated Revenue				
9441 - Rec Centers And Programs	(6,489)	(6,000)	(6,000)	-
9442 - Sport And Park Activities	(1,047)	-	-	-
9444 - Camping Fees	(509)	-	-	-
9672 - Prior Yr Expense Recovery	(1,428)	-	-	-
Program Generated Revenue Total	(9,473)	(6,000)	(6,000)	-
Net Cost				
Manageable Direct Cost	353,252	227,186	264,984	16.64%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	62,480	71,474	55,017	-23.03%
Program Generated Revenue Total	(9,473)	(6,000)	(6,000)	-
Net Cost Total	406,259	292,660	314,001	7.29%

Girdwood Valley Street Maintenance**Department: Public Works****Division: Other Service Areas**

(Dept ID # 7460)

	2010 Actuals	2011 Revised	2012 Revised	12 v 11 % Chg
Direct Cost				
Supplies	19,377	78,200	78,200	-
Travel	-	-	-	-
Contractual/Other Services	589,689	670,600	670,600	-
Manageable Direct Cost Total	609,066	748,800	842,194	12.47%
 Debt Service, Depreciation	-	-	-	-
 Direct Cost Total	609,066	748,800	842,194	12.47%
 Intragovernmental Charges				
Charges by Other Departments	66,971	57,099	59,976	5.04%
 Program Generated Revenue				
9731 - Lease & Rental Revenue	(2,424)	(2,000)	(2,000)	-
Program Generated Revenue Total	(2,424)	(2,000)	(2,000)	-
 Net Cost				
Manageable Direct Cost	609,066	748,800	842,194	12.47%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	66,971	57,099	59,976	5.04%
Program Generated Revenue Total	(2,424)	(2,000)	(2,000)	-
Net Cost Total	673,613	803,899	900,170	11.98%