

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 2014 Revised budget. It includes \$72,857 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 2014 mill rate, based on the 2014 Revised budget and the service area assessed value at 04/11/2014, is calculated as follows:

$$\frac{\$ 1,114,818}{\$ 1,174,934,144} \times 1,000 = .95$$

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

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Chugiak Fire and Rescue (354000) - Department: Fire	1,161,637	1,010,787	1,010,787	-
Direct Cost Total	1,161,637	1,010,787	1,010,787	-
Intragovernmental Charges				
Charges by Other Departments	119,909	189,706	176,888	-6.76%
Charges to Other Departments	(16,500)	-	-	-
Function Cost Total	1,265,047	1,200,493	1,187,675	-1.07%
Program Generated Revenue	(113,072)	-	(72,857)	#DIV/0!
Net Cost Total	1,151,975	1,200,493	1,114,818	-7.14%
Direct Cost by Category				
Personnel	-	-	-	-
Supplies	4,661	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,155,616	1,010,787	1,010,787	-
Debt Service	-	-	-	-
Equipment, Furnishings	1,360	-	-	-
Direct Cost Total	1,161,637	1,010,787	1,010,787	-
Position Summary as Budgeted				
Full-Time	-	-	-	-
Part-Time	-	-	-	-
Position Total	-	-	-	-

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

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Supplies	4,661	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,155,616	1,010,787	1,010,787	-
Manageable Direct Cost Total	1,161,637	1,010,787	1,010,787	-
 Debt Service	 -	 -	 -	 -
Direct Cost Total	1,161,637	1,010,787	1,010,787	-
Intragovernmental Charges				
Charges by Other Departments	119,909	189,706	176,888	-6.76%
Charges to Other Departments	(16,500)	-	-	-
Program Generated Revenue				
9672 - Prior Yr Expense Recovery	(113,072)	-	-	-
9724 - Proceeds-Refunding Bonds	-	-	-	-
Program Generated Revenue Total	(113,072)	-	-	-
Net Cost				
Manageable Direct Cost	1,161,637	1,010,787	1,010,787	-
Debt Service	-	-	-	-
Charges by Other Departments	119,909	189,706	176,888	-6.76%
Charges to Other Departments	(16,500)	-	-	-
Program Generated Revenue Total	(113,072)	-	-	-
Net Cost Total	1,151,975	1,200,493	1,187,675	-1.07%

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, 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, based on the 2014 Revised budget. It includes \$53,003 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 2014 mill rate, based on the 2014 Revised budget and the service area assessed value at 04/11/2014, is calculated as follows:

$$\frac{\$ 2,052,689}{\$ 516,869,756} \times 1,000 = 3.97$$

Fund 106000 Summary
Girdwood Valley Service Area
(Fund Center # 355000,558000 (5480), 746000, 189130 (9255))

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Fire and Rescue (355000) - Department: Fire	865,770	733,840	734,014	0.02%
Parks and Recreation (558000 (5480)) - Department: Parks and Recreation	221,920	264,984	264,984	-
Street Maintenance (746000) - Department: Public Works	746,094	866,049	862,916	-0.36%
Direct Cost Total	1,833,784	1,864,873	1,861,914	-0.16%
Intragovernmental Charges				
Charges by Other Departments	255,049	317,912	280,338	-11.82%
Charges to Other Departments	(27,560)	(27,560)	(27,560)	-
Function Cost Total	2,061,274	2,155,225	2,114,692	-1.88%
Program Generated Revenue	(2,070,839)	(9,000)	(62,003)	588.92%
Net Cost Total	(9,566)	2,146,225	2,052,689	-4.36%

Direct Cost by Category				
Personnel	115,515	130,049	144,016	10.74%
Supplies	62,316	118,684	104,884	-11.63%
Travel	-	-	-	-
Contractual/Other Services	1,546,005	1,592,140	1,593,840	0.11%
Debt Service/Depreciation	96,483	19,000	19,174	0.92%
Equipment, Furnishings	13,465	5,000	-	-100.00%
Direct Cost Total	1,833,784	1,864,873	1,861,914	-0.16%

Position Summary as Budgeted

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

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

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Supplies	1,201	-	-	-
Travel	-	-	-	-
Contractual/Other Services	768,086	714,840	714,840	-
Manageable Direct Cost Total	769,287	714,840	714,840	-
 Debt Service	 96,483	 19,000	 19,174	 0.92%
 Direct Cost Total	 865,770	 733,840	 734,014	 0.02%
Intragovernmental Charges				
Charges by Other Departments	128,022	185,211	149,965	-19.03%
Charges to Other Departments	(27,560)	(27,560)	(27,560)	-
 Program Generated Revenue				
9609 - Restricted Contributions	-	-	-	-
Program Generated Revenue Total	-	-	-	-
 Net Cost				
Manageable Direct Cost	769,287	714,840	714,840	-
Debt Service	96,483	19,000	19,174	0.92%
Charges by Other Departments	128,022	185,211	149,965	-19.03%
Charges to Other Departments	(27,560)	(27,560)	(27,560)	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	966,231	891,491	856,419	-3.93%

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

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Supplies	20,535	53,884	47,484	-11.88%
Travel	-	-	-	-
Contractual/Other Services	187,920	206,100	217,500	5.53%
Equipment, Furnishings	13,465	5,000	-	-100.00%
Manageable Direct Cost Total	221,920	264,984	264,984	-
 Debt Service	-	-	-	-
 Direct Cost Total	221,920	264,984	264,984	-
 Intragovernmental Charges				
Charges by Other Departments	65,438	70,321	69,076	-1.77%
 Program Generated Revenue				
9441 - Rec Centers And Programs	(4,751)	-	-	-
9444 - Camping Fees	(890)	-	-	-
9492 - Service Fees-School Dist	(358)	-	-	-
406280 - Prgm,Lessons,&Camps	-	(6,000)	(6,000)	-
Program Generated Revenue Total	(5,999)	(6,000)	(6,000)	-
 Net Cost				
Manageable Direct Cost	221,920	264,984	264,984	-
Debt Service	-	-	-	-
Charges by Other Departments	65,438	70,321	69,076	-1.77%
Program Generated Revenue Total	(5,999)	(6,000)	(6,000)	-
Net Cost Total	281,359	329,305	328,060	-0.38%

Girdwood Valley Street Maintenance
Department: Public Works
Division: Other Service Areas
(Fund Center # 746000)

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Salaries and Benefits	115,515	130,049	144,016	10.74%
Supplies	40,580	64,800	57,400	-11.42%
Travel	-	-	-	-
Contractual/Other Services	589,999	671,200	661,500	-1.45%
Manageable Direct Cost Total	746,094	866,049	862,916	-0.36%
 Debt Service	-	-	-	-
 Direct Cost Total	746,094	866,049	862,916	-0.36%
 Intragovernmental Charges				
Charges by Other Departments	61,590	62,380	-	-100.00%
 Program Generated Revenue				
9442 - Sport And Park Activities	(4,687)	-	-	-
9731 - Lease & Rental Revenue	(820)	-	-	-
406080 - Lease & Rntl Rev-HLB	-	(3,000)	-	-100.00%
Program Generated Revenue Total	(5,507)	(3,000)	-	-100.00%
 Net Cost				
Manageable Direct Cost	746,094	866,049	862,916	-0.36%
Debt Service	-	-	-	-
Charges by Other Departments	61,590	62,380	-	-100.00%
Program Generated Revenue Total	(5,507)	(3,000)	-	-100.00%
Net Cost Total	802,178	925,429	862,916	-6.76%

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 2014 Revised budget. It includes \$298,228 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. Additionally, \$1,219,000 of fund balance was used to offset tax cost.

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 2014 mill rate, based on the 2014 Revised budget and the service area assessed value at 04/11/2014, is calculated as follows:

$$\frac{\$ 6,173,487}{\$ 3,444,948,542} \times 1,000 = 1.79$$

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

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Operations of CBERRRSA (744900) - Department: Public Works	3,158,771	3,436,513	3,420,719	-0.46%
ER Contribution to CIP (747300) - Department: Public Works	3,316,948	3,316,948	4,185,948	26.20%
Direct Cost Total	6,475,719	6,753,461	7,606,667	12.63%
Intragovernmental Charges				
Charges by Other Departments	118,126	129,412	110,648	-14.50%
Charges to Other Departments	(22,500)	(22,500)	-	-100.00%
Function Cost Total	6,571,345	6,860,373	7,717,315	12.49%
Program Generated Revenue	(35,163)	(323,343)	(324,828)	0.46%
Net Cost Total	6,536,182	6,537,030	7,392,487	13.09%

Direct Cost by Category				
Personnel	512,329	516,446	500,652	-3.06%
Supplies	345,582	169,940	169,940	-
Travel	-	-	-	-
Contractual/Other Services	5,617,034	6,061,075	6,930,075	14.34%
Debt Service	-	-	-	-
Equipment, Furnishings	774	6,000	6,000	-
Direct Cost Total	6,475,719	6,753,461	7,606,667	12.63%

Position Summary as Budgeted

Full-Time	3	4	4	-
Part-Time	1	-	-	-
Position Total	4	4	4	-

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

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Salaries and Benefits	512,329	516,446	500,652	-3.06%
Supplies	345,582	169,940	169,940	-
Travel	-	-	-	-
Contractual/Other Services	2,300,086	2,744,127	2,744,127	-
Equipment, Furnishings	774	6,000	6,000	-
Manageable Direct Cost Total	3,158,771	3,436,513	3,420,719	-0.46%
 Debt Service	-	-	-	-
 Direct Cost Total	3,158,771	3,436,513	3,420,719	-0.46%
 Intragovernmental Charges				
Charges by Other Departments	118,126	129,412	110,648	-14.50%
Charges to Other Departments	(22,500)	(22,500)	-	-100.00%
 Program Generated Revenue				
9499 - Reimbursed Cost	(35,163)	-	-	-
406620 - Reimbursed Cost-ER	-	(25,000)	(25,000)	-
408580 - Miscellaneous Revenues	-	(1,600)	(1,600)	-
Program Generated Revenue Total	(35,163)	(26,600)	(26,600)	-
 Net Cost				
Manageable Direct Cost	3,158,771	3,436,513	3,420,719	-0.46%
Debt Service	-	-	-	-
Charges by Other Departments	118,126	129,412	110,648	-14.50%
Charges to Other Departments	(22,500)	(22,500)	-	-100.00%
Program Generated Revenue Total	(35,163)	(26,600)	(26,600)	-
Net Cost Total	3,219,234	3,516,825	3,504,767	-0.34%

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

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Travel	-	-	-	-
Contractual/Other Services	3,316,948	3,316,948	4,185,948	26.20%
Manageable Direct Cost Total	3,316,948	3,316,948	4,185,948	26.20%
 Debt Service	-	-	-	-
 Direct Cost Total	3,316,948	3,316,948	4,185,948	26.20%
Intragovernmental Charges				
Charges by Other Departments	-	-	-	-
 Net Cost				
Manageable Direct Cost	3,316,948	3,316,948	4,185,948	26.20%
Debt Service	-	-	-	-
Charges by Other Departments	-	-	-	-
Net Cost Total	3,316,948	3,316,948	4,185,948	26.20%

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 2014 Revised budget. It includes \$95,586 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 2014 mill rate, based on the 2014 Revised budget and the service area assessed value at 04/11/2014, is calculated as follows:

$$\frac{\$ 3,619,128}{\$ 3,729,530,312} \times 1,000 = 0.97$$

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))

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Fire Lake Rec Ctr (555300 (5115)) - Department: Parks & Rec	50,000	50,000	50,000	-
ER Park Facilities (555000 (5119)) - Department: Parks & Rec	20,954	37,510	37,200	-0.83%
ER Chugiak Parks (555100 (5470)) - Department: Parks & Rec	1,121,104	1,318,027	1,663,582	26.22%
ER Parks Debt (555900 (5471)) - Department: Parks & Rec	997,004	305,622	411,734	34.72%
Chugiak Pool (555200 (5473)) - Department: Parks & Rec	500,971	602,714	614,484	1.95%
Contrib for Cap Improvmnt (555950 (5474)) - Department: Parks	1,399,907	1,325,000	1,118,859	-15.56%
Direct Cost Total	4,089,940	3,638,873	3,895,859	7.06%
Intragovernmental Charges				
Charges by Other Departments	284,110	346,439	297,892	-14.01%
Charges to Other Departments	(30,000)	(41,344)	(41,435)	0.22%
Function Cost Total	4,344,050	3,943,968	4,152,316	5.28%
Program Generated Revenue	(4,032,218)	(521,439)	(533,188)	2.25%
Net Cost Total	311,833	3,422,529	3,619,128	5.74%

Direct Cost by Category				
Personnel	1,175,940	1,347,615	1,443,072	7.08%
Supplies	73,294	92,150	87,150	-5.43%
Travel	-	-	-	-
Contractual/Other Services	1,839,858	1,883,646	1,944,063	3.21%
Debt Service/Depreciation	997,004	305,622	411,734	34.72%
Equipment, Furnishings	3,843	9,840	9,840	-
Direct Cost Total	4,089,940	3,638,873	3,895,859	7.06%

Position Summary as Budgeted

Full-Time	7	7	7	-
Part-Time	39	38	38	-
Position Total	46	45	45	-

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

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	50,000	50,000	50,000	-
Manageable Direct Cost Total	50,000	50,000	50,000	-
 Debt Service	-	-	-	-
 Direct Cost Total	50,000	50,000	50,000	-
Intragovernmental Charges				
Charges by Other Departments	1,276	1,682	3,307	96.61%
 Net Cost				
Manageable Direct Cost	50,000	50,000	50,000	-
Debt Service	-	-	-	-
Charges by Other Departments	1,276	1,682	3,307	96.61%
Net Cost Total	51,276	51,682	53,307	3.14%

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

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Salaries and Benefits	11,656	22,410	22,100	-1.38%
Supplies	829	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	8,469	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
Manageable Direct Cost Total	20,954	37,510	37,200	-0.83%
 Debt Service	-	-	-	-
 Direct Cost Total	20,954	37,510	37,200	-0.83%
 Intragovernmental Charges				
Charges by Other Departments	6,671	7,683	6,110	-20.47%
 Program Generated Revenue				
9442 - Sport And Park Activities	(7,830)	-	-	-
406290 - RecCntr Rntls&Activs	-	(8,000)	(8,000)	-
Program Generated Revenue Total	(7,830)	(8,000)	(8,000)	-
 Net Cost				
Manageable Direct Cost	20,954	37,510	37,200	-0.83%
Debt Service	-	-	-	-
Charges by Other Departments	6,671	7,683	6,110	-20.47%
Program Generated Revenue Total	(7,830)	(8,000)	(8,000)	-
Net Cost Total	19,794	37,193	35,310	-5.06%

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

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Salaries and Benefits	750,261	819,405	899,402	9.76%
Supplies	50,867	72,940	62,940	-13.71%
Travel	-	-	-	-
Contractual/Other Services	316,132	416,842	692,400	66.11%
Equipment, Furnishings	3,843	8,840	8,840	-
Manageable Direct Cost Total	1,121,104	1,318,027	1,663,582	26.22%
 Debt Service	 -	 -	 -	 -
Direct Cost Total	1,121,104	1,318,027	1,663,582	26.22%
Intragovernmental Charges				
Charges by Other Departments	206,480	252,702	234,061	-7.38%
Charges to Other Departments	(30,000)	(41,344)	(41,435)	0.22%
Program Generated Revenue				
9441 - Rec Centers And Programs	(124,887)	-	-	-
9442 - Sport And Park Activities	(39,137)	-	-	-
9499 - Reimbursed Cost	(30,026)	-	-	-
406620 - Reimbursed Cost-ER	-	(26,002)	(26,002)	-
9672 - Prior Yr Expense Recovery	(1,132)	-	-	-
9731 - Lease & Rental Revenue	(6,600)	-	-	-
406080 - Lease & Rntl Rev-HLB	-	(6,600)	(6,600)	-
9798 - Miscellaneous Revenues	(4,615)	-	-	-
406280 - Prgrm, Lessons, & Camps	-	(100,000)	(100,000)	-
406290 - RecCntr Rntls&Activs	-	(32,000)	(47,000)	46.88%
Program Generated Revenue Total	(206,398)	(164,602)	(179,602)	9.11%
Net Cost				
Manageable Direct Cost	1,121,104	1,318,027	1,663,582	26.22%
Debt Service	-	-	-	-
Charges by Other Departments	206,480	252,702	234,061	-7.38%
Charges to Other Departments	(30,000)	(41,344)	(41,435)	0.22%
Program Generated Revenue Total	(206,398)	(164,602)	(179,602)	9.11%
Net Cost Total	1,091,187	1,364,783	1,676,606	22.85%

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

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
 Debt Service	997,004	305,622	411,734	34.72%
 Direct Cost Total	997,004	305,622	411,734	34.72%
Intragovernmental Charges				
Charges by Other Departments	-	-	-	-
 Net Cost				
Manageable Direct Cost	-	-	-	-
Debt Service	997,004	305,622	411,734	34.72%
Charges by Other Departments	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	997,004	305,622	411,734	34.72%

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

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Salaries and Benefits	414,024	505,800	521,570	3.12%
Supplies	21,598	16,210	21,210	30.85%
Travel	-	-	-	-
Contractual/Other Services	65,350	80,704	71,704	-11.15%
Manageable Direct Cost Total	500,971	602,714	614,484	1.95%
 Debt Service	-	-	-	-
 Direct Cost Total	500,971	602,714	614,484	1.95%
 Intragovernmental Charges				
Charges by Other Departments	69,684	84,372	54,414	-35.51%
 Program Generated Revenue				
9443 - Aquatics	(237,381)	-	-	-
406300 - Aquatics	-	(250,000)	(250,000)	-
9791 - Cash Over & Short	15	-	-	-
Program Generated Revenue Total	(237,366)	(250,000)	(250,000)	-
 Net Cost				
Manageable Direct Cost	500,971	602,714	614,484	1.95%
Debt Service	-	-	-	-
Charges by Other Departments	69,684	84,372	54,414	-35.51%
Program Generated Revenue Total	(237,366)	(250,000)	(250,000)	-
Net Cost Total	333,289	437,086	418,898	-4.16%

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

	2012 Actuals	2013 Revised	2014 Revised	13 v 14 % Chg
Direct Cost				
Travel	-	-	-	-
Contractual/Other Services	1,399,907	1,325,000	1,118,859	-15.56%
Manageable Direct Cost Total	1,399,907	1,325,000	1,118,859	-15.56%
 Debt Service	-	-	-	-
 Direct Cost Total	1,399,907	1,325,000	1,118,859	-15.56%
Intragovernmental Charges				
Charges by Other Departments	-	-	-	-
 Net Cost				
Manageable Direct Cost	1,399,907	1,325,000	1,118,859	-15.56%
Debt Service	-	-	-	-
Charges by Other Departments	-	-	-	-
Net Cost Total	1,399,907	1,325,000	1,118,859	-15.56%