

## Chugiak Fire Service Area

(Fund 104000)

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

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

The net cost total on the Fund Summary presented on the following page represents the tax cost for the Chugiak Fire Service Area, based on the 2019 Revised budget. It includes \$87,751 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (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 2019 mill rate, based on the 2019 Revised budget and the service area assessed value at 03/28/2019, is calculated as follows:

$$\frac{\$ 1,266,799}{\$ 1,266,799,222} \times 1,000 = 1.00$$

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

	2017 Actuals	2018 Revised	2019 Revised	19 v 18 % Chg
<b>Direct Cost</b>				
Chugiak Fire and Rescue (354000) - Department: Fire	949,315	914,127	1,030,217	12.70%
<b>Direct Cost Total</b>	<b>949,315</b>	<b>914,127</b>	<b>1,030,217</b>	<b>12.70%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	292,408	363,520	324,333	-10.78%
<b>Function Cost Total</b>	<b>1,241,723</b>	<b>1,277,647</b>	<b>1,354,550</b>	<b>6.02%</b>
Program Generated Revenue	(373,790)	(56,001)	(87,751)	56.70%
<b>Net Cost Total</b>	<b>867,933</b>	<b>1,221,646</b>	<b>1,266,799</b>	<b>3.70%</b>

**Direct Cost by Category**

Salaries and Benefits	-	-	-	-
Supplies	24,276	-	-	-
Travel	-	-	-	-
Contractual/Other Services	923,230	914,127	1,030,217	12.70%
Debt Service	-	-	-	-
Equipment, Furnishings	1,809	-	-	-
<b>Direct Cost Total</b>	<b>949,315</b>	<b>914,127</b>	<b>1,030,217</b>	<b>12.70%</b>

**Position Summary as Budgeted**

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

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

	2017 Actuals	2018 Revised	2019 Revised	19 v 18 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	24,276	-	-	-
Travel	-	-	-	-
Contractual/Other Services	923,230	914,127	1,030,217	12.70%
Equipment, Furnishings	1,809	-	-	-
<b>Manageable Direct Cost Total</b>	<b>949,315</b>	<b>914,127</b>	<b>1,030,217</b>	<b>12.70%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>949,315</b>	<b>914,127</b>	<b>1,030,217</b>	<b>12.70%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	292,408	363,520	324,333	-10.78%
<b>Function Cost Total</b>	<b>1,241,723</b>	<b>1,277,647</b>	<b>1,354,550</b>	<b>6.02%</b>
<b>Program Generated Revenue</b>				
408380 - Prior Year Expense Recovery	(320,763)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(320,763)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	949,315	914,127	1,030,217	12.70%
Charges by/to Other Departments Total	292,408	363,520	324,333	-10.78%
Program Generated Revenue Total	(320,763)	-	-	-
<b>Net Cost Total</b>	<b>920,960</b>	<b>1,277,647</b>	<b>1,354,550</b>	<b>6.02%</b>

## Girdwood Valley Service Area (Fund 106000)

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

Girdwood Valley Service Area was established for street construction and maintenance, solid waste collection, fire protection, 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 2019 Revised budget. It includes \$78,258 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (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 2019 mill rate, based on the 2019 Revised budget and the service area assessed value at 03/28/2019, is calculated as follows:

$$\frac{\$ 3,141,226}{\$ 589,338,953} \times 1,000 = 5.33$$

**Fund 106000 Summary**  
**Girdwood Valley Service Area**  
(Fund Center # 355000, 450000, 558000, 746000, 189130)

	2017 Actuals	2018 Revised	2019 Revised	19 v 18 % Chg
<b>Direct Cost</b>				
Fire and Rescue (355000) - Department: Fire	837,285	837,121	897,121	7.17%
Police (450000) - Department: Police	627,439	635,000	650,000	2.36%
Parks & Recreation (558000) - Department: Parks & Recreation	224,470	237,216	315,545	33.02%
Street Maintenance (746000) - Department: Maintenance & Op	888,550	1,004,717	983,688	-2.09%
<b>Direct Cost Total</b>	<b>2,577,744</b>	<b>2,714,054</b>	<b>2,846,354</b>	<b>4.87%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	386,886	414,257	386,130	-6.79%
<b>Function Cost Total</b>	<b>2,964,630</b>	<b>3,128,311</b>	<b>3,232,484</b>	<b>3.33%</b>
Program Generated Revenue	(91,450)	(81,718)	(91,258)	11.67%
Girdwood Valley Service Area Fund Balance	-	(29,000)	-	-100.00%
<b>Net Cost Total</b>	<b>2,873,180</b>	<b>3,017,593</b>	<b>3,141,226</b>	<b>4.10%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	219,102	232,883	239,223	2.72%
Supplies	63,879	137,585	134,695	-2.10%
Travel	29	-	-	-
Contractual/Other Services	2,282,420	2,341,810	2,472,436	5.58%
Debt Service/Depreciation	12,315	1,776	-	-100.00%
Equipment, Furnishings	-	-	-	-
<b>Direct Cost Total</b>	<b>2,577,744</b>	<b>2,714,054</b>	<b>2,846,354</b>	<b>4.87%</b>

**Position Summary as Budgeted**

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

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

	2017 Actuals	2018 Revised	2019 Revised	19 v 18 % Chg
<b>Direct Cost</b>				
Supplies	21,861	30,000	30,000	-
Travel	-	-	-	-
Contractual/Other Services	803,110	805,345	867,121	7.67%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>824,971</b>	<b>835,345</b>	<b>897,121</b>	<b>7.40%</b>
Debt Service	12,315	1,776	-	-100.00%
<b>Non-Manageable Direct Cost Total</b>	<b>12,315</b>	<b>1,776</b>	<b>-</b>	<b>-100.00%</b>
<b>Direct Cost Total</b>	<b>837,285</b>	<b>837,121</b>	<b>897,121</b>	<b>7.17%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	196,888	229,815	234,763	2.15%
<b>Function Cost Total</b>	<b>1,034,173</b>	<b>1,066,936</b>	<b>1,131,884</b>	<b>6.09%</b>
<b>Program Generated Revenue</b>				
406625 - Reimbursed Cost-NonGrant Funded	(4,389)	-	-	-
408405 - Lease & Rental Revenue	(1,365)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(5,754)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	837,285	837,121	897,121	7.17%
Charges by/to Other Departments Total	196,888	229,815	234,763	2.15%
Program Generated Revenue Total	(5,754)	-	-	-
<b>Net Cost Total</b>	<b>1,028,419</b>	<b>1,066,936</b>	<b>1,131,884</b>	<b>6.09%</b>

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

	2017 Actuals	2018 Revised	2019 Revised	19 v 18 % Chg
<b>Direct Cost</b>				
Travel	-	-	-	-
Contractual/Other Services	627,439	635,000	650,000	2.36%
<b>Manageable Direct Cost Total</b>	<b>627,439</b>	<b>635,000</b>	<b>650,000</b>	<b>2.36%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>627,439</b>	<b>635,000</b>	<b>650,000</b>	<b>2.36%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	258	288	331	14.93%
<b>Function Cost Total</b>	<b>627,697</b>	<b>635,288</b>	<b>650,331</b>	<b>2.37%</b>
<b>Net Cost</b>				
Direct Cost Total	627,439	635,000	650,000	2.36%
Charges by/to Other Departments Total	258	288	331	14.93%
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>627,697</b>	<b>635,288</b>	<b>650,331</b>	<b>2.37%</b>

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

	2017 Actuals	2018 Revised	2019 Revised	19 v 18 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	9,210	7,244	7,550	4.22%
Supplies	17,089	37,322	34,495	-7.57%
Travel	-	-	-	-
Contractual/Other Services	198,171	192,650	273,500	41.97%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>224,470</b>	<b>237,216</b>	<b>315,545</b>	<b>33.02%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>224,470</b>	<b>237,216</b>	<b>315,545</b>	<b>33.02%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	88,423	98,319	76,987	-21.70%
<b>Function Cost Total</b>	<b>312,893</b>	<b>335,535</b>	<b>392,532</b>	<b>16.99%</b>
<b>Program Generated Revenue</b>				
406280 - Prgm, Lessons, & Camps	(6,411)	(3,500)	(3,500)	-
406290 - Rec Center Rentals & Activities	(1,948)	-	-	-
406310 - Camping Fees	(2,180)	(3,500)	(3,500)	-
<b>Program Generated Revenue Total</b>	<b>(10,539)</b>	<b>(7,000)</b>	<b>(7,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	224,470	237,216	315,545	33.02%
Charges by/to Other Departments Total	88,423	98,319	76,987	-21.70%
Program Generated Revenue Total	(10,539)	(7,000)	(7,000)	-
<b>Net Cost Total</b>	<b>302,353</b>	<b>328,535</b>	<b>385,532</b>	<b>17.35%</b>



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

	2017 Actuals	2018 Revised	2019 Revised	19 v 18 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	209,892	225,639	231,673	2.67%
Supplies	24,929	70,263	70,200	-0.09%
Travel	29	-	-	-
Contractual/Other Services	653,700	708,815	681,815	-3.81%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>888,550</b>	<b>1,004,717</b>	<b>983,688</b>	<b>-2.09%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>888,550</b>	<b>1,004,717</b>	<b>983,688</b>	<b>-2.09%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	101,317	85,835	74,049	-13.73%
<b>Function Cost Total</b>	<b>989,867</b>	<b>1,090,552</b>	<b>1,057,737</b>	<b>-3.01%</b>
<b>Program Generated Revenue</b>				
408405 - Lease & Rental Revenue	(7,310)	(9,000)	(6,000)	-33.33%
<b>Program Generated Revenue Total</b>	<b>(7,310)</b>	<b>(9,000)</b>	<b>(6,000)</b>	<b>-33.33%</b>
<b>Net Cost</b>				
Direct Cost Total	888,550	1,004,717	983,688	-2.09%
Charges by/to Other Departments Total	101,317	85,835	74,049	-13.73%
Program Generated Revenue Total	(7,310)	(9,000)	(6,000)	-33.33%
<b>Net Cost Total</b>	<b>982,557</b>	<b>1,081,552</b>	<b>1,051,737</b>	<b>-2.76%</b>

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

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

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

The maximum attainable mill rate for services provided in the service area shall not exceed 2.10 mills in any calendar year. No more than 1.1 mills shall be for road and drainage maintenance and no more than 1.0 mill shall be for capital improvements (AMC 27.30.215). The service area is included in Municipal Tax Districts 10, 22, 30, 50, 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 2019 Revised budget. It includes \$275,740 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (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 2019 mill rate, based on the 2019 Revised budget and the service area assessed value at 03/28/2019, is calculated as follows:

$$\frac{\$ \underline{6,931,737}}{\$ 3,610,279,430} \times 1,000 = 1.92$$

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

	2017 Actuals	2018 Revised	2019 Revised	19 v 18 % Chg
<b>Direct Cost</b>				
Operations of CBERRRSA (744900) - Department: Public Work	4,457,190	3,556,356	3,579,997	0.66%
ER Contribution to CIP (747300) - Department: Public Works Ac	3,723,580	3,723,580	3,538,074	-4.98%
<b>Direct Cost Total</b>	<b>8,180,770</b>	<b>7,279,936</b>	<b>7,118,071</b>	<b>-2.22%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	129,448	142,634	116,006	-18.67%
<b>Function Cost Total</b>	<b>8,310,218</b>	<b>7,422,570</b>	<b>7,234,077</b>	<b>-2.54%</b>
Program Generated Revenue	(387,108)	(336,592)	(302,340)	-10.18%
<b>Net Cost Total</b>	<b>7,923,110</b>	<b>7,085,978</b>	<b>6,931,737</b>	<b>-2.18%</b>

**Direct Cost by Category**

Salaries and Benefits	548,883	547,391	558,742	2.07%
Supplies	116,254	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	7,511,402	6,559,258	6,386,042	-2.64%
Debt Service	-	-	-	-
Equipment, Furnishings	4,231	6,000	6,000	-
<b>Direct Cost Total</b>	<b>8,180,770</b>	<b>7,279,936</b>	<b>7,118,071</b>	<b>-2.22%</b>

**Position Summary as Budgeted**

Full-Time	4	4	4	-
Part-Time	-	-	-	-
<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)

	2017 Actuals	2018 Revised	2019 Revised	19 v 18 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	548,883	547,391	558,742	2.07%
Supplies	116,254	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	3,787,822	2,835,678	2,847,968	0.43%
Equipment, Furnishings	4,231	6,000	6,000	-
<b>Manageable Direct Cost Total</b>	<b>4,457,190</b>	<b>3,556,356</b>	<b>3,579,997</b>	<b>0.66%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>4,457,190</b>	<b>3,556,356</b>	<b>3,579,997</b>	<b>0.66%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	129,448	142,634	116,006	-18.67%
<b>Function Cost Total</b>	<b>4,586,638</b>	<b>3,698,990</b>	<b>3,696,003</b>	<b>-0.08%</b>
<b>Program Generated Revenue</b>				
406625 - Reimbursed Cost-NonGrant Funded	(29,821)	(25,000)	(25,000)	-
408580 - Miscellaneous Revenues	-	(1,600)	(1,600)	-
<b>Program Generated Revenue Total</b>	<b>(29,821)</b>	<b>(26,600)</b>	<b>(26,600)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	4,457,190	3,556,356	3,579,997	0.66%
Charges by/to Other Departments Total	129,448	142,634	116,006	-18.67%
Program Generated Revenue Total	(29,821)	(26,600)	(26,600)	-
<b>Net Cost Total</b>	<b>4,556,817</b>	<b>3,672,390</b>	<b>3,669,403</b>	<b>-0.08%</b>

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

	2017 Actuals	2018 Revised	2019 Revised	19 v 18 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	3,723,580	3,723,580	3,538,074	-4.98%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>3,723,580</b>	<b>3,723,580</b>	<b>3,538,074</b>	<b>-4.98%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>3,723,580</b>	<b>3,723,580</b>	<b>3,538,074</b>	<b>-4.98%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>3,723,580</b>	<b>3,723,580</b>	<b>3,538,074</b>	<b>-4.98%</b>
<b>Program Generated Revenue</b>				
440010 - GCP CshPool ST-Int(MOA/ML&P)	1,784	-	-	-
440080 - UnRIzd Gns&Lss Invs(MOA/AWWU)	(2,449)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(665)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	3,723,580	3,723,580	3,538,074	-4.98%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	(665)	-	-	-
<b>Net Cost Total</b>	<b>3,722,915</b>	<b>3,723,580</b>	<b>3,538,074</b>	<b>-4.98%</b>

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

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

Eagle River-Chugiak Park and Recreational Service Area (ERCPRSA) was established for parks and recreational services and capital improvements within the service area. The maximum attainable mill rate for the service area shall not exceed 1.00 mill in any calendar year (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 2019 Revised budget. It includes \$168,259 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (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 2019 mill rate, based on the 2019 Revised budget and the service area assessed value at 03/28/2019, is calculated as follows:

$$\frac{\$ 4,090,325}{\$ 3,887,212,244} \times 1,000 = 1.05$$

The 2019 mill rate is within codified limits with 0.90 mill for parks and recreation services, 0.10 mill for capital improvements, and 0.05 mill for debt service for bonds that voters approved to be outside the codified limit.

**Fund 162 Summary**  
**Eagle River-Chugiak Park and Recreational Service Area**  
(Fund Center # 555300, 555000, 555100, 555900, 555200, 555950, 189280)

	2017 Actuals	2018 Revised	2019 Revised	19 v 18 % Chg
<b>Direct Cost</b>				
Fire Lake Rec Ctr (555300) - Department: Parks & Rec	40,761	50,000	50,000	-
ER Park Facilities (555000) - Department: Parks & Rec	24,833	41,540	41,717	0.43%
ER Chugiak Parks (555100) - Department: Parks & Rec	1,771,098	1,639,199	2,611,586	59.32%
ER Parks Debt (555900) - Department: Parks & Rec	259,302	187,101	203,113	8.56%
Chugiak Pool (555200) - Department: Parks & Rec	570,730	676,250	633,733	-6.29%
Contrib for Cap Improvmt (555950) - Department: Parks & Rec	1,004,126	949,288	388,721	-59.05%
Debt Service 161 (551000)	(10)	-	-	-
<b>Direct Cost Total</b>	<b>3,670,839</b>	<b>3,543,378</b>	<b>3,928,870</b>	<b>10.88%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	634,540	713,362	812,816	13.94%
<b>Function Cost Total</b>	<b>4,305,379</b>	<b>4,256,740</b>	<b>4,741,686</b>	<b>11.39%</b>
Program Generated Revenue	(676,858)	(576,258)	(651,361)	13.03%
<b>Net Cost Total</b>	<b>3,628,520</b>	<b>3,680,482</b>	<b>4,090,325</b>	<b>11.14%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	1,654,389	1,971,724	1,996,705	1.27%
Supplies	233,049	93,487	103,300	10.50%
Travel	-	-	-	-
Contractual/Other Services	1,504,914	1,281,226	1,615,912	26.12%
Debt Service/Depreciation	259,302	187,101	203,113	8.56%
Equipment, Furnishings	19,185	9,840	9,840	-
<b>Direct Cost Total</b>	<b>3,670,839</b>	<b>3,543,378</b>	<b>3,928,870</b>	<b>10.88%</b>

<b>Position Summary as Budgeted</b>				
Full-Time	11	14	14	-
Part-Time	37	37	37	-
<b>Position Total</b>	<b>48</b>	<b>51</b>	<b>51</b>	<b>-</b>

Position Summaries for 2017, 2018, and 2019 include 1 FT Director position that is split between Anchorage and Eagle River Parks & Rec.

Position Summary for 2017 Revised increased by 3 FT positions one of which is split between Anchorage and Eagle River Parks & Rec

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

	2017 Actuals	2018 Revised	2019 Revised	19 v 18 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	(158)	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	40,919	50,000	50,000	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>40,761</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>40,761</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	27,811	22,896	26,202	14.44%
<b>Function Cost Total</b>	<b>68,572</b>	<b>72,896</b>	<b>76,202</b>	<b>4.54%</b>
<b>Program Generated Revenue</b>				
440010 - GCP CshPool ST-Int(MOA/ML&P)	340	-	-	-
440080 - UnRlzd Gns&Lss Invs(MOA/AWWU)	(781)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(441)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	40,761	50,000	50,000	-
Charges by/to Other Departments Total	27,811	22,896	26,202	14.44%
Program Generated Revenue Total	(441)	-	-	-
<b>Net Cost Total</b>	<b>68,131</b>	<b>72,896</b>	<b>76,202</b>	<b>4.54%</b>



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

	2017 Actuals	2018 Revised	2019 Revised	19 v 18 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	13,301	26,440	26,617	0.67%
Supplies	1,908	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	9,624	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
<b>Manageable Direct Cost Total</b>	<b>24,833</b>	<b>41,540</b>	<b>41,717</b>	<b>0.43%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>24,833</b>	<b>41,540</b>	<b>41,717</b>	<b>0.43%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	14,726	17,432	10,868	-37.65%
<b>Function Cost Total</b>	<b>39,559</b>	<b>58,972</b>	<b>52,585</b>	<b>-10.83%</b>
<b>Program Generated Revenue</b>				
406290 - Rec Center Rentals & Activities	-	(8,000)	(8,000)	-
<b>Program Generated Revenue Total</b>	<b>-</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	24,833	41,540	41,717	0.43%
Charges by/to Other Departments Total	14,726	17,432	10,868	-37.65%
Program Generated Revenue Total	-	(8,000)	(8,000)	-
<b>Net Cost Total</b>	<b>39,559</b>	<b>50,972</b>	<b>44,585</b>	<b>-12.53%</b>

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

	2017 Actuals	2018 Revised	2019 Revised	19 v 18 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	1,168,977	1,380,731	1,448,052	4.88%
Supplies	204,375	60,112	69,925	16.32%
Travel	-	-	-	-
Contractual/Other Services	378,561	189,516	1,084,769	472.39%
Equipment, Furnishings	19,185	8,840	8,840	-
<b>Manageable Direct Cost Total</b>	<b>1,771,098</b>	<b>1,639,199</b>	<b>2,611,586</b>	<b>59.32%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>1,771,098</b>	<b>1,639,199</b>	<b>2,611,586</b>	<b>59.32%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	507,006	570,187	692,776	21.50%
<b>Function Cost Total</b>	<b>2,278,104</b>	<b>2,209,386</b>	<b>3,304,362</b>	<b>49.56%</b>
<b>Program Generated Revenue</b>				
460070 - MOA Property Sales	(750)	-	-	-
406280 - Prgrm, Lessons, & Camps	(129,188)	(120,500)	(120,500)	-
406290 - Rec Center Rentals & Activities	(101,448)	(57,000)	(57,000)	-
406080 - Lease & Rental Revenue-HLB	(850)	-	-	-
406540 - Other Charges For Services	(850)	-	-	-
406625 - Reimbursed Cost-NonGrant Funded	(6,231)	(26,002)	(26,002)	-
407050 - Other Fines and Forfeitures	(615)	-	-	-
408405 - Lease & Rental Revenue	(13,450)	(21,600)	(21,600)	-
408580 - Miscellaneous Revenues	(150)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(253,532)</b>	<b>(225,102)</b>	<b>(225,102)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	1,771,098	1,639,199	2,611,586	59.32%
Charges by/to Other Departments Total	507,006	570,187	692,776	21.50%
Program Generated Revenue Total	(253,532)	(225,102)	(225,102)	-
<b>Net Cost Total</b>	<b>2,024,572</b>	<b>1,984,284</b>	<b>3,079,260</b>	<b>55.18%</b>

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

	2017 Actuals	2018 Revised	2019 Revised	19 v 18 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	-	-	-	-
Debt Service	259,302	187,101	203,113	8.56%
<b>Non-Manageable Direct Cost Total</b>	<b>259,302</b>	<b>187,101</b>	<b>203,113</b>	<b>8.56%</b>
<b>Direct Cost Total</b>	<b>259,302</b>	<b>187,101</b>	<b>203,113</b>	<b>8.56%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>259,302</b>	<b>187,101</b>	<b>203,113</b>	<b>8.56%</b>
<b>Net Cost</b>				
Direct Cost Total	259,302	187,101	203,113	8.56%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>259,302</b>	<b>187,101</b>	<b>203,113</b>	<b>8.56%</b>

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

	2017 Actuals	2018 Revised	2019 Revised	19 v 18 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	472,269	564,553	522,036	-7.53%
Supplies	26,766	30,375	30,375	-
Travel	-	-	-	-
Contractual/Other Services	71,694	81,322	81,322	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>570,730</b>	<b>676,250</b>	<b>633,733</b>	<b>-6.29%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>570,730</b>	<b>676,250</b>	<b>633,733</b>	<b>-6.29%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	84,997	102,847	82,970	-19.33%
<b>Function Cost Total</b>	<b>655,727</b>	<b>779,097</b>	<b>716,703</b>	<b>-8.01%</b>
<b>Program Generated Revenue</b>				
406300 - Aquatics	(207,890)	(250,000)	(250,000)	-
9442 - Sport And Park Activities	-	-	-	-
<b>Program Generated Revenue Total</b>	<b>(207,890)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	570,730	676,250	633,733	-6.29%
Charges by/to Other Departments Total	84,997	102,847	82,970	-19.33%
Program Generated Revenue Total	(207,890)	(250,000)	(250,000)	-
<b>Net Cost Total</b>	<b>447,837</b>	<b>529,097</b>	<b>466,703</b>	<b>-11.79%</b>

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

	2017 Actuals	2018 Revised	2019 Revised	19 v 18 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,004,126	949,288	388,721	-59.05%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>1,004,126</b>	<b>949,288</b>	<b>388,721</b>	<b>-59.05%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>1,004,126</b>	<b>949,288</b>	<b>388,721</b>	<b>-59.05%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>1,004,126</b>	<b>949,288</b>	<b>388,721</b>	<b>-59.05%</b>
<b>Net Cost</b>				
Direct Cost Total	1,004,126	949,288	388,721	-59.05%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>1,004,126</b>	<b>949,288</b>	<b>388,721</b>	<b>-59.05%</b>