

## 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 need for the Chugiak Fire Service Area, based on the 2015 Revised budget.

The service area mill rate is calculated by dividing the tax need by the assessed valuation, then multiplying the result by 1,000.

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

The 2015 Chugiak Fire Service Area mill rate, based on the 2015 Revised budget and the service area assessed value at 03/20/2015, is calculated as follows:

$$\frac{\$ 1,174,630}{\$ 1,174,630,234} \times 1,000 = 1.00$$

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
<b>Direct Cost by Fund Center</b>				
Chugiak Fire and Rescue (354000) - Department: Fire	1,633,578	1,010,787	1,130,359	11.83%
Taxes and Reserves (189120 (9253)) - Department: Taxes and F	-	-	-	-
<b>Direct Cost Total</b>	<b>1,633,578</b>	<b>1,010,787</b>	<b>1,130,359</b>	<b>11.83%</b>
<b>Intragovernmental Charges by Fund Center</b>				
Chugiak Fire and Rescue (354000) - Department: Fire	195,536	176,888	183,761	3.89%
Taxes and Reserves (189120 (9253)) - Department: Taxes and F	-	-	-	-
<b>Intragovernmental Charges Total</b>	<b>195,536</b>	<b>176,888</b>	<b>183,761</b>	<b>3.89%</b>
<b>Function Cost Total</b>	<b>1,829,114</b>	<b>1,187,675</b>	<b>1,314,120</b>	<b>10.65%</b>
<b>Program Generated Revenue by Fund Center</b>				
Chugiak Fire and Rescue (354000) - Department: Fire	(157,179)	-	(93,117)	100.00%
Taxes and Reserves (189120 (9253)) - Department: Taxes and F	(145,959)	(72,857)	(46,373)	-36.35%
<b>Program Generated Revenue Total</b>	<b>(303,138)</b>	<b>(72,857)</b>	<b>(139,490)</b>	<b>91.46%</b>
<b>Net Cost Total</b>	<b>1,525,976</b>	<b>1,114,818</b>	<b>1,174,630</b>	<b>5.37%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	15,169	-	-	-
Travel	-	-	-	-
Contractual/OtherServices	1,617,707	1,010,787	1,130,359	11.83%
Debt Service	-	-	-	-
Equipment, Furnishings	701	-	-	-
<b>Direct Cost Total</b>	<b>1,633,578</b>	<b>1,010,787</b>	<b>1,130,359</b>	<b>11.83%</b>
<b>Position Summary as Budgeted</b>				
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)

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	-	-	-	-
Supplies	15,169	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,617,707	1,010,787	1,130,359	11.83%
Equipment, Furnishings	701	-	-	-
<b>Manageable Direct Cost Total</b>	<b>1,633,578</b>	<b>1,010,787</b>	<b>1,130,359</b>	<b>11.83%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>1,633,578</b>	<b>1,010,787</b>	<b>1,130,359</b>	<b>11.83%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	195,536	176,888	183,761	3.89%
<b>Program Generated Revenue</b>				
408380 - Prior Yr Exp Recov	(157,179)	-	(93,117)	100.00%
<b>Program Generated Revenue Total</b>	<b>(157,179)</b>	<b>-</b>	<b>(93,117)</b>	<b>100.00%</b>
<b>Net Cost</b>				
Direct Cost Total	1,633,578	1,010,787	1,130,359	11.83%
Charges by/to Other Departments Total	195,536	176,888	183,761	3.89%
Program Generated Revenue Total	(157,179)	-	(93,117)	100.00%
<b>Net Cost Total</b>	<b>1,671,935</b>	<b>1,187,675</b>	<b>1,221,003</b>	<b>2.81%</b>

**Chugiak Fire and Rescue**  
**Department: Taxes and Reserves**  
**Division: Chugiak Taxes and Reserves**  
 (Dept ID # 189120 (9253))

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	-	-	-	-
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	-	-	-	-
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Program Generated Revenue</b>				
401030 - Penalty and Interest on Delinquent Tax	(7,167)	(7,091)	(6,674)	-5.88%
9004 - Tax Cost Recoveries	2	-	-	-
401060 - Auto Tax	(20,842)	(20,847)	(21,736)	4.26%
405070 - Elctrc Co-Op Alloc	(1,665)	(1,639)	(1,560)	-4.82%
9601 - Contributions Other Funds	(113,247)	-	-	-
440010 - GCP CshPool ST-Int(MOA/ML&P)	(10,894)	(43,280)	(16,403)	-62.10%
9767 - Unrealized Gains & Losses	7,854	-	-	-
<b>Program Generated Revenue Total</b>	<b>(145,959)</b>	<b>(72,857)</b>	<b>(46,373)</b>	<b>-36.35%</b>
<b>Net Cost</b>				
Direct Cost Total	-	-	-	-
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	(145,959)	(72,857)	(46,373)	-36.35%
<b>Net Cost Total</b>	<b>(145,959)</b>	<b>(72,857)</b>	<b>(46,373)</b>	<b>-36.35%</b>

## Girdwood Valley Service Area

(Fund 106000)

---

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

Girdwood Valley Service Area was established for street construction and maintenance, solid waste collection, fire protection, 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 need for the Girdwood Valley Service Area, based on the 2015 Revised budget.

The service area mill rate is calculated by dividing the tax need by the assessed valuation, then multiplying the result by 1,000.

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

The 2015 Girdwood Valley Service Area mill rate, based on the 2015 Revised budget and the service area assessed value at 03/20/2015, is calculated as follows:

$$\frac{\$ 2,137,835}{\$ 523,693,736} \times 1,000 = 4.08$$

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
<b>Direct Cost by Fund Center / Deptid</b>				
Fire and Rescue (355000) - Department: Fire	682,553	734,014	738,230	0.57%
Parks and Recreation (558000 (5480)) - Department: Parks and Recreation	256,733	264,984	264,982	0.00%
Street Maintenance (746000) - Department: Public Works	810,049	862,916	935,941	8.46%
Taxes and Reserves (189130 (9255)) - Department: Taxes and Reserves	-	-	-	-
<b>Direct Cost Total</b>	<b>1,749,335</b>	<b>1,861,914</b>	<b>1,939,153</b>	<b>4.15%</b>
<b>Intragovernmental Charges by Fund Center</b>				
Fire and Rescue (355000) - Department: Fire	162,842	122,405	127,949	4.53%
Parks and Recreation (558000 (5480)) - Department: Parks and Recreation	68,449	69,076	65,574	-5.07%
Street Maintenance (746000) - Department: Public Works	61,899	61,297	62,710	2.31%
Taxes and Reserves (189130 (9255)) - Department: Taxes and Reserves	-	-	-	-
<b>Intragovernmental Charges Total</b>	<b>293,190</b>	<b>252,778</b>	<b>256,233</b>	<b>1.37%</b>
<b>Function Cost Total</b>	<b>2,042,525</b>	<b>2,114,692</b>	<b>2,195,386</b>	<b>3.82%</b>

<b>Program Generated Revenue by Fund Center</b>				
Fire and Rescue (355000) - Department: Fire	-	-	-	-
Parks and Recreation (558000 (5480)) - Department: Parks and Recreation	(10,123)	(6,000)	(7,000)	16.67%
Street Maintenance (746000) - Department: Public Works	2,954	(3,000)	(3,000)	-
Taxes and Reserves (189130 (9255)) - Department: Taxes and Reserves	(318,786)	(53,003)	(47,551)	-10.29%
<b>Program Generated Revenue Total</b>	<b>(325,954)</b>	<b>(62,003)</b>	<b>(57,551)</b>	<b>-7.18%</b>
<b>Net Cost Total</b>	<b>1,716,571</b>	<b>2,052,689</b>	<b>2,137,835</b>	<b>4.15%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	126,447	144,016	169,145	17.45%
Supplies	80,656	104,884	104,384	-0.48%
Travel	2	-	-	-
Contractual/Other Services	1,463,442	1,593,840	1,637,234	2.72%
Debt Service	18,897	19,174	23,390	21.99%
Equipment, Furnishings	59,890	-	5,000	100.00%
<b>Direct Cost Total</b>	<b>1,749,335</b>	<b>1,861,914</b>	<b>1,939,153</b>	<b>4.15%</b>

<b>Position Summary as Budgeted</b>				
Full-Time	-	1	1	-
Part-Time	1	1	2	100.00%
<b>Position Total</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>50.00%</b>

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	-	-	-	-
Supplies	12,647	-	-	-
Travel	-	-	-	-
Contractual/Other Services	651,008	714,840	714,840	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>663,655</b>	<b>714,840</b>	<b>714,840</b>	<b>-</b>
Debt Service	18,897	19,174	23,390	21.99%
<b>Direct Cost Total</b>	<b>682,553</b>	<b>734,014</b>	<b>738,230</b>	<b>0.57%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	162,842	122,405	127,949	4.53%
<b>Program Generated Revenue</b>				
<b>Program Generated Revenue Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	682,553	734,014	738,230	0.57%
Charges by/to Other Departments Total	162,842	122,405	127,949	4.53%
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>845,395</b>	<b>856,419</b>	<b>866,179</b>	<b>1.14%</b>

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	-	-	14,598	100.00%
Supplies	20,884	47,484	34,184	-28.01%
Travel	2	-	-	-
Contractual/Other Services	183,156	217,500	211,200	-2.90%
Equipment, Furnishings	52,691	-	5,000	100.00%
<b>Manageable Direct Cost Total</b>	<b>256,733</b>	<b>264,984</b>	<b>264,982</b>	<b>0.00%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>256,733</b>	<b>264,984</b>	<b>264,982</b>	<b>0.00%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	68,449	69,076	65,574	-5.07%
<b>Program Generated Revenue</b>				
9441 - Rec Centers And Programs	(6,888)	-	-	-
9444 - Camping Fees	(1,329)	-	-	-
9442 - Sport And Park Activities	(745)	-	-	-
9499 - Reimbursed Cost	(1,161)	-	-	-
406280 - Prgm, Lessons, & Camps	-	(6,000)	(7,000)	16.67%
<b>Program Generated Revenue Total</b>	<b>(10,123)</b>	<b>(6,000)</b>	<b>(7,000)</b>	<b>16.67%</b>
<b>Net Cost</b>				
Direct Cost Total	256,733	264,984	264,982	0.00%
Charges by/to Other Departments Total	68,449	69,076	65,574	-5.07%
Program Generated Revenue Total	(10,123)	(6,000)	(7,000)	16.67%
<b>Net Cost Total</b>	<b>315,060</b>	<b>328,060</b>	<b>323,556</b>	<b>-1.37%</b>



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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	126,447	144,016	154,547	7.31%
Supplies	47,125	57,400	70,200	22.30%
Travel	-	-	-	-
Contractual/Other Services	629,277	661,500	711,194	7.51%
Equipment, Furnishings	7,199	-	-	-
<b>Manageable Direct Cost Total</b>	<b>810,049</b>	<b>862,916</b>	<b>935,941</b>	<b>8.46%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>810,049</b>	<b>862,916</b>	<b>935,941</b>	<b>8.46%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	61,899	61,297	62,710	2.31%
<b>Program Generated Revenue</b>				
9442 - Sport And Park Activities	2,954	-	-	-
406080 - Lease & Rntl Rev-HLB	-	(3,000)	(3,000)	-
<b>Program Generated Revenue Total</b>	<b>2,954</b>	<b>(3,000)</b>	<b>(3,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	810,049	862,916	935,941	8.46%
Charges by/to Other Departments Total	61,899	61,297	62,710	2.31%
Program Generated Revenue Total	2,954	(3,000)	(3,000)	-
<b>Net Cost Total</b>	<b>874,901</b>	<b>921,213</b>	<b>995,651</b>	<b>8.08%</b>

**Girdwood Valley Street Maintenance**  
**Department: Taxes and Reserves**  
**Division: Girdwood Taxes & Reserves**  
(Fund Center # 189130 (9255))

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	-	-	-	-
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	-	-	-	-
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Program Generated Revenue</b>				
401030 - Penalty and Interest on Delinquent Tax	(10,420)	(11,144)	(10,489)	-5.88%
9004 - Tax Cost Recoveries	49	-	-	-
401060 - Auto Tax	(29,925)	(29,934)	(31,209)	4.26%
405070 - Elctrc Co-Op Alloc	(2,365)	(2,328)	(2,216)	-4.81%
9601 - Contributions Other Funds	(267,006)	-	-	-
9615 - Const Investm Pool Int	(112)	-	-	-
408380 - Prior Yr Exp Recov	(824)	-	-	-
440010 - GCP CshPool ST-Int(MOA/ML&P)	(15,639)	(9,597)	(3,637)	-62.10%
9767 - Unrealized Gains & Losses	7,455	-	-	-
<b>Program Generated Revenue Total</b>	<b>(318,786)</b>	<b>(53,003)</b>	<b>(47,551)</b>	<b>-10.29%</b>
<b>Net Cost</b>				
Direct Cost Total	-	-	-	-
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	(318,786)	(53,003)	(47,551)	-10.29%
<b>Net Cost Total</b>	<b>(318,786)</b>	<b>(53,003)</b>	<b>(47,551)</b>	<b>-10.29%</b>

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

---

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

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

The maximum attainable mill rate for services provided in the service area shall not exceed 2.10 mills in any calendar year. No more than 1.1 mills shall be for road and drainage maintenance and no more than 1.0 mill shall be for capital improvements (AMC 27.30.215). The service area is included in Municipal Tax Districts 10, 22, 30, 50 and 51.

The net cost total on the fund summary presented on the following page represents the tax need for the CBERRRSA, based on the 2015 Revised budget.

The service area mill rate is calculated by dividing the tax need by the assessed valuation, then multiplying the result by 1,000.

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

The 2015 CBERRRSA mill rate, based on the 2015 Revised budget and the service area assessed value at 03/20/2015, is calculated as follows:

$$\frac{\$ 6,768,889}{\$ 3,562,573,052} \times 1,000 = 1.90$$

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
<b>Direct Cost by Fund Center</b>				
Operations of CBERRRSA (744900) - Department: Public Works	3,387,533	3,420,719	3,417,082	-0.11%
ER Contribution to CIP (747300) - Department: Public Works	3,316,948	4,185,948	3,562,573	-14.89%
Taxes and Reserves (189180 (9287)) - Department: Taxes and F	-	-	-	-
<b>Direct Cost Total</b>	<b>6,704,481</b>	<b>7,606,667</b>	<b>6,979,655</b>	<b>-8.24%</b>
<b>Intragovernmental Charges by Fund Center</b>				
Operations of CBERRRSA (744900) - Department: Public Works	102,862	110,648	106,185	-4.03%
ER Contribution to CIP (747300) - Department: Public Works	-	-	-	-
Taxes and Reserves (189180 (9287)) - Department: Taxes and F	-	-	-	-
<b>Intragovernmental Charges Total</b>	<b>102,862</b>	<b>110,648</b>	<b>106,185</b>	<b>-4.03%</b>
<b>Function Cost Total</b>	<b>6,807,344</b>	<b>7,717,315</b>	<b>7,085,840</b>	<b>-8.18%</b>
<b>Program Generated Revenue by Fund Center</b>				
Operations of CBERRRSA (744900) - Department: Public Works	(151,696)	(26,600)	(26,600)	-
ER Contribution to CIP (747300) - Department: Public Works	-	-	-	-
Taxes and Reserves (189180 (9287)) - Department: Taxes and F	(1,158,812)	(298,228)	(290,351)	-2.64%
<b>Program Generated Revenue Total</b>	<b>(1,310,508)</b>	<b>(324,828)</b>	<b>(316,951)</b>	<b>-2.42%</b>
<b>Net Cost Total</b>	<b>5,496,836</b>	<b>7,392,487</b>	<b>6,768,889</b>	<b>-8.44%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	507,900	500,652	524,158	4.70%
Supplies	224,457	169,940	169,940	-
Travel	23	-	-	-
Contractual/Other Services	5,970,421	6,930,075	6,279,557	-9.39%
Debt Service	-	-	-	-
Equipment, Furnishings	1,680	6,000	6,000	-
<b>Direct Cost Total</b>	<b>6,704,481</b>	<b>7,606,667</b>	<b>6,979,655</b>	<b>-8.24%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	3	4	4	-
Part-Time	1	-	-	-
<b>Position Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>-</b>

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	507,900	500,652	524,158	4.70%
Supplies	224,457	169,940	169,940	-
Travel	-	-	-	-
Contractual/Other Services	2,653,496	2,744,127	2,716,984	-0.99%
Equipment, Furnishings	1,680	6,000	6,000	-
<b>Manageable Direct Cost Total</b>	<b>3,387,533</b>	<b>3,420,719</b>	<b>3,417,082</b>	<b>-0.11%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>3,387,533</b>	<b>3,420,719</b>	<b>3,417,082</b>	<b>-0.11%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	102,862	110,648	106,185	-4.03%
<b>Program Generated Revenue</b>				
9499 - Reimbursed Cost	(32,844)	-	-	-
406620 - Reimbursed Cost-ER	-	(25,000)	-	-100.00%
406625 - Rmb Cost-NonGrntFund	-	-	(25,000)	100.00%
408580 - Miscellaneous Revenues	-	(1,600)	(1,600)	-
9672 - Prior Yr Expense Recovery	(118,852)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(151,696)</b>	<b>(26,600)</b>	<b>(26,600)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	3,387,533	3,420,719	3,417,082	-0.11%
Charges by/to Other Departments Total	102,862	110,648	106,185	-4.03%
Program Generated Revenue Total	(151,696)	(26,600)	(26,600)	-
<b>Net Cost Total</b>	<b>3,338,699</b>	<b>3,504,767</b>	<b>3,496,667</b>	<b>-0.23%</b>

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	3,316,948	4,185,948	3,562,573	-14.89%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>3,316,948</b>	<b>4,185,948</b>	<b>3,562,573</b>	<b>-14.89%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>3,316,948</b>	<b>4,185,948</b>	<b>3,562,573</b>	<b>-14.89%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Program Generated Revenue</b>				
<b>Program Generated Revenue Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	3,316,948	4,185,948	3,562,573	-14.89%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>3,316,948</b>	<b>4,185,948</b>	<b>3,562,573</b>	<b>-14.89%</b>

**Eagle River Contribution to CIP**  
**Department: Taxes and Reserves**  
**Division: Eagle River RRSA Taxes and Reserves**  
(Fund Center # 189180 (9287))

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	-	-	-	-
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	-	-	-	-
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Program Generated Revenue</b>				
401030 - Penalty and Interest on Delinquent Tax	(24,326)	(33,431)	(31,465)	-5.88%
9004 - Tax Cost Recoveries	(18)	-	-	-
401060 - Auto Tax	(148,500)	(148,538)	(154,866)	4.26%
9601 - Contributions Other Funds	(972,647)	(96,550)	(96,550)	-
408380 - Prior Yr Exp Recov	(738)	-	-	-
440010 - GCP CshPool ST-Int(MOA/ML&P)	(37,248)	(19,709)	(7,470)	-62.10%
9767 - Unrealized Gains & Losses	24,665	-	-	-
<b>Program Generated Revenue Total</b>	<b>(1,158,812)</b>	<b>(298,228)</b>	<b>(290,351)</b>	<b>-2.64%</b>
<b>Net Cost</b>				
Direct Cost Total	-	-	-	-
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	(1,158,812)	(298,228)	(290,351)	-2.64%
<b>Net Cost Total</b>	<b>(1,158,812)</b>	<b>(298,228)</b>	<b>(290,351)</b>	<b>-2.64%</b>

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

---

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

Eagle River-Chugiak Park and Recreational Service Area (ERCPRSA) was established for parks and recreational services within the service area. The maximum attainable mill rate for the service area shall not exceed 1.00 mill in any calendar year. No more than .70 mill shall be for parks and recreation services and no more than .30 mill shall be for capital improvements (AMC 27.30.090). The service area is included in multiple Municipal Tax Districts.

The net cost total on the fund summary presented on the following page represents the tax need for the ERCPRSA, based on the 2015 Revised budget.

The service area mill rate is calculated by dividing the tax need by the assessed valuation, then multiplying the result by 1,000.

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

The 2015 ERCPRSA mill rate, based on the 2015 Revised budget and the service area assessed value at 03/20/2015, is calculated as follows:

$$\frac{\$ 3,985,397}{\$ 3,851,529,713} \times 1,000 = 1.03$$

The 2015 ERCPRSA mill rate is comprised of the following components:

Parks and Recreation Services:	0.64 mills (max allowable is .70)
Capital Improvements:	0.30 mills (max allowable is .30)
<u>Debt Service on Voter Approved Bonds:</u>	<u>0.09 mills (voter approved)</u>
Total	1.03 mills



**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))

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
<b>Direct Cost by Fund Center</b>				
Fire Lake Rec Ctr (555300 (5115)) - Department: Parks & Rec	-	50,000	50,000	-
ER Park Facilities (555000 (5119)) - Department: Parks & Rec	18,064	37,200	112,724	203.02%
ER Chugiak Parks (555100 (5470)) - Department: Parks & Rec	1,147,272	1,663,582	1,861,282	11.88%
ER Parks Debt (555900 (5471)) - Department: Parks & Rec	298,889	411,734	361,936	-12.09%
Chugiak Pool (555200 (5473)) - Department: Parks & Rec	519,712	614,484	632,566	2.94%
Contrib for Cap Improvmnt (555950 (5474)) - Department: Park:	1,325,000	1,118,859	1,155,459	3.27%
Taxes and Reserves (189280 (9260)) - Department: Taxes and	-	-	-	-
<b>Direct Cost Total</b>	<b>3,308,937</b>	<b>3,895,859</b>	<b>4,173,967</b>	<b>7.14%</b>
<b>Intragovernmental Charges by Fund Center</b>				
Fire Lake Rec Ctr (555300 (5115)) - Department: Parks & Rec	2,574	3,307	3,506	6.02%
ER Park Facilities (555000 (5119)) - Department: Parks & Rec	5,418	6,110	9,048	48.09%
ER Chugiak Parks (555100 (5470)) - Department: Parks & Rec	170,201	192,626	227,237	17.97%
ER Parks Debt (555900 (5471)) - Department: Parks & Rec	-	-	-	-
Chugiak Pool (555200 (5473)) - Department: Parks & Rec	69,759	54,414	55,150	1.35%
Contrib for Cap Improvmnt (555950 (5474)) - Department: Park:	-	-	-	-
Taxes and Reserves (189280 (9260)) - Department: Taxes and	-	-	-	-
<b>Intragovernmental Charges Total</b>	<b>247,953</b>	<b>256,457</b>	<b>294,941</b>	<b>15.01%</b>
<b>Function Cost Total</b>	<b>3,556,890</b>	<b>4,152,316</b>	<b>4,468,908</b>	<b>7.62%</b>
<b>Program Generated Revenue by Fund Center</b>				
Fire Lake Rec Ctr (555300 (5115)) - Department: Parks & Rec	-	-	-	-
ER Park Facilities (555000 (5119)) - Department: Parks & Rec	(6,728)	(8,000)	(8,000)	-
ER Chugiak Parks (555100 (5470)) - Department: Parks & Rec	(232,023)	(179,602)	(179,602)	-
ER Parks Debt (555900 (5471)) - Department: Parks & Rec	-	-	-	-
Chugiak Pool (555200 (5473)) - Department: Parks & Rec	(257,811)	(250,000)	(250,000)	-
Contrib for Cap Improvmnt (555950 (5474)) - Department: Park:	-	-	-	-
Taxes and Reserves (189280 (9260)) - Department: Taxes and	(217,703)	(95,586)	(45,909)	-51.97%
<b>Program Generated Revenue Total</b>	<b>(714,265)</b>	<b>(533,188)</b>	<b>(483,511)</b>	<b>-9.32%</b>
<b>Net Cost Total</b>	<b>2,842,625</b>	<b>3,619,128</b>	<b>3,985,397</b>	<b>10.12%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	1,237,953	1,443,072	1,633,552	13.20%
Supplies	106,131	87,150	395,865	354.23%
Travel	-	-	-	-
Contractual/Other Services	1,664,014	1,944,063	1,772,774	-8.81%
Debt Service	298,889	411,734	361,936	-12.09%
Equipment, Furnishings	1,951	9,840	9,840	-
<b>Direct Cost Total</b>	<b>3,308,937</b>	<b>3,895,859</b>	<b>4,173,967</b>	<b>7.14%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	7	8	10	25.00%
Part-Time	38	38	37	-2.63%
<b>Position Total</b>	<b>45</b>	<b>46</b>	<b>47</b>	<b>2.17%</b>

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	50,000	50,000	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	-	<b>50,000</b>	<b>50,000</b>	-
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	-	<b>50,000</b>	<b>50,000</b>	-
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	2,574	3,307	3,506	6.02%
<b>Program Generated Revenue</b>				
<b>Program Generated Revenue Total</b>	-	-	-	-
<b>Net Cost</b>				
Direct Cost Total	-	50,000	50,000	-
Charges by/to Other Departments Total	2,574	3,307	3,506	6.02%
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>2,574</b>	<b>53,307</b>	<b>53,506</b>	<b>0.37%</b>

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	10,045	22,100	97,624	341.74%
Supplies	904	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	7,115	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
<b>Manageable Direct Cost Total</b>	<b>18,064</b>	<b>37,200</b>	<b>112,724</b>	<b>203.02%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>18,064</b>	<b>37,200</b>	<b>112,724</b>	<b>203.02%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	5,418	6,110	9,048	48.09%
<b>Program Generated Revenue</b>				
9442 - Sport And Park Activities	(6,728)	-	-	-
406290 - RecCntr Rntls&Activs	-	(8,000)	(8,000)	-
<b>Program Generated Revenue Total</b>	<b>(6,728)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	18,064	37,200	112,724	203.02%
Charges by/to Other Departments Total	5,418	6,110	9,048	48.09%
Program Generated Revenue Total	(6,728)	(8,000)	(8,000)	-
<b>Net Cost Total</b>	<b>16,754</b>	<b>35,310</b>	<b>113,772</b>	<b>222.21%</b>

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	784,329	899,402	1,002,409	11.45%
Supplies	84,948	62,940	366,655	482.55%
Travel	-	-	-	-
Contractual/Other Services	276,112	692,400	483,378	-30.19%
Equipment, Furnishings	1,883	8,840	8,840	-
<b>Manageable Direct Cost Total</b>	<b>1,147,272</b>	<b>1,663,582</b>	<b>1,861,282</b>	<b>11.88%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>1,147,272</b>	<b>1,663,582</b>	<b>1,861,282</b>	<b>11.88%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	170,201	192,626	227,237	17.97%
<b>Program Generated Revenue</b>				
9441 - Rec Centers And Programs	(123,688)	-	-	-
9442 - Sport And Park Activities	(42,904)	-	-	-
9499 - Reimbursed Cost	(52,675)	-	-	-
406620 - Reimbursed Cost-ER	-	(26,002)	-	-100.00%
406625 - Rmb Cost-NonGrntFund	-	-	(26,002)	100.00%
9672 - Prior Yr Expense Recovery	(258)	-	-	-
9731 - Lease & Rental Revenue	(7,200)	-	-	-
406080 - Lease & Rntl Rev-HLB	-	(6,600)	(6,600)	-
9798 - Miscellaneous Revenues	(5,299)	-	-	-
406280 - Prgm, Lessons, & Camps	-	(100,000)	(100,000)	-
406290 - RecCntr Rntls&Activs	-	(47,000)	(47,000)	-
<b>Program Generated Revenue Total</b>	<b>(232,023)</b>	<b>(179,602)</b>	<b>(179,602)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	1,147,272	1,663,582	1,861,282	11.88%
Charges by/to Other Departments Total	170,201	192,626	227,237	17.97%
Program Generated Revenue Total	(232,023)	(179,602)	(179,602)	-
<b>Net Cost Total</b>	<b>1,085,450</b>	<b>1,676,606</b>	<b>1,908,917</b>	<b>13.86%</b>

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	-	-	-	-
Debt Service	298,889	411,734	361,936	-12.09%
<b>Direct Cost Total</b>	<b>298,889</b>	<b>411,734</b>	<b>361,936</b>	<b>-12.09%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Program Generated Revenue</b>				
<b>Program Generated Revenue Total</b>	-	-	-	-
<b>Net Cost</b>				
Direct Cost Total	298,889	411,734	361,936	-12.09%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>298,889</b>	<b>411,734</b>	<b>361,936</b>	<b>-12.09%</b>

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	443,578	521,570	533,519	2.29%
Supplies	20,279	21,210	26,210	23.57%
Travel	-	-	-	-
Contractual/Other Services	55,788	71,704	72,837	1.58%
Equipment, Furnishings	68	-	-	-
<b>Manageable Direct Cost Total</b>	<b>519,712</b>	<b>614,484</b>	<b>632,566</b>	<b>2.94%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>519,712</b>	<b>614,484</b>	<b>632,566</b>	<b>2.94%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	69,759	54,414	55,150	1.35%
<b>Program Generated Revenue</b>				
9443 - Aquatics	(257,824)	-	-	-
406300 - Aquatics	-	(250,000)	(250,000)	-
9791 - Cash Over & Short	13	-	-	-
<b>Program Generated Revenue Total</b>	<b>(257,811)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	519,712	614,484	632,566	2.94%
Charges by/to Other Departments Total	69,759	54,414	55,150	1.35%
Program Generated Revenue Total	(257,811)	(250,000)	(250,000)	-
<b>Net Cost Total</b>	<b>331,661</b>	<b>418,898</b>	<b>437,716</b>	<b>4.49%</b>

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

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,325,000	1,118,859	1,155,459	3.27%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>1,325,000</b>	<b>1,118,859</b>	<b>1,155,459</b>	<b>3.27%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>1,325,000</b>	<b>1,118,859</b>	<b>1,155,459</b>	<b>3.27%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Program Generated Revenue</b>				
<b>Program Generated Revenue Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	1,325,000	1,118,859	1,155,459	3.27%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>1,325,000</b>	<b>1,118,859</b>	<b>1,155,459</b>	<b>3.27%</b>

**Contribution for Capital Improvements**  
**Department: Taxes and Reserves**  
**Division: Eagle River/Chugiak P&R Taxes and Reserves**  
(Fund Center # 189280 (9260))

	2013 Actuals	2014 Revised	2015 Revised	14 v 15 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	-	-	-	-
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	-	-	-	-
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Program Generated Revenue</b>				
401030 - Penalty and Interest on Delinquent Taxes	(15,207)	(17,222)	(16,209)	-5.88%
9004 - Tax Cost Recoveries	0	-	-	-
9601 - Contributions Other Funds	(177,629)	-	-	-
408380 - Prior Yr Exp Recov	(1,651)	-	-	-
440010 - GCP CshPool ST-Int(MOA/ML&P)	(49,449)	(78,364)	(29,700)	-62.10%
9767 - Unrealized Gains & Losses	26,233	-	-	-
<b>Program Generated Revenue Total</b>	<b>(217,703)</b>	<b>(95,586)</b>	<b>(45,909)</b>	<b>-51.97%</b>
<b>Net Cost</b>				
Direct Cost Total	-	-	-	-
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	(217,703)	(95,586)	(45,909)	-51.97%
<b>Net Cost Total</b>	<b>(217,703)</b>	<b>(95,586)</b>	<b>(45,909)</b>	<b>-51.97%</b>