

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 2021 Revised budget. It includes \$47,919 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 2021 mill rate, based on the 2021 Revised Budget taxes to be collected and the service area assessed value at 04/09/2021, is calculated as follows:

$$\frac{\$ 1,260,415}{\$ 1,260,415,117} \times 1,000 = 1.00$$

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

	2019 Actuals	2020 Revised	2021 Revised	21 v 20 % Chg
Direct Cost by Fund Center				
Chugiak Fire and Rescue (354000) - Department: Fire	1,603,806	994,224	957,642	-3.68%
Direct Cost Total	1,603,806	994,224	957,642	-3.68%
Intragovernmental Charges				
Charges by/to Other Departments	327,264	340,925	350,692	2.86%
Function Cost Total	1,931,070	1,335,149	1,308,334	-2.01%
Program Generated Revenue	(402,274)	(63,807)	(47,919)	-24.90%
Net Cost Total	1,528,796	1,271,342	1,260,415	-0.86%

Direct Cost by Category

Salaries and Benefits	-	-	-	-
Supplies	2,262	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,601,544	994,224	957,642	-3.68%
Debt Service	-	-	-	-
Equipment, Furnishings	-	-	-	-
Direct Cost Total	1,603,806	994,224	957,642	-3.68%

Position Summary as Budgeted

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

Chugiak Fire and Rescue
Department: Fire
Division: Emergency Operations
(Fund Center # 354000)

	2019 Actuals	2020 Revised	2021 Revised	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	2,262	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,601,544	994,224	957,642	-3.68%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	1,603,806	994,224	957,642	-3.68%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	1,603,806	994,224	957,642	-3.68%
Intragovernmental Charges				
Charges by/to Other Departments	327,264	340,925	350,692	2.86%
Function Cost Total	1,931,070	1,335,149	1,308,334	-2.01%
Net Cost				
Direct Cost Total	1,603,806	994,224	957,642	-3.68%
Charges by/to Other Departments Total	327,264	340,925	350,692	2.86%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	1,931,070	1,335,149	1,308,334	-2.01%

Girdwood Valley Service Area

(Fund 106000)

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

Girdwood Valley Service Area was established for street construction and maintenance, solid waste collection, fire protection, parks and recreation, operation and maintenance of a municipal cemetery, and police protection services, all at the sole expense of the Girdwood Valley Service Area. The maximum attainable mill rate for the service area shall not exceed 6.00 mills in any calendar year (AMC 27.30.020). The service area is included in Municipal Tax District 4.

The net cost total on the fund summary presented on the following page represents the tax cost for the Girdwood Valley Service Area, based on the 2021 Revised budget. It includes \$55,418 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 2021 mill rate, based on the 2021 Revised Budget taxes to be collected and the service area assessed value at 04/09/2021, is calculated as follows:

$$\frac{\$ 3,388,502}{\$ 668,882,549} \times 1,000 = 5.07$$

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

	2019 Actuals	2020 Revised	2021 Revised	21 v 20 % Chg
Direct Cost by Fund Center				
Fire and Rescue (355000) - Department: Fire	1,137,049	897,121	897,121	-
Police (450000) - Department: Police	647,350	691,000	691,000	-
Parks & Recreation (558000) - Department: Parks & Recreation	276,963	339,266	342,444	0.94%
Street Maintenance (746000) - Department: Maintenance & Ops	931,940	1,016,016	1,120,721	10.31%
Direct Cost Total	2,993,302	2,943,403	3,051,286	3.67%
Intragovernmental Charges				
Charges by/to Other Departments	397,141	414,458	419,634	1.25%
Function Cost Total	3,390,444	3,357,861	3,470,920	3.37%
Program Generated Revenue	(159,740)	(95,260)	(82,418)	-13.48%
Net Cost Total	3,230,703	3,262,601	3,388,502	3.86%

Direct Cost by Category				
Salaries and Benefits	253,954	279,306	286,393	2.54%
Supplies	82,801	138,200	138,200	-
Travel	13	-	-	-
Contractual/Other Services	2,641,472	2,525,897	2,626,693	3.99%
Debt Service	0	-	-	-
Equipment, Furnishings	15,062	-	-	-
Direct Cost Total	2,993,302	2,943,403	3,051,286	3.67%

Position Summary as Budgeted

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

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

	2019 Actuals	2020 Revised	2021 Revised	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	3,557	30,000	30,000	-
Travel	-	-	-	-
Contractual/Other Services	1,133,492	867,121	867,121	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	1,137,049	897,121	897,121	-
Debt Service	0	-	-	-
Non-Manageable Direct Cost Total	0	-	-	-
Direct Cost Total	1,137,049	897,121	897,121	-
Intragovernmental Charges				
Charges by/to Other Departments	244,876	262,692	267,002	1.64%
Function Cost Total	1,381,925	1,159,813	1,164,123	0.37%
406370 - Fire Service Fees	(30,300)	(20,000)	(20,000)	-
Program Generated Revenue Total	(30,300)	(20,000)	(20,000)	-
Net Cost				
Direct Cost Total	1,137,049	897,121	897,121	-
Charges by/to Other Departments Total	244,876	262,692	267,002	1.64%
Program Generated Revenue Total	(30,300)	(20,000)	(20,000)	-
Net Cost Total	1,351,625	1,139,813	1,144,123	0.38%

Girdwood Valley Police Services**Department: Police****Division: Operations**

(Fund Center # 450000)

	2019 Actuals	2020 Revised	2021 Revised	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	275	-	-	-
Travel	13	-	-	-
Contractual/Other Services	647,062	691,000	691,000	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	647,350	691,000	691,000	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	647,350	691,000	691,000	-
Intragovernmental Charges				
Charges by/to Other Departments	246	297	419	41.08%
Function Cost Total	647,596	691,297	691,419	0.02%
Net Cost				
Direct Cost Total	647,350	691,000	691,000	-
Charges by/to Other Departments Total	246	297	419	41.08%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	647,596	691,297	691,419	0.02%

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

	2019 Actuals	2020 Revised	2021 Revised	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	10,857	17,766	20,944	17.89%
Supplies	18,237	38,000	38,000	-
Travel	-	-	-	-
Contractual/Other Services	232,807	283,500	283,500	-
Equipment, Furnishings	15,062	-	-	-
Manageable Direct Cost Total	276,963	339,266	342,444	0.94%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	276,963	339,266	342,444	0.94%
Intragovernmental Charges				
Charges by/to Other Departments	76,040	80,643	82,530	2.34%
Function Cost Total	353,003	419,909	424,974	1.21%
Program Generated Revenue				
406280 - Prgm, Lessons, & Camps	(1,684)	(3,500)	(500)	-85.71%
406290 - Rec Center Rentals & Activities	(6,171)	-	-	-
406310 - Camping Fees	(2,631)	(3,500)	(500)	-85.71%
Program Generated Revenue Total	(10,486)	(7,000)	(1,000)	-85.71%
Net Cost				
Direct Cost Total	276,963	339,266	342,444	0.94%
Charges by/to Other Departments Total	76,040	80,643	82,530	2.34%
Program Generated Revenue Total	(10,486)	(7,000)	(1,000)	-85.71%
Net Cost Total	342,517	412,909	423,974	2.68%

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

	2019 Actuals	2020 Revised	2021 Revised	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	243,097	261,540	265,449	1.49%
Supplies	60,732	70,200	70,200	-
Travel	-	-	-	-
Contractual/Other Services	628,111	684,276	785,072	14.73%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	931,940	1,016,016	1,120,721	10.31%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	931,940	1,016,016	1,120,721	10.31%
Intragovernmental Charges				
Charges by/to Other Departments	75,979	70,826	69,683	-1.61%
Function Cost Total	1,007,919	1,086,842	1,190,404	9.53%
Program Generated Revenue				
408380 - Prior Year Expense Recovery	(1,759)	-	-	-
408405 - Lease & Rental Revenue	(6,543)	(6,000)	(6,000)	-
Program Generated Revenue Total	(8,301)	(6,000)	(6,000)	-
Net Cost				
Direct Cost Total	931,940	1,016,016	1,120,721	10.31%
Charges by/to Other Departments Total	75,979	70,826	69,683	-1.61%
Program Generated Revenue Total	(8,301)	(6,000)	(6,000)	-
Net Cost Total	999,618	1,080,842	1,184,404	9.58%

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

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

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

The maximum attainable mill rate for services provided in the service area shall not exceed 2.10 mills in any calendar year. No more than 1.1 mills shall be for road and drainage maintenance and no more than 1.0 mill shall be for capital improvements (AMC 27.30.215). The service area is included in Municipal Tax Districts 10, 22, 30, 50, 51, and 58.

The net cost total on the fund summary presented on the following page represents the tax cost for the CBERRRSA, based on the 2021 Revised budget. It includes \$281,111 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 2021 mill rate, based on the 2021 Revised Budget taxes to be collected and the service area assessed value at 04/09/2021, is calculated as follows:

$$\frac{\$ 7,022,240}{\$ 3,657,416,326} \times 1,000 = 1.92$$

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

	2019 Actuals	2020 Revised	2021 Revised	21 v 20 % Chg
Direct Cost by Fund Center				
Operations of CBERRRSA (744900) - Department: Public Works	3,491,020	3,632,525	3,666,328	0.93%
ER Contribution to CIP (747300) - Department: Public Works	3,538,074	3,538,074	3,547,694	0.27%
Direct Cost Total	7,029,094	7,170,599	7,214,022	0.61%
Intragovernmental Charges				
Charges by/to Other Departments	109,004	118,672	115,929	-2.31%
Function Cost Total	7,138,098	7,289,271	7,329,951	0.56%
Program Generated Revenue	(339,770)	(295,711)	(307,711)	4.06%
Net Cost Total	6,798,328	6,993,560	7,022,240	0.41%

Direct Cost by Category				
Salaries and Benefits	495,630	603,218	612,078	1.47%
Supplies	40,578	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	6,492,886	6,394,094	6,428,657	0.54%
Debt Service	-	-	-	-
Equipment, Furnishings	-	6,000	6,000	-
Direct Cost Total	7,029,094	7,170,599	7,214,022	0.61%

Position Summary as Budgeted

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

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

	2019 Actuals	2020 Revised	2021 Revised	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	495,630	603,218	612,078	1.47%
Supplies	40,578	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	2,954,812	2,856,020	2,880,963	0.87%
Equipment, Furnishings	-	6,000	6,000	-
Manageable Direct Cost Total	3,491,020	3,632,525	3,666,328	0.93%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	3,491,020	3,632,525	3,666,328	0.93%
Intragovernmental Charges				
Charges by/to Other Departments	109,004	118,672	115,929	-2.31%
Function Cost Total	3,600,024	3,751,197	3,782,257	0.83%
Program Generated Revenue				
406625 - Reimbursed Cost-NonGrant Funded	(12,916)	(25,000)	(25,000)	-
408380 - Prior Year Expense Recovery	(807)	-	-	-
408580 - Miscellaneous Revenues	(74,837)	(1,600)	(1,600)	-
Program Generated Revenue Total	(88,560)	(26,600)	(26,600)	-
Net Cost				
Direct Cost Total	3,491,020	3,632,525	3,666,328	0.93%
Charges by/to Other Departments Total	109,004	118,672	115,929	-2.31%
Program Generated Revenue Total	(88,560)	(26,600)	(26,600)	-
Net Cost Total	3,511,464	3,724,597	3,755,657	0.83%

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

	2019 Actuals	2020 Revised	2021 Revised	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	3,538,074	3,538,074	3,547,694	0.27%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	3,538,074	3,538,074	3,547,694	0.27%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	3,538,074	3,538,074	3,547,694	0.27%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	3,538,074	3,538,074	3,547,694	0.27%
Net Cost				
Direct Cost Total	3,538,074	3,538,074	3,547,694	0.27%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	3,538,074	3,538,074	3,547,694	0.27%

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 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 2021 Revised Budget. It includes \$56,864 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 2021 mill rate, based on the 2021 Revised Budget taxes to be collected and the service area assessed value at 04/09/2021, is calculated as follows:

$$\frac{\$ 4,158,619}{\$ 3,939,671,620} \times 1,000 = 1.06$$

The 2021 mill rate is within codified limits with 0.90 mill for parks and recreation services, 0.10 mill for capital improvements, and 0.06 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)

	2019 Actuals	2020 Revised	2021 Revised	21 v 20 % Chg
Direct Cost by Fund Center				
Fire Lake Rec Ctr (555300) - Department: Parks & Rec	21,267	50,000	50,000	-
ER Park Facilities (555000) - Department: Parks & Rec	19,648	39,440	40,604	2.95%
ER Chugiak Parks (555100) - Department: Parks & Rec	3,586,395	2,530,337	2,472,751	-2.28%
ER Parks Debt (555900) - Department: Parks & Rec	200,241	146,032	221,361	51.58%
Chugiak Pool (555200) - Department: Parks & Rec	515,615	646,311	647,973	0.26%
Contrib for Cap Improvmnt (555950) - Department: Parks & Rec	388,721	392,256	393,967	0.44%
Direct Cost Total	4,731,886	3,804,376	3,826,656	0.59%
Intragovernmental Charges				
Charges by/to Other Departments	778,917	851,185	874,342	2.72%
Function Cost Total	5,510,804	4,655,561	4,700,998	0.98%
Program Generated Revenue	(867,774)	(586,966)	(542,379)	-7.60%
Net Cost Total	4,643,030	4,068,595	4,158,619	2.21%

Direct Cost by Category				
Salaries and Benefits	1,530,786	2,195,972	2,244,010	2.19%
Supplies	264,437	103,300	103,300	-
Travel	9,472	-	-	-
Contractual/Other Services	2,716,950	1,349,232	1,248,145	-7.49%
Debt Service	200,241	146,032	221,361	51.58%
Equipment, Furnishings	10,000	9,840	9,840	-
Direct Cost Total	4,731,886	3,804,376	3,826,656	0.59%

Position Summary as Budgeted

Full-Time	14	17	17	-
Part-Time	37	36	36	-
Position Total	51	53	53	-

Position Summaries include:

1 FT Director position in 2019, 2020, and 2021;
1 FT Engineering Technician position 2019 and 2020;
and 2 FT Landscape Architect II positions in 2021
that are split between Anchorage and Eagle River

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

	2019 Actuals	2020 Revised	2021 Revised	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	5,676	-	-	-
Travel	-	-	-	-
Contractual/Other Services	15,591	50,000	50,000	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	21,267	50,000	50,000	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	21,267	50,000	50,000	-
Intragovernmental Charges				
Charges by/to Other Departments	21,680	26,664	26,131	-2.00%
Function Cost Total	42,947	76,664	76,131	-0.70%
Net Cost				
Direct Cost Total	21,267	50,000	50,000	-
Charges by/to Other Departments Total	21,680	26,664	26,131	-2.00%
Net Cost Total	42,947	76,664	76,131	-0.70%

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

	2019 Actuals	2020 Revised	2021 Revised	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	6,697	24,340	25,504	4.78%
Supplies	1,287	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	11,664	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
Manageable Direct Cost Total	19,648	39,440	40,604	2.95%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	19,648	39,440	40,604	2.95%
Intragovernmental Charges				
Charges by/to Other Departments	7,667	10,812	10,731	-0.75%
Function Cost Total	27,315	50,252	51,335	2.16%
Program Generated Revenue				
406290 - Rec Center Rentals & Activities	(4,215)	(8,000)	(8,000)	-
Program Generated Revenue Total	(4,215)	(8,000)	(8,000)	-
Net Cost				
Direct Cost Total	19,648	39,440	40,604	2.95%
Charges by/to Other Departments Total	7,667	10,812	10,731	-0.75%
Program Generated Revenue Total	(4,215)	(8,000)	(8,000)	-
Net Cost Total	23,100	42,252	43,335	2.56%

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

	2019 Actuals	2020 Revised	2021 Revised	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	1,108,667	1,634,165	1,679,369	2.77%
Supplies	225,409	69,925	69,925	-
Travel	7,112	-	-	-
Contractual/Other Services	2,235,206	817,407	714,617	-12.58%
Equipment, Furnishings	10,000	8,840	8,840	-
Manageable Direct Cost Total	3,586,395	2,530,337	2,472,751	-2.28%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	3,586,395	2,530,337	2,472,751	-2.28%
Intragovernmental Charges				
Charges by/to Other Departments	664,841	724,826	752,710	3.85%
Function Cost Total	4,251,236	3,255,163	3,225,461	-0.91%
Program Generated Revenue				
406280 - Prgm, Lessons, & Camps	(121,816)	(120,500)	(120,500)	-
406290 - Rec Center Rentals & Activities	(108,685)	(57,000)	(57,000)	-
406300 - Aquatics	(225)	-	-	-
406625 - Reimbursed Cost-NonGrant Funded	(29,884)	(26,002)	(26,002)	-
407050 - Other Fines and Forfeitures	(600)	-	-	-
408380 - Prior Year Expense Recovery	(8,334)	-	-	-
408405 - Lease & Rental Revenue	(19,200)	(21,600)	(21,600)	-
Program Generated Revenue Total	(288,744)	(225,102)	(225,102)	-
Net Cost				
Direct Cost Total	3,586,395	2,530,337	2,472,751	-2.28%
Charges by/to Other Departments Total	664,841	724,826	752,710	3.85%
Program Generated Revenue Total	(288,744)	(225,102)	(225,102)	-
Net Cost Total	3,962,492	3,030,061	3,000,359	-0.98%

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

	2019 Actuals	2020 Revised	2021 Revised	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
Debt Service	200,241	146,032	221,361	51.58%
Non-Manageable Direct Cost Total	200,241	146,032	221,361	51.58%
Direct Cost Total	200,241	146,032	221,361	51.58%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	200,241	146,032	221,361	51.58%
Net Cost				
Direct Cost Total	200,241	146,032	221,361	51.58%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	(2,413)	100.00%
Net Cost Total	200,241	146,032	218,948	49.93%

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

	2019 Actuals	2020 Revised	2021 Revised	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	415,422	537,467	539,137	0.31%
Supplies	32,065	30,375	30,375	-
Travel	2,360	-	-	-
Contractual/Other Services	65,768	78,469	78,461	-0.01%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	515,615	646,311	647,973	0.26%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	515,615	646,311	647,973	0.26%
Intragovernmental Charges				
Charges by/to Other Departments	84,730	88,883	84,770	-4.63%
Function Cost Total	600,345	735,194	732,743	-0.33%
Program Generated Revenue				
406300 - Aquatics	(221,712)	(250,000)	(250,000)	-
408380 - Prior Year Expense Recovery	(29,749)	-	-	-
Program Generated Revenue Total	(251,462)	(250,000)	(250,000)	-
Net Cost				
Direct Cost Total	515,615	646,311	647,973	0.26%
Charges by/to Other Departments Total	84,730	88,883	84,770	-4.63%
Program Generated Revenue Total	(251,462)	(250,000)	(250,000)	-
Net Cost Total	348,883	485,194	482,743	-0.51%

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

	2019 Actuals	2020 Revised	2021 Revised	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	388,721	392,256	393,967	0.44%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	388,721	392,256	393,967	0.44%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	388,721	392,256	393,967	0.44%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	388,721	392,256	393,967	0.44%
Net Cost				
Direct Cost Total	388,721	392,256	393,967	0.44%
Net Cost Total	388,721	392,256	393,967	0.44%