

## 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 2022 Revised Budget. It includes \$42,465 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 2022 mill rate, based on the 2022 Revised Budget taxes to be collected and the service area assessed value at 03/17/2022, is calculated as follows:

$$\frac{\$ 1,345,325}{\$ 1,344,965,301} \times 1,000 = 1.00$$

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

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
<b>Direct Cost by Fund Center</b>				
Chugiak Fire and Rescue (354000) - Department: Fire	858,718	957,642	1,004,794	4.92%
<b>Direct Cost Total</b>	<b>858,718</b>	<b>957,642</b>	<b>1,004,794</b>	<b>4.92%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	327,255	350,692	382,996	9.21%
<b>Function Cost Total</b>	<b>1,185,973</b>	<b>1,308,334</b>	<b>1,387,790</b>	<b>6.07%</b>
Program Generated Revenue	(299,662)	(47,919)	(42,465)	-11.38%
<b>Net Cost Total</b>	<b>886,311</b>	<b>1,260,415</b>	<b>1,345,325</b>	<b>6.74%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	6,367	-	-	-
Travel	-	-	-	-
Contractual/Other Services	852,351	957,642	1,004,794	4.92%
Debt Service	-	-	-	-
Equipment, Furnishings	-	-	-	-
<b>Direct Cost Total</b>	<b>858,718</b>	<b>957,642</b>	<b>1,004,794</b>	<b>4.92%</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**  
(Fund Center # 354000)

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	6,367	-	-	-
Travel	-	-	-	-
Contractual/Other Services	852,351	957,642	1,004,794	4.92%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>858,718</b>	<b>957,642</b>	<b>1,004,794</b>	<b>4.92%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>858,718</b>	<b>957,642</b>	<b>1,004,794</b>	<b>4.92%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	327,255	350,692	382,996	9.21%
<b>Function Cost Total</b>	<b>1,185,973</b>	<b>1,308,334</b>	<b>1,387,790</b>	<b>6.07%</b>
<b>Net Cost</b>				
Direct Cost Total	858,718	957,642	1,004,794	4.92%
Charges by/to Other Departments Total	327,255	350,692	382,996	9.21%
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>1,185,973</b>	<b>1,308,334</b>	<b>1,387,790</b>	<b>6.07%</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 2022 Revised Budget. It includes \$54,105 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 2022 mill rate, based on the 2022 Revised Budget taxes to be collected and the service area assessed value at 03/17/2022, is calculated as follows:

$$\frac{\$ 3,665,313}{\$ 745,138,716} \times 1,000 = 4.92$$

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

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
<b>Direct Cost by Fund Center</b>				
Fire and Rescue (355000) - Department: Fire	916,101	897,121	1,012,000	12.81%
Police (450000) - Department: Police	682,415	691,000	724,075	4.79%
Parks & Recreation (558000) - Department: Parks & Recreation	302,470	342,444	315,859	-7.76%
Street Maintenance (746000) - Department: Maintenance & Ops	999,628	1,120,721	1,225,370	9.34%
<b>Direct Cost Total</b>	<b>2,900,614</b>	<b>3,051,286</b>	<b>3,277,304</b>	<b>7.41%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	403,550	419,634	469,214	11.82%
<b>Function Cost Total</b>	<b>3,304,163</b>	<b>3,470,920</b>	<b>3,746,518</b>	<b>7.94%</b>
Program Generated Revenue	(101,422)	(82,418)	(81,205)	-1.47%
<b>Net Cost Total</b>	<b>3,202,741</b>	<b>3,388,502</b>	<b>3,665,313</b>	<b>8.17%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	288,373	286,393	292,263	2.05%
Supplies	68,955	138,200	147,678	6.86%
Travel	-	-	-	-
Contractual/Other Services	2,543,286	2,626,693	2,757,363	4.97%
Debt Service	-	-	80,000	100.00%
Equipment, Furnishings	-	-	-	-
<b>Direct Cost Total</b>	<b>2,900,614</b>	<b>3,051,286</b>	<b>3,277,304</b>	<b>7.41%</b>

**Position Summary as Budgeted**

Full-Time	2	2	2	-
Part-Time	1	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)

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	11,589	30,000	30,000	-
Travel	-	-	-	-
Contractual/Other Services	904,511	867,121	902,000	4.02%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>916,101</b>	<b>897,121</b>	<b>932,000</b>	<b>3.89%</b>
Debt Service	-	-	80,000	100.00%
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>80,000</b>	<b>100.00%</b>
<b>Direct Cost Total</b>	<b>916,101</b>	<b>897,121</b>	<b>1,012,000</b>	<b>12.81%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	251,924	267,002	318,144	19.15%
<b>Function Cost Total</b>	<b>1,168,025</b>	<b>1,164,123</b>	<b>1,330,144</b>	<b>14.26%</b>
406370 - Fire Service Fees	(32,000)	(20,000)	(21,000)	5.00%
<b>Program Generated Revenue Total</b>	<b>(32,000)</b>	<b>(20,000)</b>	<b>(21,000)</b>	<b>5.00%</b>
<b>Net Cost</b>				
Direct Cost Total	916,101	897,121	1,012,000	12.81%
Charges by/to Other Departments Total	251,924	267,002	318,144	19.15%
Program Generated Revenue Total	(32,000)	(20,000)	(21,000)	5.00%
<b>Net Cost Total</b>	<b>1,136,025</b>	<b>1,144,123</b>	<b>1,309,144</b>	<b>14.42%</b>

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

(Fund Center # 450000)

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	682,415	691,000	724,075	4.79%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>682,415</b>	<b>691,000</b>	<b>724,075</b>	<b>4.79%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>682,415</b>	<b>691,000</b>	<b>724,075</b>	<b>4.79%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	295	419	345	-17.66%
<b>Function Cost Total</b>	<b>682,710</b>	<b>691,419</b>	<b>724,420</b>	<b>4.77%</b>
<b>Net Cost</b>				
Direct Cost Total	682,415	691,000	724,075	4.79%
Charges by/to Other Departments Total	295	419	345	-17.66%
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>682,710</b>	<b>691,419</b>	<b>724,420</b>	<b>4.77%</b>

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

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	24,022	20,944	22,181	5.91%
Supplies	20,693	38,000	47,178	24.15%
Travel	-	-	-	-
Contractual/Other Services	257,754	283,500	246,500	-13.05%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>302,470</b>	<b>342,444</b>	<b>315,859</b>	<b>-7.76%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>302,470</b>	<b>342,444</b>	<b>315,859</b>	<b>-7.76%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	81,352	82,530	80,924	-1.95%
<b>Function Cost Total</b>	<b>383,822</b>	<b>424,974</b>	<b>396,783</b>	<b>-6.63%</b>
<b>Program Generated Revenue</b>				
406280 - Programs Lessons & Camps	-	(500)	(1,500)	200.00%
406290 - Rec Center Rentals & Activities	(184)	-	(100)	100.00%
406310 - Camping Fees	(1,185)	(500)	(1,500)	200.00%
<b>Program Generated Revenue Total</b>	<b>(1,369)</b>	<b>(1,000)</b>	<b>(3,100)</b>	<b>210.00%</b>
<b>Net Cost</b>				
Direct Cost Total	302,470	342,444	315,859	-7.76%
Charges by/to Other Departments Total	81,352	82,530	80,924	-1.95%
Program Generated Revenue Total	(1,369)	(1,000)	(3,100)	210.00%
<b>Net Cost Total</b>	<b>382,453</b>	<b>423,974</b>	<b>393,683</b>	<b>-7.14%</b>

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

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	264,351	265,449	270,082	1.75%
Supplies	36,672	70,200	70,500	0.43%
Travel	-	-	-	-
Contractual/Other Services	698,605	785,072	884,788	12.70%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>999,628</b>	<b>1,120,721</b>	<b>1,225,370</b>	<b>9.34%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>999,628</b>	<b>1,120,721</b>	<b>1,225,370</b>	<b>9.34%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	69,978	69,683	69,801	0.17%
<b>Function Cost Total</b>	<b>1,069,606</b>	<b>1,190,404</b>	<b>1,295,171</b>	<b>8.80%</b>
<b>Program Generated Revenue</b>				
408380 - Prior Year Expense Recovery	(16)	-	-	-
408405 - Lease & Rental Revenue	(1,900)	(6,000)	(3,000)	-50.00%
<b>Program Generated Revenue Total</b>	<b>(1,916)</b>	<b>(6,000)</b>	<b>(3,000)</b>	<b>(1)</b>
<b>Net Cost</b>				
Direct Cost Total	999,628	1,120,721	1,225,370	9.34%
Charges by/to Other Departments Total	69,978	69,683	69,801	0.17%
Program Generated Revenue Total	(1,916)	(6,000)	(3,000)	-50.00%
<b>Net Cost Total</b>	<b>1,067,691</b>	<b>1,184,404</b>	<b>1,292,171</b>	<b>9.10%</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 2022 Revised Budget. It includes \$287,207 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 2022 mill rate, based on the 2022 Revised Budget taxes to be collected and the service area assessed value at 03/17/2022, is calculated as follows:

$$\frac{\$ 7,518,752}{\$ 3,957,238,217} \times 1,000 = 1.90$$

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

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
<b>Direct Cost by Fund Center</b>				
Operations of CBERRRSA (744900) - Department: Public Works	3,763,729	3,666,328	3,760,719	2.57%
ER Contribution to CIP (747300) - Department: Public Works	3,538,074	3,547,694	3,957,238	11.54%
<b>Direct Cost Total</b>	<b>7,301,803</b>	<b>7,214,022</b>	<b>7,717,957</b>	<b>6.99%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	112,382	115,929	114,602	-1.14%
<b>Function Cost Total</b>	<b>7,414,185</b>	<b>7,329,951</b>	<b>7,832,559</b>	<b>6.86%</b>
Program Generated Revenue	(364,696)	(307,711)	(313,807)	1.98%
<b>Net Cost Total</b>	<b>7,049,489</b>	<b>7,022,240</b>	<b>7,518,752</b>	<b>7.07%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	558,058	612,078	618,753	1.09%
Supplies	41,695	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	6,702,050	6,428,657	6,925,917	7.74%
Debt Service	-	-	-	-
Equipment, Furnishings	-	6,000	6,000	-
<b>Direct Cost Total</b>	<b>7,301,803</b>	<b>7,214,022</b>	<b>7,717,957</b>	<b>6.99%</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)

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	558,058	612,078	618,753	1.09%
Supplies	41,695	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	3,163,976	2,880,963	2,968,679	3.04%
Equipment, Furnishings	-	6,000	6,000	-
<b>Manageable Direct Cost Total</b>	<b>3,763,729</b>	<b>3,666,328</b>	<b>3,760,719</b>	<b>2.57%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>3,763,729</b>	<b>3,666,328</b>	<b>3,760,719</b>	<b>2.57%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	112,382	115,929	114,602	-1.14%
<b>Function Cost Total</b>	<b>3,876,111</b>	<b>3,782,257</b>	<b>3,875,321</b>	<b>2.46%</b>
<b>Program Generated Revenue</b>				
406625 - Reimbursed Cost-NonGrant Funded	(4,845)	(25,000)	(25,000)	-
408380 - Prior Year Expense Recovery	(26)	-	-	-
408580 - Miscellaneous Revenues	(24,898)	(1,600)	(1,600)	-
<b>Program Generated Revenue Total</b>	<b>(29,769)</b>	<b>(26,600)</b>	<b>(26,600)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	3,763,729	3,666,328	3,760,719	2.57%
Charges by/to Other Departments Total	112,382	115,929	114,602	-1.14%
Program Generated Revenue Total	(29,769)	(26,600)	(26,600)	-
<b>Net Cost Total</b>	<b>3,846,342</b>	<b>3,755,657</b>	<b>3,848,721</b>	<b>2.48%</b>

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

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	3,538,074	3,547,694	3,957,238	11.54%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>3,538,074</b>	<b>3,547,694</b>	<b>3,957,238</b>	<b>11.54%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>3,538,074</b>	<b>3,547,694</b>	<b>3,957,238</b>	<b>11.54%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>3,538,074</b>	<b>3,547,694</b>	<b>3,957,238</b>	<b>11.54%</b>
<b>Net Cost</b>				
Direct Cost Total	3,538,074	3,547,694	3,957,238	11.54%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>3,538,074</b>	<b>3,547,694</b>	<b>3,957,238</b>	<b>11.54%</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 2022 Revised Budget. It includes \$39,672 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 2022 mill rate, based on the 2022 Revised Budget taxes to be collected and the service area assessed value at 03/17/2022, is calculated as follows:

$$\frac{\$ 4,455,205}{\$ 4,259,243,310} \times 1,000 = 1.05$$

The 2022 mill rate is within codified limits with 0.90 mill for parks and recreation services, 0.10 mill for capital improvements, totaling 1.00 mill within the codified limit. There is an additional 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)

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
<b>Direct Cost by Fund Center</b>				
Fire Lake Rec Ctr (555300) - Department: Parks & Rec	12,069	50,000	50,000	-
ER Park Facilities (555000) - Department: Parks & Rec	18,662	40,604	40,497	-0.26%
ER Chugiak Parks (555100) - Department: Parks & Rec	1,819,091	2,472,751	2,825,860	14.28%
ER Parks Debt (555900) - Department: Parks & Rec	168,584	221,361	195,713	-11.59%
Chugiak Pool (555200) - Department: Parks & Rec	465,252	647,973	675,943	4.32%
Contrib for Cap Improvmnt (555950) - Department: Parks & Rec	392,256	393,967	425,924	8.11%
<b>Direct Cost Total</b>	<b>2,875,914</b>	<b>3,826,656</b>	<b>4,213,937</b>	<b>10.12%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	784,882	874,342	766,455	-12.34%
<b>Function Cost Total</b>	<b>3,660,796</b>	<b>4,700,998</b>	<b>4,980,392</b>	<b>5.94%</b>
Program Generated Revenue	(288,120)	(542,379)	(525,187)	-3.17%
<b>Net Cost Total</b>	<b>3,372,676</b>	<b>4,158,619</b>	<b>4,455,205</b>	<b>7.13%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	1,504,938	2,244,010	2,264,667	0.92%
Supplies	326,662	103,300	103,300	-
Travel	(131)	-	-	-
Contractual/Other Services	868,989	1,248,145	1,640,417	31.43%
Debt Service	168,584	221,361	195,713	-11.59%
Equipment, Furnishings	6,872	9,840	9,840	-
<b>Direct Cost Total</b>	<b>2,875,914</b>	<b>3,826,656</b>	<b>4,213,937</b>	<b>10.12%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	17	17	16	-5.88%
Part-Time	36	36	27	-25.00%
<b>Position Total</b>	<b>53</b>	<b>53</b>	<b>43</b>	<b>-18.87%</b>

Position Summaries include:

1 FT Director position in 2020, 2021, and 2022;  
1 FT Engineering Technician position in 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)

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	1,950	-	-	-
Travel	-	-	-	-
Contractual/Other Services	10,119	50,000	50,000	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>12,069</b>	<b>50,000</b>	<b>50,000</b>	-
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	-
<b>Direct Cost Total</b>	<b>12,069</b>	<b>50,000</b>	<b>50,000</b>	-
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	26,216	26,131	9,441	-63.87%
<b>Function Cost Total</b>	<b>38,285</b>	<b>76,131</b>	<b>59,441</b>	<b>-21.92%</b>
<b>Net Cost</b>				
Direct Cost Total	12,069	50,000	50,000	-
Charges by/to Other Departments Total	26,216	26,131	9,441	-63.87%
<b>Net Cost Total</b>	<b>38,285</b>	<b>76,131</b>	<b>59,441</b>	<b>-21.92%</b>

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

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	8,429	25,504	25,397	-0.42%
Supplies	1,042	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	9,191	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
<b>Manageable Direct Cost Total</b>	<b>18,662</b>	<b>40,604</b>	<b>40,497</b>	<b>-0.26%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>18,662</b>	<b>40,604</b>	<b>40,497</b>	<b>-0.26%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	7,732	10,731	3,308	-69.17%
<b>Function Cost Total</b>	<b>26,394</b>	<b>51,335</b>	<b>43,805</b>	<b>-14.67%</b>
<b>Program Generated Revenue</b>				
406290 - Rec Center Rentals & Activities	(644)	(8,000)	(8,000)	-
<b>Program Generated Revenue Total</b>	<b>(644)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	18,662	40,604	40,497	-0.26%
Charges by/to Other Departments Total	7,732	10,731	3,308	-69.17%
Program Generated Revenue Total	(644)	(8,000)	(8,000)	-
<b>Net Cost Total</b>	<b>25,750</b>	<b>43,335</b>	<b>35,805</b>	<b>-17.38%</b>

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

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	1,145,795	1,679,369	1,672,143	-0.43%
Supplies	306,179	69,925	69,925	-
Travel	(131)	-	-	-
Contractual/Other Services	360,376	714,617	1,074,952	50.42%
Equipment, Furnishings	6,872	8,840	8,840	-
<b>Manageable Direct Cost Total</b>	<b>1,819,091</b>	<b>2,472,751</b>	<b>2,825,860</b>	<b>14.28%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>1,819,091</b>	<b>2,472,751</b>	<b>2,825,860</b>	<b>14.28%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	669,475	752,710	724,238	-3.78%
<b>Function Cost Total</b>	<b>2,488,565</b>	<b>3,225,461</b>	<b>3,550,098</b>	<b>10.06%</b>
<b>Program Generated Revenue</b>				
406280 - Programs Lessons & Camps	-	(120,500)	(120,500)	-
406290 - Rec Center Rentals & Activities	(21,382)	(57,000)	(57,000)	-
406300 - Aquatics	-	-	-	-
406625 - Reimbursed Cost-NonGrant Funded	(989)	(26,002)	(26,002)	-
407050 - Other Fines and Forfeitures	-	-	-	-
408380 - Prior Year Expense Recovery	(53)	-	-	-
408405 - Lease & Rental Revenue	(19,200)	(21,600)	(21,600)	-
<b>Program Generated Revenue Total</b>	<b>(41,624)</b>	<b>(225,102)</b>	<b>(225,102)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	1,819,091	2,472,751	2,825,860	14.28%
Charges by/to Other Departments Total	669,475	752,710	724,238	-3.78%
Program Generated Revenue Total	(41,624)	(225,102)	(225,102)	-
<b>Net Cost Total</b>	<b>2,446,941</b>	<b>3,000,359</b>	<b>3,324,996</b>	<b>10.82%</b>

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

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	-	-	-	-
Debt Service	168,584	221,361	195,713	-11.59%
<b>Non-Manageable Direct Cost Total</b>	<b>168,584</b>	<b>221,361</b>	<b>195,713</b>	<b>-11.59%</b>
<b>Direct Cost Total</b>	<b>168,584</b>	<b>221,361</b>	<b>195,713</b>	<b>-11.59%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>168,584</b>	<b>221,361</b>	<b>195,713</b>	<b>-11.59%</b>
<b>Net Cost</b>				
Direct Cost Total	168,584	221,361	195,713	-11.59%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	(2,413)	(2,413)	-
<b>Net Cost Total</b>	<b>168,584</b>	<b>218,948</b>	<b>193,300</b>	<b>-11.71%</b>

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

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	350,715	539,137	567,127	5.19%
Supplies	17,490	30,375	30,375	-
Travel	-	-	-	-
Contractual/Other Services	97,047	78,461	78,441	-0.03%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>465,252</b>	<b>647,973</b>	<b>675,943</b>	<b>4.32%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>465,252</b>	<b>647,973</b>	<b>675,943</b>	<b>4.32%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	81,460	84,770	29,468	-65.24%
<b>Function Cost Total</b>	<b>546,712</b>	<b>732,743</b>	<b>705,411</b>	<b>-3.73%</b>
<b>Program Generated Revenue</b>				
406300 - Aquatics	(68,449)	(250,000)	(250,000)	-
408380 - Prior Year Expense Recovery	(8)	-	-	-
408550 - Cash Over & Short	(0)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(68,457)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	465,252	647,973	675,943	4.32%
Charges by/to Other Departments Total	81,460	84,770	29,468	-65.24%
Program Generated Revenue Total	(68,457)	(250,000)	(250,000)	-
<b>Net Cost Total</b>	<b>478,256</b>	<b>482,743</b>	<b>455,411</b>	<b>-5.66%</b>

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

	2020 Actuals	2021 Revised	2022 Revised	22 v 21 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	392,256	393,967	425,924	8.11%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>392,256</b>	<b>393,967</b>	<b>425,924</b>	<b>8.11%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>392,256</b>	<b>393,967</b>	<b>425,924</b>	<b>8.11%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>392,256</b>	<b>393,967</b>	<b>425,924</b>	<b>8.11%</b>
<b>Net Cost</b>				
Direct Cost Total	392,256	393,967	425,924	8.11%
<b>Net Cost Total</b>	<b>392,256</b>	<b>393,967</b>	<b>425,924</b>	<b>8.11%</b>