

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 2023 Approved Budget. It includes \$134,743 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 2023 mill rate, based on the 2023 Revised Budget taxes to be collected and the service area assessed value at 04/17/2023, is calculated as follows:

$$\frac{\$ 1,310,551}{\$ 1,310,551,404} \times 1,000 = 1.00$$

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
Direct Cost by Fund Center				
Chugiak Fire and Rescue (354000) - Department: Fire	875,746	1,004,794	988,953	-1.58%
Direct Cost Total	875,746	1,004,794	988,953	-1.58%
Intragovernmental Charges				
Charges by/to Other Departments	336,430	382,996	456,341	19.15%
Function Cost Total	1,212,177	1,387,790	1,445,294	4.14%
Program Generated Revenue	-	(42,465)	(134,743)	217.30%
Net Cost Total	1,212,177	1,345,325	1,310,551	-2.58%

Direct Cost by Category

Salaries and Benefits	-	-	-	-
Supplies	13,183	-	-	-
Travel	-	-	-	-
Contractual/Other Services	862,564	1,004,794	988,953	-1.58%
Debt Service	-	-	-	-
Equipment, Furnishings	-	-	-	-
Direct Cost Total	875,746	1,004,794	988,953	-1.58%

Position Summary as Budgeted

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

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	13,183	-	-	-
Travel	-	-	-	-
Contractual/Other Services	862,564	1,004,794	988,953	-1.58%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	875,746	1,004,794	988,953	-1.58%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	875,746	1,004,794	988,953	-1.58%
Intragovernmental Charges				
Charges by/to Other Departments	336,430	382,996	456,341	19.15%
Function Cost Total	1,212,177	1,387,790	1,445,294	4.14%
Program Generated Revenue				
408380 - Prior Year Expense Recovery	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost				
Direct Cost Total	875,746	1,004,794	988,953	-1.58%
Charges by/to Other Departments Total	336,430	382,996	456,341	19.15%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	1,212,177	1,387,790	1,445,294	4.14%

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 2023 Approved Budget. It includes \$96,494 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 2023 mill rate, based on the 2023 Revised Budget taxes to be collected and the service area assessed value at 04/17/2023, is calculated as follows:

$$\frac{\$ 4,107,879}{\$ 768,248,932} \times 1,000 = 5.35$$

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
Direct Cost by Fund Center				
Fire and Rescue (355000) - Department: Fire	889,932	1,012,000	1,255,121	24.02%
Police (450000) - Department: Police	684,314	724,075	811,044	12.01%
Parks & Recreation (558000) - Department: Parks & Recreation	327,949	315,859	331,828	5.06%
Street Maintenance (746000) - Department: Maintenance & Ops	1,452,496	1,225,370	1,317,317	7.50%
Direct Cost Total	3,354,691	3,277,304	3,715,310	13.36%
Intragovernmental Charges				
Charges by/to Other Departments	410,358	469,214	516,163	10.01%
Function Cost Total	3,765,050	3,746,518	4,231,473	12.94%
Program Generated Revenue	(48,725)	(81,205)	(123,594)	52.20%
Net Cost Total	3,716,324	3,665,313	4,107,879	12.07%

Direct Cost by Category				
Salaries and Benefits	300,568	292,263	316,015	8.13%
Supplies	46,198	147,678	147,978	0.20%
Travel	-	-	-	-
Contractual/Other Services	2,959,990	2,757,363	3,171,317	15.01%
Debt Service	-	80,000	80,000	-
Equipment, Furnishings	47,935	-	-	-
Direct Cost Total	3,354,691	3,277,304	3,715,310	13.36%

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)

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	14,912	30,000	30,000	-
Travel	-	-	-	-
Contractual/Other Services	866,123	902,000	1,145,121	26.95%
Equipment, Furnishings	8,897	-	-	-
Manageable Direct Cost Total	889,932	932,000	1,175,121	26.09%
Debt Service	-	80,000	80,000	-
Non-Manageable Direct Cost Total	-	80,000	80,000	-
Direct Cost Total	889,932	1,012,000	1,255,121	24.02%
Intragovernmental Charges				
Charges by/to Other Departments	259,045	318,144	356,679	12.11%
Function Cost Total	1,148,977	1,330,144	1,611,800	21.17%
Program Generated Revenue				
406370 - Fire Service Fees	(25,977)	(21,000)	(21,000)	-
408580 - Miscellaneous Revenues	(3,000)	-	-	-
Program Generated Revenue Total	(28,977)	(21,000)	(21,000)	-
Net Cost				
Direct Cost Total	889,932	1,012,000	1,255,121	24.02%
Charges by/to Other Departments Total	259,045	318,144	356,679	12.11%
Program Generated Revenue Total	(28,977)	(21,000)	(21,000)	-
Net Cost Total	1,120,000	1,309,144	1,590,800	21.51%

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	684,314	724,075	811,044	12.01%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	684,314	724,075	811,044	12.01%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	684,314	724,075	811,044	12.01%
Intragovernmental Charges				
Charges by/to Other Departments	385	345	279	-19.13%
Function Cost Total	684,699	724,420	811,323	12.00%
Net Cost				
Direct Cost Total	684,314	724,075	811,044	12.01%
Charges by/to Other Departments Total	385	345	279	-19.13%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	684,699	724,420	811,323	12.00%

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	33,729	22,181	27,650	24.66%
Supplies	22,712	47,178	47,178	-
Travel	-	-	-	-
Contractual/Other Services	271,508	246,500	257,000	4.26%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	327,949	315,859	331,828	5.06%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	327,949	315,859	331,828	5.06%
Intragovernmental Charges				
Charges by/to Other Departments	84,942	80,924	86,141	6.45%
Function Cost Total	412,891	396,783	417,969	5.34%
Program Generated Revenue				
406280 - Programs Lessons & Camps	(528)	(1,500)	(1,500)	-
406290 - Rec Center Rentals & Activities	(1,539)	(100)	(100)	-
406310 - Camping Fees	(2,426)	(1,500)	(1,500)	-
Program Generated Revenue Total	(4,493)	(3,100)	(3,100)	-
Net Cost				
Direct Cost Total	327,949	315,859	331,828	5.06%
Charges by/to Other Departments Total	84,942	80,924	86,141	6.45%
Program Generated Revenue Total	(4,493)	(3,100)	(3,100)	-
Net Cost Total	408,398	393,683	414,869	5.38%

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	266,839	270,082	288,365	6.77%
Supplies	8,574	70,500	70,800	0.43%
Travel	-	-	-	-
Contractual/Other Services	1,138,045	884,788	958,152	8.29%
Equipment, Furnishings	39,038	-	-	-
Manageable Direct Cost Total	1,452,496	1,225,370	1,317,317	7.50%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	1,452,496	1,225,370	1,317,317	7.50%
Intragovernmental Charges				
Charges by/to Other Departments	65,986	69,801	73,064	4.67%
Function Cost Total	1,518,483	1,295,171	1,390,381	7.35%
Program Generated Revenue				
408380 - Prior Year Expense Recovery	(359)	-	-	-
408405 - Lease & Rental Revenue	(8,668)	(3,000)	(3,000)	-
430030 - Restricted Contributions	(6,228)	-	-	-
Program Generated Revenue Total	(15,255)	(3,000)	(3,000)	-
Net Cost				
Direct Cost Total	1,452,496	1,225,370	1,317,317	7.50%
Charges by/to Other Departments Total	65,986	69,801	73,064	4.67%
Program Generated Revenue Total	(15,255)	(3,000)	(3,000)	-
Net Cost Total	1,503,227	1,292,171	1,387,381	7.37%

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 2023 Approved Budget. It includes \$274,612 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 2023 mill rate, based on the 2023 Revised Budget taxes to be collected and the service area assessed value at 04/17/2023, is calculated as follows:

$$\frac{\$ 7,840,980}{\$ 3,920,490,486} \times 1,000 = 2.00$$

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
Direct Cost by Fund Center				
Operations of CBERRRSA (744900) - Department: Public Works	3,594,178	3,760,719	4,104,637	9.15%
ER Contribution to CIP (747300) - Department: Public Works	3,547,694	3,957,238	3,920,490	-0.93%
Direct Cost Total	7,141,872	7,717,957	8,025,127	3.98%
Intragovernmental Charges				
Charges by/to Other Departments	109,370	114,602	117,065	2.15%
Function Cost Total	7,251,242	7,832,559	8,142,192	3.95%
Program Generated Revenue	(91,829)	(313,807)	(301,212)	-4.01%
Net Cost Total	7,159,413	7,518,752	7,840,980	4.29%

Direct Cost by Category				
Salaries and Benefits	619,661	618,753	574,243	-7.19%
Supplies	51,326	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	6,468,928	6,925,917	7,277,597	5.08%
Debt Service	-	-	-	-
Equipment, Furnishings	1,957	6,000	6,000	-
Direct Cost Total	7,141,872	7,717,957	8,025,127	3.98%

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)

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	619,661	618,753	574,243	-7.19%
Supplies	51,326	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	2,921,234	2,968,679	3,357,107	13.08%
Equipment, Furnishings	1,957	6,000	6,000	-
Manageable Direct Cost Total	3,594,178	3,760,719	4,104,637	9.15%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	3,594,178	3,760,719	4,104,637	9.15%
Intragovernmental Charges				
Charges by/to Other Departments	109,370	114,602	117,065	2.15%
Function Cost Total	3,703,548	3,875,321	4,221,702	8.94%
Program Generated Revenue				
406625 - Reimbursed Cost-NonGrant Funded	(48,870)	(25,000)	(25,000)	-
408380 - Prior Year Expense Recovery	(635)	-	-	-
408580 - Miscellaneous Revenues	(42,324)	(1,600)	(1,600)	-
Program Generated Revenue Total	(91,829)	(26,600)	(26,600)	-
Net Cost				
Direct Cost Total	3,594,178	3,760,719	4,104,637	9.15%
Charges by/to Other Departments Total	109,370	114,602	117,065	2.15%
Program Generated Revenue Total	(91,829)	(26,600)	(26,600)	-
Net Cost Total	3,611,719	3,848,721	4,195,102	9.00%

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	3,547,694	3,957,238	3,920,490	-0.93%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	3,547,694	3,957,238	3,920,490	-0.93%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	3,547,694	3,957,238	3,920,490	-0.93%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	3,547,694	3,957,238	3,920,490	-0.93%
Net Cost				
Direct Cost Total	3,547,694	3,957,238	3,920,490	-0.93%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	3,547,694	3,957,238	3,920,490	-0.93%

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 2023 Approved Budget. It includes \$272,672 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 2023 mill rate, based on the 2023 Revised Budget taxes to be collected and the service area assessed value at 04/17/2023, is calculated as follows:

$$\frac{\$ 4,415,828}{\$ 4,221,558,439} \times 1,000 = 1.05$$

The mill rate is within codified limits with 0.80 mill for parks and recreation services and 0.20 mill for capital improvements to total 1.00 mill. 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)

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
Direct Cost by Fund Center				
Fire Lake Rec Ctr (555300) - Department: Parks & Rec	15,651	50,000	50,000	-
ER Park Facilities (555000) - Department: Parks & Rec	15,074	40,497	39,146	-3.34%
ER Chugiak Parks (555100) - Department: Parks & Rec	1,994,736	2,825,860	2,558,647	-9.46%
ER Parks Debt (555900) - Department: Parks & Rec	196,287	195,713	195,618	-0.05%
Chugiak Pool (555200) - Department: Parks & Rec	467,641	675,943	683,153	1.07%
Contrib for Cap Improvmnt (555950) - Department: Parks & Rec	393,967	425,924	844,312	98.23%
Direct Cost Total	3,083,357	4,213,937	4,370,876	3.72%
Intragovernmental Charges				
Charges by/to Other Departments	797,470	766,455	802,075	4.65%
Function Cost Total	3,880,827	4,980,392	5,172,951	3.87%
Program Generated Revenue	(222,496)	(525,187)	(757,123)	44.16%
Net Cost Total	3,658,332	4,455,205	4,415,828	-0.88%

Direct Cost by Category				
Salaries and Benefits	1,611,302	2,264,667	2,232,872	-1.40%
Supplies	350,150	103,300	126,300	22.27%
Travel	-	-	-	-
Contractual/Other Services	925,573	1,640,417	1,806,246	10.11%
Debt Service	196,287	195,713	195,618	-0.05%
Equipment, Furnishings	44	9,840	9,840	-
Direct Cost Total	3,083,357	4,213,937	4,370,876	3.72%

Position Summary as Budgeted

Full-Time	16	16	16	-
Part-Time	27	27	27	-
Position Total	43	43	43	-

Position Summaries include:
1 FT Director position in 2021, 2022, and 2023
that is split between Anchorage and Eagle River

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	3,247	-	-	-
Travel	-	-	-	-
Contractual/Other Services	12,405	50,000	50,000	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	15,651	50,000	50,000	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	15,651	50,000	50,000	-
Intragovernmental Charges				
Charges by/to Other Departments	25,159	9,441	9,441	-
Function Cost Total	40,810	59,441	59,441	-
Net Cost				
Direct Cost Total	15,651	50,000	50,000	-
Charges by/to Other Departments Total	25,159	9,441	9,441	-
Net Cost Total	40,810	59,441	59,441	-

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	-	25,397	24,046	-5.32%
Supplies	5,858	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	9,217	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
Manageable Direct Cost Total	15,074	40,497	39,146	-3.34%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	15,074	40,497	39,146	-3.34%
Intragovernmental Charges				
Charges by/to Other Departments	6,468	3,308	4,126	24.73%
Function Cost Total	21,542	43,805	43,272	-1.22%
Program Generated Revenue				
406290 - Rec Center Rentals & Activities	(2,480)	(8,000)	(8,000)	-
Program Generated Revenue Total	(2,480)	(8,000)	(8,000)	-
Net Cost				
Direct Cost Total	15,074	40,497	39,146	-3.34%
Charges by/to Other Departments Total	6,468	3,308	4,126	24.73%
Program Generated Revenue Total	(2,480)	(8,000)	(8,000)	-
Net Cost Total	19,062	35,805	35,272	-1.49%

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	1,248,015	1,672,143	1,654,998	-1.03%
Supplies	317,293	69,925	69,925	-
Travel	-	-	-	-
Contractual/Other Services	429,384	1,074,952	824,884	-23.26%
Equipment, Furnishings	44	8,840	8,840	-
Manageable Direct Cost Total	1,994,736	2,825,860	2,558,647	-9.46%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	1,994,736	2,825,860	2,558,647	-9.46%
Intragovernmental Charges				
Charges by/to Other Departments	699,166	724,238	749,129	3.44%
Function Cost Total	2,693,903	3,550,098	3,307,776	-6.83%
Program Generated Revenue				
406280 - Programs Lessons & Camps	(8,700)	(120,500)	(120,500)	-
406290 - Rec Center Rentals & Activities	(79,163)	(57,000)	(57,000)	-
406625 - Reimbursed Cost-NonGrant Funded	(29,995)	(26,002)	(26,002)	-
408380 - Prior Year Expense Recovery	(1,999)	-	-	-
408405 - Lease & Rental Revenue	(16,353)	(21,600)	(21,600)	-
Program Generated Revenue Total	(136,210)	(225,102)	(225,102)	-
Net Cost				
Direct Cost Total	1,994,736	2,825,860	2,558,647	-9.46%
Charges by/to Other Departments Total	699,166	724,238	749,129	3.44%
Program Generated Revenue Total	(136,210)	(225,102)	(225,102)	-
Net Cost Total	2,557,693	3,324,996	3,082,674	-7.29%

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
Debt Service	196,287	195,713	195,618	-0.05%
Non-Manageable Direct Cost Total	196,287	195,713	195,618	-0.05%
Direct Cost Total	196,287	195,713	195,618	-0.05%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	196,287	195,713	195,618	-0.05%
Net Cost				
Direct Cost Total	196,287	195,713	195,618	-0.05%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	(2,413)	(1,349)	-44.09%
Net Cost Total	196,287	193,300	194,269	0.50%

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	363,287	567,127	553,828	-2.34%
Supplies	23,753	30,375	53,375	75.72%
Travel	-	-	-	-
Contractual/Other Services	80,601	78,441	75,950	-3.18%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	467,641	675,943	683,153	1.07%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	467,641	675,943	683,153	1.07%
Intragovernmental Charges				
Charges by/to Other Departments	66,678	29,468	39,379	33.63%
Function Cost Total	534,319	705,411	722,532	2.43%
Program Generated Revenue				
406300 - Aquatics	(83,606)	(250,000)	(250,000)	-
408380 - Prior Year Expense Recovery	(200)	-	-	-
408550 - Cash Over & Short	(0)	-	-	-
Program Generated Revenue Total	(83,805)	(250,000)	(250,000)	-
Net Cost				
Direct Cost Total	467,641	675,943	683,153	1.07%
Charges by/to Other Departments Total	66,678	29,468	39,379	33.63%
Program Generated Revenue Total	(83,805)	(250,000)	(250,000)	-
Net Cost Total	450,513	455,411	472,532	3.76%

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

	2021 Actuals	2022 Revised	2023 Revised	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	393,967	425,924	844,312	98.23%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	393,967	425,924	844,312	98.23%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	393,967	425,924	844,312	98.23%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	393,967	425,924	844,312	98.23%
Net Cost				
Direct Cost Total	393,967	425,924	844,312	98.23%
Net Cost Total	393,967	425,924	844,312	98.23%