

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 2025 Revised Budget. It includes \$88,850 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 2025 mill rate, based on the 2025 Revised Budget taxes to be collected and service area assessed value at 04/02/2025, is calculated as follows:

$$\frac{\$ 1,525,896}{\$ 1,525,895,862} \times 1,000 = 1.00$$

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

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
Direct Cost by Fund Center				
Chugiak Fire and Rescue (354000) - Department: Fire	1,816,549	2,057,718	1,115,754	-45.78%
Direct Cost Total	1,816,549	2,057,718	1,115,754	-45.78%
Intragovernmental Charges				
Charges by/to Other Departments	428,413	469,643	498,992	6.25%
Function Cost Total	2,244,963	2,527,361	1,614,746	-36.11%
Program Generated Revenue	-	(157,561)	(88,850)	-43.61%
Net Cost Total	2,244,963	2,369,800	1,525,896	-35.61%
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	6,114	-	-	-
Travel	-	-	-	-
Contractual/OtherServices	1,790,061	2,057,718	1,115,754	-45.78%
Debt Service	-	-	-	-
Equipment, Furnishings	20,374	-	-	-
Direct Cost Total	1,816,549	2,057,718	1,115,754	-45.78%
Position Summary as Budgeted				
Full-Time	-	-	-	-
Part-Time	-	-	-	-
Position Total	-	-	-	-

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

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	6,114	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,790,061	2,057,718	1,115,754	-45.78%
Equipment, Furnishings	20,374	-	-	-
Manageable Direct Cost Total	1,816,549	2,057,718	1,115,754	-45.78%
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	1,816,549	2,057,718	1,115,754	-45.78%
Intragovernmental Charges				
Charges by/to Other Departments	428,413	469,643	498,992	6.25%
Function Cost Total	2,244,963	2,527,361	1,614,746	-36.11%
Net Cost				
Direct Cost Total	1,816,549	2,057,718	1,115,754	-45.78%
Charges by/to Other Departments Total	428,413	469,643	498,992	6.25%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	2,244,963	2,527,361	1,614,746	-36.11%

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, the operation and maintenance of a municipal cemetery, the provision of police protection services, and the provision of services in support of policies that promote local housing and economic stability 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 2025 Revised Budget. It includes \$26,201 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 2025 mill rate, based on the 2025 Revised Budget taxes to be collected and service area assessed value at 04/02/2025, is calculated as follows:

$$\frac{\$ 5,324,851}{\$ 949,597,940} \times 1,000 = 5.61$$

Fund 106000 Summary Girdwood Valley Service Area

(Fund Center # 355000, 450000, 510900, 558000, 746000, 189130)

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
Direct Cost by Fund Center				
Housing & Development (510900) - Department: Planning, Deve	-	50,000	117,600	135.20%
Fire and Rescue (355000) - Department: Fire	1,900,597	1,387,122	1,500,385	8.17%
Police (450000) - Department: Police	807,372	811,044	817,044	0.74%
Parks & Recreation (558000) - Department: Parks & Recreation	306,959	432,777	755,099	74.48%
Street Maintenance (746000) - Department: Maintenance & Ops	1,198,535	1,439,375	1,517,892	5.45%
Direct Cost Total	4,213,463	4,120,318	4,708,020	14.26%
Intragovernmental Charges				
Charges by/to Other Departments	520,998	604,402	671,532	11.11%
Function Cost Total	4,734,462	4,724,720	5,379,552	13.86%
Program Generated Revenue	(27,942)	(128,333)	(54,701)	-57.38%
Net Cost Total	4,706,520	4,596,387	5,324,851	15.85%

Direct Cost by Category				
Salaries and Benefits	324,024	337,527	346,145	2.55%
Supplies	54,255	147,978	165,843	12.07%
Travel	-	-	5,000	100.00%
Contractual/Other Services	3,827,062	3,524,273	4,080,492	15.78%
Debt Service	-	110,540	110,540	-
Equipment, Furnishings	8,122	-	-	-
Direct Cost Total	4,213,463	4,120,318	4,708,020	14.26%

Position Summary as Budgeted

Full-Time	2	2	2	-
Part-Time	1	1	2	100.00%
Position Total	3	3	4	33.33%

Girdwood Service Area Housing & Development
Department: Planning, Development & Public Works
Division: PDPW Administration
(Fund Center # 510900)

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	50,000	117,600	135.20%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	-	50,000	117,600	135.20%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	-	50,000	117,600	135.20%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	-	50,000	117,600	135.20%
Net Cost				
Direct Cost Total	-	50,000	117,600	135.20%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	-	50,000	117,600	135.20%

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

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	15,870	30,000	35,000	16.67%
Travel	-	-	5,000	100.00%
Contractual/Other Services	1,880,815	1,252,582	1,355,845	8.24%
Equipment, Furnishings	3,912	-	-	-
Manageable Direct Cost Total	1,900,597	1,282,582	1,395,845	8.83%
Debt Service	-	104,540	104,540	-
Non-Manageable Direct Cost Total	-	104,540	104,540	-
Direct Cost Total	1,900,597	1,387,122	1,500,385	8.17%
Intragovernmental Charges				
Charges by/to Other Departments	355,138	445,149	475,532	6.83%
Function Cost Total	2,255,736	1,832,271	1,975,917	7.84%
Program Generated Revenue				
406370 - Fire Service Fees	(15,063)	(21,000)	(21,000)	-
Program Generated Revenue Total	(15,063)	(21,000)	(21,000)	-
Net Cost				
Direct Cost Total	1,900,597	1,387,122	1,500,385	8.17%
Charges by/to Other Departments Total	355,138	445,149	475,532	6.83%
Program Generated Revenue Total	(15,063)	(21,000)	(21,000)	-
Net Cost Total	2,240,673	1,811,271	1,954,917	7.93%

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

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	2,713	-	-	-
Travel	-	-	-	-
Contractual/Other Services	804,659	805,044	811,044	0.75%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	807,372	805,044	811,044	0.75%
Debt Service	-	6,000	6,000	-
Non-Manageable Direct Cost Total	-	6,000	6,000	-
Direct Cost Total	807,372	811,044	817,044	0.74%
Intragovernmental Charges				
Charges by/to Other Departments	302	367	374	1.91%
Function Cost Total	807,675	811,411	817,418	0.74%
Net Cost				
Direct Cost Total	807,372	811,044	817,044	0.74%
Charges by/to Other Departments Total	302	367	374	1.91%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	807,675	811,411	817,418	0.74%

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

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
Direct Cost by Category				
Salaries and Benefits	36,491	43,599	48,756	11.83%
Supplies	21,479	47,178	44,843	-4.95%
Travel	-	-	-	-
Contractual/Other Services	245,775	342,000	661,500	93.42%
Equipment, Furnishings	3,213	-	-	-
Manageable Direct Cost Total	306,959	432,777	755,099	74.48%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	306,959	432,777	755,099	74.48%
Intragovernmental Charges				
Charges by/to Other Departments	91,334	85,869	97,786	13.88%
Function Cost Total	398,293	518,646	852,885	64.44%
Program Generated Revenue				
406280 - Programs Lessons & Camps	(264)	(1,500)	(500)	-66.67%
406290 - Rec Center Rentals & Activities	(3,371)	(100)	(2,100)	2000.00%
406310 - Camping Fees	(906)	(1,500)	(1,900)	26.67%
Program Generated Revenue Total	(4,541)	(3,100)	(4,500)	45.16%
Net Cost				
Direct Cost Total	306,959	432,777	755,099	74.48%
Charges by/to Other Departments Total	91,334	85,869	97,786	13.88%
Program Generated Revenue Total	(4,541)	(3,100)	(4,500)	45.16%
Net Cost Total	393,752	515,546	848,385	64.56%

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

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
Direct Cost by Category				
Salaries and Benefits	287,533	293,928	297,389	1.18%
Supplies	14,193	70,800	86,000	21.47%
Travel	-	-	-	-
Contractual/Other Services	895,813	1,074,647	1,134,503	5.57%
Equipment, Furnishings	997	-	-	-
Manageable Direct Cost Total	1,198,535	1,439,375	1,517,892	5.45%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	1,198,535	1,439,375	1,517,892	5.45%
Intragovernmental Charges				
Charges by/to Other Departments	74,223	73,017	97,840	34.00%
Function Cost Total	1,272,758	1,512,392	1,615,732	6.83%
Program Generated Revenue				
408405 - Lease & Rental Revenue	(7,920)	(3,000)	(3,000)	-
Program Generated Revenue Total	(8,338)	(3,000)	(3,000)	-
Net Cost				
Direct Cost Total	1,198,535	1,439,375	1,517,892	5.45%
Charges by/to Other Departments Total	74,223	73,017	97,840	34.00%
Program Generated Revenue Total	(8,338)	(3,000)	(3,000)	-
Net Cost Total	1,264,421	1,509,392	1,612,732	6.85%

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 2025 Revised Budget. It includes \$245,272 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 2025 mill rate, based on the 2025 Revised Budget taxes to be collected and service area assessed value at 04/02/2025, is calculated as follows:

$$\frac{\$ 9,581,518}{\$ 4,562,627,668} \times 1,000 = 2.10$$

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

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
Direct Cost by Fund Center				
Operations of CBERRRSA (744900) - Department: Public Works	4,435,020	4,920,879	5,086,036	3.36%
ER Contribution to CIP (747300) - Department: Public Works	3,920,490	4,312,757	4,562,628	5.79%
Direct Cost Total	8,355,510	9,233,636	9,648,664	4.49%
Intragovernmental Charges				
Charges by/to Other Departments	118,304	123,217	204,726	66.15%
Function Cost Total	8,473,814	9,356,853	9,853,390	5.31%
Program Generated Revenue	(304,382)	(300,915)	(271,872)	-9.65%
Net Cost Total	8,169,432	9,055,938	9,581,518	5.80%
Direct Cost by Category				
Salaries and Benefits	670,570	630,929	661,612	4.86%
Supplies	187,118	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	7,495,070	8,345,622	8,729,967	4.61%
Debt Service	-	83,798	83,798	-
Equipment, Furnishings	2,753	6,000	6,000	-
Direct Cost Total	8,355,510	9,233,636	9,648,664	4.49%
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)

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
Direct Cost by Category				
Salaries and Benefits	670,570	630,929	661,612	4.86%
Supplies	187,118	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	3,574,580	4,032,865	4,167,339	3.33%
Equipment, Furnishings	2,753	6,000	6,000	-
Manageable Direct Cost Total	4,435,020	4,837,081	5,002,238	3.41%
Debt Service	-	83,798	83,798	-
Non-Manageable Direct Cost Total	-	83,798	83,798	-
Direct Cost Total	4,435,020	4,920,879	5,086,036	3.36%
Intragovernmental Charges				
Charges by/to Other Departments	118,304	123,217	204,726	66.15%
Function Cost Total	4,553,324	5,044,096	5,290,762	4.89%
Program Generated Revenue				
406625 - Reimbursed Cost-NonGrant Funded	(38,422)	(25,000)	(25,000)	-
408380 - Prior Year Expense Recovery	(324)	-	-	-
408580 - Miscellaneous Revenues	(265,636)	(1,600)	(1,600)	-
Program Generated Revenue Total	(304,382)	(26,600)	(26,600)	-
Net Cost				
Direct Cost Total	4,435,020	4,920,879	5,086,036	3.36%
Charges by/to Other Departments Total	118,304	123,217	204,726	66.15%
Program Generated Revenue Total	(304,382)	(26,600)	(26,600)	-
Net Cost Total	4,248,942	5,017,496	5,264,162	4.92%

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

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	3,920,490	4,312,757	4,562,628	5.79%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	3,920,490	4,312,757	4,562,628	5.79%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	3,920,490	4,312,757	4,562,628	5.79%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	3,920,490	4,312,757	4,562,628	5.79%
Program Generated Revenue				
Program Generated Revenue Total	-	-	-	-
Net Cost				
Direct Cost Total	3,920,490	4,312,757	4,562,628	5.79%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	3,920,490	4,312,757	4,562,628	5.79%

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 represents the tax cost for the ERCPRSA, based on the 2025 Revised Budget. It includes \$54,886 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 2025 mill rate, based on the 2025 Revised Budget taxes to be collected and service area assessed value at 04/02/2025, is calculated as follows:

$$\frac{\$ 4,958,863}{\$ 4,897,050,984} \times 1,000 = 1.01$$

The 2025 mill rate is within the codified limit, with 0.75 mill for parks and recreation services and 0.25 mill for capital improvements to total 1.00 mill. There is an additional 0.01 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)

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
Direct Cost by Fund Center				
Fire Lake Rec Ctr (555300) - Department: Parks & Rec	31,335	50,000	50,000	-
ER Park Facilities (555000) - Department: Parks & Rec	13,098	39,500	41,033	3.88%
ER Chugiak Parks (555100) - Department: Parks & Rec	5,948,498	2,655,274	2,191,227	-17.48%
ER Parks Debt (555900) - Department: Parks & Rec	194,169	63,060	61,812	-1.98%
Chugiak Pool (555200) - Department: Parks & Rec	461,318	695,572	676,463	-2.75%
Contrib for Cap Improvmnt (555950) - Department: Parks & Rec	844,312	1,144,055	1,224,263	7.01%
Direct Cost Total	7,492,730	4,647,461	4,244,798	-8.66%
Intragovernmental Charges				
Charges by/to Other Departments	717,724	844,936	916,781	8.50%
Function Cost Total	8,210,453	5,492,397	5,161,579	-6.02%
Program Generated Revenue	(282,461)	(814,066)	(202,716)	-75.10%
Net Cost Total	7,927,992	4,678,331	4,958,863	6.00%
Direct Cost by Category				
Salaries and Benefits	1,591,713	2,281,184	2,327,854	2.05%
Supplies	251,612	126,300	126,300	-
Travel	-	-	-	-
Contractual/Other Services	5,425,932	2,167,077	1,718,992	-20.68%
Debt Service	194,169	63,060	61,812	-1.98%
Equipment, Furnishings	29,303	9,840	9,840	-
Direct Cost Total	7,492,730	4,647,461	4,244,798	-8.66%
Position Summary as Budgeted				
Full-Time	16	16	16	-
Part-Time	27	27	26	-3.70%
Position Total	43	43	42	-2.33%

Position Summaries include:

1 FT Director position in 2023, 2024, and 2025
that is split between Anchorage and Eagle River

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

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	10,322	-	-	-
Travel	-	-	-	-
Contractual/Other Services	21,013	50,000	50,000	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	31,335	50,000	50,000	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	31,335	50,000	50,000	-
Intragovernmental Charges				
Charges by/to Other Departments	6,711	9,441	9,441	-
Function Cost Total	38,045	59,441	59,441	-
Program Generated Revenue				
408390 - Insurance Recoveries	(6,428)	-	-	-
Program Generated Revenue Total	(6,428)	-	-	-
Net Cost				
Direct Cost Total	31,335	50,000	50,000	-
Charges by/to Other Departments Total	6,711	9,441	9,441	-
Net Cost Total	31,617	59,441	59,441	-

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

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
Direct Cost by Category				
Salaries and Benefits	7,281	24,400	25,933	6.28%
Supplies	3,083	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	2,733	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
Manageable Direct Cost Total	13,098	39,500	41,033	3.88%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	13,098	39,500	41,033	3.88%
Intragovernmental Charges				
Charges by/to Other Departments	961	3,453	4,783	38.52%
Function Cost Total	14,059	42,953	45,816	6.67%
Program Generated Revenue				
406290 - Rec Center Rentals & Activities	(19,260)	(8,000)	(5,600)	-30.00%
Program Generated Revenue Total	(19,260)	(8,000)	(5,600)	-30.00%
Net Cost				
Direct Cost Total	13,098	39,500	41,033	3.88%
Charges by/to Other Departments Total	961	3,453	4,783	38.52%
Program Generated Revenue Total	(19,260)	(8,000)	(5,600)	-30.00%
Net Cost Total	(5,201)	34,953	40,216	15.06%

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

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
Direct Cost by Category				
Salaries and Benefits	1,238,344	1,690,537	1,754,783	3.80%
Supplies	208,297	69,925	69,925	-
Travel	-	-	-	-
Contractual/Other Services	4,472,555	885,972	357,679	-59.63%
Equipment, Furnishings	29,303	8,840	8,840	-
Manageable Direct Cost Total	5,948,498	2,655,274	2,191,227	-17.48%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	5,948,498	2,655,274	2,191,227	-17.48%
Intragovernmental Charges				
Charges by/to Other Departments	678,094	793,035	849,968	7.18%
Function Cost Total	6,626,592	3,448,309	3,041,195	-11.81%
Program Generated Revenue				
406280 - Programs Lessons & Camps	-	(120,500)	-	-100.00%
406290 - Rec Center Rentals & Activities	(120,758)	(57,000)	(112,500)	97.37%
406625 - Reimbursed Cost-NonGrant Funded	(29,000)	(26,002)	(29,502)	13.46%
408380 - Prior Year Expense Recovery	(982)	-	-	-
408405 - Lease & Rental Revenue	(14,244)	(21,600)	(17,000)	-21.30%
Program Generated Revenue Total	(164,984)	(225,102)	(159,002)	-29.36%
Net Cost				
Direct Cost Total	5,948,498	2,655,274	2,191,227	-17.48%
Charges by/to Other Departments Total	678,094	793,035	849,968	7.18%
Program Generated Revenue Total	(164,984)	(225,102)	(159,002)	-29.36%
Net Cost Total	6,461,608	3,223,207	2,882,193	-10.58%

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

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
Debt Service	194,169	63,060	61,812	-1.98%
Non-Manageable Direct Cost Total	194,169	63,060	61,812	-1.98%
Direct Cost Total	194,169	63,060	61,812	-1.98%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	194,169	63,060	61,812	-1.98%
Program Generated Revenue				
460030 - Premium On Bond Sales	-	(1,292)	-	-100.00%
Program Generated Revenue Total	-	(1,292)	-	-100.00%
Net Cost				
Direct Cost Total	194,169	63,060	61,812	-1.98%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	(1,292)	-	-100.00%
Net Cost Total	194,169	61,768	61,812	0.07%

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

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
Direct Cost by Category				
Salaries and Benefits	346,088	566,247	547,138	-3.37%
Supplies	29,910	53,375	53,375	-
Travel	-	-	-	-
Contractual/Other Services	85,319	75,950	75,950	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	461,318	695,572	676,463	-2.75%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	461,318	695,572	676,463	-2.75%
Intragovernmental Charges				
Charges by/to Other Departments	31,958	39,007	52,589	34.82%
Function Cost Total	493,276	734,579	729,052	-0.75%
Program Generated Revenue				
406300 - Aquatics	(89,668)	(250,000)	(93,000)	-62.80%
408380 - Prior Year Expense Recovery	(2,121)	-	-	-
Program Generated Revenue Total	(91,789)	(250,000)	(93,000)	-62.80%
Net Cost				
Direct Cost Total	461,318	695,572	676,463	-2.75%
Charges by/to Other Departments Total	31,958	39,007	52,589	34.82%
Program Generated Revenue Total	(91,789)	(250,000)	(93,000)	-62.80%
Net Cost Total	401,487	484,579	636,052	31.26%

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

	2023 Actuals Unaudited	2024 Revised	2025 Revised	25 v 24 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	844,312	1,144,055	1,224,263	7.01%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	844,312	1,144,055	1,224,263	7.01%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	844,312	1,144,055	1,224,263	7.01%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	844,312	1,144,055	1,224,263	7.01%
Program Generated Revenue				
Program Generated Revenue Total	-	-	-	-
Net Cost				
Direct Cost Total	844,312	1,144,055	1,224,263	7.01%
Net Cost Total	844,312	1,144,055	1,224,263	7.01%