

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.

Fund 104000 was created to record and report all financial activity of this service area. The activity of this service area is presented separately in this section, in addition to being integrated into the Fire Department budget.

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 2026 Approved Budget. It includes \$111,400 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 taxable assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Taxable Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2026 mill rate, based on the 2026 Revised Budget taxes to be collected and service area taxable assessed value at 04/09/2026, is calculated as follows:

$$\frac{\$ 1,615,670}{\$ 1,615,669,860} \times 1,000 = 1.00$$

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

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Fund Center				
Chugiak Fire and Rescue (354000) - Department: Fire	1,022,984	1,115,754	1,217,841	9.15%
Direct Cost Total	1,022,984	1,115,754	1,217,841	9.15%
Intragovernmental Charges				
Charges by/to Other Departments	486,292	498,992	509,229	2.05%
Function Cost Total	1,509,276	1,614,746	1,727,070	6.96%
Program Generated Revenue	-	(88,850)	(111,400)	25.38%
Net Cost Total	1,509,276	1,525,896	1,615,670	5.88%

Direct Cost by Category

Salaries and Benefits	-	-	-	-
Supplies	18,948	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,004,036	1,115,754	1,217,841	9.15%
Debt Service	-	-	-	-
Equipment, Furnishings	-	-	-	-
Direct Cost Total	1,022,984	1,115,754	1,217,841	9.15%

Position Summary as Budgeted

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

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

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	18,948	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,004,036	1,115,754	1,217,841	9.15%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	1,022,984	1,115,754	1,217,841	9.15%
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	1,022,984	1,115,754	1,217,841	9.15%
Intragovernmental Charges				
Charges by/to Other Departments	486,292	498,992	509,229	2.05%
Function Cost Total	1,509,276	1,614,746	1,727,070	6.96%
Net Cost				
Direct Cost Total	1,022,984	1,115,754	1,217,841	9.15%
Charges by/to Other Departments Total	486,292	498,992	509,229	2.05%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	1,509,276	1,614,746	1,727,070	6.96%

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.

Fund 162000 was created to record and report all financial activity of this service area. The activity of this service area is presented separately in this section, in addition to being integrated into the Community Development, Fire, Maintenance & Operations, Parks & Recreation, and Police departments' budgets.

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 2026 Revised Budget. It includes \$82,862 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 taxable assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Taxable Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2026 mill rate, based on the 2026 Revised Budget taxes to be collected and service area taxable assessed value at 04/09/2026, is calculated as follows:

$$\frac{\$ 5,698,538}{\$ 1,067,141,876} \times 1,000 = 5.34$$

Fund 106000 Summary Girdwood Valley Service Area

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

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Fund Center				
Housing & Development (510900) - Department: Community De	5,500	117,600	100,000	-14.97%
Fire and Rescue (355000) - Department: Fire	1,282,575	1,500,385	1,602,373	6.80%
Police (450000) - Department: Police	807,946	817,044	913,238	11.77%
Parks & Recreation (558000) - Department: Parks & Recreation	419,888	755,099	757,297	0.29%
Street Maintenance (746000) - Department: Maintenance & Ops	1,233,061	1,517,892	1,821,113	19.98%
Direct Cost Total	3,748,971	4,708,020	5,194,021	10.32%
Intragovernmental Charges				
Charges by/to Other Departments	657,745	671,532	621,179	-7.50%
Function Cost Total	4,406,716	5,379,552	5,815,200	8.10%
Program Generated Revenue	(28,584)	(54,701)	(116,662)	113.27%
Net Cost Total	4,378,132	5,324,851	5,698,538	7.02%

Direct Cost by Category				
Salaries and Benefits	347,888	346,145	383,891	10.90%
Supplies	85,664	165,843	182,343	9.95%
Travel	-	5,000	5,000	-
Contractual/OtherServices	3,309,465	4,080,492	4,512,247	10.58%
Debt Service	5,954	110,540	110,540	-
Equipment, Furnishings	-	-	-	-
Direct Cost Total	3,748,971	4,708,020	5,194,021	10.32%

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: Community Development
Division: Community Development Administration
(Fund Center # 510900)

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	5,500	117,600	100,000	-14.97%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	5,500	117,600	100,000	-14.97%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	5,500	117,600	100,000	-14.97%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	5,500	117,600	100,000	-14.97%
Net Cost				
Direct Cost Total	5,500	117,600	100,000	-14.97%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	5,500	117,600	100,000	-14.97%

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

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	4,963	35,000	35,000	-
Travel	-	5,000	5,000	-
Contractual/Other Services	1,277,612	1,355,845	1,457,833	7.52%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	1,282,575	1,395,845	1,497,833	7.31%
Debt Service	-	104,540	104,540	-
Non-Manageable Direct Cost Total	-	104,540	104,540	-
Direct Cost Total	1,282,575	1,500,385	1,602,373	6.80%
Intragovernmental Charges				
Charges by/to Other Departments	483,923	475,532	403,694	-15.11%
Function Cost Total	1,766,499	1,975,917	2,006,067	1.53%
Program Generated Revenue				
406370 - Fire Service Fees	(15,600)	(21,000)	(21,000)	-
Program Generated Revenue Total	(15,600)	(21,000)	(21,000)	-
Net Cost				
Direct Cost Total	1,282,575	1,500,385	1,602,373	6.80%
Charges by/to Other Departments Total	483,923	475,532	403,694	-15.11%
Program Generated Revenue Total	(15,600)	(21,000)	(21,000)	-
Net Cost Total	1,750,899	1,954,917	1,985,067	1.54%

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

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	1,883	-	-	-
Travel	-	-	-	-
Contractual/Other Services	800,109	811,044	907,238	11.86%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	801,992	811,044	907,238	11.86%
Debt Service	5,954	6,000	6,000	-
Non-Manageable Direct Cost Total	5,954	6,000	6,000	-
Direct Cost Total	807,946	817,044	913,238	11.77%
Intragovernmental Charges				
Charges by/to Other Departments	405	374	387	3.48%
Function Cost Total	808,351	817,418	913,625	11.77%
Net Cost				
Direct Cost Total	807,946	817,044	913,238	11.77%
Charges by/to Other Departments Total	405	374	387	3.48%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	808,351	817,418	913,625	11.77%

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

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	48,422	48,756	57,954	18.87%
Supplies	29,628	44,843	41,343	-7.81%
Travel	-	-	-	-
Contractual/Other Services	341,839	661,500	658,000	-0.53%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	419,888	755,099	757,297	0.29%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	419,888	755,099	757,297	0.29%
Intragovernmental Charges				
Charges by/to Other Departments	98,011	97,786	119,263	21.96%
Function Cost Total	517,899	852,885	876,560	2.78%
Program Generated Revenue				
403010 - Assessment Collections	(1,224)	-	-	-
406280 - Programs Lessons & Camps	(264)	(500)	(500)	-
406290 - Rec Center Rentals & Activities	(1,886)	(2,100)	(4,600)	119.05%
406310 - Camping Fees	(1,546)	(1,900)	(1,900)	-
Program Generated Revenue Total	(4,920)	(4,500)	(7,000)	55.56%
Net Cost				
Direct Cost Total	419,888	755,099	757,297	0.29%
Charges by/to Other Departments Total	98,011	97,786	119,263	21.96%
Program Generated Revenue Total	(4,920)	(4,500)	(7,000)	55.56%
Net Cost Total	512,979	848,385	869,560	2.50%

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

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	299,466	297,389	325,937	9.60%
Supplies	49,191	86,000	106,000	23.26%
Travel	-	-	-	-
Contractual/Other Services	884,405	1,134,503	1,389,176	22.45%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	1,233,061	1,517,892	1,821,113	19.98%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	1,233,061	1,517,892	1,821,113	19.98%
Intragovernmental Charges				
Charges by/to Other Departments	75,406	97,840	97,835	-0.01%
Function Cost Total	1,308,467	1,615,732	1,918,948	18.77%
Program Generated Revenue				
408380 - Prior Year Expense Recovery	(269)	-	-	-
408405 - Lease & Rental Revenue	(7,795)	(3,000)	(5,800)	93.33%
Program Generated Revenue Total	(8,064)	(3,000)	(5,800)	93.33%
Net Cost				
Direct Cost Total	1,233,061	1,517,892	1,821,113	19.98%
Charges by/to Other Departments Total	75,406	97,840	97,835	-0.01%
Program Generated Revenue Total	(8,064)	(3,000)	(5,800)	93.33%
Net Cost Total	1,300,403	1,612,732	1,913,148	18.63%

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.

Fund 119000 was created to record and report all financial activity of this service area. The activity of this service area is presented separately in this section, in addition to being integrated into the Maintenance & Operations Department budget.

The net cost total on the fund summary presented on the following page represents the tax cost for the CBERRRSA, based on the 2026 Revised Budget. It includes \$229,436 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 taxable assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Taxable Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2026 mill rate, based on the 2026 Revised Budget taxes to be collected and service area taxable assessed value at 04/09/2026, is calculated as follows:

$$\frac{\$ 10,107,720}{\$ 4,813,199,898} \times 1,000 = 2.10$$

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

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Fund Center				
Operations of CBERRRSA (744900) - Department: Public Works	4,358,476	5,086,036	5,354,114	5.27%
ER Contribution to CIP (747300) - Department: Public Works	4,312,757	4,562,628	4,813,200	5.49%
Direct Cost Total	8,671,233	9,648,664	10,167,314	5.38%
Intragovernmental Charges				
Charges by/to Other Departments	142,868	204,726	196,442	-4.05%
Function Cost Total	8,814,101	9,853,390	10,363,756	5.18%
Program Generated Revenue	(251,775)	(271,872)	(256,036)	-5.82%
Net Cost Total	8,562,325	9,581,518	10,107,720	5.49%

Direct Cost by Category				
Salaries and Benefits	669,929	661,612	627,130	-5.21%
Supplies	45,514	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	7,881,929	8,729,967	9,283,099	6.34%
Debt Service	62,000	83,798	83,798	-
Equipment, Furnishings	11,861	6,000	6,000	-
Direct Cost Total	8,671,233	9,648,664	10,167,314	5.38%

Position Summary as Budgeted				
Full-Time	4	4	4	-
Part-Time	-	-	-	-
Position Total	4	4	4	-

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

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	669,929	661,612	627,130	-5.21%
Supplies	45,514	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	3,569,172	4,167,339	4,469,899	7.26%
Equipment, Furnishings	11,861	6,000	6,000	-
Manageable Direct Cost Total	4,296,476	5,002,238	5,270,316	5.36%
Debt Service	62,000	83,798	83,798	-
Non-Manageable Direct Cost Total	62,000	83,798	83,798	-
Direct Cost Total	4,358,476	5,086,036	5,354,114	5.27%
Intragovernmental Charges				
Charges by/to Other Departments	142,868	204,726	196,442	-4.05%
Function Cost Total	4,501,344	5,290,762	5,550,556	4.91%
Program Generated Revenue				
406625 - Reimbursed Cost-NonGrant Funded	(48,460)	(25,000)	(25,000)	-
408380 - Prior Year Expense Recovery	(215)	-	-	-
408580 - Miscellaneous Revenues	(203,100)	(1,600)	(1,600)	-
Program Generated Revenue Total	(251,775)	(26,600)	(26,600)	-
Net Cost				
Direct Cost Total	4,358,476	5,086,036	5,354,114	5.27%
Charges by/to Other Departments Total	142,868	204,726	196,442	-4.05%
Program Generated Revenue Total	(251,775)	(26,600)	(26,600)	-
Net Cost Total	4,249,568	5,264,162	5,523,956	4.94%

Eagle River Contribution to CIP
Department: Maintenance & Operations
Division: Other Service Areas
(Fund Center # 747300)

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	4,312,757	4,562,628	4,813,200	5.49%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	4,312,757	4,562,628	4,813,200	5.49%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	4,312,757	4,562,628	4,813,200	5.49%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	4,312,757	4,562,628	4,813,200	5.49%
Net Cost				
Direct Cost Total	4,312,757	4,562,628	4,813,200	5.49%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	4,312,757	4,562,628	4,813,200	5.49%

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.

Fund 162000 was created to record and report all financial activity of this service area. The activity of this service area is presented separately in this section, in addition to being integrated into the Parks & Recreation Department budget.

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 2026 Revised Budget. It includes \$100,114 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 taxable assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Taxable Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2026 mill rate, based on the 2026 Revised Budget taxes to be collected and service area taxable assessed value at 04/09/2026, is calculated as follows:

$$\frac{\$ 5,213,252}{\$ 5,161,635,751} \times 1,000 = 1.01$$

The 2026 mill rate is within the codified limit, 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 0.01 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)

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Fund Center				
Fire Lake Rec Ctr (555300) - Department: Parks & Rec	22,804	50,000	50,000	-
ER Park Facilities (555000) - Department: Parks & Rec	21,424	41,033	41,529	1.21%
ER Chugiak Parks (555100) - Department: Parks & Rec	1,956,636	2,191,227	2,765,243	26.20%
ER Parks Debt (555900) - Department: Parks & Rec	61,670	61,812	61,757	-0.09%
Chugiak Pool (555200) - Department: Parks & Rec	497,190	676,463	723,454	6.95%
Contrib for Cap Improvmnt (555950) - Department: Parks & Rec	1,144,055	1,224,263	1,032,327	-15.68%
Direct Cost Total	3,703,778	4,244,798	4,674,310	10.12%
Intragovernmental Charges				
Charges by/to Other Departments	737,316	916,781	896,658	-2.19%
Function Cost Total	4,441,094	5,161,579	5,570,968	7.93%
Program Generated Revenue	(288,184)	(202,716)	(357,716)	76.46%
Net Cost Total	4,152,910	4,958,863	5,213,252	5.13%

Direct Cost by Category				
Salaries and Benefits	1,603,198	2,327,854	2,504,798	7.60%
Supplies	325,024	126,300	136,663	8.21%
Travel	-	-	-	-
Contractual/Other Services	1,711,734	1,718,992	1,961,252	14.09%
Debt Service	63,004	61,812	61,757	-0.09%
Equipment, Furnishings	818	9,840	9,840	-
Direct Cost Total	3,703,778	4,244,798	4,674,310	10.12%

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 2024, 2025, and 2026
that is split between Anchorage and Eagle River

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

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	22,804	50,000	50,000	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	22,804	50,000	50,000	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	22,804	50,000	50,000	-
Intragovernmental Charges				
Charges by/to Other Departments	7,418	9,441	9,441	-
Function Cost Total	30,222	59,441	59,441	-
Program Generated Revenue				
408390 - Insurance Recoveries	(16,639)	-	-	-
Program Generated Revenue Total	(16,639)	-	-	-
Net Cost				
Direct Cost Total	22,804	50,000	50,000	-
Charges by/to Other Departments Total	7,418	9,441	9,441	-
Program Generated Revenue Total	(16,639)	-	-	-
Net Cost Total	13,583	59,441	59,441	-

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

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	6,324	25,933	26,429	1.91%
Supplies	1,085	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	14,015	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
Manageable Direct Cost Total	21,424	41,033	41,529	1.21%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	21,424	41,033	41,529	1.21%
Intragovernmental Charges				
Charges by/to Other Departments	819	4,783	6,127	28.10%
Function Cost Total	22,243	45,816	47,656	4.02%
Program Generated Revenue				
406290 - Rec Center Rentals & Activities	(545)	(5,600)	(5,600)	-
Program Generated Revenue Total	(545)	(5,600)	(5,600)	-
Net Cost				
Direct Cost Total	21,424	41,033	41,529	1.21%
Charges by/to Other Departments Total	819	4,783	6,127	28.10%
Program Generated Revenue Total	(545)	(5,600)	(5,600)	-
Net Cost Total	21,698	40,216	42,056	4.58%

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

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	1,207,382	1,754,783	1,884,240	7.38%
Supplies	284,107	69,925	80,288	14.82%
Travel	-	-	-	-
Contractual/Other Services	462,995	357,679	791,875	121.39%
Equipment, Furnishings	818	8,840	8,840	-
Manageable Direct Cost Total	1,955,302	2,191,227	2,765,243	26.20%
Debt Service	1,334	-	-	-
Non-Manageable Direct Cost Total	1,334	-	-	-
Direct Cost Total	1,956,636	2,191,227	2,765,243	26.20%
Intragovernmental Charges				
Charges by/to Other Departments	695,272	849,968	836,542	-1.58%
Function Cost Total	2,651,908	3,041,195	3,601,785	18.43%
Program Generated Revenue				
406290 - Rec Center Rentals & Activities	(121,728)	(112,500)	(112,500)	-
406625 - Reimbursed Cost-NonGrant Funded	(29,055)	(29,502)	(29,502)	-
408380 - Prior Year Expense Recovery	(4,371)	-	-	-
408405 - Lease & Rental Revenue	(23,861)	(17,000)	(17,000)	-
Program Generated Revenue Total	(179,015)	(159,002)	(159,002)	-
Net Cost				
Direct Cost Total	1,956,636	2,191,227	2,765,243	26.20%
Charges by/to Other Departments Total	695,272	849,968	836,542	-1.58%
Program Generated Revenue Total	(179,015)	(159,002)	(159,002)	-
Net Cost Total	2,472,892	2,882,193	3,442,783	19.45%

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

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
Debt Service	61,670	61,812	61,757	-0.09%
Non-Manageable Direct Cost Total	61,670	61,812	61,757	-0.09%
Direct Cost Total	61,670	61,812	61,757	-0.09%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	61,670	61,812	61,757	-0.09%
Program Generated Revenue				
460030 - Premium On Bond Sales	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost				
Direct Cost Total	61,670	61,812	61,757	-0.09%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	61,670	61,812	61,757	-0.09%

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

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	389,493	547,138	594,129	8.59%
Supplies	39,832	53,375	53,375	-
Travel	-	-	-	-
Contractual/Other Services	67,865	75,950	75,950	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	497,190	676,463	723,454	6.95%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	497,190	676,463	723,454	6.95%
Intragovernmental Charges				
Charges by/to Other Departments	33,806	52,589	44,548	-15.29%
Function Cost Total	530,997	729,052	768,002	5.34%
Program Generated Revenue				
406300 - Aquatics	(91,844)	(93,000)	(93,000)	-
408380 - Prior Year Expense Recovery	(141)	-	-	-
Program Generated Revenue Total	(91,985)	(93,000)	(93,000)	-
Net Cost				
Direct Cost Total	497,190	676,463	723,454	6.95%
Charges by/to Other Departments Total	33,806	52,589	44,548	-15.29%
Program Generated Revenue Total	(91,985)	(93,000)	(93,000)	-
Net Cost Total	439,012	636,052	675,002	6.12%

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

	2024 Actuals Unaudited	2025 Revised	2026 Revised	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,144,055	1,224,263	1,032,327	-15.68%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	1,144,055	1,224,263	1,032,327	-15.68%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	1,144,055	1,224,263	1,032,327	-15.68%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	1,144,055	1,224,263	1,032,327	-15.68%
Net Cost				
Direct Cost Total	1,144,055	1,224,263	1,032,327	-15.68%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	1,144,055	1,224,263	1,032,327	-15.68%