

Appendix O

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 2026 Proposed 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 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 preliminary 2026 mill rate, based on the 2026 Proposed Budget taxes to be collected and preliminary service area assessed value at 08/27/2025, is calculated as follows:

$$\frac{\$ 5,045,007}{\$ 5,033,585,668} \times 1,000 = 1.00$$

The actual 2026 taxes to be collected and the actual 2026 mill rate will be based on the 2026 Revised budget that will include updated/revised IGCs and will be recalculated with updated assessed values, all to be presented to the Assembly for approval in April 2026.

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 Proposed	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	40,781	-0.61%
ER Chugiak Parks (555100) - Department: Parks & Rec	1,956,636	2,191,227	2,655,426	21.18%
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	678,969	0.37%
Contrib for Cap Improvmnt (555950) - Department: Parks & Rec	1,144,055	1,224,263	1,006,717	-17.77%
Direct Cost Total	3,703,778	4,244,798	4,493,650	5.86%
Intragovernmental Charges				
Charges by/to Other Departments	737,316	916,781	909,073	-0.84%
Function Cost Total	4,441,094	5,161,579	5,402,723	4.67%
Program Generated Revenue	(288,184)	(202,716)	(357,716)	76.46%
Net Cost Total	4,152,910	4,958,863	5,045,007	1.74%
Direct Cost by Category				
Salaries and Benefits	1,603,198	2,327,854	2,471,170	6.16%
Supplies	325,024	126,300	136,663	8.21%
Travel	-	-	-	-
Contractual/Other Services	1,711,734	1,718,992	1,814,220	5.54%
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	4,493,650	5.86%
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)

	2024 Actuals Unaudited	2025 Revised	2026 Proposed	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	-
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 Proposed	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	6,324	25,933	25,681	-0.97%
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	40,781	-0.61%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	21,424	41,033	40,781	-0.61%
Intragovernmental Charges				
Charges by/to Other Departments	819	4,783	4,758	-0.52%
Function Cost Total	22,243	45,816	45,539	-0.60%
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	40,781	-0.61%
Charges by/to Other Departments Total	819	4,783	4,758	-0.52%
Program Generated Revenue Total	(545)	(5,600)	(5,600)	-
Net Cost Total	21,698	40,216	39,939	-0.69%

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

	2024 Actuals Unaudited	2025 Revised	2026 Proposed	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	1,207,382	1,754,783	1,895,845	8.04%
Supplies	284,107	69,925	80,288	14.82%
Travel	-	-	-	-
Contractual/Other Services	462,995	357,679	670,453	87.45%
Equipment, Furnishings	818	8,840	8,840	-
Manageable Direct Cost Total	1,955,302	2,191,227	2,655,426	21.18%
Debt Service	1,334	-	-	-
Non-Manageable Direct Cost Total	1,334	-	-	-
Direct Cost Total	1,956,636	2,191,227	2,655,426	21.18%
Intragovernmental Charges				
Charges by/to Other Departments	695,272	849,968	842,422	-0.89%
Function Cost Total	2,651,908	3,041,195	3,497,848	15.02%
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	2,655,426	21.18%
Charges by/to Other Departments Total	695,272	849,968	842,422	-0.89%
Program Generated Revenue Total	(179,015)	(159,002)	(159,002)	-
Net Cost Total	2,472,892	2,882,193	3,338,846	15.84%

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

	2024 Actuals Unaudited	2025 Revised	2026 Proposed	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 Proposed	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	389,493	547,138	549,644	0.46%
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	678,969	0.37%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	497,190	676,463	678,969	0.37%
Intragovernmental Charges				
Charges by/to Other Departments	33,806	52,589	52,452	-0.26%
Function Cost Total	530,997	729,052	731,421	0.32%
Program Generated Revenue				
406300 - Aquatics	(91,844)	(93,000)	(93,000)	-
Program Generated Revenue Total	(91,985)	(93,000)	(93,000)	-
Net Cost				
Direct Cost Total	497,190	676,463	678,969	0.37%
Charges by/to Other Departments Total	33,806	52,589	52,452	-0.26%
Program Generated Revenue Total	(91,985)	(93,000)	(93,000)	-
Net Cost Total	439,012	636,052	638,421	0.37%

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

	2024 Actuals Unaudited	2025 Revised	2026 Proposed	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,144,055	1,224,263	1,006,717	-17.77%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	1,144,055	1,224,263	1,006,717	-17.77%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	1,144,055	1,224,263	1,006,717	-17.77%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	1,144,055	1,224,263	1,006,717	-17.77%
Net Cost				
Direct Cost Total	1,144,055	1,224,263	1,006,717	-17.77%
Net Cost Total	1,144,055	1,224,263	1,006,717	-17.77%