

## 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 2024 Revised Budget. It includes \$157,561 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 2024 mill rate, based on the 2024 Revised Budget taxes to be collected and service area assessed value at 04/05/2024, is calculated as follows:

$$\frac{\$ 1,445,396}{\$ 1,445,480,466} \times 1,000 = 1.00$$

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Fund Center</b>				
Chugiak Fire and Rescue (354000) - Department: Fire	875,037	988,953	1,133,314	14.60%
<b>Direct Cost Total</b>	<b>875,037</b>	<b>988,953</b>	<b>1,133,314</b>	<b>14.60%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	399,327	456,341	469,643	2.91%
<b>Function Cost Total</b>	<b>1,274,365</b>	<b>1,445,294</b>	<b>1,602,957</b>	<b>10.91%</b>
Program Generated Revenue	-	(134,743)	(157,561)	16.93%
<b>Net Cost Total</b>	<b>1,274,365</b>	<b>1,310,551</b>	<b>1,445,396</b>	<b>10.29%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	15,807	-	-	-
Travel	-	-	-	-
Contractual/OtherServices	859,231	988,953	1,133,314	14.60%
Debt Service	-	-	-	-
Equipment, Furnishings	-	-	-	-
<b>Direct Cost Total</b>	<b>875,037</b>	<b>988,953</b>	<b>1,133,314</b>	<b>14.60%</b>

<b>Position Summary as Budgeted</b>				
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)

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	15,807	-	-	-
Travel	-	-	-	-
Contractual/Other Services	859,231	988,953	1,133,314	14.60%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>875,037</b>	<b>988,953</b>	<b>1,133,314</b>	<b>14.60%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>875,037</b>	<b>988,953</b>	<b>1,133,314</b>	<b>14.60%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	399,327	456,341	469,643	2.91%
<b>Function Cost Total</b>	<b>1,274,365</b>	<b>1,445,294</b>	<b>1,602,957</b>	<b>10.91%</b>
<b>Net Cost</b>				
Direct Cost Total	875,037	988,953	1,133,314	14.60%
Charges by/to Other Departments Total	399,327	456,341	469,643	2.91%
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>1,274,365</b>	<b>1,445,294</b>	<b>1,602,957</b>	<b>10.91%</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, 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 2024 Revised Budget. It includes \$101,233 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 2024 mill rate, based on the 2024 Revised Budget taxes to be collected and service area assessed value at 04/05/2024, is calculated as follows:

$$\frac{\$ 4,596,387}{\$ 857,073,957} \times 1,000 = 5.36$$

## Fund 106000 Summary Girdwood Valley Service Area

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Fund Center</b>				
Housing & Development (510900) - Department: Community De	-	-	50,000	100.00%
Fire and Rescue (355000) - Department: Fire	947,687	1,255,121	1,387,122	10.52%
Police (450000) - Department: Police	721,591	811,044	811,044	-
Parks & Recreation (558000) - Department: Parks & Recreation	286,870	331,828	432,777	30.42%
Street Maintenance (746000) - Department: Maintenance & Ops	899,142	1,317,317	1,439,375	9.27%
<b>Direct Cost Total</b>	<b>2,855,291</b>	<b>3,715,310</b>	<b>4,120,318</b>	<b>10.90%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	505,230	516,163	604,402	17.10%
<b>Function Cost Total</b>	<b>3,360,521</b>	<b>4,231,473</b>	<b>4,724,720</b>	<b>11.66%</b>
Program Generated Revenue	(39,443)	(123,594)	(128,333)	3.83%
<b>Net Cost Total</b>	<b>3,321,078</b>	<b>4,107,879</b>	<b>4,596,387</b>	<b>11.89%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	276,649	316,015	337,527	6.81%
Supplies	62,046	147,978	147,978	-
Travel	-	-	-	-
Contractual/OtherServices	2,538,981	3,171,317	3,522,946	11.09%
Debt Service	6,905	80,000	111,867	39.83%
Equipment, Furnishings	(29,291)	-	-	-
<b>Direct Cost Total</b>	<b>2,855,291</b>	<b>3,715,310</b>	<b>4,120,318</b>	<b>10.90%</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 Service Area Housing & Development**  
**Department: Community Development**  
**Division: CD Administration**  
(Fund Center # 510900)

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	50,000	100.00%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>100.00%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>100.00%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>100.00%</b>
<b>Net Cost</b>				
Direct Cost Total	-	-	50,000	100.00%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>100.00%</b>

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	12,730	30,000	30,000	-
Travel	-	-	-	-
Contractual/Other Services	934,957	1,145,121	1,252,582	9.38%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>947,687</b>	<b>1,175,121</b>	<b>1,282,582</b>	<b>9.14%</b>
Debt Service	-	80,000	104,540	30.68%
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>80,000</b>	<b>104,540</b>	<b>30.68%</b>
<b>Direct Cost Total</b>	<b>947,687</b>	<b>1,255,121</b>	<b>1,387,122</b>	<b>10.52%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	348,178	356,679	445,149	24.80%
<b>Function Cost Total</b>	<b>1,295,866</b>	<b>1,611,800</b>	<b>1,832,271</b>	<b>13.68%</b>
<b>Program Generated Revenue</b>				
406370 - Fire Service Fees	(23,554)	(21,000)	(21,000)	-
<b>Program Generated Revenue Total</b>	<b>(23,554)</b>	<b>(21,000)</b>	<b>(21,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	947,687	1,255,121	1,387,122	10.52%
Charges by/to Other Departments Total	348,178	356,679	445,149	24.80%
Program Generated Revenue Total	(23,554)	(21,000)	(21,000)	-
<b>Net Cost Total</b>	<b>1,272,312</b>	<b>1,590,800</b>	<b>1,811,271</b>	<b>13.86%</b>

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	6,549	-	-	-
Travel	-	-	-	-
Contractual/Other Services	708,137	811,044	803,717	-0.90%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>714,686</b>	<b>811,044</b>	<b>803,717</b>	<b>-0.90%</b>
Debt Service	6,905	-	7,327	100.00%
<b>Non-Manageable Direct Cost Total</b>	<b>6,905</b>	<b>-</b>	<b>7,327</b>	<b>100.00%</b>
<b>Direct Cost Total</b>	<b>721,591</b>	<b>811,044</b>	<b>811,044</b>	<b>-</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	515	279	367	31.54%
<b>Function Cost Total</b>	<b>722,106</b>	<b>811,323</b>	<b>811,411</b>	<b>0.01%</b>
<b>Net Cost</b>				
Direct Cost Total	721,591	811,044	811,044	-
Charges by/to Other Departments Total	515	279	367	31.54%
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>722,106</b>	<b>811,323</b>	<b>811,411</b>	<b>0.01%</b>



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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	7,577	27,650	43,599	57.68%
Supplies	26,161	47,178	47,178	-
Travel	-	-	-	-
Contractual/Other Services	236,843	257,000	342,000	33.07%
Equipment, Furnishings	16,288	-	-	-
<b>Manageable Direct Cost Total</b>	<b>286,870</b>	<b>331,828</b>	<b>432,777</b>	<b>30.42%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>286,870</b>	<b>331,828</b>	<b>432,777</b>	<b>30.42%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	87,960	86,141	85,869	-0.32%
<b>Function Cost Total</b>	<b>374,830</b>	<b>417,969</b>	<b>518,646</b>	<b>24.09%</b>
<b>Program Generated Revenue</b>				
406280 - Programs Lessons & Camps	(264)	(1,500)	(1,500)	-
406290 - Rec Center Rentals & Activities	(1,732)	(100)	(100)	-
406310 - Camping Fees	(2,931)	(1,500)	(1,500)	-
<b>Program Generated Revenue Total</b>	<b>(4,927)</b>	<b>(3,100)</b>	<b>(3,100)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	286,870	331,828	432,777	30.42%
Charges by/to Other Departments Total	87,960	86,141	85,869	-0.32%
Program Generated Revenue Total	(4,927)	(3,100)	(3,100)	-
<b>Net Cost Total</b>	<b>369,903</b>	<b>414,869</b>	<b>515,546</b>	<b>24.27%</b>

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	269,072	288,365	293,928	1.93%
Supplies	16,606	70,800	70,800	-
Travel	-	-	-	-
Contractual/Other Services	659,044	958,152	1,074,647	12.16%
Equipment, Furnishings	(45,579)	-	-	-
<b>Manageable Direct Cost Total</b>	<b>899,142</b>	<b>1,317,317</b>	<b>1,439,375</b>	<b>9.27%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>899,142</b>	<b>1,317,317</b>	<b>1,439,375</b>	<b>9.27%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	68,577	73,064	73,017	-0.06%
<b>Function Cost Total</b>	<b>967,720</b>	<b>1,390,381</b>	<b>1,512,392</b>	<b>8.78%</b>
<b>Program Generated Revenue</b>				
408405 - Lease & Rental Revenue	(10,963)	(3,000)	(3,000)	-
<b>Program Generated Revenue Total</b>	<b>(10,963)</b>	<b>(3,000)</b>	<b>(3,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	899,142	1,317,317	1,439,375	9.27%
Charges by/to Other Departments Total	68,577	73,064	73,017	-0.06%
Program Generated Revenue Total	(10,963)	(3,000)	(3,000)	-
<b>Net Cost Total</b>	<b>956,757</b>	<b>1,387,381</b>	<b>1,509,392</b>	<b>8.79%</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 2024 Revised Budget. It includes \$274,315 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 2024 mill rate, based on the 2024 Revised Budget taxes to be collected and service area assessed value at 04/05/2024, is calculated as follows:

$$\frac{\$ 9,055,938}{\$ 4,312,756,975} \times 1,000 = 2.10$$

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Fund Center</b>				
Operations of CBERRRSA (744900) - Department: Public Works	4,546,175	4,104,637	4,920,879	19.89%
ER Contribution to CIP (747300) - Department: Public Works	3,957,238	3,920,490	4,312,757	10.01%
<b>Direct Cost Total</b>	<b>8,503,413</b>	<b>8,025,127</b>	<b>9,233,636</b>	<b>15.06%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	109,611	117,065	123,217	5.26%
<b>Function Cost Total</b>	<b>8,613,024</b>	<b>8,142,192</b>	<b>9,356,853</b>	<b>14.92%</b>
Program Generated Revenue	(150,775)	(301,212)	(300,915)	-0.10%
<b>Net Cost Total</b>	<b>8,462,249</b>	<b>7,840,980</b>	<b>9,055,938</b>	<b>15.49%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	629,512	574,243	630,929	9.87%
Supplies	195,583	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	7,616,318	7,277,597	8,345,622	14.68%
Debt Service	62,000	-	83,798	100.00%
Equipment, Furnishings	-	6,000	6,000	-
<b>Direct Cost Total</b>	<b>8,503,413</b>	<b>8,025,127</b>	<b>9,233,636</b>	<b>15.06%</b>

<b>Position Summary as Budgeted</b>				
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)

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	629,512	574,243	630,929	9.87%
Supplies	195,583	167,287	167,287	-
Travel	-	-	-	-
Contractual/Other Services	3,659,080	3,357,107	4,032,865	20.13%
Equipment, Furnishings	-	6,000	6,000	-
<b>Manageable Direct Cost Total</b>	<b>4,484,175</b>	<b>4,104,637</b>	<b>4,837,081</b>	<b>17.84%</b>
Debt Service	62,000	-	83,798	100.00%
<b>Non-Manageable Direct Cost Total</b>	<b>62,000</b>	<b>-</b>	<b>83,798</b>	<b>100.00%</b>
<b>Direct Cost Total</b>	<b>4,546,175</b>	<b>4,104,637</b>	<b>4,920,879</b>	<b>19.89%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	109,611	117,065	123,217	5.26%
<b>Function Cost Total</b>	<b>4,655,786</b>	<b>4,221,702</b>	<b>5,044,096</b>	<b>19.48%</b>
<b>Program Generated Revenue</b>				
406625 - Reimbursed Cost-NonGrant Funded	(55,156)	(25,000)	(25,000)	-
408380 - Prior Year Expense Recovery	(45,269)	-	-	-
408580 - Miscellaneous Revenues	(50,349)	(1,600)	(1,600)	-
<b>Program Generated Revenue Total</b>	<b>(150,775)</b>	<b>(26,600)</b>	<b>(26,600)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	4,546,175	4,104,637	4,920,879	19.89%
Charges by/to Other Departments Total	109,611	117,065	123,217	5.26%
Program Generated Revenue Total	(150,775)	(26,600)	(26,600)	-
<b>Net Cost Total</b>	<b>4,505,011</b>	<b>4,195,102</b>	<b>5,017,496</b>	<b>19.60%</b>

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	3,957,238	3,920,490	4,312,757	10.01%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>3,957,238</b>	<b>3,920,490</b>	<b>4,312,757</b>	<b>10.01%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>3,957,238</b>	<b>3,920,490</b>	<b>4,312,757</b>	<b>10.01%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>3,957,238</b>	<b>3,920,490</b>	<b>4,312,757</b>	<b>10.01%</b>
<b>Net Cost</b>				
Direct Cost Total	3,957,238	3,920,490	4,312,757	10.01%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>3,957,238</b>	<b>3,920,490</b>	<b>4,312,757</b>	<b>10.01%</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 2024 Revised Budget. It includes \$329,672 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 2024 mill rate, based on the 2024 Revised Budget taxes to be collected and service area assessed value at 04/05/2024, is calculated as follows:

$$\frac{\$ 4,678,331}{\$ 4,637,779,351} \times 1,000 = 1.01$$

The 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)

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Fund Center</b>				
Fire Lake Rec Ctr (555300) - Department: Parks & Rec	32,729	50,000	50,000	-
ER Park Facilities (555000) - Department: Parks & Rec	19,752	39,146	39,500	0.90%
ER Chugiak Parks (555100) - Department: Parks & Rec	1,754,494	2,558,647	2,655,274	3.78%
ER Parks Debt (555900) - Department: Parks & Rec	193,252	195,618	63,060	-67.76%
Chugiak Pool (555200) - Department: Parks & Rec	399,698	683,153	695,572	1.82%
Contrib for Cap Improvmnt (555950) - Department: Parks & Rec	425,924	844,312	1,144,055	35.50%
<b>Direct Cost Total</b>	<b>2,825,849</b>	<b>4,370,876</b>	<b>4,647,461</b>	<b>6.33%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	692,931	802,075	844,936	5.34%
<b>Function Cost Total</b>	<b>3,518,780</b>	<b>5,172,951</b>	<b>5,492,397</b>	<b>6.18%</b>
Program Generated Revenue	(280,325)	(757,123)	(814,066)	7.52%
<b>Net Cost Total</b>	<b>3,238,455</b>	<b>4,415,828</b>	<b>4,678,331</b>	<b>5.94%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	1,311,613	2,232,872	2,281,184	2.16%
Supplies	179,195	126,300	126,300	-
Travel	-	-	-	-
Contractual/Other Services	1,139,179	1,806,246	2,167,077	19.98%
Debt Service	193,252	195,618	63,060	-67.76%
Equipment, Furnishings	2,610	9,840	9,840	-
<b>Direct Cost Total</b>	<b>2,825,849</b>	<b>4,370,876</b>	<b>4,647,461</b>	<b>6.33%</b>

**Position Summary as Budgeted**

Full-Time	16	16	16	-
Part-Time	27	27	27	-
<b>Position Total</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>-</b>

Position Summaries include:  
1 FT Director position in 2022, 2023, and 2024  
that is split between Anchorage and Eagle River



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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	32,729	50,000	50,000	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>32,729</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>32,729</b>	<b>50,000</b>	<b>50,000</b>	-
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	5,741	9,441	9,441	-
<b>Function Cost Total</b>	<b>38,470</b>	<b>59,441</b>	<b>59,441</b>	-
<b>Net Cost</b>				
Direct Cost Total	32,729	50,000	50,000	-
Charges by/to Other Departments Total	5,741	9,441	9,441	-
<b>Net Cost Total</b>	<b>38,470</b>	<b>59,441</b>	<b>59,441</b>	-

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	6,383	24,046	24,400	1.47%
Supplies	1,959	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	11,410	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
<b>Manageable Direct Cost Total</b>	<b>19,752</b>	<b>39,146</b>	<b>39,500</b>	<b>0.90%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>19,752</b>	<b>39,146</b>	<b>39,500</b>	<b>0.90%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	1,084	4,126	3,453	-16.31%
<b>Function Cost Total</b>	<b>20,836</b>	<b>43,272</b>	<b>42,953</b>	<b>-0.74%</b>
<b>Program Generated Revenue</b>				
406290 - Rec Center Rentals & Activities	(40)	(8,000)	(8,000)	-
<b>Program Generated Revenue Total</b>	<b>(40)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	19,752	39,146	39,500	0.90%
Charges by/to Other Departments Total	1,084	4,126	3,453	-16.31%
Program Generated Revenue Total	(40)	(8,000)	(8,000)	-
<b>Net Cost Total</b>	<b>20,796</b>	<b>35,272</b>	<b>34,953</b>	<b>-0.90%</b>

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	1,009,969	1,654,998	1,690,537	2.15%
Supplies	153,303	69,925	69,925	-
Travel	-	-	-	-
Contractual/Other Services	588,612	824,884	885,972	7.41%
Equipment, Furnishings	2,610	8,840	8,840	-
<b>Manageable Direct Cost Total</b>	<b>1,754,494</b>	<b>2,558,647</b>	<b>2,655,274</b>	<b>3.78%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>1,754,494</b>	<b>2,558,647</b>	<b>2,655,274</b>	<b>3.78%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	662,114	749,129	793,035	5.86%
<b>Function Cost Total</b>	<b>2,416,609</b>	<b>3,307,776</b>	<b>3,448,309</b>	<b>4.25%</b>
<b>Program Generated Revenue</b>				
406280 - Programs Lessons & Camps	-	(120,500)	(120,500)	-
406290 - Rec Center Rentals & Activities	(128,615)	(57,000)	(57,000)	-
406625 - Reimbursed Cost-NonGrant Funded	(30,031)	(26,002)	(26,002)	-
408405 - Lease & Rental Revenue	(13,615)	(21,600)	(21,600)	-
408550 - Cash Over & Short	(0)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(172,260)</b>	<b>(225,102)</b>	<b>(225,102)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	1,754,494	2,558,647	2,655,274	3.78%
Charges by/to Other Departments Total	662,114	749,129	793,035	5.86%
Program Generated Revenue Total	(172,260)	(225,102)	(225,102)	-
<b>Net Cost Total</b>	<b>2,244,348</b>	<b>3,082,674</b>	<b>3,223,207</b>	<b>4.56%</b>

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % 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	193,252	195,618	63,060	-67.76%
<b>Non-Manageable Direct Cost Total</b>	<b>193,252</b>	<b>195,618</b>	<b>63,060</b>	<b>-67.76%</b>
<b>Direct Cost Total</b>	<b>193,252</b>	<b>195,618</b>	<b>63,060</b>	<b>-67.76%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>193,252</b>	<b>195,618</b>	<b>63,060</b>	<b>-67.76%</b>
<b>Program Generated Revenue</b>				
460030 - Premium On Bond Sales	-	(1,349)	(1,292)	-4.23%
<b>Program Generated Revenue Total</b>	<b>-</b>	<b>(1,349)</b>	<b>(1,292)</b>	<b>-4.23%</b>
<b>Net Cost</b>				
Direct Cost Total	193,252	195,618	63,060	-67.76%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	(1,349)	(1,292)	-4.23%
<b>Net Cost Total</b>	<b>193,252</b>	<b>194,269</b>	<b>61,768</b>	<b>-68.20%</b>

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	295,261	553,828	566,247	2.24%
Supplies	23,933	53,375	53,375	-
Travel	-	-	-	-
Contractual/Other Services	80,505	75,950	75,950	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>399,698</b>	<b>683,153</b>	<b>695,572</b>	<b>1.82%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>399,698</b>	<b>683,153</b>	<b>695,572</b>	<b>1.82%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	23,992	39,379	39,007	-0.94%
<b>Function Cost Total</b>	<b>423,690</b>	<b>722,532</b>	<b>734,579</b>	<b>1.67%</b>
<b>Program Generated Revenue</b>				
406300 - Aquatics	(108,025)	(250,000)	(250,000)	-
408550 - Cash Over & Short	(0)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(108,025)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	399,698	683,153	695,572	1.82%
Charges by/to Other Departments Total	23,992	39,379	39,007	-0.94%
Program Generated Revenue Total	(108,025)	(250,000)	(250,000)	-
<b>Net Cost Total</b>	<b>315,665</b>	<b>472,532</b>	<b>484,579</b>	<b>2.55%</b>

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

	2022 Actuals Unaudited	2023 Revised	2024 Revised	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	425,924	844,312	1,144,055	35.50%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>425,924</b>	<b>844,312</b>	<b>1,144,055</b>	<b>35.50%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>425,924</b>	<b>844,312</b>	<b>1,144,055</b>	<b>35.50%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>425,924</b>	<b>844,312</b>	<b>1,144,055</b>	<b>35.50%</b>
<b>Net Cost</b>				
Direct Cost Total	425,924	844,312	1,144,055	35.50%
<b>Net Cost Total</b>	<b>425,924</b>	<b>844,312</b>	<b>1,144,055</b>	<b>35.50%</b>