Exhibit 2: Service Continuity Matrix

This exhibit resolves the need for service-by-service proof. Each service has a present provider, transition treatment, full-assumption treatment, cost basis, agreement need, and responsible CRB entity. AS 29.05.140 and AS 29.05.130 specify a transitional continuity rule that existing cities and service areas continue exercising succeeded powers and duties until the new municipality assumes them and service areas must be integrated into the new municipality within two years after incorporation.

Service	Current provider	Current funding	FY1/FY2 treatment	FY3/full treatment	Cost basis needed	Agreement needed	Responsible CRB entity
Police	MOA/APD	MOA tax structure / public-safety funding	MOA continuance until transfer.	Full CRB model or ordinary contract/IGA	APD cost data, calls, staffing, dispatch, records, liability	For transfer, MOA IGA or alternate public-safety agreement	Mayor/manager; public safety director
Fire/EMS	AFD and CVFRD structures	Fire service-area levies and related funding	Maintain CVFRD; MOA continuance of AFD until transfer.	CRB fire/EMS model operational	Station, personnel, apparatus, dispatch, EMS billing, capital replacement	For transfer, MOA IGA or alternate public-safety agreement; CVFRD continuity	Public safety director / fire chief
Roads/ drainage	CBERRRSA, MOA, contractors	Road service-area levies and capital funds	Continue existing contracts and maintenance	CRB public works or contracted road model	Contract costs, maintenance history, equipment, capital backlog	Contract assignment or procurement	Public works director
Parks/ recreation	Eagle River-Chugiak Parks and Recreation / MOA	Parks service-area funds	Preserve current operations	CRB parks department or contract model	Facility costs, staffing, utilities, maintenance, capital backlog	MOA transfer / asset agreement	Parks director
Street lights	MOA/service area/utility accounts	Street-light service-area levies	Maintain utility accounts and billing	CRB manages or contracts service	Utility bills, maintenance costs, account list	Utility account transfer / MOA records	Public works / finance
Planning/zoning/ platting	MOA planning and zoning	MOA tax support and fees	Adopt interim zoning/planning procedures	CRB planning and permitting operational	Staff cost, permits, pending cases, code transition	Records transfer / temporary MOA support	Planning director
Tax collection	MOA assessment/tax systems	Property tax revenues	Build system; possible MOA collection agreement	Normalized CRB system or ordinary contract	Parcel data, roll, exemptions, billing, escrow process	MOA collection/remittance agreement or third-party collector	Finance director / assessor
Schools	ASD	State aid, local contribution, federal funds, grants	CRBSD formation planning	First full CRBSD contribution and operations	Enrollment, residence, facility, debt, staff, transportation, special education	ASD/CRBSD transition; DEED coordination	CRBSD board / superintendent