

## Appendix N

### 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 within the service area. The maximum attainable mill rate for the service area shall not exceed 1.00 mill in any calendar year. No more than .70 mill shall be for parks and recreation services and no more than .30 mill shall be for capital improvements (AMC 27.30.090). The service area is included in multiple Municipal Tax Districts.

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 2015 Proposed budget. It includes \$68,124 of revenues associated with the fund that are not considered program revenues, such as P&I on Delinquent Taxes, Auto Tax, Contributions from Other Funds and Cash Pools Short-term Interest.

The actual 2015 taxes to be collected will be based on the 2015 Revised budget that will be presented to the Assembly for approval in April.

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 2015 mill rate, based on the 2015 Proposed budget and the preliminary service area assessed value at 08/22/2014, is calculated as follows:

$$\frac{\$ 3,608,157}{\$ 3,888,433,736} \times 1,000 = 0.93$$

**Fund 162 Summary**  
**Eagle River-Chugiak Park and Recreational Service Area**  
(Fund Center # 555300 (5115), 555000 (5119), 555100 (5470), 555900 (5471),  
555200 (5473), 555950 (5474), 189280 (9260))

	2013 Actuals	2014 Revised	2015 Proposed	14 v 15 % Chg
<b>Direct Cost</b>				
Fire Lake Rec Ctr (555300 (5115)) - Department: Parks & Rec	-	50,000	50,000	-
ER Park Facilities (555000 (5119)) - Department: Parks & Rec	18,064	37,200	40,401	8.60%
ER Chugiak Parks (555100 (5470)) - Department: Parks & Rec	1,147,272	1,663,582	1,650,145	-0.81%
ER Parks Debt (555900 (5471)) - Department: Parks & Rec	298,889	411,734	361,936	-12.09%
Chugiak Pool (555200 (5473)) - Department: Parks & Rec	519,712	614,484	632,566	2.94%
Contrib for Cap Improvmnt (555950 (5474)) - Department: Parks	1,325,000	1,118,859	1,118,859	-
<b>Direct Cost Total</b>	<b>3,308,937</b>	<b>3,895,859</b>	<b>3,853,907</b>	<b>-1.08%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	247,953	256,457	259,976	1.37%
<b>Function Cost Total</b>	<b>3,556,890</b>	<b>4,152,316</b>	<b>4,113,883</b>	<b>-0.93%</b>
Program Generated Revenue	(4,099,949)	(533,188)	(505,726)	-5.15%
<b>Net Cost Total</b>	<b>(543,059)</b>	<b>3,619,128</b>	<b>3,608,157</b>	<b>-0.30%</b>

<b>Direct Cost by Category</b>				
Personnel	1,237,953	1,443,072	1,456,092	0.90%
Supplies	106,131	87,150	395,865	354.23%
Travel	-	-	-	-
Contractual/Other Services	1,664,014	1,944,063	1,630,174	-16.15%
Debt Service/Depreciation	298,889	411,734	361,936	-12.09%
Equipment, Furnishings	1,951	9,840	9,840	-
<b>Direct Cost Total</b>	<b>3,308,937</b>	<b>3,895,859</b>	<b>3,853,907</b>	<b>-1.08%</b>

**Position Summary as Budgeted**

Full-Time	7	7	7	-
Part-Time	39	38	38	-
<b>Position Total</b>	<b>46</b>	<b>45</b>	<b>45</b>	<b>-</b>

**Fire Lake Recreation Center**  
**Department: Parks and Recreation**  
**Division: Eagle River/Chugiak Parks and Recreation**  
(Fund Center # 555300 (5115))

	2013 Actuals	2014 Revised	2015 Proposed	14 v 15 % Chg
<b>Direct Cost</b>				
Travel	-	-	-	-
Contractual/Other Services	-	50,000	50,000	-
<b>Manageable Direct Cost Total</b>	-	<b>50,000</b>	<b>50,000</b>	-
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	-	<b>50,000</b>	<b>50,000</b>	-
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	2,574	3,307	3,265	-1.27%
<b>Net Cost</b>				
Manageable Direct Cost	-	50,000	50,000	-
Debt Service	-	-	-	-
Charges from/to Other Departments	2,574	3,307	3,265	-1.27%
<b>Net Cost Total</b>	<b>2,574</b>	<b>53,307</b>	<b>53,265</b>	<b>-0.08%</b>

**Eagle River Park Facilities**  
**Department: Parks and Recreation**  
**Division: Eagle River/Chugiak Parks and Recreation**  
(Fund Center # 555000 (5119))

	2013 Actuals	2014 Revised	2015 Proposed	14 v 15 % Chg
<b>Direct Cost</b>				
<b>Salaries and Benefits</b>	10,045	22,100	25,301	14.48%
<b>Supplies</b>	904	3,000	3,000	-
<b>Travel</b>	-	-	-	-
<b>Contractual/Other Services</b>	7,115	11,100	11,100	-
<b>Equipment, Furnishings</b>	-	1,000	1,000	-
<b>Manageable Direct Cost Total</b>	<b>18,064</b>	<b>37,200</b>	<b>40,401</b>	<b>8.60%</b>
<b>Debt Service</b>	-	-	-	-
<b>Direct Cost Total</b>	<b>18,064</b>	<b>37,200</b>	<b>40,401</b>	<b>8.60%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	5,418	6,110	6,206	1.57%
<b>Program Generated Revenue</b>				
9442 - Sport And Park Activities	(6,728)	-	-	-
406290 - RecCntr Rntls&Activs	-	(8,000)	(8,000)	-
<b>Program Generated Revenue Total</b>	<b>(6,728)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	18,064	37,200	40,401	8.60%
Debt Service	-	-	-	-
Charges from/to Other Departments	5,418	6,110	6,206	1.57%
Program Generated Revenue Total	(6,728)	(8,000)	(8,000)	-
<b>Net Cost Total</b>	<b>16,754</b>	<b>35,310</b>	<b>38,607</b>	<b>9.34%</b>

**Eagle River/Chugiak Parks**  
**Department: Parks and Recreation**  
**Division: Eagle River/Chugiak Parks and Recreation**  
(Fund Center # 555100 (5470))

	2013 Actuals	2014 Revised	2015 Proposed	14 v 15 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	784,329	899,402	897,272	-0.24%
Supplies	84,948	62,940	366,655	482.55%
Travel	-	-	-	-
Contractual/Other Services	276,112	692,400	377,378	-45.50%
Equipment, Furnishings	1,883	8,840	8,840	-
<b>Manageable Direct Cost Total</b>	<b>1,147,272</b>	<b>1,663,582</b>	<b>1,650,145</b>	<b>-0.81%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>1,147,272</b>	<b>1,663,582</b>	<b>1,650,145</b>	<b>-0.81%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	170,201	192,626	194,996	1.23%
<b>Program Generated Revenue</b>				
9441 - Rec Centers And Programs	(123,688)	-	-	-
9442 - Sport And Park Activities	(42,904)	-	-	-
9499 - Reimbursed Cost	(52,675)	-	-	-
406620 - Reimbursed Cost-ER	-	(26,002)	(26,002)	-
9672 - Prior Yr Expense Recovery	(258)	-	-	-
9731 - Lease & Rental Revenue	(7,200)	-	-	-
406080 - Lease & Rntl Rev-HLB	-	(6,600)	(6,600)	-
9798 - Miscellaneous Revenues	(5,299)	-	-	-
406280 - Prgm, Lessons, & Camps	-	(100,000)	(100,000)	-
406290 - RecCntr Rntls & Activs	-	(47,000)	(47,000)	-
<b>Program Generated Revenue Total</b>	<b>(232,023)</b>	<b>(179,602)</b>	<b>(179,602)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	1,147,272	1,663,582	1,650,145	-0.81%
Debt Service	-	-	-	-
Charges from/to Other Departments	170,201	192,626	194,996	1.23%
Program Generated Revenue Total	(232,023)	(179,602)	(179,602)	-
<b>Net Cost Total</b>	<b>1,085,450</b>	<b>1,676,606</b>	<b>1,665,539</b>	<b>-0.66%</b>

**Eagle River Parks Debt (162000)**  
**Department: Parks and Recreation**  
**Division: Eagle River/Chugiak Parks and Recreation**  
 (Fund Center # 555900 (5471))

	2013 Actuals	2014 Revised	2015 Proposed	14 v 15 % Chg
<b>Direct Cost</b>				
Travel	-	-	-	-
<b>Manageable Direct Cost Total</b>	-	-	-	-
<b>Debt Service</b>	298,889	411,734	361,936	-12.09%
<b>Direct Cost Total</b>	<b>298,889</b>	<b>411,734</b>	<b>361,936</b>	<b>-12.09%</b>
<b>Net Cost</b>				
Debt Service	298,889	411,734	361,936	-12.09%
<b>Net Cost Total</b>	<b>298,889</b>	<b>411,734</b>	<b>361,936</b>	<b>-12.09%</b>

**Chugiak Pool**  
**Department: Parks and Recreation**  
**Division: Eagle River/Chugiak Parks and Recreation**  
(Fund Center # 555200 (5473))

	2013 Actuals	2014 Revised	2015 Proposed	14 v 15 % Chg
<b>Direct Cost</b>				
<b>Salaries and Benefits</b>				
1101 - Straight Time Labor	292,595	358,475	368,860	2.90%
1201 - Overtime	913	2,000	2,000	-
1301 - Leave/Holiday Accruals	27,748	8,068	8,290	2.75%
1401 - Benefits	118,033	149,027	150,369	0.90%
1501 - Allow Differentials/Premiums	4,288	4,000	4,000	-
<b>Salaries and Benefits</b>	443,578	521,570	533,519	2.29%
<b>Supplies</b>	20,279	21,210	26,210	23.57%
<b>Travel</b>	-	-	-	-
<b>Contractual/Other Services</b>	55,788	71,704	72,837	1.58%
<b>Equipment, Furnishings</b>	68	-	-	-
<b>Manageable Direct Cost Total</b>	<b>519,712</b>	<b>614,484</b>	<b>632,566</b>	<b>2.94%</b>
<b>Debt Service</b>	-	-	-	-
<b>Direct Cost Total</b>	<b>519,712</b>	<b>614,484</b>	<b>632,566</b>	<b>2.94%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	69,759	54,414	55,509	2.01%
<b>Program Generated Revenue</b>				
9443 - Aquatics	(257,824)	-	-	-
406300 - Aquatics	-	(250,000)	(250,000)	-
9791 - Cash Over & Short	13	-	-	-
<b>Program Generated Revenue Total</b>	<b>(257,811)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	519,712	614,484	632,566	2.94%
Debt Service	-	-	-	-
Charges from/to Other Departments	69,759	54,414	55,509	2.01%
Program Generated Revenue Total	(257,811)	(250,000)	(250,000)	-
<b>Net Cost Total</b>	<b>331,661</b>	<b>418,898</b>	<b>438,075</b>	<b>4.58%</b>

**Contribution for Capital Improvements**  
**Department: Parks and Recreation**  
**Division: Eagle River/Chugiak Parks and Recreation**  
 (Fund Center # 555950 (5474))

	2013 Actuals	2014 Revised	2015 Proposed	14 v 15 % Chg
<b>Direct Cost</b>				
Travel	-	-	-	-
Contractual/Other Services	1,325,000	1,118,859	1,118,859	-
<b>Manageable Direct Cost Total</b>	<b>1,325,000</b>	<b>1,118,859</b>	<b>1,118,859</b>	-
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>1,325,000</b>	<b>1,118,859</b>	<b>1,118,859</b>	-
<b>Net Cost</b>				
Manageable Direct Cost	1,325,000	1,118,859	1,118,859	-
Debt Service	-	-	-	-
<b>Net Cost Total</b>	<b>1,325,000</b>	<b>1,118,859</b>	<b>1,118,859</b>	-