

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 2016 Approved budget. It includes \$48,945 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 2016 taxes to be collected will be based on the 2016 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 2016 mill rate, based on the 2016 Approved budget and the preliminary service area assessed value at 08/20/2015, is calculated as follows:

$$\frac{\$ 3,784,422}{\$ 3,928,726,469} \times 1,000 = 0.96$$

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))

	2014 Actuals	2015 Revised	2016 Approved	16 v 15 % Chg
Direct Cost				
Fire Lake Rec Ctr (555300 (5115)) - Department: Parks & Rec	50,000	50,000	50,000	-
ER Park Facilities (555000 (5119)) - Department: Parks & Rec	17,517	112,724	39,417	-65.03%
ER Chugiak Parks (555100 (5470)) - Department: Parks & Rec	1,288,900	1,861,282	1,887,899	1.43%
ER Parks Debt (555900 (5471)) - Department: Parks & Rec	411,563	361,936	260,347	-28.07%
Chugiak Pool (555200 (5473)) - Department: Parks & Rec	569,941	632,566	624,844	-1.22%
Contrib for Cap Improvmnt (555950 (5474)) - Department: Parks	1,118,859	1,155,459	1,155,459	-
Direct Cost Total	3,456,780	4,173,967	4,017,966	-3.74%
Intragovernmental Charges				
Charges from/to Other Departments	236,401	294,943	298,503	1.21%
Function Cost Total	3,693,181	4,468,910	4,316,469	-3.41%
Program Generated Revenue	(4,260,674)	(483,511)	(532,047)	10.04%
Net Cost Total	(567,494)	3,985,399	3,784,422	-5.04%

Direct Cost by Category				
Personnel	1,332,252	1,633,552	1,664,140	1.87%
Supplies	167,504	395,865	304,865	-22.99%
Travel	1	-	-	-
Contractual/Other Services	1,544,356	1,772,774	1,778,774	0.34%
Debt Service/Depreciation	411,563	361,936	260,347	-28.07%
Equipment, Furnishings	1,104	9,840	9,840	-
Direct Cost Total	3,456,780	4,173,967	4,017,966	-3.74%

Position Summary as Budgeted				
Full-Time	7	10	10	-
Part-Time	39	37	37	-
Position Total	46	47	47	-

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

	2014 Actuals	2015 Revised	2016 Approved	16 v 15 % Chg
Direct Cost				
Travel	-	-	-	-
Contractual/Other Services	50,000	50,000	50,000	-
Manageable Direct Cost Total	50,000	50,000	50,000	-
Debt Service	-	-	-	-
Direct Cost Total	50,000	50,000	50,000	-
Intragovernmental Charges				
Charges from/to Other Departments	3,265	3,506	3,212	-8.39%
Net Cost				
Manageable Direct Cost	50,000	50,000	50,000	-
Debt Service	-	-	-	-
Charges from/to Other Departments	3,265	3,506	3,212	-8.39%
Net Cost Total	53,265	53,506	53,212	-0.55%

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

	2014 Actuals	2015 Revised	2016 Approved	16 v 15 % Chg
Direct Cost				
Salaries and Benefits	9,225	97,624	24,317	-75.09%
Supplies	1,262	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	7,030	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
Manageable Direct Cost Total	<u>17,517</u>	<u>112,724</u>	<u>39,417</u>	<u>-65.03%</u>
Debt Service	-	-	-	-
Direct Cost Total	<u>17,517</u>	<u>112,724</u>	<u>39,417</u>	<u>-65.03%</u>
Intragovernmental Charges				
Charges from/to Other Departments	4,393	9,048	6,290	-30.48%
Program Generated Revenue				
9442 - Sport And Park Activities	1,258	-	-	-
406290 - Rec Center Rentals & Activities	-	(8,000)	(18,000)	125.00%
Program Generated Revenue Total	<u>1,258</u>	<u>(8,000)</u>	<u>(18,000)</u>	<u>125.00%</u>
Net Cost				
Manageable Direct Cost	17,517	112,724	39,417	-65.03%
Debt Service	-	-	-	-
Charges from/to Other Departments	4,393	9,048	6,290	-30.48%
Program Generated Revenue Total	1,258	(8,000)	(18,000)	125.00%
Net Cost Total	<u>23,169</u>	<u>113,772</u>	<u>27,707</u>	<u>-75.65%</u>

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

	2014 Actuals	2015 Revised	2016 Approved	16 v 15 % Chg
Direct Cost				
Salaries and Benefits	845,315	1,002,409	1,114,026	11.13%
Supplies	135,572	366,655	275,655	-24.82%
Travel	1	-	-	-
Contractual/Other Services	306,907	483,378	489,378	1.24%
Equipment, Furnishings	1,104	8,840	8,840	-
Manageable Direct Cost Total	1,288,900	1,861,282	1,887,899	1.43%
Debt Service	-	-	-	-
Direct Cost Total	1,288,900	1,861,282	1,887,899	1.43%
Intragovernmental Charges				
Charges from/to Other Departments	166,936	227,239	236,556	4.10%
Program Generated Revenue				
9441 - Rec Centers And Programs	(124,550)	-	-	-
9442 - Sport And Park Activities	(93,462)	-	-	-
9499 - Reimbursed Cost	(34,569)	-	-	-
406625 - Reimbursed Cost-NonGrant Funded	-	-	(26,002)	#DIV/0!
408405 - Lease & Rental Revenue	-	-	(21,600)	#DIV/0!
9731 - Lease & Rental Revenue	(9,000)	-	-	-
406080 - Lease & Rntl Rev-HLB	-	(6,600)	-	-100.00%
9798 - Miscellaneous Revenues	(2,310)	-	-	-
406280 - Prgrm, Lessons, & Camps	-	(100,000)	(120,500)	20.50%
406290 - Rec Center Rentals & Activities	-	(73,002)	(47,000)	-35.62%
Program Generated Revenue Total	(263,891)	(179,602)	(215,102)	19.77%
Net Cost				
Manageable Direct Cost	1,288,900	1,861,282	1,887,899	1.43%
Debt Service	-	-	-	-
Charges from/to Other Departments	166,936	227,239	236,556	4.10%
Program Generated Revenue Total	(263,891)	(179,602)	(215,102)	19.77%
Net Cost Total	1,191,945	1,908,919	1,909,353	0.02%

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

	2014 Actuals	2015 Revised	2016 Approved	16 v 15 % Chg
Direct Cost				
Travel	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
Debt Service	411,563	361,936	260,347	-28.07%
Direct Cost Total	411,563	361,936	260,347	-28.07%
Net Cost				
Debt Service	411,563	361,936	260,347	-28.07%
Net Cost Total	411,563	361,936	260,347	-28.07%

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

	2014 Actuals	2015 Revised	2016 Approved	16 v 15 % Chg
Direct Cost				
Salaries and Benefits				
1101 - Straight Time Labor	320,323	4,818	9,289	92.80%
1201 - Overtime	2,251	(6,600)	7,117	-207.83%
1301 - Leave/Holiday Accruals	27,943	(100,000)	28,528	-128.53%
1401 - Benefits	122,827	548,037	487,463	-11.05%
1501 - Allow Differentials/Premiums	4,368	87,264	(6,600)	-107.56%
Salaries and Benefits	477,711	533,519	525,797	-1.45%
Supplies	30,670	26,210	26,210	-
Travel	-	-	-	-
Contractual/Other Services	61,560	72,837	72,837	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	569,941	632,566	624,844	-1.22%
Debt Service	-	-	-	-
Direct Cost Total	569,941	632,566	624,844	-1.22%
Intragovernmental Charges				
Charges from/to Other Departments	61,807	55,150	52,445	-4.90%
Program Generated Revenue				
9443 - Aquatics	(290,391)	-	-	-
406300 - Aquatics	-	(250,000)	(250,000)	-
9791 - Cash Over & Short	-	-	-	-
Program Generated Revenue Total	(290,391)	(250,000)	(250,000)	-
Net Cost				
Manageable Direct Cost	569,941	632,566	624,844	-1.22%
Debt Service	-	-	-	-
Charges from/to Other Departments	61,807	55,150	52,445	-4.90%
Program Generated Revenue Total	(290,391)	(250,000)	(250,000)	-
Net Cost Total	341,357	437,716	427,289	-2.38%

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

	2014 Actuals	2015 Revised	2016 Approved	16 v 15 % Chg
Direct Cost				
Travel	-	-	-	-
Contractual/Other Services	1,118,859	1,155,459	1,155,459	-
Manageable Direct Cost Total	1,118,859	1,155,459	1,155,459	-
Debt Service	-	-	-	-
Direct Cost Total	1,118,859	1,155,459	1,155,459	-
Net Cost				
Manageable Direct Cost	1,118,859	1,155,459	1,155,459	-
Debt Service	-	-	-	-
Net Cost Total	1,118,859	1,155,459	1,155,459	-