

## 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 2019 Approved budget. It includes \$95,694 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 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 2019 mill rate, based on the 2019 Approved budget and the service area assessed value at 08/13/2018, is calculated as follows:

$$\frac{\$ 3,667,271}{\$ 3,786,254,076} \times 1,000 = 0.97$$

The actual 2019 taxes to be collected and the actual 2019 mill rate will be based on the 2019 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.

**Fund 162 Summary**  
**Eagle River-Chugiak Park and Recreational Service Area**  
(Fund Center # 555300, 555000, 555100, 555900, 555200, 555950, 189280)

	2017 Actuals	2018 Revised	2019 Approved	19 v 18 % Chg
<b>Direct Cost</b>				
Fire Lake Rec Ctr (555300) - Department: Parks & Rec	40,761	50,000	50,000	-
ER Park Facilities (555000) - Department: Parks & Rec	24,833	41,540	41,845	0.73%
ER Chugiak Parks (555100) - Department: Parks & Rec	1,771,098	1,639,199	1,656,970	1.08%
ER Parks Debt (555900) - Department: Parks & Rec	259,302	187,101	203,113	8.56%
Chugiak Pool (555200) - Department: Parks & Rec	570,730	676,250	635,860	-5.97%
Contrib for Cap Improvmnt (555950) - Department: Parks & Rec	1,004,126	949,288	949,288	-
Debt Service 161 (551000)	(10)	-	-	-
<b>Direct Cost Total</b>	<b>3,670,839</b>	<b>3,543,378</b>	<b>3,537,076</b>	<b>-0.18%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	634,540	713,362	708,991	-0.61%
<b>Function Cost Total</b>	<b>4,305,379</b>	<b>4,256,740</b>	<b>4,246,067</b>	<b>-0.25%</b>
Program Generated Revenue	(676,858)	(576,258)	(578,796)	0.44%
<b>Net Cost Total</b>	<b>3,628,520</b>	<b>3,680,482</b>	<b>3,667,271</b>	<b>-0.36%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	1,654,389	1,971,724	1,949,410	-1.13%
Supplies	233,049	93,487	103,300	10.50%
Travel	-	-	-	-
Contractual/Other Services	1,504,914	1,281,226	1,271,413	-0.77%
Debt Service/Depreciation	259,302	187,101	203,113	8.56%
Equipment, Furnishings	19,185	9,840	9,840	-
<b>Direct Cost Total</b>	<b>3,670,839</b>	<b>3,543,378</b>	<b>3,537,076</b>	<b>-0.18%</b>

<b>Position Summary as Budgeted</b>				
Full-Time	11	14	14	-
Part-Time	37	37	37	-
<b>Position Total</b>	<b>48</b>	<b>51</b>	<b>51</b>	<b>-</b>

Position Summaries for 2017, 2018, and 2019 include 1 FT Director position that is split between Anchorage and Eagle River Parks & Rec.

Position Summary for 2017 Revised increased by 3 FT positions one of which is split between Anchorage and Eagle River Parks & Rec

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

	2017 Actuals	2018 Revised	2019 Approved	19 v 18 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	(158)	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	40,919	50,000	50,000	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>40,761</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>40,761</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	27,811	22,896	27,009	17.96%
<b>Function Cost Total</b>	<b>68,572</b>	<b>72,896</b>	<b>77,009</b>	<b>5.64%</b>
<b>Program Generated Revenue</b>				
440010 - GCP CshPool ST-Int(MOA/ML&P)	340	-	-	-
440080 - UnRlzd Gns&Lss Invs(MOA/AWWU)	(781)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(441)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	40,761	50,000	50,000	-
Charges by/to Other Departments Total	27,811	22,896	27,009	17.96%
Program Generated Revenue Total	(441)	-	-	-
<b>Net Cost Total</b>	<b>68,131</b>	<b>72,896</b>	<b>77,009</b>	<b>5.64%</b>

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

	2017 Actuals	2018 Revised	2019 Approved	19 v 18 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	13,301	26,440	26,745	1.15%
Supplies	1,908	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	9,624	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
<b>Manageable Direct Cost Total</b>	<b>24,833</b>	<b>41,540</b>	<b>41,845</b>	<b>0.73%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>24,833</b>	<b>41,540</b>	<b>41,845</b>	<b>0.73%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	14,726	17,432	12,777	-26.70%
<b>Function Cost Total</b>	<b>39,559</b>	<b>58,972</b>	<b>54,622</b>	<b>-7.38%</b>
<b>Program Generated Revenue</b>				
406290 - Rec Center Rentals & Activities	-	(8,000)	(8,000)	-
<b>Program Generated Revenue Total</b>	<b>-</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	24,833	41,540	41,845	0.73%
Charges by/to Other Departments Total	14,726	17,432	12,777	-26.70%
Program Generated Revenue Total	-	(8,000)	(8,000)	-
<b>Net Cost Total</b>	<b>39,559</b>	<b>50,972</b>	<b>46,622</b>	<b>-8.53%</b>

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

	2017 Actuals	2018 Revised	2019 Approved	19 v 18 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	1,168,977	1,380,731	1,398,502	1.29%
Supplies	204,375	60,112	69,925	16.32%
Travel	-	-	-	-
Contractual/Other Services	378,561	189,516	179,703	-5.18%
Equipment, Furnishings	19,185	8,840	8,840	-
<b>Manageable Direct Cost Total</b>	<b>1,771,098</b>	<b>1,639,199</b>	<b>1,656,970</b>	<b>1.08%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>1,771,098</b>	<b>1,639,199</b>	<b>1,656,970</b>	<b>1.08%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	507,006	570,187	582,219	2.11%
<b>Function Cost Total</b>	<b>2,278,104</b>	<b>2,209,386</b>	<b>2,239,189</b>	<b>1.35%</b>
<b>Program Generated Revenue</b>				
460070 - MOA Property Sales	(750)	-	-	-
406280 - Prgrm, Lessons, & Camps	(129,188)	(120,500)	(120,500)	-
406290 - Rec Center Rentals & Activities	(101,448)	(57,000)	(57,000)	-
406080 - Lease & Rental Revenue-HLB	(850)	-	-	-
406540 - Other Charges For Services	(850)	-	-	-
406625 - Reimbursed Cost-NonGrant Funded	(6,231)	(26,002)	(26,002)	-
407050 - Other Fines and Forfeitures	(615)	-	-	-
408405 - Lease & Rental Revenue	(13,450)	(21,600)	(21,600)	-
408580 - Miscellaneous Revenues	(150)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(253,532)</b>	<b>(225,102)</b>	<b>(225,102)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	1,771,098	1,639,199	1,656,970	1.08%
Charges by/to Other Departments Total	507,006	570,187	582,219	2.11%
Program Generated Revenue Total	(253,532)	(225,102)	(225,102)	-
<b>Net Cost Total</b>	<b>2,024,572</b>	<b>1,984,284</b>	<b>2,014,087</b>	<b>1.50%</b>

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

	2017 Actuals	2018 Revised	2019 Approved	19 v 18 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	-	-	-	-
Debt Service	259,302	187,101	203,113	8.56%
<b>Non-Manageable Direct Cost Total</b>	<b>259,302</b>	<b>187,101</b>	<b>203,113</b>	<b>8.56%</b>
<b>Direct Cost Total</b>	<b>259,302</b>	<b>187,101</b>	<b>203,113</b>	<b>8.56%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>259,302</b>	<b>187,101</b>	<b>203,113</b>	<b>8.56%</b>
<b>Net Cost</b>				
Direct Cost Total	259,302	187,101	203,113	8.56%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>259,302</b>	<b>187,101</b>	<b>203,113</b>	<b>8.56%</b>

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

	2017 Actuals	2018 Revised	2019 Approved	19 v 18 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	472,269	564,553	524,163	-7.15%
Supplies	26,766	30,375	30,375	-
Travel	-	-	-	-
Contractual/Other Services	71,694	81,322	81,322	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>570,730</b>	<b>676,250</b>	<b>635,860</b>	<b>-5.97%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>570,730</b>	<b>676,250</b>	<b>635,860</b>	<b>-5.97%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	84,997	102,847	86,986	-15.42%
<b>Function Cost Total</b>	<b>655,727</b>	<b>779,097</b>	<b>722,846</b>	<b>-7.22%</b>
<b>Program Generated Revenue</b>				
406300 - Aquatics	(207,890)	(250,000)	(250,000)	-
9442 - Sport And Park Activities	-	-	-	-
<b>Program Generated Revenue Total</b>	<b>(207,890)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	570,730	676,250	635,860	-5.97%
Charges by/to Other Departments Total	84,997	102,847	86,986	-15.42%
Program Generated Revenue Total	(207,890)	(250,000)	(250,000)	-
<b>Net Cost Total</b>	<b>447,837</b>	<b>529,097</b>	<b>472,846</b>	<b>-10.63%</b>

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

	2017 Actuals	2018 Revised	2019 Approved	19 v 18 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,004,126	949,288	949,288	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>1,004,126</b>	<b>949,288</b>	<b>949,288</b>	-
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	-
<b>Direct Cost Total</b>	<b>1,004,126</b>	<b>949,288</b>	<b>949,288</b>	-
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>1,004,126</b>	<b>949,288</b>	<b>949,288</b>	-
<b>Net Cost</b>				
Direct Cost Total	1,004,126	949,288	949,288	-
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>1,004,126</b>	<b>949,288</b>	<b>949,288</b>	-