

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 2022 Proposed Budget. It includes \$50,474 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 preliminary 2022 mill rate, based on the 2022 Proposed Budget taxes to be collected and the service area assessed value at 08/11/2021, is calculated as follows:

$$\frac{\$ 4,058,106}{\$ 3,974,046,030} \times 1,000 = 1.02$$

The 2022 preliminary mill rate is within codified limits with 0.87 mill for parks and recreation services, 0.10 mill for capital improvements, totaling 0.97 mill within the codified limit. There is an additional 0.05 mill for debt service for bonds that voters approved to be outside the codified limit.

The actual 2022 taxes to be collected and the actual 2022 mill rate will be based on the 2022 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 2022.

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

	2020 Actuals	2021 Revised	2022 Proposed	22 v 21 % Chg
Direct Cost by Fund Center				
Fire Lake Rec Ctr (555300) - Department: Parks & Rec	12,069	50,000	50,000	-
ER Park Facilities (555000) - Department: Parks & Rec	18,662	40,604	41,714	2.73%
ER Chugiak Parks (555100) - Department: Parks & Rec	1,819,091	2,472,751	2,495,842	0.93%
ER Parks Debt (555900) - Department: Parks & Rec	168,584	221,361	199,683	-9.79%
Chugiak Pool (555200) - Department: Parks & Rec	465,252	647,973	574,654	-11.32%
Contrib for Cap Improvmnt (555950) - Department: Parks & Rec	392,256	393,967	393,967	-
Direct Cost Total	2,875,914	3,826,656	3,755,860	-1.85%
Intragovernmental Charges				
Charges by/to Other Departments	784,882	874,342	838,235	-4.13%
Function Cost Total	3,660,796	4,700,998	4,594,095	-2.27%
Program Generated Revenue	(288,120)	(542,379)	(535,989)	-1.18%
Net Cost Total	3,372,676	4,158,619	4,058,106	-2.42%

Direct Cost by Category				
Salaries and Benefits	1,504,938	2,244,010	2,243,083	-0.04%
Supplies	326,662	103,300	88,450	-14.38%
Travel	(131)	-	-	-
Contractual/Other Services	868,989	1,248,145	1,214,804	-2.67%
Debt Service	168,584	221,361	199,683	-9.79%
Equipment, Furnishings	6,872	9,840	9,840	-
Direct Cost Total	2,875,914	3,826,656	3,755,860	-1.85%

Position Summary as Budgeted				
Full-Time	14	17	17	-
Part-Time	37	36	36	-
Position Total	51	53	53	-

Position Summaries include:

- 1 FT Director position in 2019, 2020, and 2021;
- 1 FT Engineering Technician position 2019 and 2020;
- and 2 FT Landscape Architect II positions in 2021 that are split between Anchorage and Eagle River

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

	2020 Actuals	2021 Revised	2022 Proposed	22 v 21 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	1,950	-	-	-
Travel	-	-	-	-
Contractual/Other Services	10,119	50,000	50,000	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	12,069	50,000	50,000	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	12,069	50,000	50,000	-
Intragovernmental Charges				
Charges by/to Other Departments	26,216	26,131	26,068	-0.24%
Function Cost Total	38,285	76,131	76,068	-0.08%
Net Cost				
Direct Cost Total	12,069	50,000	50,000	-
Charges by/to Other Departments Total	26,216	26,131	26,068	-0.24%
Net Cost Total	38,285	76,131	76,068	-0.08%

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

	2020 Actuals	2021 Revised	2022 Proposed	22 v 21 % Chg
Direct Cost by Category				
Salaries and Benefits	8,429	25,504	26,614	4.35%
Supplies	1,042	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	9,191	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
Manageable Direct Cost Total	18,662	40,604	41,714	2.73%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	18,662	40,604	41,714	2.73%
Intragovernmental Charges				
Charges by/to Other Departments	7,732	10,731	10,681	-0.47%
Function Cost Total	26,394	51,335	52,395	2.06%
Program Generated Revenue				
406290 - Rec Center Rentals & Activities	(644)	(8,000)	(8,000)	-
Program Generated Revenue Total	(644)	(8,000)	(8,000)	-
Net Cost				
Direct Cost Total	18,662	40,604	41,714	2.73%
Charges by/to Other Departments Total	7,732	10,731	10,681	-0.47%
Program Generated Revenue Total	(644)	(8,000)	(8,000)	-
Net Cost Total	25,750	43,335	44,395	2.45%

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

	2020 Actuals	2021 Revised	2022 Proposed	22 v 21 % Chg
Direct Cost by Category				
Salaries and Benefits	1,145,795	1,679,369	1,704,746	1.51%
Supplies	306,179	69,925	69,925	-
Travel	(131)	-	-	-
Contractual/Other Services	360,376	714,617	712,331	-0.32%
Equipment, Furnishings	6,872	8,840	8,840	-
Manageable Direct Cost Total	1,819,091	2,472,751	2,495,842	0.93%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	1,819,091	2,472,751	2,495,842	0.93%
Intragovernmental Charges				
Charges by/to Other Departments	669,475	752,710	723,395	-3.89%
Function Cost Total	2,488,565	3,225,461	3,219,237	-0.19%
Program Generated Revenue				
406280 - Prgm, Lessons, & Camps	-	(120,500)	(120,500)	-
406290 - Rec Center Rentals & Activities	(21,382)	(57,000)	(57,000)	-
406300 - Aquatics	-	-	-	-
406625 - Reimbursed Cost-NonGrant Funded	(989)	(26,002)	(26,002)	-
407050 - Other Fines and Forfeitures	-	-	-	-
408380 - Prior Year Expense Recovery	(53)	-	-	-
408405 - Lease & Rental Revenue	(19,200)	(21,600)	(21,600)	-
Program Generated Revenue Total	(41,624)	(225,102)	(225,102)	-
Net Cost				
Direct Cost Total	1,819,091	2,472,751	2,495,842	0.93%
Charges by/to Other Departments Total	669,475	752,710	723,395	-3.89%
Program Generated Revenue Total	(41,624)	(225,102)	(225,102)	-
Net Cost Total	2,446,941	3,000,359	2,994,135	-0.21%

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

	2020 Actuals	2021 Revised	2022 Proposed	22 v 21 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
Debt Service	168,584	221,361	199,683	-9.79%
Non-Manageable Direct Cost Total	168,584	221,361	199,683	-9.79%
Direct Cost Total	168,584	221,361	199,683	-9.79%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	168,584	221,361	199,683	-9.79%
Net Cost				
Direct Cost Total	168,584	221,361	199,683	-9.79%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	(2,413)	(2,413)	-
Net Cost Total	168,584	218,948	197,270	-9.90%

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

	2020 Actuals	2021 Revised	2022 Proposed	22 v 21 % Chg
Direct Cost by Category				
Salaries and Benefits	350,715	539,137	511,723	-5.08%
Supplies	17,490	30,375	15,525	-48.89%
Travel	-	-	-	-
Contractual/Other Services	97,047	78,461	47,406	-39.58%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	465,252	647,973	574,654	-11.32%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	465,252	647,973	574,654	-11.32%
Intragovernmental Charges				
Charges by/to Other Departments	81,460	84,770	78,091	-7.88%
Function Cost Total	546,712	732,743	652,745	-10.92%
Program Generated Revenue				
406300 - Aquatics	(68,449)	(250,000)	(250,000)	-
408380 - Prior Year Expense Recovery	(8)	-	-	-
408550 - Cash Over & Short	(0)	-	-	-
Program Generated Revenue Total	(68,457)	(250,000)	(250,000)	-
Net Cost				
Direct Cost Total	465,252	647,973	574,654	-11.32%
Charges by/to Other Departments Total	81,460	84,770	78,091	-7.88%
Program Generated Revenue Total	(68,457)	(250,000)	(250,000)	-
Net Cost Total	478,256	482,743	402,745	-16.57%

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

	2020 Actuals	2021 Revised	2022 Proposed	22 v 21 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	392,256	393,967	393,967	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	392,256	393,967	393,967	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	392,256	393,967	393,967	-
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	392,256	393,967	393,967	-
Net Cost				
Direct Cost Total	392,256	393,967	393,967	-
Net Cost Total	392,256	393,967	393,967	-