

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 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 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 Proposed 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 Proposed 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 Proposed	19 v 18 % Chg
Direct Cost				
Fire Lake Rec Ctr (555300) - Department: Parks & Rec	548,903	50,000	50,000	-
ER Park Facilities (555000) - Department: Parks & Rec	30,800	41,540	41,845	0.73%
ER Chugiak Parks (555100) - Department: Parks & Rec	2,301,804	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	593,356	676,250	635,860	-5.97%
Contrib for Cap Improvmt (555950) - Department: Parks & Rec	1,023,347	949,288	949,288	-
Debt Service 161 (551000)	(10)	-	-	-
Direct Cost Total	4,757,503	3,543,378	3,537,076	-0.18%
Intragovernmental Charges				
Charges from/to Other Departments	634,540	713,362	708,991	-0.61%
Function Cost Total	5,392,042	4,256,740	4,246,067	-0.25%
Program Generated Revenue	(676,858)	(576,258)	(578,796)	0.44%
Net Cost Total	4,715,184	3,680,482	3,667,271	-0.36%

Direct Cost by Category				
Salaries and Benefits	1,654,389	1,971,724	1,949,410	-1.13%
Supplies	233,049	308,325	308,325	-
Travel	-	-	-	-
Contractual/Other Services	1,504,914	1,066,388	1,066,388	-
Debt Service/Depreciation	259,302	187,101	203,113	8.56%
Equipment, Furnishings	1,105,848	9,840	9,840	-
Direct Cost Total	4,757,503	3,543,378	3,537,076	-0.18%

Position Summary as Budgeted				
Full-Time	11	14	14	-
Part-Time	37	37	37	-
Position Total	48	51	51	-

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 Proposed	19 v 18 % Chg
Direct Cost				
Salaries and Benefits	(158)	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	40,919	50,000	50,000	-
Equipment, Furnishings	508,142	-	-	-
Manageable Direct Cost Total	548,903	50,000	50,000	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	548,903	50,000	50,000	-
Intragovernmental Charges				
Charges by/to Other Departments	27,811	22,896	27,009	17.96%
Function Cost Total	576,714	72,896	77,009	5.64%
Program Generated Revenue				
440010 - GCP CshPool ST-Int(MOA/ML&P)	340	-	-	-
440080 - UnRlzd Gns&Lss Invs(MOA/AWWU)	(781)	-	-	-
Program Generated Revenue Total	(441)	-	-	-
Net Cost				
Direct Cost Total	548,903	50,000	50,000	-
Charges by/to Other Departments Total	27,811	22,896	27,009	17.96%
Program Generated Revenue Total	(441)	-	-	-
Net Cost Total	576,273	72,896	77,009	5.64%

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

	2017 Actuals	2018 Revised	2019 Proposed	19 v 18 % Chg
Direct Cost				
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	5,967	1,000	1,000	-
Manageable Direct Cost Total	30,800	41,540	41,845	0.73%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	30,800	41,540	41,845	0.73%
Intragovernmental Charges				
Charges by/to Other Departments	14,726	17,432	12,777	-26.70%
Function Cost Total	45,527	58,972	54,622	-7.38%
Program Generated Revenue				
406290 - Rec Center Rentals & Activities	-	(8,000)	(8,000)	-
Program Generated Revenue Total	-	(8,000)	(8,000)	-
Net Cost				
Direct Cost Total	30,800	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)	-
Net Cost Total	45,527	50,972	46,622	-8.53%

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

	2017 Actuals	2018 Revised	2019 Proposed	19 v 18 % Chg
Direct Cost				
Salaries and Benefits	1,168,977	1,380,731	1,398,502	1.29%
Supplies	204,375	274,950	274,950	-
Travel	-	-	-	-
Contractual/Other Services	378,561	(25,322)	(25,322)	-
Equipment, Furnishings	549,891	8,840	8,840	-
Manageable Direct Cost Total	2,301,804	1,639,199	1,656,970	1.08%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	2,301,804	1,639,199	1,656,970	1.08%
Intragovernmental Charges				
Charges by/to Other Departments	507,006	570,187	582,219	2.11%
Function Cost Total	2,808,810	2,209,386	2,239,189	1.35%
Program Generated Revenue				
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)	-	-	-
Program Generated Revenue Total	(253,532)	(225,102)	(225,102)	-
Net Cost				
Direct Cost Total	2,301,804	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)	-
Net Cost Total	2,555,278	1,984,284	2,014,087	1.50%

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

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

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

	2017 Actuals	2018 Revised	2019 Proposed	19 v 18 % Chg
Direct Cost				
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	22,627	-	-	-
Manageable Direct Cost Total	593,356	676,250	635,860	-5.97%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	593,356	676,250	635,860	-5.97%
Intragovernmental Charges				
Charges by/to Other Departments	84,997	102,847	86,986	-15.42%
Function Cost Total	678,353	779,097	722,846	-7.22%
Program Generated Revenue				
406300 - Aquatics	(207,890)	(250,000)	(250,000)	-
9442 - Sport And Park Activities	-	-	-	-
Program Generated Revenue Total	(207,890)	(250,000)	(250,000)	-
Net Cost				
Direct Cost Total	593,356	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)	-
Net Cost Total	470,463	529,097	472,846	-10.63%

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

	2017 Actuals	2018 Revised	2019 Proposed	19 v 18 % Chg
Direct Cost				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,004,126	949,288	949,288	-
Equipment, Furnishings	19,221	-	-	-
Manageable Direct Cost Total	1,023,347	949,288	949,288	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	1,023,347	949,288	949,288	-
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	1,023,347	949,288	949,288	-
Net Cost				
Direct Cost Total	1,023,347	949,288	949,288	-
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	1,023,347	949,288	949,288	-