

## **Appendix N**

### **Eagle River-Chugiak Park and Recreational Service Area**

(Fund 162)

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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 .50 mill shall be for parks and recreation services and no more than .50 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 represents the tax cost for the ERCPRSA, based on the 2012 Approved budget.

The actual 2012 taxes to be collected will be based on the 2012 Revised budget that will be presented to the Assembly for approval in April.

The 2012 mill rate will be calculated based on the taxes to be collected (approved 2012 Revised budget net cost), 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 2012 mill rate, based on the 2012 Approved budget and the service area assessed value at 08/26/2011, would be calculated as follows:

$$\frac{\$ 2,824,562}{\$ 3,504,396,159} \times 1,000 = 0.81$$

**Fund 162 Summary**  
**Eagle River-Chugiak Park and Recreational Service Area**  
 (Dept ID # 5115, 5119, 5470, 5471, 5473, 5474)

	2010 Actuals	2011 Revised	2012 Approved	12 v 11 % Chg
<b>Direct Cost</b>				
Fire Lake Rec Ctr (5115) - Department: Parks & Rec	100,000	50,000	50,000	-
ER Park Facilities (5119) - Department: Parks & Rec	24,598	30,313	29,484	-2.73%
ER Chugiak Parks (5470) - Department: Parks & Rec	1,022,206	1,251,774	1,223,779	-2.24%
ER Parks Debt (5471) - Department: Parks & Rec	362,164	358,551	358,197	-0.10%
Chugiak Pool (5473) - Department: Parks & Rec	480,396	604,805	593,843	-1.81%
Contrib for Cap Improvmnt (5474) - Department: Parks & Rec	1,012,487	1,039,857	782,857	-24.71%
<b>Direct Cost Total</b>	<b>3,001,852</b>	<b>3,335,300</b>	<b>3,038,160</b>	<b>-8.91%</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	408,748	348,106	239,004	-31.34%
Charges to Other Departments	(30,000)	(30,000)	(30,000)	-
<b>Function Cost Total</b>	<b>3,380,600</b>	<b>3,653,406</b>	<b>3,247,164</b>	<b>-11.12%</b>
Program Generated Revenue	(513,987)	(422,602)	(422,602)	-
<b>Net Cost Total</b>	<b>2,866,613</b>	<b>3,230,804</b>	<b>2,824,562</b>	<b>-12.57%</b>

<b>Direct Cost by Category</b>				
Personnel	1,107,267	1,338,929	1,299,143	-2.97%
Supplies	61,224	92,150	94,150	2.17%
Travel	-	-	-	-
Contractual/Other Services	1,451,665	1,535,830	1,276,830	-16.86%
Debt Service/Depreciation	361,935	358,551	358,197	-0.10%
Equipment, Furnishings	19,761	9,840	9,840	-
<b>Direct Cost Total</b>	<b>3,001,852</b>	<b>3,335,300</b>	<b>3,038,160</b>	<b>-8.91%</b>

**Position Summary as Budgeted**

Full-Time	7	8	7	-12.50%
Part-Time	39	38	38	-
<b>Position Total</b>	<b>46</b>	<b>46</b>	<b>45</b>	<b>-2.17%</b>

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

	2010 Actuals	2011 Revised	2012 Approved	12 v 11 % Chg
<b>Direct Cost</b>				
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	100,000	50,000	50,000	-
<b>Manageable Direct Cost Total</b>	<b>100,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
 Debt Service, Depreciation	 -	 -	 -	 -
 <b>Direct Cost Total</b>	 <b>100,000</b>	 <b>50,000</b>	 <b>50,000</b>	 <b>-</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	5,919	38,851	46,892	20.70%
 <b>Net Cost</b>				
Manageable Direct Cost	100,000	50,000	50,000	-
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	5,919	38,851	46,892	20.70%
<b>Net Cost Total</b>	<b>105,919</b>	<b>88,851</b>	<b>96,892</b>	<b>9.05%</b>

**Eagle River Park Facilities**  
**Department: Parks and Recreation**  
**Division: Eagle River/Chugiak Parks and Recreation**  
 (Dept ID # 5119)

	2010 Actuals	2011 Revised	2012 Approved	12 v 11 % Chg
<b>Direct Cost</b>				
<b>Salaries and Benefits</b>				
1101 - Straight Time Labor	10,414	18,712	18,688	-0.13%
1201 - Overtime	62	-	-	-
1301 - Leave/Holiday Accruals	125	1,252	449	-64.14%
1401 - Benefits	1,421	1,469	1,467	-0.14%
1501 - Allow Differentials/Premiums	190	-	-	-
1601 - Vacancy Factor	-	(220)	(220)	-
<b>Salaries and Benefits Total</b>	<b>12,211</b>	<b>21,213</b>	<b>20,384</b>	<b>-64.40%</b>
<b>Supplies</b>	686	2,000	2,000	-
<b>Travel</b>	-	-	-	-
<b>Contractual/Other Services</b>	11,701	6,100	6,100	-
<b>Equipment, Furnishings</b>	-	1,000	1,000	-
<b>Manageable Direct Cost Total</b>	<b>24,598</b>	<b>30,313</b>	<b>29,484</b>	<b>-2.73%</b>
<b>Debt Service, Depreciation</b>	-	-	-	-
<b>Direct Cost Total</b>	<b>24,598</b>	<b>30,313</b>	<b>29,484</b>	<b>-2.73%</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	5,237	1,242	5,714	360.06%
<b>Program Generated Revenue</b>				
9441 - Rec Centers And Programs	-	(5,000)	-	-100.00%
9442 - Sport And Park Activities	(7,616)	(3,000)	(8,000)	166.67%
<b>Program Generated Revenue Total</b>	<b>(7,616)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	24,598	30,313	29,484	-2.73%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	5,237	1,242	5,714	360.06%
Program Generated Revenue Total	(7,616)	(8,000)	(8,000)	-
<b>Net Cost Total</b>	<b>22,220</b>	<b>23,555</b>	<b>27,198</b>	<b>15.47%</b>

**Eagle River/Chugiak Parks**  
**Department: Parks and Recreation**  
**Division: Eagle River/Chugiak Parks and Recreation**  
 (Dept ID # 5470)

	2010 Actuals	2011 Revised	2012 Approved	12 v 11 % Chg
<b>Direct Cost</b>				
<b>Salaries and Benefits</b>				
1101 - Straight Time Labor	419,413	547,636	527,483	-3.68%
1201 - Overtime	7,808	6,500	6,500	-
1301 - Leave/Holiday Accruals	69,886	35,684	25,410	-28.79%
1401 - Benefits	190,050	227,987	230,419	1.07%
1501 - Allow Differentials/Premiums	77	-	-	-
1601 - Vacancy Factor	-	(7,920)	(7,920)	-
<b>Salaries and Benefits Total</b>	<b>687,234</b>	<b>809,887</b>	<b>781,892</b>	<b>-31.40%</b>
<b>Supplies</b>	45,639	76,440	75,940	-0.65%
<b>Travel</b>	-	-	-	-
<b>Contractual/Other Services</b>	269,573	356,607	357,107	0.14%
<b>Equipment, Furnishings</b>	19,761	8,840	8,840	-
<b>Manageable Direct Cost Total</b>	<b>1,022,206</b>	<b>1,251,774</b>	<b>1,223,779</b>	<b>-2.24%</b>
<b>Debt Service, Depreciation</b>	-	-	-	-
<b>Direct Cost Total</b>	<b>1,022,206</b>	<b>1,251,774</b>	<b>1,223,779</b>	<b>-2.24%</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	210,512	183,284	136,129	-25.73%
Charges to Other Departments	(30,000)	(30,000)	(30,000)	-
<b>Program Generated Revenue</b>				
9441 - Rec Centers And Programs	(99,270)	(100,000)	(100,000)	-
9442 - Sport And Park Activities	(50,843)	(32,000)	(32,000)	-
9499 - Reimbursed Cost	(26,000)	(26,002)	(26,002)	-
9731 - Lease & Rental Revenue	(6,600)	(6,600)	(6,600)	-
9742 - Other Property Sales	(280)	-	-	-
9798 - Miscellaneous Revenues	(4,605)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(187,597)</b>	<b>(164,602)</b>	<b>(164,602)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	1,022,206	1,251,774	1,223,779	-2.24%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	210,512	183,284	136,129	-25.73%
Charges to Other Departments	(30,000)	(30,000)	(30,000)	-
Program Generated Revenue Total	(187,597)	(164,602)	(164,602)	-
<b>Net Cost Total</b>	<b>1,015,121</b>	<b>1,240,456</b>	<b>1,165,306</b>	<b>-6.06%</b>

**Eagle River Parks Debt (162)**  
**Department: Parks and Recreation**  
**Division: Eagle River/Chugiak Parks and Recreation**  
 (Dept ID # 5471)

	2010 Actuals	2011 Revised	2012 Approved	12 v 11 % Chg
<b>Direct Cost</b>				
Travel	-	-	-	-
Contractual/Other Services	229	-	-	-
<b>Manageable Direct Cost Total</b>	<b>229</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b>Debt Service, Depreciation</b>	 361,935	 358,551	 358,197	 -0.10%
<b>Direct Cost Total</b>	<b>362,164</b>	<b>358,551</b>	<b>358,197</b>	<b>-0.10%</b>
 <b>Intragovernmental Charges</b>				
Charges by Other Departments	3,259	-	-	-
 <b>Program Generated Revenue</b>				
9601 - Contributions Other Funds	(75,780)	-	-	-
9672 - Prior Yr Expense Recovery	(1)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(75,781)</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b>Net Cost</b>				
Manageable Direct Cost	229	-	-	-
Debt Service, Depreciation	361,935	358,551	358,197	-0.10%
Charges by Other Departments	3,259	-	-	-
Program Generated Revenue Total	(75,781)	-	-	-
<b>Net Cost Total</b>	<b>289,642</b>	<b>358,551</b>	<b>358,197</b>	<b>-0.10%</b>

**Chugiak Pool**  
**Department: Parks and Recreation**  
**Division: Eagle River/Chugiak Parks and Recreation**  
 (Dept ID # 5473)

	2010 Actuals	2011 Revised	2012 Approved	12 v 11 % Chg
<b>Direct Cost</b>				
<b>Salaries and Benefits</b>				
1101 - Straight Time Labor	262,392	329,721	344,220	4.40%
1201 - Overtime	6,397	2,000	2,000	-
1301 - Leave/Holiday Accruals	19,774	22,058	8,043	-63.54%
1401 - Benefits	115,647	158,883	147,437	-7.20%
1501 - Allow Differentials/Premiums	3,612	-	-	-
1601 - Vacancy Factor	-	(4,833)	(4,833)	-
<b>Salaries and Benefits Total</b>	<b>407,822</b>	<b>507,829</b>	<b>496,867</b>	<b>-66.34%</b>
<b>Supplies</b>	14,900	13,710	16,210	18.23%
<b>Travel</b>	-	-	-	-
<b>Contractual/Other Services</b>	57,675	83,266	80,766	-3.00%
<b>Manageable Direct Cost Total</b>	<b>480,396</b>	<b>604,805</b>	<b>593,843</b>	<b>-1.81%</b>
<b>Debt Service, Depreciation</b>	-	-	-	-
<b>Direct Cost Total</b>	<b>480,396</b>	<b>604,805</b>	<b>593,843</b>	<b>-1.81%</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	160,613	124,729	50,269	-59.70%
<b>Program Generated Revenue</b>				
9443 - Aquatics	(243,030)	(250,000)	(250,000)	-
9791 - Cash Over & Short	37	-	-	-
<b>Program Generated Revenue Total</b>	<b>(242,993)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	480,396	604,805	593,843	-1.81%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	160,613	124,729	50,269	-59.70%
Program Generated Revenue Total	(242,993)	(250,000)	(250,000)	-
<b>Net Cost Total</b>	<b>398,016</b>	<b>479,534</b>	<b>394,112</b>	<b>-17.81%</b>

**Contribution for Capital Improvements**  
**Department: Parks and Recreation**  
**Division: Eagle River/Chugiak Parks and Recreation**  
 (Dept ID # 5474)

	2010 Actuals	2011 Revised	2012 Approved	12 v 11 % Chg
<b>Direct Cost</b>				
Travel	-	-	-	-
Contractual/Other Services	1,012,487	1,039,857	782,857	-24.71%
<b>Manageable Direct Cost Total</b>	<b>1,012,487</b>	<b>1,039,857</b>	<b>782,857</b>	<b>-24.71%</b>
Debt Service, Depreciation	-	-	-	-
<b>Direct Cost Total</b>	<b>1,012,487</b>	<b>1,039,857</b>	<b>782,857</b>	<b>-24.71%</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	23,207	-	-	-
<b>Net Cost</b>				
Manageable Direct Cost	1,012,487	1,039,857	782,857	-24.71%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	23,207	-	-	-
<b>Net Cost Total</b>	<b>1,035,694</b>	<b>1,039,857</b>	<b>782,857</b>	<b>-24.71%</b>