

## **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 offset by represents the tax cost for the ERCPRSA, based on the 2013 Approved budget. It includes \$276,054 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 2013 taxes to be collected will be based on the 2013 Revised budget that will be presented to the Assembly for approval in April.

The 2013 mill rate will be calculated based on the taxes to be collected (2013 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 2013 mill rate, based on the 2013 Approved budget and the service area assessed value at 09/06/2012, would be calculated as follows:

$$\frac{\$ 3,614,450}{\$ 3,579,103,304} \times 1,000 = 1.01$$

The actual 2013 mill rate will be based on the 2013 Revised budget with updated/revised IGCs and will be recalculated with updated assessed values to not exceed 1.00 mill.

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

	2011 Actuals	2012 Revised	2013 Approved	12 v 13 % Chg
<b>Direct Cost</b>				
Fire Lake Rec Ctr (5115) - Department: Parks & Rec	50,000	50,000	50,000	-
ER Park Facilities (5119) - Department: Parks & Rec	20,150	29,484	38,153	29.40%
ER Chugiak Parks (5470) - Department: Parks & Rec	1,634,265	1,303,853	1,303,423	-0.03%
ER Parks Debt (5471) - Department: Parks & Rec	358,381	358,197	348,542	-2.70%
Chugiak Pool (5473) - Department: Parks & Rec	491,844	593,843	612,550	3.15%
Contrib for Cap Improvmnt (5474) - Department: Parks & Rec	1,039,857	1,399,907	1,325,000	-5.35%
<b>Direct Cost Total</b>	<b>3,594,496</b>	<b>3,735,284</b>	<b>3,677,668</b>	<b>-1.54%</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	274,061	305,884	448,559	46.64%
Charges to Other Departments	(30,000)	(30,000)	(30,000)	-
<b>Function Cost Total</b>	<b>3,838,557</b>	<b>4,011,168</b>	<b>4,096,227</b>	<b>2.12%</b>
Program Generated Revenue	(458,256)	(494,960)	(481,777)	-2.66%
<b>Net Cost Total</b>	<b>3,380,301</b>	<b>3,516,208</b>	<b>3,614,450</b>	<b>2.79%</b>

<b>Direct Cost by Category</b>				
Personnel	1,121,124	1,299,143	1,357,506	4.49%
Supplies	69,155	94,150	92,150	-2.12%
Travel	-	-	-	-
Contractual/Other Services	2,043,769	1,973,954	1,869,630	-5.29%
Debt Service/Depreciation	358,381	358,197	348,542	-2.70%
Equipment, Furnishings	2,067	9,840	9,840	-
<b>Direct Cost Total</b>	<b>3,594,496</b>	<b>3,735,284</b>	<b>3,677,668</b>	<b>-1.54%</b>

**Position Summary as Budgeted**

Full-Time	7	7	7	-
Part-Time	39	38	38	-
<b>Position Total</b>	<b>46</b>	<b>45</b>	<b>45</b>	<b>-</b>

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

	2011 Actuals	2012 Revised	2013 Approved	12 v 13 % Chg
<b>Direct Cost</b>				
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	50,000	50,000	50,000	-
<b>Manageable Direct Cost Total</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
 Debt Service, Depreciation	 -	 -	 -	 -
 <b>Direct Cost Total</b>	 <b>50,000</b>	 <b>50,000</b>	 <b>50,000</b>	 <b>-</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	1,113	1,287	1,679	30.46%
 <b>Net Cost</b>				
Manageable Direct Cost	50,000	50,000	50,000	-
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	1,113	1,287	1,679	30.46%
<b>Net Cost Total</b>	<b>51,113</b>	<b>51,287</b>	<b>51,679</b>	<b>0.76%</b>

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

	2011 Actuals	2012 Revised	2013 Approved	12 v 13 % Chg
<b>Direct Cost</b>				
<b>Salaries and Benefits</b>				
1101 - Straight Time Labor	9,285	18,688	20,202	8.10%
1201 - Overtime	166	-	1,000	#DIV/0!
1301 - Leave/Holiday Accruals	266	449	485	8.02%
1401 - Benefits	1,161	1,467	1,586	8.11%
1501 - Allow Differentials/Premiums	172	-	-	-
1601 - Vacancy Factor	-	(220)	(220)	-
<b>Salaries and Benefits Total</b>	<b>11,051</b>	<b>20,384</b>	<b>23,053</b>	<b>#DIV/0!</b>
<b>Supplies</b>	839	2,000	3,000	50.00%
<b>Travel</b>	-	-	-	-
<b>Contractual/Other Services</b>	8,259	6,100	11,100	81.97%
<b>Equipment, Furnishings</b>	-	1,000	1,000	-
<b>Manageable Direct Cost Total</b>	<b>20,150</b>	<b>29,484</b>	<b>38,153</b>	<b>29.40%</b>
<b>Debt Service, Depreciation</b>	-	-	-	-
<b>Direct Cost Total</b>	<b>20,150</b>	<b>29,484</b>	<b>38,153</b>	<b>29.40%</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	6,604	7,723	7,231	-6.37%
<b>Program Generated Revenue</b>				
9442 - Sport And Park Activities	(6,396)	(8,000)	(8,000)	-
<b>Program Generated Revenue Total</b>	<b>(6,396)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	20,150	29,484	38,153	29.40%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	6,604	7,723	7,231	-6.37%
Program Generated Revenue Total	(6,396)	(8,000)	(8,000)	-
<b>Net Cost Total</b>	<b>20,358</b>	<b>29,207</b>	<b>37,384</b>	<b>28.00%</b>

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

	2011 Actuals	2012 Revised	2013 Approved	12 v 13 % Chg
<b>Direct Cost</b>				
<b>Salaries and Benefits</b>				
1101 - Straight Time Labor	437,062	527,483	555,186	5.25%
1201 - Overtime	7,340	6,500	6,500	-
1301 - Leave/Holiday Accruals	33,598	25,410	26,001	2.33%
1401 - Benefits	218,031	230,419	239,050	3.75%
1501 - Allow Differentials/Premiums	113	-	-	-
1601 - Vacancy Factor	-	(7,920)	(7,920)	-
<b>Salaries and Benefits Total</b>	<b>696,144</b>	<b>781,892</b>	<b>818,817</b>	<b>11.32%</b>
<b>Supplies</b>	50,078	75,940	72,940	-3.95%
<b>Travel</b>	-	-	-	-
<b>Contractual/Other Services</b>	887,354	437,181	402,826	-7.86%
<b>Equipment, Furnishings</b>	689	8,840	8,840	-
<b>Manageable Direct Cost Total</b>	<b>1,634,265</b>	<b>1,303,853</b>	<b>1,303,423</b>	<b>-0.03%</b>
<b>Debt Service, Depreciation</b>	-	-	-	-
<b>Direct Cost Total</b>	<b>1,634,265</b>	<b>1,303,853</b>	<b>1,303,423</b>	<b>-0.03%</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	156,116	227,135	363,681	60.12%
Charges to Other Departments	(30,000)	(30,000)	(30,000)	-
<b>Program Generated Revenue</b>				
9441 - Rec Centers And Programs	(106,065)	(100,000)	(100,000)	-
9442 - Sport And Park Activities	(37,573)	(32,000)	(32,000)	-
9499 - Reimbursed Cost	(27,193)	(26,002)	(26,002)	-
9672 - Prior Yr Expense Recovery	(1,390)	-	-	-
9731 - Lease & Rental Revenue	(6,600)	(6,600)	(6,600)	-
9798 - Miscellaneous Revenues	(5,418)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(184,239)</b>	<b>(164,602)</b>	<b>(164,602)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	1,634,265	1,303,853	1,303,423	-0.03%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	156,116	227,135	363,681	60.12%
Charges to Other Departments	(30,000)	(30,000)	(30,000)	-
Program Generated Revenue Total	(184,239)	(164,602)	(164,602)	-
<b>Net Cost Total</b>	<b>1,576,142</b>	<b>1,336,386</b>	<b>1,472,502</b>	<b>10.19%</b>

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

	2011 Actuals	2012 Revised	2013 Approved	12 v 13 % Chg
<b>Direct Cost</b>				
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
<b>Manageable Direct Cost Total</b>	-	-	-	-
 <b>Debt Service, Depreciation</b>	358,381	358,197	348,542	-2.70%
 <b>Direct Cost Total</b>	<b>358,381</b>	<b>358,197</b>	<b>348,542</b>	<b>-2.70%</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	-	-	-	-
 <b>Net Cost</b>				
Manageable Direct Cost	-	-	-	-
Debt Service, Depreciation	358,381	358,197	348,542	-2.70%
Charges by Other Departments	-	-	-	-
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>358,381</b>	<b>358,197</b>	<b>348,542</b>	<b>-2.70%</b>

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

	2011 Actuals	2012 Revised	2013 Approved	12 v 13 % Chg
<b>Direct Cost</b>				
<b>Salaries and Benefits</b>				
1101 - Straight Time Labor	275,683	344,220	355,282	3.21%
1201 - Overtime	587	2,000	2,000	-
1301 - Leave/Holiday Accruals	22,846	8,043	8,306	3.27%
1401 - Benefits	110,863	147,437	154,881	5.05%
1501 - Allow Differentials/Premiums	3,950	-	-	-
1601 - Vacancy Factor	-	(4,833)	(4,833)	-
<b>Salaries and Benefits Total</b>	<b>413,929</b>	<b>496,867</b>	<b>515,636</b>	<b>11.53%</b>
<b>Supplies</b>	18,238	16,210	16,210	-
<b>Travel</b>	-	-	-	-
<b>Contractual/Other Services</b>	58,299	80,766	80,704	-0.08%
<b>Manageable Direct Cost Total</b>	<b>491,844</b>	<b>593,843</b>	<b>612,550</b>	<b>3.15%</b>
<b>Debt Service, Depreciation</b>	-	-	-	-
<b>Direct Cost Total</b>	<b>491,844</b>	<b>593,843</b>	<b>612,550</b>	<b>3.15%</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	110,229	69,739	75,968	8.93%
<b>Program Generated Revenue</b>				
9443 - Aquatics	(267,621)	(250,000)	(250,000)	-
9791 - Cash Over & Short	0	-	-	-
<b>Program Generated Revenue Total</b>	<b>(267,621)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	491,844	593,843	612,550	3.15%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	110,229	69,739	75,968	8.93%
Program Generated Revenue Total	(267,621)	(250,000)	(250,000)	-
<b>Net Cost Total</b>	<b>334,451</b>	<b>413,582</b>	<b>438,518</b>	<b>6.03%</b>

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

	2011 Actuals	2012 Revised	2013 Approved	12 v 13 % Chg
<b>Direct Cost</b>				
Travel	-	-	-	-
Contractual/Other Services	1,039,857	1,399,907	1,325,000	-5.35%
<b>Manageable Direct Cost Total</b>	<b>1,039,857</b>	<b>1,399,907</b>	<b>1,325,000</b>	<b>-5.35%</b>
Debt Service, Depreciation	-	-	-	-
<b>Direct Cost Total</b>	<b>1,039,857</b>	<b>1,399,907</b>	<b>1,325,000</b>	<b>-5.35%</b>
<b>Intragovernmental Charges</b>				
Charges by Other Departments	-	-	-	-
<b>Net Cost</b>				
Manageable Direct Cost	1,039,857	1,399,907	1,325,000	-5.35%
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	-	-	-	-
<b>Net Cost Total</b>	<b>1,039,857</b>	<b>1,399,907</b>	<b>1,325,000</b>	<b>-5.35%</b>