

Appendix N

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 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 2015 Approved budget. It includes \$68,124 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 2015 taxes to be collected will be based on the 2015 Revised budget that will be presented to the Assembly for approval in April.

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 2015 mill rate, based on the 2015 Approved budget and the preliminary service area assessed value at 08/22/2014, is calculated as follows:

$$\frac{\$ 3,608,157}{\$ 3,888,433,736} \times 1,000 = 0.93$$

Fund 162 Summary

Eagle River-Chugiak Park and Recreational Service Area

(Fund Center # 555300 (5115), 555000 (5119), 555100 (5470), 555900 (5471),
555200 (5473), 555950 (5474), 189280 (9260))

	2013 Actuals	2014 Revised	2015 Approved	14 v 15 % Chg
Direct Cost				
Fire Lake Rec Ctr (555300 (5115)) - Department: Parks & Rec	-	50,000	50,000	-
ER Park Facilities (555000 (5119)) - Department: Parks & Rec	18,064	37,200	40,401	8.60%
ER Chugiak Parks (555100 (5470)) - Department: Parks & Rec	1,147,272	1,663,582	1,650,145	-0.81%
ER Parks Debt (555900 (5471)) - Department: Parks & Rec	298,889	411,734	361,936	-12.09%
Chugiak Pool (555200 (5473)) - Department: Parks & Rec	519,712	614,484	632,566	2.94%
Contrib for Cap Improvmnt (555950 (5474)) - Department: Parks	1,325,000	1,118,859	1,118,859	-
Direct Cost Total	3,308,937	3,895,859	3,853,907	-1.08%
Intragovernmental Charges				
Charges from/to Other Departments	247,953	256,457	259,976	1.37%
Function Cost Total	3,556,890	4,152,316	4,113,883	-0.93%
Program Generated Revenue	(4,099,949)	(533,188)	(505,726)	-5.15%
Net Cost Total	(543,059)	3,619,128	3,608,157	-0.30%

Direct Cost by Category

Personnel	1,237,953	1,443,072	1,456,092	0.90%
Supplies	106,131	87,150	395,865	354.23%
Travel	-	-	-	-
Contractual/Other Services	1,664,014	1,944,063	1,630,174	-16.15%
Debt Service/Depreciation	298,889	411,734	361,936	-12.09%
Equipment, Furnishings	1,951	9,840	9,840	-
Direct Cost Total	3,308,937	3,895,859	3,853,907	-1.08%

Position Summary as Budgeted

Full-Time	7	7	7	-
Part-Time	39	38	38	-
Position Total	46	45	45	-

Fire Lake Recreation Center
Department: Parks and Recreation
Division: Eagle River/Chugiak Parks and Recreation
(Fund Center # 555300 (5115))

	2013 Actuals	2014 Revised	2015 Approved	14 v 15 % Chg
Direct Cost				
Travel	-	-	-	-
Contractual/Other Services	-	50,000	50,000	-
Manageable Direct Cost Total	-	50,000	50,000	-
 Debt Service	-	-	-	-
 Direct Cost Total	-	50,000	50,000	-
 Intragovernmental Charges				
Charges from/to Other Departments	2,574	3,307	3,265	-1.27%
 Net Cost				
Manageable Direct Cost	-	50,000	50,000	-
Debt Service	-	-	-	-
Charges from/to Other Departments	2,574	3,307	3,265	-1.27%
Net Cost Total	2,574	53,307	53,265	-0.08%

Eagle River Park Facilities
Department: Parks and Recreation
Division: Eagle River/Chugiak Parks and Recreation
(Fund Center # 555000 (5119))

	2013 Actuals	2014 Revised	2015 Approved	14 v 15 % Chg
Direct Cost				
Salaries and Benefits	10,045	22,100	25,301	14.48%
Supplies	904	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	7,115	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
Manageable Direct Cost Total	18,064	37,200	40,401	8.60%
 Debt Service	-	-	-	-
 Direct Cost Total	18,064	37,200	40,401	8.60%
Intragovernmental Charges				
Charges from/to Other Departments	5,418	6,110	6,206	1.57%
Program Generated Revenue				
9442 - Sport And Park Activities	(6,728)	-	-	-
406290 - RecCntr Rntls&Activs	-	(8,000)	(8,000)	-
Program Generated Revenue Total	(6,728)	(8,000)	(8,000)	-
Net Cost				
Manageable Direct Cost	18,064	37,200	40,401	8.60%
Debt Service	-	-	-	-
Charges from/to Other Departments	5,418	6,110	6,206	1.57%
Program Generated Revenue Total	(6,728)	(8,000)	(8,000)	-
Net Cost Total	16,754	35,310	38,607	9.34%

Eagle River/Chugiak Parks
Department: Parks and Recreation
Division: Eagle River/Chugiak Parks and Recreation
(Fund Center # 555100 (5470))

	2013 Actuals	2014 Revised	2015 Approved	14 v 15 % Chg
Direct Cost				
Salaries and Benefits	784,329	899,402	897,272	-0.24%
Supplies	84,948	62,940	366,655	482.55%
Travel	-	-	-	-
Contractual/Other Services	276,112	692,400	377,378	-45.50%
Equipment, Furnishings	1,883	8,840	8,840	-
Manageable Direct Cost Total	1,147,272	1,663,582	1,650,145	-0.81%
 Debt Service	-	-	-	-
 Direct Cost Total	1,147,272	1,663,582	1,650,145	-0.81%
 Intragovernmental Charges				
Charges from/to Other Departments	170,201	192,626	194,996	1.23%
 Program Generated Revenue				
9441 - Rec Centers And Programs	(123,688)	-	-	-
9442 - Sport And Park Activities	(42,904)	-	-	-
9499 - Reimbursed Cost	(52,675)	-	-	-
406620 - Reimbursed Cost-ER	-	(26,002)	(26,002)	-
9672 - Prior Yr Expense Recovery	(258)	-	-	-
9731 - Lease & Rental Revenue	(7,200)	-	-	-
406080 - Lease & Rntl Rev-HLB	-	(6,600)	(6,600)	-
9798 - Miscellaneous Revenues	(5,299)	-	-	-
406280 - Prgrm, Lessons, & Camps	-	(100,000)	(100,000)	-
406290 - RecCntr Rntls & Activs	-	(47,000)	(47,000)	-
Program Generated Revenue Total	(232,023)	(179,602)	(179,602)	-
 Net Cost				
Manageable Direct Cost	1,147,272	1,663,582	1,650,145	-0.81%
Debt Service	-	-	-	-
Charges from/to Other Departments	170,201	192,626	194,996	1.23%
Program Generated Revenue Total	(232,023)	(179,602)	(179,602)	-
Net Cost Total	1,085,450	1,676,606	1,665,539	-0.66%

Eagle River Parks Debt (162000)
Department: Parks and Recreation
Division: Eagle River/Chugiak Parks and Recreation
(Fund Center # 555900 (5471))

	2013 Actuals	2014 Revised	2015 Approved	14 v 15 % Chg
Direct Cost				
Travel	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
 Debt Service	298,889	411,734	361,936	-12.09%
Direct Cost Total	298,889	411,734	361,936	-12.09%
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Net Cost				
Debt Service	298,889	411,734	361,936	-12.09%
Net Cost Total	298,889	411,734	361,936	-12.09%

Chugiak Pool
Department: Parks and Recreation
Division: Eagle River/Chugiak Parks and Recreation
(Fund Center # 555200 (5473))

	2013 Actuals	2014 Revised	2015 Approved	14 v 15 % Chg
Direct Cost				
Salaries and Benefits				
1101 - Straight Time Labor	292,595	358,475	368,860	2.90%
1201 - Overtime	913	2,000	2,000	-
1301 - Leave/Holiday Accruals	27,748	8,068	8,290	2.75%
1401 - Benefits	118,033	149,027	150,369	0.90%
1501 - Allow Differentials/Premiums	4,288	4,000	4,000	-
Salaries and Benefits	443,578	521,570	533,519	2.29%
Supplies	20,279	21,210	26,210	23.57%
Travel	-	-	-	-
Contractual/Other Services	55,788	71,704	72,837	1.58%
Equipment, Furnishings	68	-	-	-
Manageable Direct Cost Total	519,712	614,484	632,566	2.94%
 Debt Service	-	-	-	-
 Direct Cost Total	519,712	614,484	632,566	2.94%
Intragovernmental Charges				
Charges from/to Other Departments	69,759	54,414	55,509	2.01%
 Program Generated Revenue				
9443 - Aquatics	(257,824)	-	-	-
406300 - Aquatics	-	(250,000)	(250,000)	-
9791 - Cash Over & Short	13	-	-	-
Program Generated Revenue Total	(257,811)	(250,000)	(250,000)	-
 Net Cost				
Manageable Direct Cost	519,712	614,484	632,566	2.94%
Debt Service	-	-	-	-
Charges from/to Other Departments	69,759	54,414	55,509	2.01%
Program Generated Revenue Total	(257,811)	(250,000)	(250,000)	-
Net Cost Total	331,661	418,898	438,075	4.58%

Contribution for Capital Improvements
Department: Parks and Recreation
Division: Eagle River/Chugiak Parks and Recreation
(Fund Center # 555950 (5474))

	2013 Actuals	2014 Revised	2015 Approved	14 v 15 % Chg
Direct Cost				
Travel	-	-	-	-
Contractual/Other Services	1,325,000	1,118,859	1,118,859	-
Manageable Direct Cost Total	1,325,000	1,118,859	1,118,859	-
 Debt Service	-	-	-	-
 Direct Cost Total	1,325,000	1,118,859	1,118,859	-
 Net Cost				
Manageable Direct Cost	1,325,000	1,118,859	1,118,859	-
Debt Service	-	-	-	-
Net Cost Total	1,325,000	1,118,859	1,118,859	-