

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 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 2017 Proposed budget. It includes \$85,911 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 2017 taxes to be collected will be based on the 2017 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 2017 mill rate, based on the 2017 Proposed budget and the preliminary service area assessed value at 08/18/2016, is calculated as follows:

$$\frac{\$ 4,190,383}{\$ 3,989,013,595} \times 1,000 = 1.05$$

The actual 2017 mill rate will be based on the 2017 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

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

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
Direct Cost				
Fire Lake Rec Ctr (555300 (5115)) - Department: Parks & Rec	-	50,000	50,000	-
ER Park Facilities (555000 (5119)) - Department: Parks & Rec	36,173	39,416	41,044	4.13%
ER Chugiak Parks (555100 (5470)) - Department: Parks & Rec	1,392,640	1,975,355	2,052,331	3.90%
ER Parks Debt (555900 (5471)) - Department: Parks & Rec	1,313,869	247,431	357,479	44.48%
Chugiak Pool (555200 (5473)) - Department: Parks & Rec	565,652	636,344	642,276	0.93%
Contrib for Cap Improvmnt (555950 (5474)) - Department: Parks	1,155,459	1,200,750	1,200,750	-
Direct Cost Total	4,463,793	4,149,296	4,343,880	4.69%
Intragovernmental Charges				
Charges from/to Other Departments	249,827	312,481	415,516	32.97%
Function Cost Total	4,713,620	4,461,777	4,759,396	6.67%
Program Generated Revenue	(609,529)	(532,047)	(569,013)	6.95%
Net Cost Total	4,104,091	3,929,730	4,190,383	6.63%
Direct Cost by Category				
Salaries and Benefits	1,378,717	1,672,639	1,785,565	6.75%
Supplies	213,873	284,065	283,968	-0.03%
Travel	-	-	-	-
Contractual/Other Services	1,552,269	1,935,321	1,907,028	-1.46%
Debt Service/Depreciation	1,313,869	247,431	357,479	44.48%
Equipment, Furnishings	5,066	9,840	9,840	-
Direct Cost Total	4,463,793	4,149,296	4,343,880	4.69%
Position Summary as Budgeted				
Full-Time	10	10	10	-
Part-Time	37	37	37	-
Position Total	47	47	47	-

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

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % 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	5,578	5,678	950	-83.27%
 Net Cost				
Manageable Direct Cost	-	50,000	50,000	-
Debt Service	-	-	-	-
Charges from/to Other Departments	5,578	5,678	950	-83.27%
Net Cost Total	5,578	55,678	50,950	-8.49%

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

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
Direct Cost				
Salaries and Benefits	22,974	24,316	25,944	6.70%
Supplies	1,768	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	11,432	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
Manageable Direct Cost Total	36,173	39,416	41,044	4.13%
 Debt Service	-	-	-	-
 Direct Cost Total	36,173	39,416	41,044	4.13%
Intragovernmental Charges				
Charges from/to Other Departments	5,384	6,851	6,600	-3.66%
Program Generated Revenue				
406290 - Rec Center Rentals & Activities	(3,821)	(8,000)	(8,000)	-
Program Generated Revenue Total	(3,821)	(8,000)	(8,000)	-
Net Cost				
Manageable Direct Cost	36,173	39,416	41,044	4.13%
Debt Service	-	-	-	-
Charges from/to Other Departments	5,384	6,851	6,600	-3.66%
Program Generated Revenue Total	(3,821)	(8,000)	(8,000)	-
Net Cost Total	37,736	38,267	39,644	3.60%

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

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
Direct Cost				
Salaries and Benefits	876,360	1,122,526	1,226,934	9.30%
Supplies	187,873	253,655	253,593	-0.02%
Travel	-	-	-	-
Contractual/Other Services	323,342	590,334	562,964	-4.64%
Equipment, Furnishings	5,066	8,840	8,840	-
Manageable Direct Cost Total	1,392,640	1,975,355	2,052,331	3.90%
 Debt Service	-	-	-	-
 Direct Cost Total	1,392,640	1,975,355	2,052,331	3.90%
 Intragovernmental Charges				
Charges from/to Other Departments	195,035	253,979	362,958	42.91%
 Program Generated Revenue				
406625 - Reimbursed Cost-NonGrant Funded	(27,932)	(26,002)	(26,002)	-
408405 - Lease & Rental Revenue	(19,950)	(21,600)	(21,600)	-
9672 - Prior Yr Expense Recovery	(19)	-	-	-
9798 - Miscellaneous Revenues	(6,252)	-	-	-
406280 - Prgm, Lessons, & Camps	(129,518)	(120,500)	(120,500)	-
406290 - Rec Center Rentals & Activities	(79,067)	(57,000)	(57,000)	-
Program Generated Revenue Total	(262,738)	(225,102)	(225,102)	-
 Net Cost				
Manageable Direct Cost	1,392,640	1,975,355	2,052,331	3.90%
Debt Service	-	-	-	-
Charges from/to Other Departments	195,035	253,979	362,958	42.91%
Program Generated Revenue Total	(262,738)	(225,102)	(225,102)	-
Net Cost Total	1,324,937	2,004,232	2,190,187	9.28%

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

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
Direct Cost				
Travel	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
 Debt Service	1,313,869	247,431	357,479	44.48%
Direct Cost Total	1,313,869	247,431	357,479	44.48%
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Intragovernmental Charges				
Charges from/to Other Departments	-	-	-	-
 Net Cost				
Debt Service	1,313,869	247,431	357,479	44.48%
Net Cost Total	1,313,869	247,431	357,479	44.48%

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

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
Direct Cost				
Salaries and Benefits	479,384	525,797	532,687	1.31%
Supplies	24,232	27,410	27,375	-0.13%
Travel	-	-	-	-
Contractual/Other Services	62,037	83,137	82,214	-1.11%
Manageable Direct Cost Total	565,652	636,344	642,276	0.93%
 Debt Service	-	-	-	-
 Direct Cost Total	565,652	636,344	642,276	0.93%
 Intragovernmental Charges				
Charges from/to Other Departments	43,830	45,973	45,008	-2.10%
 Program Generated Revenue				
406300 - Aquatics	(247,988)	(250,000)	(250,000)	-
9442 - Sport And Park Activities	(120)	-	-	-
Program Generated Revenue Total	(248,108)	(250,000)	(250,000)	-
 Net Cost				
Manageable Direct Cost	565,652	636,344	642,276	0.93%
Debt Service	-	-	-	-
Charges from/to Other Departments	43,830	45,973	45,008	-2.10%
Program Generated Revenue Total	(248,108)	(250,000)	(250,000)	-
Net Cost Total	361,374	432,317	437,284	1.15%

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

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
Direct Cost				
Travel	-	-	-	-
Contractual/Other Services	1,155,459	1,200,750	1,200,750	-
Manageable Direct Cost Total	1,155,459	1,200,750	1,200,750	-
 Debt Service	-	-	-	-
 Direct Cost Total	1,155,459	1,200,750	1,200,750	-
Intragovernmental Charges				
Charges by Other Departments	-	-	-	-
 Net Cost				
Manageable Direct Cost	1,155,459	1,200,750	1,200,750	-
Debt Service	-	-	-	-
Net Cost Total	1,155,459	1,200,750	1,200,750	-