

## Appendix O

### Eagle River-Chugiak Park and Recreational Service Area (Fund 162000)

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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 .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 2018 Approved budget. It includes \$94,953 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 2018 taxes to be collected will be based on the 2018 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 2018 mill rate, based on the 2018 Approved budget and the service area assessed value at 08/30/2017, is calculated as follows:

$$\frac{\$ 4,202,736}{\$ 4,014,546,840} \times 1,000 = 1.05$$

The actual 2018 mill rate will be based on the 2018 Revised budget with updated/revised IGCs and will be recalculated with updated assessed values to not exceed codified mills.

**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))

	2016 Actuals	2017 Revised	2018 Approved	18 v 17 % Chg
<b>Direct Cost</b>				
Fire Lake Rec Ctr (555300 (5115)) - Department: Parks & Rec	-	50,000	50,000	-
ER Park Facilities (555000 (5119)) - Department: Parks & Rec	21,944	41,044	41,539	1.21%
ER Chugiak Parks (555100 (5470)) - Department: Parks & Rec	2,314,683	1,967,533	2,142,751	8.91%
ER Parks Debt (555900 (5471)) - Department: Parks & Rec	247,040	357,479	189,573	-46.97%
Chugiak Pool (555200 (5473)) - Department: Parks & Rec	561,751	642,190	674,920	5.10%
Contrib for Cap Improvmt (555950 (5474)) - Department: Parks	1,200,750	1,004,126	1,004,126	-
<b>Direct Cost Total</b>	<b>4,346,168</b>	<b>4,062,372</b>	<b>4,102,909</b>	<b>1.00%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	320,374	557,255	677,882	21.65%
<b>Function Cost Total</b>	<b>4,666,543</b>	<b>4,619,627</b>	<b>4,780,791</b>	<b>3.49%</b>
Program Generated Revenue	(735,488)	(566,958)	(578,055)	1.96%
<b>Net Cost Total</b>	<b>3,931,055</b>	<b>4,052,669</b>	<b>4,202,736</b>	<b>3.70%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	1,517,839	1,888,779	1,971,723	4.39%
Supplies	226,731	283,968	366,825	29.18%
Travel	-	-	-	-
Contractual/Other Services	2,343,338	1,522,306	1,564,948	2.80%
Debt Service/Depreciation	247,040	357,479	189,573	-46.97%
Equipment, Furnishings	11,220	9,840	9,840	-
<b>Direct Cost Total</b>	<b>4,346,168</b>	<b>4,062,372</b>	<b>4,102,909</b>	<b>1.00%</b>

**Position Summary as Budgeted**

Full-Time	11	14	14	-
Part-Time	37	37	37	-
<b>Position Total</b>	<b>48</b>	<b>51</b>	<b>51</b>	<b>-</b>

Position Summaries for 2016, 2017, and 2018 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 (5115))

	2016 Actuals	2017 Revised	2018 Approved	18 v 17 % Chg
<b>Direct Cost</b>				
Travel	-	-	-	-
Contractual/Other Services	-	50,000	50,000	-
<b>Manageable Direct Cost Total</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	10,221	30,017	50,123	66.98%
<b>Net Cost</b>				
Manageable Direct Cost	-	50,000	50,000	-
Debt Service	-	-	-	-
Charges from/to Other Departments	10,221	30,017	50,123	66.98%
<b>Net Cost Total</b>	<b>10,221</b>	<b>80,017</b>	<b>100,123</b>	<b>25.13%</b>

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

	2016 Actuals	2017 Revised	2018 Approved	18 v 17 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	11,945	25,944	26,439	1.91%
Supplies	2,675	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	7,323	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
<b>Manageable Direct Cost Total</b>	<b>21,944</b>	<b>41,044</b>	<b>41,539</b>	<b>1.21%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>21,944</b>	<b>41,044</b>	<b>41,539</b>	<b>1.21%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	7,155	14,663	20,329	38.64%
<b>Program Generated Revenue</b>				
406290 - Rec Center Rentals & Activities	(3,679)	(8,000)	(8,000)	-
<b>Program Generated Revenue Total</b>	<b>(3,679)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	21,944	41,044	41,539	1.21%
Debt Service	-	-	-	-
Charges from/to Other Departments	7,155	14,663	20,329	38.64%
Program Generated Revenue Total	(3,679)	(8,000)	(8,000)	-
<b>Net Cost Total</b>	<b>25,420</b>	<b>47,707</b>	<b>53,868</b>	<b>12.91%</b>

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

	2016 Actuals	2017 Revised	2018 Approved	18 v 17 % Chg
<b>Direct Cost</b>				
Salaries and Benefits	1,042,754	1,330,148	1,380,731	3.80%
Supplies	187,572	253,593	336,450	32.67%
Travel	-	-	-	-
Contractual/Other Services	1,073,137	374,952	416,730	11.14%
Equipment, Furnishings	11,220	8,840	8,840	-
<b>Manageable Direct Cost Total</b>	<b>2,314,683</b>	<b>1,967,533</b>	<b>2,142,751</b>	<b>8.91%</b>
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>2,314,683</b>	<b>1,967,533</b>	<b>2,142,751</b>	<b>8.91%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	255,680	428,552	497,892	16.18%
<b>Program Generated Revenue</b>				
406625 - Reimbursed Cost-NonGrant Funded	(26,969)	(26,002)	(26,002)	-
408405 - Lease & Rental Revenue	(19,950)	(21,600)	(21,600)	-
407050 - Other Fines and Forfeitures	(1,124)	-	-	-
408380 - Prior Year Expense Recovery	(985)	-	-	-
408580 - Miscellaneous Revenues	(590)	-	-	-
406280 - Prgm, Lessons, & Camps	(136,655)	(120,500)	(120,500)	-
406290 - Rec Center Rentals & Activities	(77,564)	(57,000)	(57,000)	-
<b>Program Generated Revenue Total</b>	<b>(263,837)</b>	<b>(225,102)</b>	<b>(225,102)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	2,314,683	1,967,533	2,142,751	8.91%
Debt Service	-	-	-	-
Charges from/to Other Departments	255,680	428,552	497,892	16.18%
Program Generated Revenue Total	(263,837)	(225,102)	(225,102)	-
<b>Net Cost Total</b>	<b>2,306,527</b>	<b>2,170,983</b>	<b>2,415,541</b>	<b>11.26%</b>

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

	2016 Actuals	2017 Revised	2018 Approved	18 v 17 % Chg
<b>Direct Cost</b>				
Travel	-	-	-	-
<b>Manageable Direct Cost Total</b>	-	-	-	-
<b>Debt Service</b>	247,040	357,479	189,573	-46.97%
<b>Direct Cost Total</b>	<b>247,040</b>	<b>357,479</b>	<b>189,573</b>	<b>-46.97%</b>
<b>Net Cost</b>				
Debt Service	247,040	357,479	189,573	-46.97%
<b>Net Cost Total</b>	<b>247,040</b>	<b>357,479</b>	<b>189,573</b>	<b>-46.97%</b>

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

	2016 Actuals	2017 Revised	2018 Approved	18 v 17 % Chg
<b>Direct Cost</b>				
<b>Salaries and Benefits</b>	463,140	532,687	564,553	5.98%
<b>Supplies</b>	36,484	27,375	27,375	-
<b>Travel</b>	-	-	-	-
<b>Contractual/Other Services</b>	62,127	82,128	82,992	1.05%
<b>Manageable Direct Cost Total</b>	<b>561,751</b>	<b>642,190</b>	<b>674,920</b>	<b>5.10%</b>
<b>Debt Service</b>	-	-	-	-
<b>Direct Cost Total</b>	<b>561,751</b>	<b>642,190</b>	<b>674,920</b>	<b>5.10%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	47,319	84,023	109,538	30.37%
<b>Program Generated Revenue</b>				
406300 - Aquatics	(235,401)	(250,000)	(250,000)	-
9442 - Sport And Park Activities	-	-	-	-
<b>Program Generated Revenue Total</b>	<b>(235,401)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	561,751	642,190	674,920	5.10%
Debt Service	-	-	-	-
Charges from/to Other Departments	47,319	84,023	109,538	30.37%
Program Generated Revenue Total	(235,401)	(250,000)	(250,000)	-
<b>Net Cost Total</b>	<b>373,669</b>	<b>476,213</b>	<b>534,458</b>	<b>12.23%</b>

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

	2016 Actuals	2017 Revised	2018 Approved	18 v 17 % Chg
<b>Direct Cost</b>				
Travel	-	-	-	-
Contractual/Other Services	1,200,750	1,004,126	1,004,126	-
<b>Manageable Direct Cost Total</b>	<b>1,200,750</b>	<b>1,004,126</b>	<b>1,004,126</b>	-
Debt Service	-	-	-	-
<b>Direct Cost Total</b>	<b>1,200,750</b>	<b>1,004,126</b>	<b>1,004,126</b>	-
<b>Net Cost</b>				
Manageable Direct Cost	1,200,750	1,004,126	1,004,126	-
Debt Service	-	-	-	-
<b>Net Cost Total</b>	<b>1,200,750</b>	<b>1,004,126</b>	<b>1,004,126</b>	-