

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 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 Proposed 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 Proposed 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 Proposed | 18 v 17 % Chg |
|--|------------------|------------------|------------------|------------------|
| Direct Cost | | | | |
| 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 | - |
| Direct Cost Total | 4,346,168 | 4,062,372 | 4,102,909 | 1.00% |
| Intragovernmental Charges | | | | |
| Charges from/to Other Departments | 320,374 | 557,255 | 677,882 | 21.65% |
| Function Cost Total | 4,666,543 | 4,619,627 | 4,780,791 | 3.49% |
| Program Generated Revenue | (735,488) | (566,958) | (578,055) | 1.96% |
| Net Cost Total | 3,931,055 | 4,052,669 | 4,202,736 | 3.70% |

| | | | | |
|--------------------------------|------------------|------------------|------------------|--------------|
| Direct Cost by Category | | | | |
| 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 | - |
| Direct Cost Total | 4,346,168 | 4,062,372 | 4,102,909 | 1.00% |

Position Summary as Budgeted

| | | | | |
|-----------------------|-----------|-----------|-----------|----------|
| Full-Time | 11 | 14 | 14 | - |
| Part-Time | 37 | 37 | 37 | - |
| Position Total | 48 | 51 | 51 | - |

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 Proposed | 18 v 17 % 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 | 10,221 | 30,017 | 50,123 | 66.98% |
| | | | | |
| Net Cost | | | | |
| Manageable Direct Cost | - | 50,000 | 50,000 | - |
| Debt Service | - | - | - | - |
| Charges from/to Other Departments | 10,221 | 30,017 | 50,123 | 66.98% |
| Net Cost Total | 10,221 | 80,017 | 100,123 | 25.13% |

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

| | 2016 Actuals | 2017 Revised | 2018 Proposed | 18 v 17 % Chg |
|--|-----------------|-----------------|------------------|------------------|
| Direct Cost | | | | |
| 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 | - |
| Manageable Direct Cost Total | 21,944 | 41,044 | 41,539 | 1.21% |
| | | | | |
| Debt Service | - | - | - | - |
| | | | | |
| Direct Cost Total | 21,944 | 41,044 | 41,539 | 1.21% |
| | | | | |
| Intragovernmental Charges | | | | |
| Charges from/to Other Departments | 7,155 | 14,663 | 20,329 | 38.64% |
| | | | | |
| Program Generated Revenue | | | | |
| 406290 - Rec Center Rentals & Activities | (3,679) | (8,000) | (8,000) | - |
| Program Generated Revenue Total | (3,679) | (8,000) | (8,000) | - |
| | | | | |
| Net Cost | | | | |
| 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) | - |
| Net Cost Total | 25,420 | 47,707 | 53,868 | 12.91% |

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

| | 2016 Actuals | 2017 Revised | 2018 Proposed | 18 v 17 % Chg |
|--|------------------|------------------|------------------|------------------|
| Direct Cost | | | | |
| 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 | - |
| Manageable Direct Cost Total | 2,314,683 | 1,967,533 | 2,142,751 | 8.91% |
| Debt Service | - | - | - | - |
| Direct Cost Total | 2,314,683 | 1,967,533 | 2,142,751 | 8.91% |
| Intragovernmental Charges | | | | |
| Charges from/to Other Departments | 255,680 | 428,552 | 497,892 | 16.18% |
| Program Generated Revenue | | | | |
| 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) | - |
| Program Generated Revenue Total | (263,837) | (225,102) | (225,102) | - |
| Net Cost | | | | |
| 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) | - |
| Net Cost Total | 2,306,527 | 2,170,983 | 2,415,541 | 11.26% |

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

| | 2016 Actuals | 2017 Revised | 2018 Proposed | 18 v 17 % Chg |
|-------------------------------------|-----------------|-----------------|------------------|------------------|
| Direct Cost | | | | |
| Travel | - | - | - | - |
| Manageable Direct Cost Total | - | - | - | - |
| | | | | |
| Debt Service | 247,040 | 357,479 | 189,573 | -46.97% |
| Direct Cost Total | 247,040 | 357,479 | 189,573 | -46.97% |
| | | | | |
| Net Cost | | | | |
| Debt Service | 247,040 | 357,479 | 189,573 | -46.97% |
| Net Cost Total | 247,040 | 357,479 | 189,573 | -46.97% |

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

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

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

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