

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 and capital improvements within the service area. The maximum attainable mill rate for the service area shall not exceed 1.00 mill in any calendar year (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 2021 Proposed budget. It includes \$61,864 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (P&I) on Delinquent Taxes, Auto Tax, Contributions from Other Funds and Cash Pools Short-term Interest.

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 2021 mill rate, based on the 2021 Proposed budget taxes to be collected and the service area assessed value at 08/28/2020, is calculated as follows:

$$\frac{\$ 4,259,934}{\$ 3,896,490,579} \times 1,000 = 1.09$$

The actual 2021 taxes to be collected and the actual 2021 mill rate will be based on the 2021 Revised budget that will include updated/revised IGCs and will be recalculated with updated assessed values, all to be presented to the Assembly for approval in April.

Fund 162 Summary
Eagle River-Chugiak Park and Recreational Service Area
(Fund Center # 555300, 555000, 555100, 555900, 555200, 555950, 189280)

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Fund Center				
Fire Lake Rec Ctr (555300) - Department: Parks & Rec	21,267	50,000	50,000	-
ER Park Facilities (555000) - Department: Parks & Rec	19,648	39,440	40,604	2.95%
ER Chugiak Parks (555100) - Department: Parks & Rec	3,586,395	2,530,337	2,573,525	1.71%
ER Parks Debt (555900) - Department: Parks & Rec	200,241	146,032	218,948	49.93%
Chugiak Pool (555200) - Department: Parks & Rec	515,615	646,311	647,509	0.19%
Contrib for Cap Improvmnt (555950) - Department: Parks & Rec	388,721	392,256	392,256	-
Direct Cost Total	4,731,886	3,804,376	3,922,842	3.11%
Intragovernmental Charges				
Charges by/to Other Departments	778,917	851,185	882,058	3.63%
Function Cost Total	5,510,804	4,655,561	4,804,900	3.21%
Program Generated Revenue	(867,774)	(586,966)	(544,966)	-7.16%
Net Cost Total	4,643,030	4,068,595	4,259,934	4.70%

Direct Cost by Category				
Salaries and Benefits	1,530,786	2,195,972	2,241,522	2.07%
Supplies	264,437	103,300	103,300	-
Travel	9,472	-	-	-
Contractual/Other Services	2,716,950	1,349,232	1,349,232	-
Debt Service	200,241	146,032	218,948	49.93%
Equipment, Furnishings	10,000	9,840	9,840	-
Direct Cost Total	4,731,886	3,804,376	3,922,842	3.11%

Position Summary as Budgeted

Full-Time	14	17	17	-
Part-Time	37	36	36	-
Position Total	51	53	53	-

Position Summaries include:

- 1 FT Director position in 2019, 2020, and 2021;
 - 1 FT Engineering Technician position 2019 and 2020;
 - and 2 FT Landscape Architect II positions in 2021
- that are split between Anchorage and Eagle River

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

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	5,676	-	-	-
Travel	-	-	-	-
Contractual/Other Services	15,591	50,000	50,000	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	21,267	50,000	50,000	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	21,267	50,000	50,000	-
Intragovernmental Charges				
Charges by/to Other Departments	21,680	26,664	26,020	-2.42%
Function Cost Total	42,947	76,664	76,020	-0.84%
Net Cost				
Direct Cost Total	21,267	50,000	50,000	-
Charges by/to Other Departments Total	21,680	26,664	26,020	-2.42%
Net Cost Total	42,947	76,664	76,020	-0.84%

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

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Cha
Direct Cost by Category				
Salaries and Benefits	6,697	24,340	25,504	4.78%
Supplies	1,287	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	11,664	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
Manageable Direct Cost Total	19,648	39,440	40,604	2.95%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	19,648	39,440	40,604	2.95%
Intragovernmental Charges				
Charges by/to Other Departments	7,667	10,812	11,224	3.81%
Function Cost Total	27,315	50,252	51,828	3.14%
Program Generated Revenue				
406290 - Rec Center Rentals & Activities	(4,215)	(8,000)	(8,000)	-
Program Generated Revenue Total	(4,215)	(8,000)	(8,000)	-
Net Cost				
Direct Cost Total	19,648	39,440	40,604	2.95%
Charges by/to Other Departments Total	7,667	10,812	11,224	3.81%
Program Generated Revenue Total	(4,215)	(8,000)	(8,000)	-
Net Cost Total	23,100	42,252	43,828	3.73%

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

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	1,108,667	1,634,165	1,677,353	2.64%
Supplies	225,409	69,925	69,925	-
Travel	7,112	-	-	-
Contractual/Other Services	2,235,206	817,407	817,407	-
Equipment, Furnishings	10,000	8,840	8,840	-
Manageable Direct Cost Total	3,586,395	2,530,337	2,573,525	1.71%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	3,586,395	2,530,337	2,573,525	1.71%
Intragovernmental Charges				
Charges by/to Other Departments	664,841	724,826	750,389	3.53%
Function Cost Total	4,251,236	3,255,163	3,323,914	2.11%
Program Generated Revenue				
406280 - Prgm, Lessons, & Camps	(121,816)	(120,500)	(120,500)	-
406290 - Rec Center Rentals & Activities	(108,685)	(57,000)	(57,000)	-
406300 - Aquatics	(225)	-	-	-
406625 - Reimbursed Cost-NonGrant Funded	(29,884)	(26,002)	(26,002)	-
407050 - Other Fines and Forfeitures	(600)	-	-	-
408380 - Prior Year Expense Recovery	(8,334)	-	-	-
408405 - Lease & Rental Revenue	(19,200)	(21,600)	(21,600)	-
Program Generated Revenue Total	(288,744)	(225,102)	(225,102)	-
Net Cost				
Direct Cost Total	3,586,395	2,530,337	2,573,525	1.71%
Charges by/to Other Departments Total	664,841	724,826	750,389	3.53%
Program Generated Revenue Total	(288,744)	(225,102)	(225,102)	-
Net Cost Total	3,962,492	3,030,061	3,098,812	2.27%

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

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Cha
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
Debt Service	200,241	146,032	218,948	49.93%
Non-Manageable Direct Cost Total	200,241	146,032	218,948	49.93%
Direct Cost Total	200,241	146,032	218,948	49.93%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	200,241	146,032	218,948	49.93%
Net Cost				
Direct Cost Total	200,241	146,032	218,948	49.93%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	200,241	146,032	218,948	49.93%

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

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Cha
Direct Cost by Category				
Salaries and Benefits	415,422	537,467	538,665	0.22%
Supplies	32,065	30,375	30,375	-
Travel	2,360	-	-	-
Contractual/Other Services	65,768	78,469	78,469	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	515,615	646,311	647,509	0.19%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	515,615	646,311	647,509	0.19%
Intragovernmental Charges				
Charges by/to Other Departments	84,730	88,883	94,425	6.24%
Function Cost Total	600,345	735,194	741,934	0.92%
Program Generated Revenue				
406300 - Aquatics	(221,712)	(250,000)	(250,000)	-
408380 - Prior Year Expense Recovery	(29,749)	-	-	-
Program Generated Revenue Total	(251,462)	(250,000)	(250,000)	-
Net Cost				
Direct Cost Total	515,615	646,311	647,509	0.19%
Charges by/to Other Departments Total	84,730	88,883	94,425	6.24%
Program Generated Revenue Total	(251,462)	(250,000)	(250,000)	-
Net Cost Total	348,883	485,194	491,934	1.39%

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

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	388,721	392,256	392,256	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	388,721	392,256	392,256	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	388,721	392,256	392,256	-
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	388,721	392,256	392,256	-
Net Cost				
Direct Cost Total	388,721	392,256	392,256	-
Net Cost Total	388,721	392,256	392,256	-