

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 2023 Approved Budget. It includes \$148,672 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 preliminary 2023 mill rate, based on the 2023 Approved Budget taxes to be collected and preliminary service area assessed value at 08/25/2022, is calculated as follows:

$$\frac{\$ 4,381,511}{\$ 4,365,736,167} \times 1,000 = 1.00$$

The 2023 preliminary mill rate is within codified limits with 0.86 mill for parks and recreation services and 0.10 mill for capital improvements to total 0.96 mill. There is an additional 0.04 mill for debt service for bonds that voters approved to be outside the codified limit.

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

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Fund Center				
Fire Lake Rec Ctr (555300) - Department: Parks & Rec	15,651	50,000	50,000	-
ER Park Facilities (555000) - Department: Parks & Rec	15,074	40,497	39,146	-3.34%
ER Chugiak Parks (555100) - Department: Parks & Rec	1,994,736	2,825,860	2,813,015	-0.45%
ER Parks Debt (555900) - Department: Parks & Rec	196,287	195,713	195,568	-0.07%
Chugiak Pool (555200) - Department: Parks & Rec	467,641	675,943	686,836	1.61%
Contrib for Cap Improvmnt (555950) - Department: Parks & Rec	393,967	425,924	425,924	-
Direct Cost Total	3,083,357	4,213,937	4,210,489	-0.08%
Intragovernmental Charges				
Charges by/to Other Departments	797,470	766,455	804,145	4.92%
Function Cost Total	3,880,827	4,980,392	5,014,634	0.69%
Program Generated Revenue	(222,496)	(525,187)	(633,123)	20.55%
Net Cost Total	3,658,332	4,455,205	4,381,511	-1.65%

Direct Cost by Category				
Salaries and Benefits	1,611,302	2,264,667	2,256,098	-0.38%
Supplies	350,150	103,300	126,300	22.27%
Travel	-	-	-	-
Contractual/Other Services	925,573	1,640,417	1,622,683	-1.08%
Debt Service	196,287	195,713	195,568	-0.07%
Equipment, Furnishings	44	9,840	9,840	-
Direct Cost Total	3,083,357	4,213,937	4,210,489	-0.08%

Position Summary as Budgeted

Full-Time	16	16	16	-
Part-Time	27	27	27	-
Position Total	43	43	43	-

Position Summaries include:
1 FT Director position in 2021, 2022, and 2023
that is split between Anchorage and Eagle River

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

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	3,247	-	-	-
Travel	-	-	-	-
Contractual/Other Services	12,405	50,000	50,000	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	15,651	50,000	50,000	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	15,651	50,000	50,000	-
Intragovernmental Charges				
Charges by/to Other Departments	25,159	9,441	9,441	-
Function Cost Total	40,810	59,441	59,441	-
Net Cost				
Direct Cost Total	15,651	50,000	50,000	-
Charges by/to Other Departments Total	25,159	9,441	9,441	-
Net Cost Total	40,810	59,441	59,441	-

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

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	-	25,397	24,046	-5.32%
Supplies	5,858	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	9,217	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
Manageable Direct Cost Total	15,074	40,497	39,146	-3.34%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	15,074	40,497	39,146	-3.34%
Intragovernmental Charges				
Charges by/to Other Departments	6,468	3,308	3,270	-1.15%
Function Cost Total	21,542	43,805	42,416	-3.17%
Program Generated Revenue				
406290 - Rec Center Rentals & Activities	(2,480)	(8,000)	(8,000)	-
Program Generated Revenue Total	(2,480)	(8,000)	(8,000)	-
Net Cost				
Direct Cost Total	15,074	40,497	39,146	-3.34%
Charges by/to Other Departments Total	6,468	3,308	3,270	-1.15%
Program Generated Revenue Total	(2,480)	(8,000)	(8,000)	-
Net Cost Total	19,062	35,805	34,416	-3.88%

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

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	1,248,015	1,672,143	1,674,541	0.14%
Supplies	317,293	69,925	69,925	-
Travel	-	-	-	-
Contractual/Other Services	429,384	1,074,952	1,059,709	-1.42%
Equipment, Furnishings	44	8,840	8,840	-
Manageable Direct Cost Total	1,994,736	2,825,860	2,813,015	-0.45%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	1,994,736	2,825,860	2,813,015	-0.45%
Intragovernmental Charges				
Charges by/to Other Departments	699,166	724,238	762,238	5.25%
Function Cost Total	2,693,903	3,550,098	3,575,253	0.71%
Program Generated Revenue				
406280 - Programs Lessons & Camps	(8,700)	(120,500)	(120,500)	-
406290 - Rec Center Rentals & Activities	(79,163)	(57,000)	(57,000)	-
406625 - Reimbursed Cost-NonGrant Funded	(29,995)	(26,002)	(26,002)	-
408380 - Prior Year Expense Recovery	(1,999)	-	-	-
408405 - Lease & Rental Revenue	(16,353)	(21,600)	(21,600)	-
Program Generated Revenue Total	(136,210)	(225,102)	(225,102)	-
Net Cost				
Direct Cost Total	1,994,736	2,825,860	2,813,015	-0.45%
Charges by/to Other Departments Total	699,166	724,238	762,238	5.25%
Program Generated Revenue Total	(136,210)	(225,102)	(225,102)	-
Net Cost Total	2,557,693	3,324,996	3,350,151	0.76%

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

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
Debt Service	196,287	195,713	195,568	-0.07%
Non-Manageable Direct Cost Total	196,287	195,713	195,568	-0.07%
Direct Cost Total	196,287	195,713	195,568	-0.07%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	196,287	195,713	195,568	-0.07%
Net Cost				
Direct Cost Total	196,287	195,713	195,568	-0.07%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	(2,413)	(1,349)	-44.09%
Net Cost Total	196,287	193,300	194,219	0.48%

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

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	363,287	567,127	557,511	-1.70%
Supplies	23,753	30,375	53,375	75.72%
Travel	-	-	-	-
Contractual/Other Services	80,601	78,441	75,950	-3.18%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	467,641	675,943	686,836	1.61%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	467,641	675,943	686,836	1.61%
Intragovernmental Charges				
Charges by/to Other Departments	66,678	29,468	29,196	-0.92%
Function Cost Total	534,319	705,411	716,032	1.51%
Program Generated Revenue				
406300 - Aquatics	(83,606)	(250,000)	(250,000)	-
408380 - Prior Year Expense Recovery	(200)	-	-	-
408550 - Cash Over & Short	(0)	-	-	-
Program Generated Revenue Total	(83,805)	(250,000)	(250,000)	-
Net Cost				
Direct Cost Total	467,641	675,943	686,836	1.61%
Charges by/to Other Departments Total	66,678	29,468	29,196	-0.92%
Program Generated Revenue Total	(83,805)	(250,000)	(250,000)	-
Net Cost Total	450,513	455,411	466,032	2.33%

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

	2021 Actuals	2022 Revised	2023 Approved	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	393,967	425,924	425,924	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	393,967	425,924	425,924	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	393,967	425,924	425,924	-
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	393,967	425,924	425,924	-
Net Cost				
Direct Cost Total	393,967	425,924	425,924	-
Net Cost Total	393,967	425,924	425,924	-