

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 Proposed 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 Proposed 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 Proposed | 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 Improvmt (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 Proposed | 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 Proposed | 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 Proposed | 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 Proposed | 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 Proposed | 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 Proposed | 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 | - |