

## 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 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 2024 Proposed Budget. It includes \$329,672 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 2024 mill rate, based on the 2024 Proposed Budget taxes to be collected and preliminary service area assessed value at 08/28/2023, is calculated as follows:

$$\frac{\$ 4,283,729}{\$ 4,435,272,191} \times 1,000 = 0.97$$

The actual 2024 taxes to be collected and the actual 2024 mill rate will be based on the 2024 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 2024.

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
<b>Direct Cost by Fund Center</b>				
Fire Lake Rec Ctr (555300) - Department: Parks & Rec	32,729	50,000	50,000	-
ER Park Facilities (555000) - Department: Parks & Rec	19,752	39,146	41,053	4.87%
ER Chugiak Parks (555100) - Department: Parks & Rec	1,754,494	2,558,647	2,605,552	1.83%
ER Parks Debt (555900) - Department: Parks & Rec	193,252	195,618	63,060	-67.76%
Chugiak Pool (555200) - Department: Parks & Rec	399,698	683,153	694,870	1.72%
Contrib for Cap Improvmnt (555950) - Department: Parks & Rec	425,924	844,312	844,312	-
<b>Direct Cost Total</b>	<b>2,825,849</b>	<b>4,370,876</b>	<b>4,298,847</b>	<b>-1.65%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	692,931	802,075	798,948	-0.39%
<b>Function Cost Total</b>	<b>3,518,780</b>	<b>5,172,951</b>	<b>5,097,795</b>	<b>-1.45%</b>
Program Generated Revenue	(280,325)	(757,123)	(814,066)	7.52%
<b>Net Cost Total</b>	<b>3,238,455</b>	<b>4,415,828</b>	<b>4,283,729</b>	<b>-2.99%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	1,311,613	2,232,872	2,293,401	2.71%
Supplies	179,195	126,300	126,300	-
Travel	-	-	-	-
Contractual/Other Services	1,139,179	1,806,246	1,806,246	-
Debt Service	193,252	195,618	63,060	-67.76%
Equipment, Furnishings	2,610	9,840	9,840	-
<b>Direct Cost Total</b>	<b>2,825,849</b>	<b>4,370,876</b>	<b>4,298,847</b>	<b>-1.65%</b>

**Position Summary as Budgeted**

Full-Time	16	16	16	-
Part-Time	27	27	27	-
<b>Position Total</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>-</b>

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)

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	32,729	50,000	50,000	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>32,729</b>	<b>50,000</b>	<b>50,000</b>	-
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	-
<b>Direct Cost Total</b>	<b>32,729</b>	<b>50,000</b>	<b>50,000</b>	-
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	5,741	9,441	9,441	-
<b>Function Cost Total</b>	<b>38,470</b>	<b>59,441</b>	<b>59,441</b>	-
<b>Net Cost</b>				
Direct Cost Total	32,729	50,000	50,000	-
Charges by/to Other Departments Total	5,741	9,441	9,441	-
<b>Net Cost Total</b>	<b>38,470</b>	<b>59,441</b>	<b>59,441</b>	-

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	6,383	24,046	25,953	7.93%
Supplies	1,959	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	11,410	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
<b>Manageable Direct Cost Total</b>	<b>19,752</b>	<b>39,146</b>	<b>41,053</b>	<b>4.87%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>19,752</b>	<b>39,146</b>	<b>41,053</b>	<b>4.87%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	1,084	4,126	4,230	2.52%
<b>Function Cost Total</b>	<b>20,836</b>	<b>43,272</b>	<b>45,283</b>	<b>4.65%</b>
<b>Program Generated Revenue</b>				
406290 - Rec Center Rentals & Activities	(40)	(8,000)	(8,000)	-
<b>Program Generated Revenue Total</b>	<b>(40)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	19,752	39,146	41,053	4.87%
Charges by/to Other Departments Total	1,084	4,126	4,230	2.52%
Program Generated Revenue Total	(40)	(8,000)	(8,000)	-
<b>Net Cost Total</b>	<b>20,796</b>	<b>35,272</b>	<b>37,283</b>	<b>5.70%</b>

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	1,009,969	1,654,998	1,701,903	2.83%
Supplies	153,303	69,925	69,925	-
Travel	-	-	-	-
Contractual/Other Services	588,612	824,884	824,884	-
Equipment, Furnishings	2,610	8,840	8,840	-
<b>Manageable Direct Cost Total</b>	<b>1,754,494</b>	<b>2,558,647</b>	<b>2,605,552</b>	<b>1.83%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>1,754,494</b>	<b>2,558,647</b>	<b>2,605,552</b>	<b>1.83%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	662,114	749,129	745,358	-0.50%
<b>Function Cost Total</b>	<b>2,416,609</b>	<b>3,307,776</b>	<b>3,350,910</b>	<b>1.30%</b>
<b>Program Generated Revenue</b>				
406280 - Programs Lessons & Camps	-	(120,500)	(120,500)	-
406290 - Rec Center Rentals & Activities	(128,615)	(57,000)	(57,000)	-
406625 - Reimbursed Cost-NonGrant Funded	(30,031)	(26,002)	(26,002)	-
408405 - Lease & Rental Revenue	(13,615)	(21,600)	(21,600)	-
408550 - Cash Over & Short	(0)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(172,260)</b>	<b>(225,102)</b>	<b>(225,102)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	1,754,494	2,558,647	2,605,552	1.83%
Charges by/to Other Departments Total	662,114	749,129	745,358	-0.50%
Program Generated Revenue Total	(172,260)	(225,102)	(225,102)	-
<b>Net Cost Total</b>	<b>2,244,348</b>	<b>3,082,674</b>	<b>3,125,808</b>	<b>1.40%</b>

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Debt Service	193,252	195,618	63,060	-67.76%
<b>Non-Manageable Direct Cost Total</b>	<b>193,252</b>	<b>195,618</b>	<b>63,060</b>	<b>-67.76%</b>
<b>Direct Cost Total</b>	<b>193,252</b>	<b>195,618</b>	<b>63,060</b>	<b>-67.76%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>193,252</b>	<b>195,618</b>	<b>63,060</b>	<b>-67.76%</b>
<b>Program Generated Revenue</b>				
460030 - Premium On Bond Sales	-	(1,349)	(1,292)	-4.23%
<b>Program Generated Revenue Total</b>	<b>-</b>	<b>(1,349)</b>	<b>(1,292)</b>	<b>-4.23%</b>
<b>Net Cost</b>				
Direct Cost Total	193,252	195,618	63,060	-67.76%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	(1,349)	(1,292)	-4.23%
<b>Net Cost Total</b>	<b>193,252</b>	<b>194,269</b>	<b>61,768</b>	<b>-68.20%</b>

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	295,261	553,828	565,545	2.12%
Supplies	23,933	53,375	53,375	-
Travel	-	-	-	-
Contractual/Other Services	80,505	75,950	75,950	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>399,698</b>	<b>683,153</b>	<b>694,870</b>	<b>1.72%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>399,698</b>	<b>683,153</b>	<b>694,870</b>	<b>1.72%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	23,992	39,379	39,919	1.37%
<b>Function Cost Total</b>	<b>423,690</b>	<b>722,532</b>	<b>734,789</b>	<b>1.70%</b>
<b>Program Generated Revenue</b>				
406300 - Aquatics	(108,025)	(250,000)	(250,000)	-
408550 - Cash Over & Short	(0)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(108,025)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	399,698	683,153	694,870	1.72%
Charges by/to Other Departments Total	23,992	39,379	39,919	1.37%
Program Generated Revenue Total	(108,025)	(250,000)	(250,000)	-
<b>Net Cost Total</b>	<b>315,665</b>	<b>472,532</b>	<b>484,789</b>	<b>2.59%</b>

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	425,924	844,312	844,312	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>425,924</b>	<b>844,312</b>	<b>844,312</b>	-
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	-
<b>Direct Cost Total</b>	<b>425,924</b>	<b>844,312</b>	<b>844,312</b>	-
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>425,924</b>	<b>844,312</b>	<b>844,312</b>	-
<b>Net Cost</b>				
Direct Cost Total	425,924	844,312	844,312	-
<b>Net Cost Total</b>	<b>425,924</b>	<b>844,312</b>	<b>844,312</b>	-