

## **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 2020 Approved budget. It includes \$103,864 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 2020 mill rate, based on the 2020 Approved budget taxes to be collected and the service area assessed value at 08/28/2019, is calculated as follows:

$$\frac{\$ 4,215,682}{\$ 3,886,718,749} \times 1,000 = 1.08$$

The actual 2020 taxes to be collected and the actual 2020 mill rate will be based on the 2020 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)

	2018 Actuals	2019 Revised	2020 Approved	20 v 19 % Chg
<b>Direct Cost by Fund Center</b>				
Fire Lake Rec Ctr (555300) - Department: Parks & Rec	25,097	50,000	50,000	-
ER Park Facilities (555000) - Department: Parks & Rec	22,184	41,717	42,208	1.18%
ER Chugiak Parks (555100) - Department: Parks & Rec	1,503,056	2,611,586	2,680,404	2.64%
ER Parks Debt (555900) - Department: Parks & Rec	140,527	203,113	164,619	-18.95%
Chugiak Pool (555200) - Department: Parks & Rec	577,452	633,733	647,785	2.22%
Contrib for Cap Improvmnt (555950) - Department: Parks & Rec	949,288	388,721	388,721	-
Debt Service 161 (551000)	-	-	-	-
<b>Direct Cost Total</b>	<b>3,217,604</b>	<b>3,928,870</b>	<b>3,973,737</b>	<b>1.14%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	662,604	812,816	828,911	1.98%
<b>Function Cost Total</b>	<b>3,880,207</b>	<b>4,741,686</b>	<b>4,802,648</b>	<b>1.29%</b>
Program Generated Revenue	(561,742)	(651,361)	(586,966)	-9.89%
<b>Net Cost Total</b>	<b>3,318,465</b>	<b>4,090,325</b>	<b>4,215,682</b>	<b>3.06%</b>

<b>Direct Cost by Category</b>				
Salaries and Benefits	1,476,358	1,996,705	2,200,237	10.19%
Supplies	258,269	103,300	103,300	-
Travel	-	-	-	-
Contractual/Other Services	1,342,460	1,615,912	1,495,741	-7.44%
Debt Service	140,517	203,113	164,619	-18.95%
Equipment, Furnishings	-	9,840	9,840	-
<b>Direct Cost Total</b>	<b>3,217,604</b>	<b>3,928,870</b>	<b>3,973,737</b>	<b>1.14%</b>

<b>Position Summary as Budgeted</b>				
Full-Time	13	14	16	14.29%
Part-Time	37	37	37	-
<b>Position Total</b>	<b>50</b>	<b>51</b>	<b>53</b>	<b>3.92%</b>

Position Summaries for 2018, 2019, and 2020 include 1 FT Director position that is split between Anchorage and Eagle River

Position Summaries for 2019 and 2020 include 1 FT Engineering Technician position that is split between Anchorage and Eagle River

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

	2018 Actuals	2019 Revised	2020 Approved	20 v 19 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	19,536	-	-	-
Travel	-	-	-	-
Contractual/Other Services	5,561	50,000	50,000	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>25,097</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>25,097</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	20,195	26,202	26,550	1.33%
<b>Function Cost Total</b>	<b>45,292</b>	<b>76,202</b>	<b>76,550</b>	<b>0.46%</b>
<b>Net Cost</b>				
Direct Cost Total	25,097	50,000	50,000	-
Charges by/to Other Departments Total	20,195	26,202	26,550	1.33%
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>45,292</b>	<b>76,202</b>	<b>76,550</b>	<b>0.46%</b>

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

	2018 Actuals	2019 Revised	2020 Approved	20 v 19 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	12,270	26,617	27,108	1.84%
Supplies	1,200	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	8,713	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
<b>Manageable Direct Cost Total</b>	<b>22,184</b>	<b>41,717</b>	<b>42,208</b>	<b>1.18%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>22,184</b>	<b>41,717</b>	<b>42,208</b>	<b>1.18%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	9,081	10,868	10,962	0.86%
<b>Function Cost Total</b>	<b>31,265</b>	<b>52,585</b>	<b>53,170</b>	<b>1.11%</b>
<b>Program Generated Revenue</b>				
406290 - Rec Center Rentals & Activities	(4,319)	(8,000)	(8,000)	-
<b>Program Generated Revenue Total</b>	<b>(4,319)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	22,184	41,717	42,208	1.18%
Charges by/to Other Departments Total	9,081	10,868	10,962	0.86%
Program Generated Revenue Total	(4,319)	(8,000)	(8,000)	-
<b>Net Cost Total</b>	<b>26,946</b>	<b>44,585</b>	<b>45,170</b>	<b>1.31%</b>

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

	2018 Actuals	2019 Revised	2020 Approved	20 v 19 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	1,006,497	1,448,052	1,634,188	12.85%
Supplies	210,870	69,925	69,925	-
Travel	-	-	-	-
Contractual/Other Services	285,689	1,084,769	967,451	-10.82%
Equipment, Furnishings	-	8,840	8,840	-
<b>Manageable Direct Cost Total</b>	<b>1,503,056</b>	<b>2,611,586</b>	<b>2,680,404</b>	<b>2.64%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>1,503,056</b>	<b>2,611,586</b>	<b>2,680,404</b>	<b>2.64%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	560,179	692,776	707,640	2.15%
<b>Function Cost Total</b>	<b>2,063,235</b>	<b>3,304,362</b>	<b>3,388,044</b>	<b>2.53%</b>
<b>Program Generated Revenue</b>				
460070 - MOA Property Sales	(7,390)	-	-	-
406280 - Prgm, Lessons, & Camps	(12,143)	(120,500)	(120,500)	-
406290 - Rec Center Rentals & Activities	(206,785)	(57,000)	(57,000)	-
406625 - Reimbursed Cost-NonGrant Funded	(27,240)	(26,002)	(26,002)	-
407050 - Other Fines and Forfeitures	(300)	-	-	-
408405 - Lease & Rental Revenue	(18,350)	(21,600)	(21,600)	-
<b>Program Generated Revenue Total</b>	<b>(272,208)</b>	<b>(225,102)</b>	<b>(225,102)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	1,503,056	2,611,586	2,680,404	2.64%
Charges by/to Other Departments Total	560,179	692,776	707,640	2.15%
Program Generated Revenue Total	(272,208)	(225,102)	(225,102)	-
<b>Net Cost Total</b>	<b>1,791,027</b>	<b>3,079,260</b>	<b>3,162,942</b>	<b>2.72%</b>

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

	2018 Actuals	2019 Revised	2020 Approved	20 v 19 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	10	-	-	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>-</b>
Debt Service	140,517	203,113	164,619	-18.95%
<b>Non-Manageable Direct Cost Total</b>	<b>140,517</b>	<b>203,113</b>	<b>164,619</b>	<b>-18.95%</b>
<b>Direct Cost Total</b>	<b>140,527</b>	<b>203,113</b>	<b>164,619</b>	<b>-18.95%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>140,527</b>	<b>203,113</b>	<b>164,619</b>	<b>-18.95%</b>
<b>Program Generated Revenue</b>				
460030 - Premium On Bond Sales	(44,174)	-	-	-
<b>Program Generated Revenue Total</b>	<b>(44,174)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	140,527	203,113	164,619	-18.95%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	(44,174)	-	-	-
<b>Net Cost Total</b>	<b>96,353</b>	<b>203,113</b>	<b>164,619</b>	<b>-18.95%</b>

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

	2018 Actuals	2019 Revised	2020 Approved	20 v 19 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	457,591	522,036	538,941	3.24%
Supplies	26,662	30,375	30,375	-
Travel	-	-	-	-
Contractual/Other Services	93,199	81,322	78,469	-3.51%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>577,452</b>	<b>633,733</b>	<b>647,785</b>	<b>2.22%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>577,452</b>	<b>633,733</b>	<b>647,785</b>	<b>2.22%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	73,149	82,970	83,759	0.95%
<b>Function Cost Total</b>	<b>650,600</b>	<b>716,703</b>	<b>731,544</b>	<b>2.07%</b>
<b>Program Generated Revenue</b>				
406300 - Aquatics	(158,878)	(250,000)	(250,000)	-
<b>Program Generated Revenue Total</b>	<b>(158,878)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	577,452	633,733	647,785	2.22%
Charges by/to Other Departments Total	73,149	82,970	83,759	0.95%
Program Generated Revenue Total	(158,878)	(250,000)	(250,000)	-
<b>Net Cost Total</b>	<b>491,722</b>	<b>466,703</b>	<b>481,544</b>	<b>3.18%</b>

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

	2018 Actuals	2019 Revised	2020 Approved	20 v 19 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	949,288	388,721	388,721	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>949,288</b>	<b>388,721</b>	<b>388,721</b>	-
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	-
<b>Direct Cost Total</b>	<b>949,288</b>	<b>388,721</b>	<b>388,721</b>	-
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	<b>949,288</b>	<b>388,721</b>	<b>388,721</b>	-
<b>Net Cost</b>				
Direct Cost Total	949,288	388,721	388,721	-
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>949,288</b>	<b>388,721</b>	<b>388,721</b>	-