

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 2020 Proposed 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 Proposed 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 Proposed	20 v 19 % Chg
Direct Cost by Fund Center				
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)	-	-	-	-
Direct Cost Total	3,217,604	3,928,870	3,973,737	1.14%
Intragovernmental Charges				
Charges by/to Other Departments	662,604	812,816	828,911	1.98%
Function Cost Total	3,880,207	4,741,686	4,802,648	1.29%
Program Generated Revenue	(561,742)	(651,361)	(586,966)	-9.89%
Net Cost Total	3,318,465	4,090,325	4,215,682	3.06%

Direct Cost by Category				
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	-
Direct Cost Total	3,217,604	3,928,870	3,973,737	1.14%

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

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 Proposed	20 v 19 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	19,536	-	-	-
Travel	-	-	-	-
Contractual/Other Services	5,561	50,000	50,000	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	25,097	50,000	50,000	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	25,097	50,000	50,000	-
Intragovernmental Charges				
Charges by/to Other Departments	20,195	26,202	26,550	1.33%
Function Cost Total	45,292	76,202	76,550	0.46%
Net Cost				
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	-	-	-	-
Net Cost Total	45,292	76,202	76,550	0.46%

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

	2018 Actuals	2019 Revised	2020 Proposed	20 v 19 % Chg
Direct Cost by Category				
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	-
Manageable Direct Cost Total	22,184	41,717	42,208	1.18%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	22,184	41,717	42,208	1.18%
Intragovernmental Charges				
Charges by/to Other Departments	9,081	10,868	10,962	0.86%
Function Cost Total	31,265	52,585	53,170	1.11%
Program Generated Revenue				
406290 - Rec Center Rentals & Activities	(4,319)	(8,000)	(8,000)	-
Program Generated Revenue Total	(4,319)	(8,000)	(8,000)	-
Net Cost				
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)	-
Net Cost Total	26,946	44,585	45,170	1.31%

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

	2018 Actuals	2019 Revised	2020 Proposed	20 v 19 % Chg
Direct Cost by Category				
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	-
Manageable Direct Cost Total	1,503,056	2,611,586	2,680,404	2.64%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	1,503,056	2,611,586	2,680,404	2.64%
Intragovernmental Charges				
Charges by/to Other Departments	560,179	692,776	707,640	2.15%
Function Cost Total	2,063,235	3,304,362	3,388,044	2.53%
Program Generated Revenue				
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)	-
Program Generated Revenue Total	(272,208)	(225,102)	(225,102)	-
Net Cost				
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)	-
Net Cost Total	1,791,027	3,079,260	3,162,942	2.72%

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

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

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

	2018 Actuals	2019 Revised	2020 Proposed	20 v 19 % Chg
Direct Cost by Category				
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	-	-	-	-
Manageable Direct Cost Total	577,452	633,733	647,785	2.22%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	577,452	633,733	647,785	2.22%
Intragovernmental Charges				
Charges by/to Other Departments	73,149	82,970	83,759	0.95%
Function Cost Total	650,600	716,703	731,544	2.07%
Program Generated Revenue				
406300 - Aquatics	(158,878)	(250,000)	(250,000)	-
Program Generated Revenue Total	(158,878)	(250,000)	(250,000)	-
Net Cost				
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)	-
Net Cost Total	491,722	466,703	481,544	3.18%

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

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