

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 2025 Proposed Budget. It includes \$55,423 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 2025 mill rate, based on the 2025 Proposed Budget taxes to be collected and preliminary service area assessed value at 08/29/2024, is calculated as follows:

$$\frac{\$ 5,082,872}{\$ 4,785,560,248} \times 1,000 = 1.06$$

The actual 2025 taxes to be collected and the actual 2025 mill rate will be based on the 2025 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 2025.

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

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	25 v 24 % Chg
Direct Cost by Fund Center				
Fire Lake Rec Ctr (555300) - Department: Parks & Rec	31,335	50,000	50,000	-
ER Park Facilities (555000) - Department: Parks & Rec	13,098	39,500	41,033	3.88%
ER Chugiak Parks (555100) - Department: Parks & Rec	5,948,498	2,655,274	2,677,112	0.82%
ER Parks Debt (555900) - Department: Parks & Rec	194,169	63,060	63,104	0.07%
Chugiak Pool (555200) - Department: Parks & Rec	461,318	695,572	679,596	-2.30%
Contrib for Cap Improvmt (555950) - Department: Parks & Rec	844,312	1,144,055	1,144,055	-
Direct Cost Total	7,492,730	4,647,461	4,654,900	0.16%
Intragovernmental Charges				
Charges by/to Other Departments	717,724	844,936	856,943	1.42%
Function Cost Total	8,210,453	5,492,397	5,511,843	0.35%
Program Generated Revenue	(282,461)	(814,066)	(428,971)	-47.31%
Net Cost Total	7,927,992	4,678,331	5,082,872	8.65%
Direct Cost by Category				
Salaries and Benefits	1,591,713	2,281,184	2,293,154	0.52%
Supplies	251,612	126,300	126,300	-
Travel	-	-	-	-
Contractual/Other Services	5,425,932	2,167,077	2,162,502	-0.21%
Debt Service	194,169	63,060	63,104	0.07%
Equipment, Furnishings	29,303	9,840	9,840	-
Direct Cost Total	7,492,730	4,647,461	4,654,900	0.16%
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)

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	25 v 24 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	10,322	-	-	-
Travel	-	-	-	-
Contractual/Other Services	21,013	50,000	50,000	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	31,335	50,000	50,000	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	31,335	50,000	50,000	-
Intragovernmental Charges				
Charges by/to Other Departments	6,711	9,441	9,441	-
Function Cost Total	38,045	59,441	59,441	-
Program Generated Revenue				
440010 - GCP CshPool ST-Int(MOA/ML&P)	-	-	-	-
408390 - Insurance Recoveries	(6,428)	-	-	-
440080 - UnRlzd Gns&Lss Invs(MOA/AWWU)	-	-	-	-
Program Generated Revenue Total	(6,428)	-	-	-
Net Cost				
Direct Cost Total	31,335	50,000	50,000	-
Charges by/to Other Departments Total	6,711	9,441	9,441	-
Net Cost Total	31,617	59,441	59,441	-

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

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	25 v 24 % Chg
Direct Cost by Category				
Salaries and Benefits	7,281	24,400	25,933	6.28%
Supplies	3,083	3,000	3,000	-
Travel	-	-	-	-
Contractual/Other Services	2,733	11,100	11,100	-
Equipment, Furnishings	-	1,000	1,000	-
Manageable Direct Cost Total	13,098	39,500	41,033	3.88%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	13,098	39,500	41,033	3.88%
Intragovernmental Charges				
Charges by/to Other Departments	961	3,453	3,515	1.80%
Function Cost Total	14,059	42,953	44,548	3.71%
Program Generated Revenue				
406290 - Rec Center Rentals & Activities	(19,260)	(8,000)	(8,000)	-
Program Generated Revenue Total	(19,260)	(8,000)	(8,000)	-
Net Cost				
Direct Cost Total	13,098	39,500	41,033	3.88%
Charges by/to Other Departments Total	961	3,453	3,515	1.80%
Program Generated Revenue Total	(19,260)	(8,000)	(8,000)	-
Net Cost Total	(5,201)	34,953	36,548	4.56%

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

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	25 v 24 % Chg
Direct Cost by Category				
Salaries and Benefits	1,238,344	1,690,537	1,716,950	1.56%
Supplies	208,297	69,925	69,925	-
Travel	-	-	-	-
Contractual/Other Services	4,472,555	885,972	881,397	-0.52%
Equipment, Furnishings	29,303	8,840	8,840	-
Manageable Direct Cost Total	5,948,498	2,655,274	2,677,112	0.82%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	5,948,498	2,655,274	2,677,112	0.82%
Intragovernmental Charges				
Charges by/to Other Departments	678,094	793,035	803,503	1.32%
Function Cost Total	6,626,592	3,448,309	3,480,615	0.94%
Program Generated Revenue				
406280 - Programs Lessons & Camps	-	(120,500)	(120,500)	-
406290 - Rec Center Rentals & Activities	(120,758)	(57,000)	(57,000)	-
406625 - Reimbursed Cost-NonGrant Funded	(29,000)	(26,002)	(26,002)	-
408380 - Prior Year Expense Recovery	(982)	-	-	-
408405 - Lease & Rental Revenue	(14,244)	(21,600)	(21,600)	-
408550 - Cash Over & Short	-	-	-	-
Program Generated Revenue Total	(164,984)	(225,102)	(225,102)	-
Net Cost				
Direct Cost Total	5,948,498	2,655,274	2,677,112	0.82%
Charges by/to Other Departments Total	678,094	793,035	803,503	1.32%
Program Generated Revenue Total	(164,984)	(225,102)	(225,102)	-
Net Cost Total	6,461,608	3,223,207	3,255,513	1.00%

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

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	25 v 24 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	-	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	-	-	-	-
Debt Service	194,169	63,060	63,104	0.07%
Non-Manageable Direct Cost Total	194,169	63,060	63,104	0.07%
Direct Cost Total	194,169	63,060	63,104	0.07%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	194,169	63,060	63,104	0.07%
Program Generated Revenue				
460030 - Premium On Bond Sales	-	(1,292)	(1,292)	-
Program Generated Revenue Total	-	(1,292)	(1,292)	-
Net Cost				
Direct Cost Total	194,169	63,060	63,104	0.07%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	(1,292)	(1,292)	-
Net Cost Total	194,169	61,768	61,812	0.07%

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

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	25 v 24 % Chg
Direct Cost by Category				
Salaries and Benefits	346,088	566,247	550,271	-2.82%
Supplies	29,910	53,375	53,375	-
Travel	-	-	-	-
Contractual/Other Services	85,319	75,950	75,950	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	461,318	695,572	679,596	-2.30%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	461,318	695,572	679,596	-2.30%
Intragovernmental Charges				
Charges by/to Other Departments	31,958	39,007	40,484	3.79%
Function Cost Total	493,276	734,579	720,080	-1.97%
Program Generated Revenue				
406300 - Aquatics	(89,668)	(250,000)	(250,000)	-
408550 - Cash Over & Short	-	-	-	-
Program Generated Revenue Total	(91,789)	(250,000)	(250,000)	-
Net Cost				
Direct Cost Total	461,318	695,572	679,596	-2.30%
Charges by/to Other Departments Total	31,958	39,007	40,484	3.79%
Program Generated Revenue Total	(91,789)	(250,000)	(250,000)	-
Net Cost Total	401,487	484,579	470,080	-2.99%

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

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	25 v 24 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	844,312	1,144,055	1,144,055	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	844,312	1,144,055	1,144,055	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	844,312	1,144,055	1,144,055	-
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	844,312	1,144,055	1,144,055	-
Net Cost				
Direct Cost Total	844,312	1,144,055	1,144,055	-
Net Cost Total	844,312	1,144,055	1,144,055	-