

Appendix L

Girdwood Valley Service Area

(Fund 106000)

The Municipality's Charter requires that our 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.

Girdwood Valley Service Area was established for street construction and maintenance, solid waste collection, fire protection, and parks and recreation within the service area. The maximum attainable mill rate for the service area shall not exceed 6.00 mills in any calendar year (AMC 27.30.020). The service area is included in Municipal Tax District 4.

The net cost total on the fund summary presented on the following page represents the tax cost for the Girdwood Valley Service Area, based on the 2013 Approved budget. It includes \$52,821 of revenues associated with the fund that are not considered program revenues, such as P&I on Delinquent Taxes, Auto Tax, Electric Co-Op Allocation and Cash Pools Short-term Interest.

The actual 2014 taxes to be collected will be based on the 2014 Revised budget that will be presented to the Assembly for approval in April.

The 2014 mill rate will be calculated based on the taxes to be collected (2014 Revised budget net cost), 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 2014 mill rate, based on the 2014 Proposed budget and the service area assessed value at 09/06/2013, would be calculated as follows:

$$\frac{\$ 2,032,508}{\$ 506,071,426} \times 1,000 = 4.02$$

Fund 106000 Summary
Girdwood Valley Service Area
(Fund Center # 355000,558000 (5480), 746000, 189130 (9255))

	2012 Actuals	2013 Revised	2014 Proposed	13 v 14 % Chg
Direct Cost				
Fire and Rescue (355000) - Department: Fire	865,770	733,840	734,014	0.02%
Parks and Recreation (558000 (5480)) - Department: Parks and	221,920	264,984	264,984	-
Street Maintenance (746000) - Department: Public Works	746,094	866,049	870,642	0.53%
Direct Cost Total	1,833,784	1,864,873	1,869,640	0.26%
Intragovernmental Charges				
Charges by Other Departments	255,049	317,912	252,249	-20.65%
Charges to Other Departments	(27,560)	(27,560)	(27,560)	-
Function Cost Total	2,061,274	2,155,225	2,094,329	-2.83%
Program Generated Revenue	(2,070,839)	(9,000)	(61,821)	586.90%
Net Cost Total	(9,566)	2,146,225	2,032,508	-5.30%

Direct Cost by Category				
Personnel	115,515	130,049	134,642	3.53%
Supplies	62,316	118,684	118,684	-
Travel	-	-	-	-
Contractual/OtherServices	1,546,005	1,592,140	1,592,140	-
Debt Service/Depreciation	96,483	19,000	19,174	0.92%
Equipment, Furnishings	13,465	5,000	5,000	-
Direct Cost Total	1,833,784	1,864,873	1,869,640	0.26%

Position Summary as Budgeted

Full-Time	-	1	1	-
Part-Time	1	1	1	-
Position Total	1	2	2	-

Girdwood Valley Fire and Rescue
Department: Fire
Division: Emergency Operations
(Fund Center # 355000)

	2012 Actuals	2013 Revised	2014 Proposed	13 v 14 % Chg
Direct Cost				
Supplies	1,201	-	-	-
Travel	-	-	-	-
Contractual/Other Services	768,086	714,840	714,840	-
Manageable Direct Cost Total	769,287	714,840	714,840	-
 Debt Service	 96,483	 19,000	 19,174	 0.92%
 Direct Cost Total	 865,770	 733,840	 734,014	 0.02%
Intragovernmental Charges				
Charges by Other Departments	128,022	185,211	119,499	-35.48%
Charges to Other Departments	(27,560)	(27,560)	(27,560)	-
 Program Generated Revenue				
9609 - Restricted Contributions	-	-	-	-
Program Generated Revenue Total	-	-	-	-
 Net Cost				
Manageable Direct Cost	769,287	714,840	714,840	-
Debt Service	96,483	19,000	19,174	0.92%
Charges by Other Departments	128,022	185,211	119,499	-35.48%
Charges to Other Departments	(27,560)	(27,560)	(27,560)	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	966,231	891,491	825,953	-7.35%

Girdwood Valley Parks and Recreation
Department: Parks and Recreation
Division: Girdwood Parks and Recreation
(Fund Center # 558000 (5480))

	2012 Actuals	2013 Revised	2014 Proposed	13 v 14 % Chg
Direct Cost				
Supplies	20,535	53,884	53,884	-
Travel	-	-	-	-
Contractual/Other Services	187,920	206,100	206,100	-
Equipment, Furnishings	13,465	5,000	5,000	-
Manageable Direct Cost Total	221,920	264,984	264,984	-
 Debt Service	-	-	-	-
 Direct Cost Total	221,920	264,984	264,984	-
 Intragovernmental Charges				
Charges by Other Departments	65,438	70,321	70,564	0.35%
 Program Generated Revenue				
9441 - Rec Centers And Programs	(4,751)	-	-	-
9444 - Camping Fees	(890)	-	-	-
9492 - Service Fees-School Dist	(358)	-	-	-
406280 - Prgrm, Lessons, & Camps	-	(6,000)	(6,000)	-
Program Generated Revenue Total	(5,999)	(6,000)	(6,000)	-
 Net Cost				
Manageable Direct Cost	221,920	264,984	264,984	-
Debt Service	-	-	-	-
Charges by Other Departments	65,438	70,321	70,564	0.35%
Program Generated Revenue Total	(5,999)	(6,000)	(6,000)	-
Net Cost Total	281,359	329,305	329,548	0.07%

Girdwood Valley Street Maintenance
Department: Public Works
Division: Other Service Areas
(Fund Center # 746000)

	2012 Actuals	2013 Revised	2014 Proposed	13 v 14 % Chg
Direct Cost				
Salaries and Benefits	115,515	130,049	134,642	3.53%
Supplies	40,580	64,800	64,800	-
Travel	-	-	-	-
Contractual/Other Services	589,999	671,200	671,200	-
Manageable Direct Cost Total	746,094	866,049	870,642	0.53%
 Debt Service	-	-	-	-
 Direct Cost Total	746,094	866,049	870,642	0.53%
 Intragovernmental Charges				
Charges by Other Departments	61,590	62,380	62,186	-0.31%
 Program Generated Revenue				
9442 - Sport And Park Activities	(4,687)	-	-	-
9731 - Lease & Rental Revenue	(820)	-	-	-
406080 - Lease & Rntl Rev-HLB	-	(3,000)	(3,000)	-
Program Generated Revenue Total	(5,507)	(3,000)	(3,000)	-
 Net Cost				
Manageable Direct Cost	746,094	866,049	870,642	0.53%
Debt Service	-	-	-	-
Charges by Other Departments	61,590	62,380	62,186	-0.31%
Program Generated Revenue Total	(5,507)	(3,000)	(3,000)	-
Net Cost Total	802,178	925,429	929,828	0.48%

This page intentionally left blank.