

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 2015 Proposed budget. It includes \$49,892 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 2015 taxes to be collected will be based on the 2015 Revised budget that will be presented to the Assembly for approval in April.

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 2015 mill rate, based on the 2015 Proposed budget and the preliminary service area assessed value at 08/22/2014, is calculated as follows:

$$\frac{\$ 2,067,609}{\$ 540,710,454} \times 1,000 = 3.82$$

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

	2013 Actuals	2014 Revised	2015 Proposed	14 v 15 % Chg
Direct Cost				
Fire and Rescue (355000) - Department: Fire	682,553	734,014	738,230	0.57%
Parks and Recreation (558000 (5480)) - Department: Parks and	256,733	264,984	264,984	-
Street Maintenance (746000) - Department: Public Works	810,049	862,916	871,726	1.02%
Direct Cost Total	1,749,335	1,861,914	1,874,940	0.70%
Intragovernmental Charges				
Charges from/to Other Departments	293,190	252,778	251,561	-0.48%
Function Cost Total	2,042,525	2,114,692	2,126,501	0.56%
Program Generated Revenue	(10,123)	(62,003)	(58,892)	-5.02%
Net Cost Total	2,032,402	2,052,689	2,067,609	0.73%

Direct Cost by Category				
Personnel	126,447	144,016	153,131	6.33%
Supplies	80,656	104,884	104,884	-
Travel	2	-	-	-
Contractual/OtherServices	1,463,442	1,593,840	1,593,535	-0.02%
Debt Service/Depreciation	18,897	19,174	23,390	21.99%
Equipment, Furnishings	59,890	-	-	-
Direct Cost Total	1,749,335	1,861,914	1,874,940	0.70%

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)

	2013 Actuals	2014 Revised	2015 Proposed	14 v 15 % Chg
Direct Cost				
Supplies	12,647	-	-	-
Travel	-	-	-	-
Contractual/Other Services	651,008	714,840	714,840	-
Manageable Direct Cost Total	663,655	714,840	714,840	-
Debt Service	18,897	19,174	23,390	21.99%
Direct Cost Total	682,553	734,014	738,230	0.57%
Intragovernmental Charges				
Charges from/to Other Departments	162,842	122,405	121,650	-0.62%
Net Cost				
Manageable Direct Cost	663,655	714,840	714,840	-
Debt Service	18,897	19,174	23,390	21.99%
Charges from/to Other Departments	162,842	122,405	121,650	-0.62%
Net Cost Total	845,395	856,419	859,880	0.40%

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

	2013 Actuals	2014 Revised	2015 Proposed	14 v 15 % Chg
Direct Cost				
Supplies	20,884	47,484	47,484	-
Travel	2	-	-	-
Contractual/Other Services	183,156	217,500	217,500	-
Equipment, Furnishings	52,691	-	-	-
Manageable Direct Cost Total	256,733	264,984	264,984	-
Debt Service	-	-	-	-
Direct Cost Total	256,733	264,984	264,984	-
Intragovernmental Charges				
Charges from/to Other Departments	68,449	69,076	68,789	-0.42%
Program Generated Revenue				
9441 - Rec Centers And Programs	(6,888)	-	-	-
9444 - Camping Fees	(1,329)	-	-	-
9442 - Sport And Park Activities	(745)	-	-	-
9499 - Reimbursed Cost	(1,161)	-	-	-
406280 - Prgrm, Lessons, & Camps	-	(6,000)	(6,000)	-
Program Generated Revenue Total	(10,123)	(6,000)	(6,000)	-
Net Cost				
Manageable Direct Cost	256,733	264,984	264,984	-
Debt Service	-	-	-	-
Charges from/to Other Departments	68,449	69,076	68,789	-0.42%
Program Generated Revenue Total	(10,123)	(6,000)	(6,000)	-
Net Cost Total	315,060	328,060	327,773	-0.09%

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

	2013 Actuals	2014 Revised	2015 Proposed	14 v 15 % Chg
Direct Cost				
Salaries and Benefits				
1101 - Straight Time Labor	75,436	94,281	101,277	7.42%
1301 - Leave/Holiday Accruals	7,424	984	1,051	6.81%
1401 - Benefits	43,570	48,751	50,803	4.21%
Salaries and Benefits	126,447	144,016	153,131	6.33%
Supplies	47,125	57,400	57,400	-
Travel	-	-	-	-
Contractual/Other Services	629,277	661,500	661,195	-0.05%
Equipment, Furnishings	7,199	-	-	-
Manageable Direct Cost Total	810,049	862,916	871,726	1.02%
Debt Service	-	-	-	-
Direct Cost Total	810,049	862,916	871,726	1.02%
Intragovernmental Charges				
Charges from/to Other Departments	61,899	61,297	61,122	-0.29%
Program Generated Revenue				
406080 - Lease & Rntl Rev-HLB	-	(3,000)	(3,000)	-
Program Generated Revenue Total	-	(3,000)	(3,000)	-
Net Cost				
Manageable Direct Cost	810,049	862,916	871,726	1.02%
Debt Service	-	-	-	-
Charges from/to Other Departments	61,899	61,297	61,122	-0.29%
Program Generated Revenue Total	-	(3,000)	(3,000)	-
Net Cost Total	871,947	921,213	929,848	0.94%

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