

## **Appendix L**

### **Girdwood Valley Service Area**

(Fund 106000)

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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, parks and recreation, and the operation and maintenance of a municipal cemetery at the sole expense of the Girdwood Valley 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

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 2016 Approved budget. It includes \$56,537 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 2016 taxes to be collected will be based on the 2016 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 2016 mill rate, based on the 2016 Approved budget and the preliminary service area assessed value at 08/20/2015, is calculated as follows:

$$\frac{\$ 2,142,348}{\$ 535,148,361} \times 1,000 = 4.00$$

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

	2014 Actuals	2015 Revised	2016 Approved	16 v 15 % Chg
<b>Direct Cost</b>				
Fire and Rescue (355000) - Department: Fire	776,278	738,230	722,352	-2.15%
Parks and Recreation (558000 (5480)) - Department: Parks and	330,192	264,984	260,632	-1.64%
Street Maintenance (746000) - Department: Public Works	925,109	935,941	938,883	0.31%
<b>Direct Cost Total</b>	<b>2,031,579</b>	<b>1,939,155</b>	<b>1,921,867</b>	<b>-0.89%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	271,680	256,233	287,018	12.01%
<b>Function Cost Total</b>	<b>2,303,259</b>	<b>2,195,388</b>	<b>2,208,885</b>	<b>0.61%</b>
Program Generated Revenue	(16,991)	(57,551)	(66,537)	15.61%
<b>Net Cost Total</b>	<b>2,286,268</b>	<b>2,137,837</b>	<b>2,142,348</b>	<b>0.21%</b>

<b>Direct Cost by Category</b>				
Personnel	144,849	169,147	173,037	2.30%
Supplies	120,978	104,384	104,384	-
Travel	2	-	-	-
Contractual/OtherServices	1,740,750	1,637,234	1,631,934	-0.32%
Debt Service/Depreciation	19,155	23,390	7,512	-67.88%
Equipment, Furnishings	5,846	5,000	5,000	-
<b>Direct Cost Total</b>	<b>2,031,579</b>	<b>1,939,155</b>	<b>1,921,867</b>	<b>-0.89%</b>

<b>Position Summary as Budgeted</b>				
Full-Time	1	1	1	-
Part-Time	1	2	2	-
<b>Position Total</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>-</b>

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

	2014 Actuals	2015 Revised	2016 Approved	16 v 15 % Chg
<b>Direct Cost</b>				
<b>Supplies</b>	20,754	-	-	-
<b>Travel</b>	-	-	-	-
<b>Contractual/Other Services</b>	736,370	714,840	714,840	-
<b>Manageable Direct Cost Total</b>	<b>757,123</b>	<b>714,840</b>	<b>714,840</b>	-
<b>Debt Service</b>	19,155	23,390	7,512	-67.88%
<b>Direct Cost Total</b>	<b>776,278</b>	<b>738,230</b>	<b>722,352</b>	<b>-2.15%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	141,360	127,949	158,929	24.21%
<b>Net Cost</b>				
Manageable Direct Cost	757,123	714,840	714,840	-
Debt Service	19,155	23,390	7,512	-67.88%
Charges from/to Other Departments	141,360	127,949	158,929	24.21%
<b>Net Cost Total</b>	<b>917,638</b>	<b>866,179</b>	<b>881,281</b>	<b>1.74%</b>

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

	2014 Actuals	2015 Revised	2016 Approved	16 v 15 % Chg
<b>Direct Cost</b>				
<b>Salaries and Benefits</b>				
501010 - Straight Time Labor	-	12,995	13,838	6.49%
501040 - AnnLvTkn (MA) (GG)	-	585	623	6.50%
501105 - FICA/Medicare Taxes	-	994	1,059	6.54%
501130 - Unemployment Ins	-	26	28	7.69%
<b>Salaries and Benefits Total</b>	-	14,600	15,548	27.21%
<b>Supplies</b>	15,574	34,184	34,184	-
<b>Travel</b>	2	-	-	-
<b>Contractual/Other Services</b>	308,771	211,200	205,900	-2.51%
<b>Equipment, Furnishings</b>	5,846	5,000	5,000	-
<b>Manageable Direct Cost Total</b>	<b>330,192</b>	<b>264,984</b>	<b>260,632</b>	<b>-1.64%</b>
<b>Debt Service</b>	-	-	-	-
<b>Direct Cost Total</b>	<b>330,192</b>	<b>264,984</b>	<b>260,632</b>	<b>-1.64%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	69,176	65,574	65,983	0.62%
<b>Program Generated Revenue</b>				
9441 - Rec Centers And Programs	(8,344)	-	-	-
9444 - Camping Fees	(1,140)	-	-	-
9442 - Sport And Park Activities	-	-	-	-
9499 - Reimbursed Cost	-	-	-	-
406280 - Prgm, Lessons, & Camps	-	(7,000)	(7,000)	-
<b>Program Generated Revenue Total</b>	<b>(9,484)</b>	<b>(7,000)</b>	<b>(7,000)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	330,192	264,984	260,632	-1.64%
Debt Service	-	-	-	-
Charges from/to Other Departments	69,176	65,574	65,983	0.62%
Program Generated Revenue Total	(9,484)	(7,000)	(7,000)	-
<b>Net Cost Total</b>	<b>389,885</b>	<b>323,558</b>	<b>319,615</b>	<b>-1.22%</b>

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

	2014 Actuals	2015 Revised	2016 Approved	16 v 15 % Chg
<b>Direct Cost</b>				
<b>Salaries and Benefits</b>	144,849	154,547	157,489	1.90%
<b>Supplies</b>	84,650	70,200	70,200	-
<b>Travel</b>	-	-	-	-
<b>Contractual/Other Services</b>	695,610	711,194	711,194	-
<b>Equipment, Furnishings</b>	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>925,109</b>	<b>935,941</b>	<b>938,883</b>	<b>0.31%</b>
<b>Debt Service</b>	-	-	-	-
<b>Direct Cost Total</b>	<b>925,109</b>	<b>935,941</b>	<b>938,883</b>	<b>0.31%</b>
<b>Intragovernmental Charges</b>				
Charges from/to Other Departments	61,144	62,710	62,106	-0.96%
<b>Program Generated Revenue</b>				
9442 - Sport And Park Activities	(4,722)	-	-	-
9731 - Lease & Rental Revenue	(2,785)	-	-	-
406080 - Lease & Rental Revenue-HLB	-	(3,000)	(3,000)	-
<b>Program Generated Revenue Total</b>	<b>(7,507)</b>	<b>(3,000)</b>	<b>(3,000)</b>	<b>-</b>
<b>Net Cost</b>				
Manageable Direct Cost	925,109	935,941	938,883	0.31%
Debt Service	-	-	-	-
Charges from/to Other Departments	61,144	62,710	62,106	-0.96%
Program Generated Revenue Total	(7,507)	(3,000)	(3,000)	-
<b>Net Cost Total</b>	<b>978,746</b>	<b>995,651</b>	<b>997,989</b>	<b>0.23%</b>