

## **Appendix L**

### **Girdwood Valley Service Area**

(Fund 106)

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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, 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 2012 Approved budget.

The actual 2012 taxes to be collected will be based on the 2012 Revised budget that will be presented to the Assembly for approval in April.

The 2012 mill rate will be calculated based on the taxes to be collected (approved 2012 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 2012 mill rate, based on the 2012 Approved budget and the service area assessed value at 08/26/2011, would be calculated as follows:

$$\frac{\$ 2,340,094}{\$ 494,206,212} \times 1,000 = 4.74$$

**Fund 106 Summary**  
**Girdwood Valley Service Area**  
 (Dept ID # 3550, 5480, 7460)

|   | 2010<br>Actuals  | 2011<br>Revised  | 2012<br>Approved | 12 v 11<br>% Chg |
|---|------------------|------------------|------------------|------------------|
| <b>Direct Cost</b>                                      |                  |                  |                  |                  |
| Fire and Rescue (3550) - Department: Fire               | 616,033          | 666,058          | 666,346          | 0.04%            |
| Parks and Recreation (5480) - Department: Parks and Rec | 353,252          | 227,186          | 184,984          | -18.58%          |
| Street Maintenance (7460) - Department: Public Works    | 609,066          | 748,800          | 842,195          | 12.47%           |
| <b>Direct Cost Total</b>                                | <b>1,578,351</b> | <b>1,642,044</b> | <b>1,693,525</b> | <b>3.14%</b>     |
| <b>Intragovernmental Charges</b>                        |                  |                  |                  |                  |
| Charges by Other Departments                            | 254,728          | 260,073          | 682,129          | 162.28%          |
| Charges to Other Departments                            | (27,560)         | (27,560)         | (27,560)         | -                |
| <b>Function Cost Total</b>                              | <b>1,805,519</b> | <b>1,874,557</b> | <b>2,348,094</b> | <b>25.26%</b>    |
| Program Generated Revenue                               | (22,881)         | (8,000)          | (8,000)          | -                |
| <b>Net Cost Total</b>                                   | <b>1,782,638</b> | <b>1,866,557</b> | <b>2,340,094</b> | <b>25.37%</b>    |

|                                |                  |                  |                  |              |
|--------------------------------|------------------|------------------|------------------|--------------|
| <b>Direct Cost by Category</b> |                  |                  |                  |              |
| Personnel                      | 30,634           | 42,966           | 94,159           | 119.15%      |
| Supplies                       | 34,131           | 119,500          | 119,500          | -            |
| Travel                         | -                | -                | -                | -            |
| Contractual/Other Services     | 1,491,166        | 1,453,360        | 1,453,360        | -            |
| Debt Service/Depreciation      | 21,826           | 26,218           | 26,506           | 1.10%        |
| Equipment, Furnishings         | 594              | -                | -                | -            |
| <b>Direct Cost Total</b>       | <b>1,578,351</b> | <b>1,642,044</b> | <b>1,693,525</b> | <b>3.14%</b> |

**Position Summary as Budgeted**

|                       |          |          |          |                |
|-----------------------|----------|----------|----------|----------------|
| Full-Time             | -        | -        | 1        | 100.00%        |
| Part-Time             | 1        | 2        | -        | -100.00%       |
| <b>Position Total</b> | <b>1</b> | <b>2</b> | <b>1</b> | <b>-50.00%</b> |

**Girdwood Valley Fire and Rescue**  
**Department: Fire**  
**Division: Emergency Operations**  
 (Dept ID # 3550)

|  | 2010<br>Actuals | 2011<br>Revised | 2012<br>Approved | 12 v 11<br>% Chg |
|--|-----------------|-----------------|------------------|------------------|
| <b>Direct Cost</b>                     |                 |                 |                  |                  |
| Supplies                               | 3,046           | -               | -                | -                |
| Travel                                 | -               | -               | -                | -                |
| Contractual/Other Services             | 590,567         | 639,840         | 639,840          | -                |
| Equipment, Furnishings                 | 594             | -               | -                | -                |
| <b>Manageable Direct Cost Total</b>    | <b>594,207</b>  | <b>639,840</b>  | <b>639,840</b>   | <b>-</b>         |
| <br>Debt Service, Depreciation         | <br>21,826      | <br>26,218      | <br>26,506       | <br>1.10%        |
| <b>Direct Cost Total</b>               | <b>616,033</b>  | <b>666,058</b>  | <b>666,346</b>   | <b>0.04%</b>     |
| <b>Intragovernmental Charges</b>       |                 |                 |                  |                  |
| Charges by Other Departments           | 125,277         | 131,500         | 547,201          | 316.12%          |
| Charges to Other Departments           | (27,560)        | (27,560)        | (27,560)         | -                |
| <b>Program Generated Revenue</b>       |                 |                 |                  |                  |
| 9722 - Premium On Bond Sales           | (192)           | -               | -                | -                |
| 9724 - Proceeds-Refunding Bonds        | (10,792)        | -               | -                | -                |
| <b>Program Generated Revenue Total</b> | <b>(10,984)</b> | <b>-</b>        | <b>-</b>         | <b>-</b>         |
| <b>Net Cost</b>                        |                 |                 |                  |                  |
| Manageable Direct Cost                 | 594,207         | 639,840         | 639,840          | -                |
| Debt Service, Depreciation             | 21,826          | 26,218          | 26,506           | 1.10%            |
| Charges by Other Departments           | 125,277         | 131,500         | 547,201          | 316.12%          |
| Charges to Other Departments           | (27,560)        | (27,560)        | (27,560)         | -                |
| Program Generated Revenue Total        | (10,984)        | -               | -                | -                |
| <b>Net Cost Total</b>                  | <b>702,766</b>  | <b>769,998</b>  | <b>1,185,987</b> | <b>54.02%</b>    |

**Girdwood Valley Parks and Recreation**  
**Department: Parks and Recreation**  
**Division: Girdwood Parks and Recreation**  
 (Dept ID # 5480)

|  | 2010<br>Actuals | 2011<br>Revised | 2012<br>Approved | 12 v 11<br>% Chg |
|--|-----------------|-----------------|------------------|------------------|
| <b>Direct Cost</b>                     |                 |                 |                  |                  |
| <b>Salaries and Benefits</b>           |                 |                 |                  |                  |
| 1101 - Straight Time Labor             | 21,500          | 37,609          | 764              | -97.97%          |
| 1301 - Leave/Holiday Accruals          | 2,030           | 2,465           | -                | -100.00%         |
| 1401 - Benefits                        | 7,105           | 2,892           | -                | -100.00%         |
| <b>Salaries and Benefits Total</b>     | <b>30,634</b>   | <b>42,966</b>   | <b>764</b>       | <b>-297.97%</b>  |
| <b>Supplies</b>                        | 11,708          | 41,300          | 41,300           | -                |
| <b>Travel</b>                          | -               | -               | -                | -                |
| <b>Contractual/Other Services</b>      | 310,910         | 142,920         | 142,920          | -                |
| <b>Manageable Direct Cost Total</b>    | <b>353,252</b>  | <b>227,186</b>  | <b>184,984</b>   | <b>-18.58%</b>   |
| <b>Debt Service, Depreciation</b>      | -               | -               | -                | -                |
| <b>Direct Cost Total</b>               | <b>353,252</b>  | <b>227,186</b>  | <b>184,984</b>   | <b>-18.58%</b>   |
| <b>Intragovernmental Charges</b>       |                 |                 |                  |                  |
| Charges by Other Departments           | 62,480          | 71,474          | 74,063           | 3.62%            |
| <b>Program Generated Revenue</b>       |                 |                 |                  |                  |
| 9441 - Rec Centers And Programs        | (6,489)         | (6,000)         | (6,000)          | -                |
| 9442 - Sport And Park Activities       | (1,047)         | -               | -                | -                |
| 9444 - Camping Fees                    | (509)           | -               | -                | -                |
| 9672 - Prior Yr Expense Recovery       | (1,428)         | -               | -                | -                |
| <b>Program Generated Revenue Total</b> | <b>(9,473)</b>  | <b>(6,000)</b>  | <b>(6,000)</b>   | <b>-</b>         |
| <b>Net Cost</b>                        |                 |                 |                  |                  |
| Manageable Direct Cost                 | 353,252         | 227,186         | 184,984          | -18.58%          |
| Debt Service, Depreciation             | -               | -               | -                | -                |
| Charges by Other Departments           | 62,480          | 71,474          | 74,063           | 3.62%            |
| Program Generated Revenue Total        | (9,473)         | (6,000)         | (6,000)          | -                |
| <b>Net Cost Total</b>                  | <b>406,259</b>  | <b>292,660</b>  | <b>253,047</b>   | <b>-13.54%</b>   |

**Girdwood Valley Street Maintenance****Department: Public Works****Division: Other Service Areas**

(Dept ID # 7460)

|  | 2010<br>Actuals | 2011<br>Revised | 2012<br>Approved | 12 v 11<br>% Chg |
|--|-----------------|-----------------|------------------|------------------|
| <b>Direct Cost</b>                     |                 |                 |                  |                  |
| <b>Supplies</b>                        | 19,377          | 78,200          | 78,200           | -                |
| <b>Travel</b>                          | -               | -               | -                | -                |
| <b>Contractual/Other Services</b>      | 589,689         | 670,600         | 670,600          | -                |
| <b>Manageable Direct Cost Total</b>    | <b>609,066</b>  | <b>748,800</b>  | <b>842,195</b>   | <b>12.47%</b>    |
| <br><b>Debt Service, Depreciation</b>  | -               | -               | -                | -                |
| <br><b>Direct Cost Total</b>           | <b>609,066</b>  | <b>748,800</b>  | <b>842,195</b>   | <b>12.47%</b>    |
| <br><b>Intragovernmental Charges</b>   |                 |                 |                  |                  |
| Charges by Other Departments           | 66,971          | 57,099          | 60,865           | 6.60%            |
| <br><b>Program Generated Revenue</b>   |                 |                 |                  |                  |
| 9731 - Lease & Rental Revenue          | (2,424)         | (2,000)         | (2,000)          | -                |
| <b>Program Generated Revenue Total</b> | <b>(2,424)</b>  | <b>(2,000)</b>  | <b>(2,000)</b>   | -                |
| <br><b>Net Cost</b>                    |                 |                 |                  |                  |
| Manageable Direct Cost                 | 609,066         | 748,800         | 842,195          | 12.47%           |
| Debt Service, Depreciation             | -               | -               | -                | -                |
| Charges by Other Departments           | 66,971          | 57,099          | 60,865           | 6.60%            |
| Program Generated Revenue Total        | (2,424)         | (2,000)         | (2,000)          | -                |
| <b>Net Cost Total</b>                  | <b>673,613</b>  | <b>803,899</b>  | <b>901,060</b>   | <b>12.09%</b>    |

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