

Appendix L

Girdwood Valley Service Area

(Fund 106)

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 \$45,830 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 2013 taxes to be collected will be based on the 2013 Revised budget that will be presented to the Assembly for approval in April.

The 2013 mill rate will be calculated based on the taxes to be collected (2013 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 2013 mill rate, based on the 2013 Approved budget and the service area assessed value at 09/06/2012, would be calculated as follows:

$$\frac{\$ 1,989,197}{\$ 489,942,545} \times 1,000 = 4.06$$

The actual 2013 mill rate will be based on the 2013 Revised budget with updated/revised IGCs and will be recalculated with updated assessed values to not exceed 6.00 mills.

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

| | 2011 Actuals | 2012 Revised | 2013 Approved | 12 v 13 % Chg |
|---|------------------|------------------|------------------|------------------|
| Direct Cost | | | | |
| Fire and Rescue (3550) - Department: Fire | 530,348 | 741,186 | 662,466 | -10.62% |
| Parks and Recreation (5480) - Department: Parks and Rec | 126,571 | 264,984 | 264,984 | - |
| Street Maintenance (7460) - Department: Public Works | 698,962 | 842,195 | 862,787 | 2.45% |
| Direct Cost Total | 1,355,880 | 1,848,365 | 1,790,237 | -3.14% |
| Intragovernmental Charges | | | | |
| Charges by Other Departments | 296,049 | 216,321 | 280,350 | 29.60% |
| Charges to Other Departments | (27,560) | (27,560) | (27,560) | - |
| Function Cost Total | 1,624,369 | 2,037,126 | 2,043,027 | 0.29% |
| Program Generated Revenue | (9,664) | (51,093) | (53,830) | 5.36% |
| Net Cost Total | 1,614,705 | 1,986,033 | 1,989,197 | 0.16% |

| | | | | |
|--------------------------------|------------------|------------------|------------------|---------------|
| Direct Cost by Category | | | | |
| Personnel | 19,189 | 93,395 | 131,550 | 40.85% |
| Supplies | 15,748 | 119,500 | 119,500 | - |
| Travel | - | - | - | - |
| Contractual/Other Services | 1,294,742 | 1,608,964 | 1,516,561 | -5.74% |
| Debt Service/Depreciation | 26,201 | 26,506 | 22,626 | -14.64% |
| Equipment, Furnishings | - | - | - | - |
| Direct Cost Total | 1,355,880 | 1,848,365 | 1,790,237 | -3.14% |

Position Summary as Budgeted

| | | | | |
|-----------------------|----------|----------|----------|----------|
| Full-Time | - | 1 | 1 | 100.00% |
| Part-Time | 1 | 1 | 1 | - |
| Position Total | 1 | 2 | 2 | - |

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

| | 2011 Actuals | 2012 Revised | 2013 Approved | 12 v 13 % Chg |
|--|-----------------|-----------------|------------------|------------------|
| Direct Cost | | | | |
| Supplies | - | - | - | - |
| Travel | - | - | - | - |
| Contractual/Other Services | 504,146 | 714,680 | 639,840 | -10.47% |
| Equipment, Furnishings | - | - | - | - |
| Manageable Direct Cost Total | 504,146 | 714,680 | 639,840 | -10.47% |
| Debt Service, Depreciation | 26,201 | 26,506 | 22,626 | -14.64% |
| Direct Cost Total | 530,348 | 741,186 | 662,466 | -10.62% |
| Intragovernmental Charges | | | | |
| Charges by Other Departments | 125,522 | 101,328 | 141,632 | 39.78% |
| Charges to Other Departments | (27,560) | (27,560) | (27,560) | - |
| Program Generated Revenue | | | | |
| 9609 - Restricted Contributions | (300) | - | - | - |
| Program Generated Revenue Total | (300) | - | - | - |
| Net Cost | | | | |
| Manageable Direct Cost | 504,146 | 714,680 | 639,840 | -10.47% |
| Debt Service, Depreciation | 26,201 | 26,506 | 22,626 | -14.64% |
| Charges by Other Departments | 125,522 | 101,328 | 141,632 | 39.78% |
| Charges to Other Departments | (27,560) | (27,560) | (27,560) | - |
| Program Generated Revenue Total | (300) | - | - | - |
| Net Cost Total | 628,009 | 814,954 | 776,538 | -4.71% |

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

| | 2011 Actuals | 2012 Revised | 2013 Approved | 12 v 13 % Chg |
|--|-----------------|-----------------|------------------|------------------|
| Direct Cost | | | | |
| Salaries and Benefits | | | | |
| 1101 - Straight Time Labor | 14,496 | - | - | - |
| 1301 - Leave/Holiday Accruals | 2,849 | - | - | - |
| 1401 - Benefits | 1,845 | - | - | - |
| Salaries and Benefits Total | 19,189 | - | - | 0.00% |
| Supplies | 15,025 | 41,300 | 41,300 | - |
| Travel | - | - | - | - |
| Contractual/Other Services | 92,357 | 223,684 | 223,684 | - |
| Manageable Direct Cost Total | 126,571 | 264,984 | 264,984 | - |
| Debt Service, Depreciation | - | - | - | - |
| Direct Cost Total | 126,571 | 264,984 | 264,984 | - |
| Intragovernmental Charges | | | | |
| Charges by Other Departments | 113,613 | 55,017 | 76,413 | 38.89% |
| Program Generated Revenue | | | | |
| 9441 - Rec Centers And Programs | (4,356) | (6,000) | (6,000) | - |
| 9444 - Camping Fees | (1,196) | - | - | - |
| Program Generated Revenue Total | (5,552) | (6,000) | (6,000) | - |
| Net Cost | | | | |
| Manageable Direct Cost | 126,571 | 264,984 | 264,984 | - |
| Debt Service, Depreciation | - | - | - | - |
| Charges by Other Departments | 113,613 | 55,017 | 76,413 | 38.89% |
| Program Generated Revenue Total | (5,552) | (6,000) | (6,000) | - |
| Net Cost Total | 234,633 | 314,001 | 335,397 | 6.81% |

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

(Dept ID # 7460)

| | 2011 Actuals | 2012 Revised | 2013 Approved | 12 v 13 % Chg |
|--|-----------------|-----------------|------------------|------------------|
| Direct Cost | | | | |
| Supplies | 724 | 78,200 | 78,200 | - |
| Travel | - | - | - | - |
| Contractual/Other Services | 698,238 | 670,600 | 653,037 | -2.62% |
| Manageable Direct Cost Total | 698,962 | 842,195 | 862,787 | 2.45% |
| Debt Service, Depreciation | - | - | - | - |
| Direct Cost Total | 698,962 | 842,195 | 862,787 | 2.45% |
| Intragovernmental Charges | | | | |
| Charges by Other Departments | 56,914 | 59,976 | 62,305 | 3.88% |
| Program Generated Revenue | | | | |
| 9731 - Lease & Rental Revenue | (3,813) | (2,000) | (2,000) | - |
| Program Generated Revenue Total | (3,813) | (2,000) | (2,000) | - |
| Net Cost | | | | |
| Manageable Direct Cost | 698,962 | 842,195 | 862,787 | 2.45% |
| Debt Service, Depreciation | - | - | - | - |
| Charges by Other Departments | 56,914 | 59,976 | 62,305 | 3.88% |
| Program Generated Revenue Total | (3,813) | (2,000) | (2,000) | - |
| Net Cost Total | 752,064 | 900,171 | 923,092 | 2.55% |