

Appendix M

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, parks and recreation, operation and maintenance of a municipal cemetery, and police protection services, all 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 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 2022 Proposed budget. It includes \$59,053 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (P&I) on Delinquent Taxes, Auto Tax, Electric Co-Op Allocation and Cash Pools Short-term Interest.

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 preliminary 2022 mill rate, based on the 2022 Proposed Budget taxes to be collected and the service area assessed value at 08/11/2021, is calculated as follows:

$$\frac{\$ 3,567,256}{\$ 675,467,151} \times 1,000 = 5.28$$

The actual 2022 taxes to be collected and the actual 2022 mill rate will be based on the 2022 Revised budget that will include updated/revised IGCs and will be recalculated with updated assessed values, all to be presented to the Assembly for approval in April 2022.

Fund 106000 Summary
Girdwood Valley Service Area
(Fund Center # 355000, 450000, 558000, 746000, 189130)

	2020 Actuals	2021 Revised	2022 Proposed	22 v 21 % Chg
Direct Cost by Fund Center				
Fire and Rescue (355000) - Department: Fire	916,101	897,121	1,012,000	12.81%
Police (450000) - Department: Police	682,415	691,000	691,000	-
Parks & Recreation (558000) - Department: Parks & Recreation	302,470	342,444	315,859	-7.76%
Street Maintenance (746000) - Department: Maintenance & Ops	999,628	1,120,721	1,223,937	9.21%
Direct Cost Total	2,900,614	3,051,286	3,242,796	6.28%
Intragovernmental Charges				
Charges by/to Other Departments	403,550	419,634	410,513	-2.17%
Function Cost Total	3,304,163	3,470,920	3,653,309	5.25%
Program Generated Revenue	(101,422)	(82,418)	(86,053)	4.41%
Net Cost Total	3,202,741	3,388,502	3,567,256	5.28%

Direct Cost by Category				
Salaries and Benefits	288,373	286,393	290,830	1.55%
Supplies	68,955	138,200	147,678	6.86%
Travel	-	-	-	-
Contractual/Other Services	2,543,286	2,626,693	2,804,288	6.76%
Debt Service	-	-	-	-
Equipment, Furnishings	-	-	-	-
Direct Cost Total	2,900,614	3,051,286	3,242,796	6.28%

Position Summary as Budgeted				
Full-Time	2	2	2	-
Part-Time	1	1	1	-
Position Total	3	3	3	-

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

	2020 Actuals	2021 Revised	2022 Proposed	22 v 21 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	11,589	30,000	30,000	-
Travel	-	-	-	-
Contractual/Other Services	904,511	867,121	982,000	13.25%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	916,101	897,121	1,012,000	12.81%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	916,101	897,121	1,012,000	12.81%
Intragovernmental Charges				
Charges by/to Other Departments	251,924	267,002	262,188	-1.80%
Function Cost Total	1,168,025	1,164,123	1,274,188	9.45%
406370 - Fire Service Fees	(32,000)	(20,000)	(21,000)	5.00%
Program Generated Revenue Total	(32,000)	(20,000)	(21,000)	5.00%
Net Cost				
Direct Cost Total	916,101	897,121	1,012,000	12.81%
Charges by/to Other Departments Total	251,924	267,002	262,188	-1.80%
Program Generated Revenue Total	(32,000)	(20,000)	(21,000)	5.00%
Net Cost Total	1,136,025	1,144,123	1,253,188	9.53%

Girdwood Valley Police Services
Department: Police
Division: Operations
(Fund Center # 450000)

	2020 Actuals	2021 Revised	2022 Proposed	22 v 21 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	682,415	691,000	691,000	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	682,415	691,000	691,000	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	682,415	691,000	691,000	-
Intragovernmental Charges				
Charges by/to Other Departments	295	419	353	-15.75%
Function Cost Total	682,710	691,419	691,353	-0.01%
Net Cost				
Direct Cost Total	682,415	691,000	691,000	-
Charges by/to Other Departments Total	295	419	353	-15.75%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	682,710	691,419	691,353	-0.01%

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

	2020 Actuals	2021 Revised	2022 Proposed	22 v 21 % Chg
Direct Cost by Category				
Salaries and Benefits	24,022	20,944	22,181	5.91%
Supplies	20,693	38,000	47,178	24.15%
Travel	-	-	-	-
Contractual/Other Services	257,754	283,500	246,500	-13.05%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	302,470	342,444	315,859	-7.76%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	302,470	342,444	315,859	-7.76%
Intragovernmental Charges				
Charges by/to Other Departments	81,352	82,530	78,197	-5.25%
Function Cost Total	383,822	424,974	394,056	-7.28%
Program Generated Revenue				
406280 - Prgm, Lessons, & Camps	-	(500)	(1,500)	200.00%
406290 - Rec Center Rentals & Activities	(184)	-	-	-
406310 - Camping Fees	(1,185)	(500)	(1,500)	200.00%
Program Generated Revenue Total	(1,369)	(1,000)	(3,000)	200.00%
Net Cost				
Direct Cost Total	302,470	342,444	315,859	-7.76%
Charges by/to Other Departments Total	81,352	82,530	78,197	-5.25%
Program Generated Revenue Total	(1,369)	(1,000)	(3,000)	200.00%
Net Cost Total	382,453	423,974	391,056	-7.76%

Girdwood Valley Street Maintenance
Department: Maintenance & Operations
Division: Street Maintenance
(Fund Center # 746000)

	2020 Actuals	2021 Revised	2022 Proposed	22 v 21 % Chg
Direct Cost by Category				
Salaries and Benefits	264,351	265,449	268,649	1.21%
Supplies	36,672	70,200	70,500	0.43%
Travel	-	-	-	-
Contractual/Other Services	698,605	785,072	884,788	12.70%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	999,628	1,120,721	1,223,937	9.21%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	999,628	1,120,721	1,223,937	9.21%
Intragovernmental Charges				
Charges by/to Other Departments	69,978	69,683	69,775	0.13%
Function Cost Total	1,069,606	1,190,404	1,293,712	8.68%
Program Generated Revenue				
408380 - Prior Year Expense Recovery	(16)	-	-	-
408405 - Lease & Rental Revenue	(1,900)	(6,000)	(3,000)	-50.00%
Program Generated Revenue Total	(1,916)	(6,000)	(3,000)	(1)
Net Cost				
Direct Cost Total	999,628	1,120,721	1,223,937	9.21%
Charges by/to Other Departments Total	69,978	69,683	69,775	0.13%
Program Generated Revenue Total	(1,916)	(6,000)	(3,000)	-50.00%
Net Cost Total	1,067,691	1,184,404	1,290,712	8.98%