

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 2019 Proposed budget. It includes \$65,058 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 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 2019 mill rate, based on the 2019 Proposed budget and the service area assessed value at 08/13/2018, is calculated as follows:

$$\frac{\$ 3,051,575}{\$ 557,743,568} \times 1,000 = 5.47$$

The actual 2019 taxes to be collected and the actual 2019 mill rate will be based on the 2019 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.

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

	2017 Actuals	2018 Revised	2019 Proposed	19 v 18 % Chg
Direct Cost				
Fire and Rescue (355000) - Department: Fire	882,166	837,121	897,121	7.17%
Police (450000) - Department: Police	627,439	635,000	635,000	-
Parks & Recreation (558000) - Department: Parks & Recreation	392,834	237,216	237,550	0.14%
Street Maintenance (746000) - Department: Maintenance & Op	933,492	1,004,717	984,077	-2.05%
Direct Cost Total	2,835,931	2,714,054	2,753,748	1.46%
Intragovernmental Charges				
Charges from/to Other Departments	386,886	414,257	375,885	-9.26%
Function Cost Total	3,222,816	3,128,311	3,129,633	0.04%
Program Generated Revenue	(91,450)	(81,718)	(78,058)	-4.48%
Girdwood Valley Service Area Fund Balance	-	(29,000)	-	-100.00%
Net Cost Total	3,131,366	3,017,593	3,051,575	1.13%

Direct Cost by Category				
Salaries and Benefits	219,102	232,883	239,612	2.89%
Supplies	63,879	137,585	130,700	-5.00%
Travel	29	-	-	-
Contractual/Other Services	2,282,420	2,341,810	2,383,436	1.78%
Debt Service/Depreciation	12,315	1,776	-	-100.00%
Equipment, Furnishings	258,187	-	-	-
Direct Cost Total	2,835,931	2,714,054	2,753,748	1.46%

Position Summary as Budgeted

Full-Time	1	2	2	-
Part-Time	2	1	1	-
Position Total	3	3	3	-

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

	2017 Actuals	2018 Revised	2019 Proposed	19 v 18 % Chg
Direct Cost				
Supplies	21,861	30,000	30,000	-
Travel	-	-	-	-
Contractual/Other Services	803,110	805,345	867,121	7.67%
Equipment, Furnishings	44,880	-	-	-
Manageable Direct Cost Total	869,851	835,345	897,121	7.40%
Debt Service	12,315	1,776	-	-100.00%
Non-Manageable Direct Cost Total	12,315	1,776	-	-100.00%
Direct Cost Total	882,166	837,121	897,121	7.17%
Intragovernmental Charges				
Charges by/to Other Departments	196,888	229,815	222,025	-3.39%
Function Cost Total	1,079,054	1,066,936	1,119,146	4.89%
Program Generated Revenue				
406625 - Reimbursed Cost-NonGrant Funded	(4,389)	-	-	-
408405 - Lease & Rental Revenue	(1,365)	-	-	-
Program Generated Revenue Total	(5,754)	-	-	-
Net Cost				
Direct Cost Total	882,166	837,121	897,121	7.17%
Charges by/to Other Departments Total	196,888	229,815	222,025	-3.39%
Program Generated Revenue Total	(5,754)	-	-	-
Net Cost Total	1,073,300	1,066,936	1,119,146	4.89%

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

	2017 Actuals	2018 Revised	2019 Proposed	19 v 18 % Chg
Direct Cost				
Travel	-	-	-	-
Contractual/Other Services	627,439	635,000	635,000	-
Manageable Direct Cost Total	627,439	635,000	635,000	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	627,439	635,000	635,000	-
Intragovernmental Charges				
Charges by/to Other Departments	258	288	309	7.29%
Function Cost Total	627,697	635,288	635,309	0.00%
Net Cost				
Direct Cost Total	627,439	635,000	635,000	-
Charges by/to Other Departments Total	258	288	309	7.29%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	627,697	635,288	635,309	0.00%

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

	2017 Actuals	2018 Revised	2019 Proposed	19 v 18 % Chg
Direct Cost				
Salaries and Benefits	9,210	7,244	7,550	4.22%
Supplies	17,089	37,322	30,500	-18.28%
Travel	-	-	-	-
Contractual/Other Services	198,171	192,650	199,500	3.56%
Equipment, Furnishings	168,365	-	-	-
Manageable Direct Cost Total	392,834	237,216	237,550	0.14%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	392,834	237,216	237,550	0.14%
Intragovernmental Charges				
Charges by/to Other Departments	88,423	98,319	80,915	-17.70%
Function Cost Total	481,257	335,535	318,465	-5.09%
Program Generated Revenue				
406280 - Prgm, Lessons, & Camps	(6,411)	(3,500)	(3,500)	-
406290 - Rec Center Rentals & Activities	(1,948)	-	-	-
406310 - Camping Fees	(2,180)	(3,500)	(3,500)	-
Program Generated Revenue Total	(10,539)	(7,000)	(7,000)	-
Net Cost				
Direct Cost Total	392,834	237,216	237,550	0.14%
Charges by/to Other Departments Total	88,423	98,319	80,915	-17.70%
Program Generated Revenue Total	(10,539)	(7,000)	(7,000)	-
Net Cost Total	470,718	328,535	311,465	-5.20%

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

	2017 Actuals	2018 Revised	2019 Proposed	19 v 18 % Chg
Direct Cost				
Salaries and Benefits	209,892	225,639	232,062	2.85%
Supplies	24,929	70,263	70,200	-0.09%
Travel	29	-	-	-
Contractual/Other Services	653,700	708,815	681,815	-3.81%
Equipment, Furnishings	44,942	-	-	-
Manageable Direct Cost Total	933,492	1,004,717	984,077	-2.05%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	933,492	1,004,717	984,077	-2.05%
Intragovernmental Charges				
Charges by/to Other Departments	101,317	85,835	72,636	-15.38%
Function Cost Total	1,034,808	1,090,552	1,056,713	-3.10%
Program Generated Revenue				
408405 - Lease & Rental Revenue	(7,310)	(9,000)	(6,000)	-33.33%
Program Generated Revenue Total	(7,310)	(9,000)	(6,000)	-33.33%
Net Cost				
Direct Cost Total	933,492	1,004,717	984,077	-2.05%
Charges by/to Other Departments Total	101,317	85,835	72,636	-15.38%
Program Generated Revenue Total	(7,310)	(9,000)	(6,000)	-33.33%
Net Cost Total	1,027,498	1,081,552	1,050,713	-2.85%