

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 2017 Approved budget. It includes \$64,452 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 2017 taxes to be collected will be based on the 2017 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 2017 mill rate, based on the 2017 Approved budget and the preliminary service area assessed value at 08/18/2016, is calculated as follows:

$$\frac{\$ 2,946,477}{\$ 539,755,030} \times 1,000 = 5.46$$

Fund 106000 Summary Girdwood Valley Service Area

(Fund Center # 355000, 450000, 558000 (5480), 746000, 189130 (9255))

	2015 Actuals	2016 Revised	2017 Approved	17 v 16 % Chg
Direct Cost				
Fire and Rescue (355000) - Department: Fire	725,175	722,362	837,350	15.92%
Police (450000) - Department: Police	-	318,876	618,000	93.81%
Parks & Recreation (558000 (5480)) - Department: Parks & Rec	236,953	253,728	237,072	-6.56%
Street Maintenance (746000) - Department: Maintenance & Op	959,584	974,773	975,832	0.11%
Direct Cost Total	1,921,712	2,269,739	2,668,254	17.56%
Intragovernmental Charges				
Charges from/to Other Departments	276,365	342,548	358,675	4.71%
Function Cost Total	2,198,077	2,612,287	3,026,929	15.87%
Program Generated Revenue	(148,495)	(71,299)	(80,452)	12.84%
Net Cost Total	2,049,582	2,540,988	2,946,477	15.96%

Direct Cost by Category

Salaries and Benefits	149,377	230,172	232,669	1.08%
Supplies	92,380	108,184	136,585	26.25%
Travel	-	-	-	-
Contractual/Other Services	1,656,584	1,918,861	2,286,650	19.17%
Debt Service/Depreciation	23,370	7,522	12,350	64.19%
Equipment, Furnishings	-	5,000	-	-100.00%
Direct Cost Total	1,921,712	2,269,739	2,668,254	17.56%

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)

	2015 Actuals	2016 Revised	2017 Approved	17 v 16 % Chg
Direct Cost				
Supplies	19,986	-	30,000	100.00%
Travel	-	-	-	-
Contractual/Other Services	681,819	714,840	795,000	11.21%
Manageable Direct Cost Total	701,805	714,840	825,000	15.41%
Debt Service	23,370	7,522	12,350	64.19%
Direct Cost Total	725,175	722,362	837,350	15.92%
Intragovernmental Charges				
Charges from/to Other Departments	146,404	204,855	222,397	8.56%
Program Generated Revenue				
9672 - Prior Yr Expense Recovery	(287)	-	-	-
Program Generated Revenue Total	(287)	-	-	-
Net Cost				
Manageable Direct Cost	701,805	714,840	825,000	15.41%
Debt Service	23,370	7,522	12,350	64.19%
Charges from/to Other Departments	146,404	204,855	222,397	8.56%
Net Cost Total	871,292	927,217	1,059,747	14.29%

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

	2015 Actuals	2016 Revised	2017 Approved	17 v 16 % Chg
Direct Cost				
Travel	-	-	-	-
Contractual/Other Services	-	318,876	618,000	93.81%
Manageable Direct Cost Total	-	318,876	618,000	93.81%
Debt Service	-	-	-	-
Direct Cost Total	-	318,876	618,000	93.81%
Net Cost				
Manageable Direct Cost	-	318,876	618,000	93.81%
Debt Service	-	-	-	-
Net Cost Total	-	318,876	618,000	93.81%

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

	2015 Actuals	2016 Revised	2017 Approved	17 v 16 % Chg
Direct Cost				
Salaries and Benefits	-	7,794	7,100	-8.90%
Supplies	21,769	36,784	36,322	-1.26%
Travel	2	-	-	-
Contractual/Other Services	215,183	204,150	193,650	-5.14%
Manageable Direct Cost Total	236,953	253,728	237,072	-6.56%
Debt Service	-	-	-	-
Direct Cost Total	236,953	253,728	237,072	-6.56%
Intragovernmental Charges				
Charges from/to Other Departments	67,566	73,619	72,343	-1.73%
Program Generated Revenue				
9444 - Camping Fees	(2,907)	-	-	-
406280 - Prgrm, Lessons, & Camps	(7,349)	(7,000)	(3,500)	-50.00%
406310 - Camping Fees	-	-	(3,500)	100.00%
Program Generated Revenue Total	(10,256)	(7,000)	(7,000)	-
Net Cost				
Manageable Direct Cost	236,953	253,728	237,072	-6.56%
Debt Service	-	-	-	-
Charges from/to Other Departments	67,566	73,619	72,343	-1.73%
Program Generated Revenue Total	(10,256)	(7,000)	(7,000)	-
Net Cost Total	294,263	320,347	302,415	-5.60%

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

	2015 Actuals	2016 Revised	2017 Approved	17 v 16 % Chg
501130 - Unemployment Ins	-	262	265	1.15%
Salaries and Benefits	149,377	222,378	225,569	1.43%
Supplies	50,625	71,400	70,263	-1.59%
Travel	-	-	-	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	959,584	974,773	975,832	0.11%
 Debt Service	 -	 -	 -	 -
 Direct Cost Total	 959,584	 974,773	 975,832	 0.11%
Intragovernmental Charges				
Charges to Other Departments	-	-	-	-
Program Generated Revenue				
9442 - Sport and Park Activities	(8,884)	-	-	-
9672 - Prior Yr Expense Recovery	(50,000)	-	-	-
408405 - Lease & Rental Revenue	-	(8,000)	(9,000)	12.50%
Program Generated Revenue Total	(58,884)	(8,000)	(9,000)	12.50%
Net Cost				
Manageable Direct Cost	959,584	974,773	975,832	0.11%
Debt Service	-	-	-	-
Charges to Other Departments	-	-	-	-
Program Generated Revenue Total	(58,884)	(8,000)	(9,000)	12.50%
Net Cost Total	963,095	1,030,847	1,030,767	-0.01%