

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 Proposed 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 Proposed budget and the preliminary service area assessed value at 08/18/2016, is calculated as follows:

$$\frac{\$ 2,584,672}{\$ 539,755,030} \times 1,000 = 4.79$$

Fund 106000 Summary Girdwood Valley Service Area

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

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
Direct Cost				
Fire and Rescue (355000) - Department: Fire	725,175	722,362	727,190	0.67%
Police (450000) - Department: Police	-	318,876	318,876	-
Parks & Recreation (558000 (5480)) - Department: Parks & Rec	236,953	253,728	253,552	-0.07%
Street Maintenance (746000) - Department: Maintenance & Op	959,584	974,773	1,005,831	3.19%
Direct Cost Total	1,921,712	2,269,739	2,305,449	1.57%
Intragovernmental Charges				
Charges from/to Other Departments	276,365	342,548	358,675	4.71%
Function Cost Total	2,198,077	2,612,287	2,664,124	1.98%
Program Generated Revenue	(148,495)	(71,299)	(79,452)	11.43%
Net Cost Total	2,049,582	2,540,988	2,584,672	1.72%

Direct Cost by Category				
Salaries and Benefits	149,377	230,172	233,482	1.44%
Supplies	92,380	108,184	106,752	-1.32%
Travel	-	-	-	-
Contractual/OtherServices	1,656,584	1,918,861	1,947,865	1.51%
Debt Service/Depreciation	23,370	7,522	12,350	64.19%
Equipment, Furnishings	-	5,000	5,000	-
Direct Cost Total	1,921,712	2,269,739	2,305,449	1.57%

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 Proposed	17 v 16 % Chg
Direct Cost				
Supplies	19,986	-	-	-
Travel	-	-	-	-
Contractual/Other Services	681,819	714,840	714,840	-
Manageable Direct Cost Total	701,805	714,840	714,840	-
 Debt Service	 23,370	 7,522	 12,350	 64.19%
 Direct Cost Total	 725,175	 722,362	 727,190	 0.67%
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	714,840	-
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	949,587	2.41%

Girdwood Valley Police Services**Department: Police****Division: Operations**

(Fund Center # 450000)

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

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

	2015 Actuals	2016 Revised	2017 Proposed	17 v 16 % Chg
Direct Cost				
Salaries and Benefits	-	7,794	7,913	1.53%
Supplies	21,769	36,784	36,489	-0.80%
Travel	2	-	-	-
Contractual/Other Services	215,183	204,150	204,150	-
Manageable Direct Cost Total	236,953	253,728	253,552	-0.07%
 Debt Service	-	-	-	-
 Direct Cost Total	236,953	253,728	253,552	-0.07%
 Intragovernmental Charges				
Charges from/to Other Departments	67,566	73,619	72,343	-1.73%
 Program Generated Revenue				
9444 - Camping Fees	(2,907)	-	-	-
406280 - Prgm, 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	253,552	-0.07%
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	318,895	-0.45%

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

	2015 Actuals	2016 Revised	2017 Proposed	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	1,005,831	3.19%
 Debt Service	 -	 -	 -	 -
 Direct Cost Total	 959,584	 974,773	 1,005,831	 3.19%
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Intragovernmental Charges				
Charges to Other Departments	-	-	-	-
 Program Generated Revenue				
9442 - Sport and Park Activities	(8,884)	-	-	-
9672 - Prior Yr Expense Recovery	(50,000)	-	-	-
406080 - Lease & Rental Revenue-HLB	-	-	-	-
408405 - Lease & Rental Revenue	-	(8,000)	(8,000)	-
Program Generated Revenue Total	(58,884)	(8,000)	(8,000)	-
 Net Cost				
Manageable Direct Cost	959,584	974,773	1,005,831	3.19%
Debt Service	-	-	-	-
Charges to Other Departments	-	-	-	-
Program Generated Revenue Total	(58,884)	(8,000)	(8,000)	-
Net Cost Total	963,095	1,030,847	1,061,766	3.00%