

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 2018 Proposed budget. It includes \$64,618 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 2018 taxes to be collected will be based on the 2018 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 2018 mill rate, based on the 2018 Proposed budget and the service area assessed value at 08/30/2017, is calculated as follows:

$$\frac{\$ 2,985,367}{\$ 566,196,902} \times 1,000 = 5.27$$

Fund 106000 Summary Girdwood Valley Service Area

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

	2016 Actuals	2017 Revised	2018 Proposed	18 v 17 % Chg
Direct Cost				
Fire and Rescue (355000) - Department: Fire	1,147,253	837,345	837,121	-0.03%
Police (450000) - Department: Police	156,638	618,000	635,000	2.75%
Parks & Recreation (558000 (5480)) - Department: Parks & Rec	247,142	237,072	237,216	0.06%
Street Maintenance (746000) - Department: Maintenance & Op	890,903	975,754	980,571	0.49%
Direct Cost Total	2,441,936	2,668,171	2,689,908	0.81%
Intragovernmental Charges				
Charges from/to Other Departments	322,194	356,981	376,077	5.35%
Function Cost Total	2,764,131	3,025,152	3,065,985	1.35%
Program Generated Revenue	(93,445)	(80,338)	(80,618)	0.35%
Girdwood Valley Service Area Fund Balance	-	(150,000)	-	-100.00%
Net Cost Total	2,670,686	2,794,814	2,985,367	6.82%

Direct Cost by Category				
Salaries and Benefits	183,018	232,669	232,884	0.09%
Supplies	73,691	136,585	137,585	0.73%
Travel	3	-	-	-
Contractual/Other Services	2,177,812	2,286,572	2,317,663	1.36%
Debt Service/Depreciation	7,413	12,345	1,776	-85.61%
Equipment, Furnishings	-	-	-	-
Direct Cost Total	2,441,936	2,668,171	2,689,908	0.81%

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)

	2016 Actuals	2017 Revised	2018 Proposed	18 v 17 % Chg
Direct Cost				
Supplies	8,482	30,000	30,000	-
Travel	-	-	-	-
Contractual/Other Services	1,131,358	795,000	805,345	1.30%
Manageable Direct Cost Total	1,139,840	825,000	835,345	1.25%
Debt Service	7,413	12,345	1,776	-85.61%
Direct Cost Total	1,147,253	837,345	837,121	-0.03%
Intragovernmental Charges				
Charges from/to Other Departments	187,943	201,217	199,130	-1.04%
Program Generated Revenue				
9672 - Prior Yr Expense Recovery	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost				
Manageable Direct Cost	1,139,840	825,000	835,345	1.25%
Debt Service	7,413	12,345	1,776	-85.61%
Charges from/to Other Departments	187,943	201,217	199,130	-1.04%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	1,335,196	1,038,562	1,036,251	-0.22%

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

	2016 Actuals	2017 Revised	2018 Proposed	18 v 17 % Chg
Direct Cost				
Travel	-	-	-	-
Contractual/Other Services	156,638	618,000	635,000	2.75%
Manageable Direct Cost Total	156,638	618,000	635,000	2.75%
Debt Service	-	-	-	-
Direct Cost Total	156,638	618,000	635,000	2.75%
Intragovernmental Charges				
Charges from/to Other Departments	-	302	286	-5.30%
Net Cost				
Manageable Direct Cost	156,638	618,000	635,000	2.75%
Debt Service	-	-	-	-
Charges from/to Other Departments	-	302	286	-5.30%
Net Cost Total	156,638	618,302	635,286	2.75%

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

	2016 Actuals	2017 Revised	2018 Proposed	18 v 17 % Chg
Direct Cost				
Salaries and Benefits	3,594	7,100	7,244	2.03%
Supplies	17,873	36,322	37,322	2.75%
Travel	-	-	-	-
Contractual/Other Services	225,674	193,650	192,650	-0.52%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	247,142	237,072	237,216	0.06%
Debt Service	-	-	-	-
Direct Cost Total	247,142	237,072	237,216	0.06%
Intragovernmental Charges				
Charges from/to Other Departments	71,287	82,792	92,309	11.50%
Program Generated Revenue				
406280 - Prgm, Lessons, & Camps	(6,877)	(3,500)	(3,500)	-
406290 - Rec Center Rentals & Activities	(264)	-	-	-
406310 - Camping Fees	(3,449)	(3,500)	(3,500)	-
Program Generated Revenue Total	(10,590)	(7,000)	(7,000)	-
Net Cost				
Manageable Direct Cost	247,142	237,072	237,216	0.06%
Debt Service	-	-	-	-
Charges from/to Other Departments	71,287	82,792	92,309	11.50%
Program Generated Revenue Total	(10,590)	(7,000)	(7,000)	-
Net Cost Total	307,839	312,864	322,525	3.09%

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

	2016 Actuals	2017 Revised	2018 Proposed	18 v 17 % Chg
Direct Cost				
Salaries and Benefits	179,424	225,569	225,640	0.03%
Supplies	47,335	70,263	70,263	-
Travel	3	-	-	-
Contractual/Other Services	664,141	679,922	684,668	0.70%
Manageable Direct Cost Total	890,903	975,754	980,571	0.49%
Debt Service	-	-	-	-
Direct Cost Total	890,903	975,754	980,571	0.49%
Intragovernmental Charges				
Charges from/to Other Departments	62,964	72,670	84,352	16.08%
Program Generated Revenue				
9442 - Sport and Park Activities	-	-	-	-
9672 - Prior Yr Expense Recovery	-	-	-	-
408405 - Lease & Rental Revenue	(8,217)	(9,000)	(9,000)	-
Program Generated Revenue Total	(8,217)	(9,000)	(9,000)	-
Net Cost				
Manageable Direct Cost	890,903	975,754	980,571	0.49%
Debt Service	-	-	-	-
Charges from/to Other Departments	62,964	72,670	84,352	16.08%
Program Generated Revenue Total	(8,217)	(9,000)	(9,000)	-
Net Cost Total	945,651	1,039,424	1,055,923	1.59%