

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 2021 Approved budget. It includes \$51,802 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 2021 mill rate, based on the 2021 Approved budget taxes to be collected and the service area assessed value at 08/28/2020, is calculated as follows:

$$\frac{\$ 3,406,914}{\$ 620,455,953} \times 1,000 = 5.49$$

The actual 2021 taxes to be collected and the actual 2021 mill rate will be based on the 2021 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)

| | 2019 Actuals | 2020 Revised | 2021 Approved | 21 v 20 % Chg |
|--|------------------|------------------|------------------|------------------|
| Direct Cost by Fund Center | | | | |
| Fire and Rescue (355000) - Department: Fire | 1,137,049 | 897,121 | 897,121 | - |
| Police (450000) - Department: Police | 647,350 | 691,000 | 691,000 | - |
| Parks & Recreation (558000) - Department: Parks & Recreation | 276,963 | 339,266 | 342,444 | 0.94% |
| Street Maintenance (746000) - Department: Maintenance & Ops | 931,940 | 1,016,016 | 1,120,003 | 10.23% |
| Direct Cost Total | 2,993,302 | 2,943,403 | 3,050,568 | 3.64% |
| Intragovernmental Charges | | | | |
| Charges by/to Other Departments | 397,141 | 414,458 | 435,148 | 4.99% |
| Function Cost Total | 3,390,444 | 3,357,861 | 3,485,716 | 3.81% |
| Program Generated Revenue | (159,740) | (95,260) | (78,802) | -17.28% |
| Net Cost Total | 3,230,703 | 3,262,601 | 3,406,914 | 4.42% |

| | | | | |
|--------------------------------|------------------|------------------|------------------|--------------|
| Direct Cost by Category | | | | |
| Salaries and Benefits | 253,954 | 279,306 | 286,471 | 2.57% |
| Supplies | 82,801 | 138,200 | 138,200 | - |
| Travel | 13 | - | - | - |
| Contractual/Other Services | 2,641,472 | 2,525,897 | 2,625,897 | 3.96% |
| Debt Service | 0 | - | - | - |
| Equipment, Furnishings | 15,062 | - | - | - |
| Direct Cost Total | 2,993,302 | 2,943,403 | 3,050,568 | 3.64% |

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)

| | 2019 Actuals | 2020 Revised | 2021 Approved | 21 v 20 % Cha |
|---|------------------|------------------|------------------|------------------|
| Direct Cost by Category | | | | |
| Salaries and Benefits | - | - | - | - |
| Supplies | 3,557 | 30,000 | 30,000 | - |
| Travel | - | - | - | - |
| Contractual/Other Services | 1,133,492 | 867,121 | 867,121 | - |
| Equipment, Furnishings | - | - | - | - |
| Manageable Direct Cost Total | 1,137,049 | 897,121 | 897,121 | - |
| Debt Service | 0 | - | - | - |
| Non-Manageable Direct Cost Total | 0 | - | - | - |
| Direct Cost Total | 1,137,049 | 897,121 | 897,121 | - |
| Intragovernmental Charges | | | | |
| Charges by/to Other Departments | 244,876 | 262,692 | 276,813 | 5.38% |
| Function Cost Total | 1,381,925 | 1,159,813 | 1,173,934 | 1.22% |
| 406370 - Fire Service Fees | (30,300) | (20,000) | (20,000) | - |
| Program Generated Revenue Total | (30,300) | (20,000) | (20,000) | - |
| Net Cost | | | | |
| Direct Cost Total | 1,137,049 | 897,121 | 897,121 | - |
| Charges by/to Other Departments Total | 244,876 | 262,692 | 276,813 | 5.38% |
| Program Generated Revenue Total | (30,300) | (20,000) | (20,000) | - |
| Net Cost Total | 1,351,625 | 1,139,813 | 1,153,934 | 1.24% |

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

(Fund Center # 450000)

| | 2019 Actuals | 2020 Revised | 2021 Approved | 21 v 20 % Cha |
|---|-----------------|-----------------|------------------|------------------|
| Direct Cost by Category | | | | |
| Salaries and Benefits | - | - | - | - |
| Supplies | 275 | - | - | - |
| Travel | 13 | - | - | - |
| Contractual/Other Services | 647,062 | 691,000 | 691,000 | - |
| Equipment, Furnishings | - | - | - | - |
| Manageable Direct Cost Total | 647,350 | 691,000 | 691,000 | - |
| Debt Service | - | - | - | - |
| Non-Manageable Direct Cost Total | - | - | - | - |
| Direct Cost Total | 647,350 | 691,000 | 691,000 | - |
| Intragovernmental Charges | | | | |
| Charges by/to Other Departments | 246 | 297 | 423 | 42.42% |
| Function Cost Total | 647,596 | 691,297 | 691,423 | 0.02% |
| Net Cost | | | | |
| Direct Cost Total | 647,350 | 691,000 | 691,000 | - |
| Charges by/to Other Departments Total | 246 | 297 | 423 | 42.42% |
| Program Generated Revenue Total | - | - | - | - |
| Net Cost Total | 647,596 | 691,297 | 691,423 | 0.02% |

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

| | 2019 Actuals | 2020 Revised | 2021 Approved | 21 v 20 % Cha |
|--|-----------------|-----------------|------------------|------------------|
| Direct Cost by Category | | | | |
| Salaries and Benefits | 10,857 | 17,766 | 20,944 | 17.89% |
| Supplies | 18,237 | 38,000 | 38,000 | - |
| Travel | - | - | - | - |
| Contractual/Other Services | 232,807 | 283,500 | 283,500 | - |
| Equipment, Furnishings | 15,062 | - | - | - |
| Manageable Direct Cost Total | 276,963 | 339,266 | 342,444 | 0.94% |
| Debt Service | - | - | - | - |
| Non-Manageable Direct Cost Total | - | - | - | - |
| Direct Cost Total | 276,963 | 339,266 | 342,444 | 0.94% |
| Intragovernmental Charges | | | | |
| Charges by/to Other Departments | 76,040 | 80,643 | 86,165 | 6.85% |
| Function Cost Total | 353,003 | 419,909 | 428,609 | 2.07% |
| Program Generated Revenue | | | | |
| 406280 - Prgm, Lessons, & Camps | (1,684) | (3,500) | (500) | -85.71% |
| 406290 - Rec Center Rentals & Activities | (6,171) | - | - | - |
| 406310 - Camping Fees | (2,631) | (3,500) | (500) | -85.71% |
| Program Generated Revenue Total | (10,486) | (7,000) | (1,000) | -85.71% |
| Net Cost | | | | |
| Direct Cost Total | 276,963 | 339,266 | 342,444 | 0.94% |
| Charges by/to Other Departments Total | 76,040 | 80,643 | 86,165 | 6.85% |
| Program Generated Revenue Total | (10,486) | (7,000) | (1,000) | -85.71% |
| Net Cost Total | 342,517 | 412,909 | 427,609 | 3.56% |

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

| | 2019 Actuals | 2020 Revised | 2021 Approved | 21 v 20 % Cha |
|---|------------------|------------------|------------------|------------------|
| Direct Cost by Category | | | | |
| Salaries and Benefits | 243,097 | 261,540 | 265,527 | 1.52% |
| Supplies | 60,732 | 70,200 | 70,200 | - |
| Travel | - | - | - | - |
| Contractual/Other Services | 628,111 | 684,276 | 784,276 | 14.61% |
| Equipment, Furnishings | - | - | - | - |
| Manageable Direct Cost Total | 931,940 | 1,016,016 | 1,120,003 | 10.23% |
| Debt Service | - | - | - | - |
| Non-Manageable Direct Cost Total | - | - | - | - |
| Direct Cost Total | 931,940 | 1,016,016 | 1,120,003 | 10.23% |
| Intragovernmental Charges | | | | |
| Charges by/to Other Departments | 75,979 | 70,826 | 71,747 | 1.30% |
| Function Cost Total | 1,007,919 | 1,086,842 | 1,191,750 | 9.65% |
| Program Generated Revenue | | | | |
| 408380 - Prior Year Expense Recovery | (1,759) | - | - | - |
| 408405 - Lease & Rental Revenue | (6,543) | (6,000) | (6,000) | - |
| Program Generated Revenue Total | (8,301) | (6,000) | (6,000) | - |
| Net Cost | | | | |
| Direct Cost Total | 931,940 | 1,016,016 | 1,120,003 | 10.23% |
| Charges by/to Other Departments Total | 75,979 | 70,826 | 71,747 | 1.30% |
| Program Generated Revenue Total | (8,301) | (6,000) | (6,000) | - |
| Net Cost Total | 999,618 | 1,080,842 | 1,185,750 | 9.71% |