

## **Appendix M**

### **Girdwood Valley Service Area**

(Fund 106000)

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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 Proposed 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 Proposed 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 Proposed	21 v 20 % Chg
<b>Direct Cost by Fund Center</b>				
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%
<b>Direct Cost Total</b>	<b>2,993,302</b>	<b>2,943,403</b>	<b>3,050,568</b>	<b>3.64%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	397,141	414,458	435,148	4.99%
<b>Function Cost Total</b>	<b>3,390,444</b>	<b>3,357,861</b>	<b>3,485,716</b>	<b>3.81%</b>
Program Generated Revenue	(159,740)	(95,260)	(78,802)	-17.28%
<b>Net Cost Total</b>	<b>3,230,703</b>	<b>3,262,601</b>	<b>3,406,914</b>	<b>4.42%</b>

<b>Direct Cost by Category</b>				
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	-	-	-
<b>Direct Cost Total</b>	<b>2,993,302</b>	<b>2,943,403</b>	<b>3,050,568</b>	<b>3.64%</b>

**Position Summary as Budgeted**

Full-Time	2	2	2	-
Part-Time	1	1	1	-
<b>Position Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>-</b>

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

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

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

(Fund Center # 450000)

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

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

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
<b>Direct Cost by Category</b>				
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	-	-	-
<b>Manageable Direct Cost Total</b>	<b>276,963</b>	<b>339,266</b>	<b>342,444</b>	<b>0.94%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>276,963</b>	<b>339,266</b>	<b>342,444</b>	<b>0.94%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	76,040	80,643	86,165	6.85%
<b>Function Cost Total</b>	<b>353,003</b>	<b>419,909</b>	<b>428,609</b>	<b>2.07%</b>
<b>Program Generated Revenue</b>				
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%
<b>Program Generated Revenue Total</b>	<b>(10,486)</b>	<b>(7,000)</b>	<b>(1,000)</b>	<b>-85.71%</b>
<b>Net Cost</b>				
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%
<b>Net Cost Total</b>	<b>342,517</b>	<b>412,909</b>	<b>427,609</b>	<b>3.56%</b>

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

	2019 Actuals	2020 Revised	2021 Proposed	21 v 20 % Chg
<b>Direct Cost by Category</b>				
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	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>931,940</b>	<b>1,016,016</b>	<b>1,120,003</b>	<b>10.23%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>931,940</b>	<b>1,016,016</b>	<b>1,120,003</b>	<b>10.23%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	75,979	70,826	71,747	1.30%
<b>Function Cost Total</b>	<b>1,007,919</b>	<b>1,086,842</b>	<b>1,191,750</b>	<b>9.65%</b>
<b>Program Generated Revenue</b>				
408380 - Prior Year Expense Recovery	(1,759)	-	-	-
408405 - Lease & Rental Revenue	(6,543)	(6,000)	(6,000)	-
<b>Program Generated Revenue Total</b>	<b>(8,301)</b>	<b>(6,000)</b>	<b>(6,000)</b>	<b>-</b>
<b>Net Cost</b>				
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)	-
<b>Net Cost Total</b>	<b>999,618</b>	<b>1,080,842</b>	<b>1,185,750</b>	<b>9.71%</b>