

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 2023 Proposed Budget. It includes \$24,582 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 preliminary 2023 mill rate, based on the 2023 Proposed Budget taxes to be collected and preliminary service area assessed value at 08/25/2022, is calculated as follows:

$$\frac{\$ 4,129,818}{\$ 761,458,845} \times 1,000 = 5.42$$

The actual 2023 taxes to be collected and the actual 2023 mill rate will be based on the 2023 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 2023.

Fund 106000 Summary
Girdwood Valley Service Area
(Fund Center # 355000, 450000, 558000, 746000, 189130)

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Fund Center				
Fire and Rescue (355000) - Department: Fire	889,932	1,012,000	1,255,000	24.01%
Police (450000) - Department: Police	684,314	724,075	811,044	12.01%
Parks & Recreation (558000) - Department: Parks & Recreation	327,949	315,859	304,328	-3.65%
Street Maintenance (746000) - Department: Maintenance & Ops	1,452,496	1,225,370	1,319,376	7.67%
Direct Cost Total	3,354,691	3,277,304	3,689,748	12.58%
Intragovernmental Charges				
Charges by/to Other Departments	410,358	469,214	491,752	4.80%
Function Cost Total	3,765,050	3,746,518	4,181,500	11.61%
Program Generated Revenue	(48,725)	(81,205)	(51,682)	-36.36%
Net Cost Total	3,716,324	3,665,313	4,129,818	12.67%

Direct Cost by Category				
Salaries and Benefits	300,568	292,263	318,074	8.83%
Supplies	46,198	147,678	177,978	20.52%
Travel	-	-	-	-
Contractual/Other Services	2,959,990	2,757,363	3,113,696	12.92%
Debt Service	-	80,000	80,000	-
Equipment, Furnishings	47,935	-	-	-
Direct Cost Total	3,354,691	3,277,304	3,689,748	12.58%

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)

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	14,912	30,000	60,000	100.00%
Travel	-	-	-	-
Contractual/Other Services	866,123	902,000	1,115,000	23.61%
Equipment, Furnishings	8,897	-	-	-
Manageable Direct Cost Total	889,932	932,000	1,175,000	26.07%
Debt Service	-	80,000	80,000	-
Non-Manageable Direct Cost Total	-	80,000	80,000	-
Direct Cost Total	889,932	1,012,000	1,255,000	24.01%
Intragovernmental Charges				
Charges by/to Other Departments	259,045	318,144	337,456	6.07%
Function Cost Total	1,148,977	1,330,144	1,592,456	19.72%
Program Generated Revenue				
406370 - Fire Service Fees	(25,977)	(21,000)	(21,000)	-
408580 - Miscellaneous Revenues	(3,000)	-	-	-
Program Generated Revenue Total	(28,977)	(21,000)	(21,000)	-
Net Cost				
Direct Cost Total	889,932	1,012,000	1,255,000	24.01%
Charges by/to Other Departments Total	259,045	318,144	337,456	6.07%
Program Generated Revenue Total	(28,977)	(21,000)	(21,000)	-
Net Cost Total	1,120,000	1,309,144	1,571,456	20.04%

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

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	684,314	724,075	811,044	12.01%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	684,314	724,075	811,044	12.01%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	684,314	724,075	811,044	12.01%
Intragovernmental Charges				
Charges by/to Other Departments	385	345	563	63.19%
Function Cost Total	684,699	724,420	811,607	12.04%
Net Cost				
Direct Cost Total	684,314	724,075	811,044	12.01%
Charges by/to Other Departments Total	385	345	563	63.19%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	684,699	724,420	811,607	12.04%

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

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	33,729	22,181	27,650	24.66%
Supplies	22,712	47,178	47,178	-
Travel	-	-	-	-
Contractual/Other Services	271,508	246,500	229,500	-6.90%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	327,949	315,859	304,328	-3.65%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	327,949	315,859	304,328	-3.65%
Intragovernmental Charges				
Charges by/to Other Departments	84,942	80,924	83,343	2.99%
Function Cost Total	412,891	396,783	387,671	-2.30%
Program Generated Revenue				
406280 - Programs Lessons & Camps	(528)	(1,500)	(1,500)	-
406290 - Rec Center Rentals & Activities	(1,539)	(100)	(100)	-
406310 - Camping Fees	(2,426)	(1,500)	(1,500)	-
Program Generated Revenue Total	(4,493)	(3,100)	(3,100)	-
Net Cost				
Direct Cost Total	327,949	315,859	304,328	-3.65%
Charges by/to Other Departments Total	84,942	80,924	83,343	2.99%
Program Generated Revenue Total	(4,493)	(3,100)	(3,100)	-
Net Cost Total	408,398	393,683	384,571	-2.31%

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

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	266,839	270,082	290,424	7.53%
Supplies	8,574	70,500	70,800	0.43%
Travel	-	-	-	-
Contractual/Other Services	1,138,045	884,788	958,152	8.29%
Equipment, Furnishings	39,038	-	-	-
Manageable Direct Cost Total	1,452,496	1,225,370	1,319,376	7.67%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	1,452,496	1,225,370	1,319,376	7.67%
Intragovernmental Charges				
Charges by/to Other Departments	65,986	69,801	70,390	0.84%
Function Cost Total	1,518,483	1,295,171	1,389,766	7.30%
Program Generated Revenue				
408380 - Prior Year Expense Recovery	(359)	-	-	-
408405 - Lease & Rental Revenue	(8,668)	(3,000)	(3,000)	-
430030 - Restricted Contributions	(6,228)	-	-	-
Program Generated Revenue Total	(15,255)	(3,000)	(3,000)	-
Net Cost				
Direct Cost Total	1,452,496	1,225,370	1,319,376	7.67%
Charges by/to Other Departments Total	65,986	69,801	70,390	0.84%
Program Generated Revenue Total	(15,255)	(3,000)	(3,000)	-
Net Cost Total	1,503,227	1,292,171	1,386,766	7.32%