

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, the operation and maintenance of a municipal cemetery, the provision of police protection services, and the provision of services in support of policies that promote local housing and economic stability 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 2024 Proposed Budget. It includes \$101,233 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 2024 mill rate, based on the 2024 Proposed Budget taxes to be collected and preliminary service area assessed value at 08/28/2023, is calculated as follows:

$$\frac{\$ 4,496,952}{\$ 813,514,927} \times 1,000 = 5.53$$

The actual 2024 taxes to be collected and the actual 2024 mill rate will be based on the 2024 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 2024.

Fund 106000 Summary Girdwood Valley Service Area

(Fund Center # 355000, 450000, 510900, 558000, 746000, 189130)

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Fund Center				
Housing & Development (510900) - Department: Community De	-	-	50,000	100.00%
Fire and Rescue (355000) - Department: Fire	947,687	1,255,121	1,387,122	10.52%
Police (450000) - Department: Police	721,591	811,044	811,044	-
Parks & Recreation (558000) - Department: Parks & Recreation	286,870	331,828	431,828	30.14%
Street Maintenance (746000) - Department: Maintenance & Ops	899,142	1,317,317	1,422,747	8.00%
Direct Cost Total	2,855,291	3,715,310	4,102,741	10.43%
Intragovernmental Charges				
Charges by/to Other Departments	505,230	516,163	522,544	1.24%
Function Cost Total	3,360,521	4,231,473	4,625,285	9.31%
Program Generated Revenue	(39,443)	(123,594)	(128,333)	3.83%
Net Cost Total	3,321,078	4,107,879	4,496,952	9.47%

Direct Cost by Category				
Salaries and Benefits	276,649	316,015	336,445	6.46%
Supplies	62,046	147,978	147,978	-
Travel	-	-	-	-
Contractual/Other Services	2,538,981	3,171,317	3,506,451	10.57%
Debt Service	6,905	80,000	111,867	39.83%
Equipment, Furnishings	(29,291)	-	-	-
Direct Cost Total	2,855,291	3,715,310	4,102,741	10.43%

Position Summary as Budgeted				
Full-Time	2	2	2	-
Part-Time	1	1	1	-
Position Total	3	3	3	-

Girdwood Service Area Housing & Development
Department: Community Development
Division: CD Administration
(Fund Center # 510900)

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	-	50,000	100.00%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	-	-	50,000	100.00%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	-	-	50,000	100.00%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	-	-	50,000	100.00%
Net Cost				
Direct Cost Total	-	-	50,000	100.00%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	-	-	50,000	100.00%

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	12,730	30,000	30,000	-
Travel	-	-	-	-
Contractual/Other Services	934,957	1,145,121	1,252,582	9.38%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	947,687	1,175,121	1,282,582	9.14%
Debt Service	-	80,000	104,540	30.68%
Non-Manageable Direct Cost Total	-	80,000	104,540	30.68%
Direct Cost Total	947,687	1,255,121	1,387,122	10.52%
Intragovernmental Charges				
Charges by/to Other Departments	348,178	356,679	363,930	2.03%
Function Cost Total	1,295,866	1,611,800	1,751,052	8.64%
Program Generated Revenue				
406370 - Fire Service Fees	(23,554)	(21,000)	(21,000)	-
Program Generated Revenue Total	(23,554)	(21,000)	(21,000)	-
Net Cost				
Direct Cost Total	947,687	1,255,121	1,387,122	10.52%
Charges by/to Other Departments Total	348,178	356,679	363,930	2.03%
Program Generated Revenue Total	(23,554)	(21,000)	(21,000)	-
Net Cost Total	1,272,312	1,590,800	1,730,052	8.75%

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	6,549	-	-	-
Travel	-	-	-	-
Contractual/Other Services	708,137	811,044	803,717	-0.90%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	714,686	811,044	803,717	-0.90%
Debt Service	6,905	-	7,327	100.00%
Non-Manageable Direct Cost Total	6,905	-	7,327	100.00%
Direct Cost Total	721,591	811,044	811,044	-
Intragovernmental Charges				
Charges by/to Other Departments	515	279	290	3.94%
Function Cost Total	722,106	811,323	811,334	0.00%
Net Cost				
Direct Cost Total	721,591	811,044	811,044	-
Charges by/to Other Departments Total	515	279	290	3.94%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	722,106	811,323	811,334	0.00%

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Category				
Salaries and Benefits	7,577	27,650	42,650	54.25%
Supplies	26,161	47,178	47,178	-
Travel	-	-	-	-
Contractual/Other Services	236,843	257,000	342,000	33.07%
Equipment, Furnishings	16,288	-	-	-
Manageable Direct Cost Total	286,870	331,828	431,828	30.14%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	286,870	331,828	431,828	30.14%
Intragovernmental Charges				
Charges by/to Other Departments	87,960	86,141	86,186	0.05%
Function Cost Total	374,830	417,969	518,014	23.94%
Program Generated Revenue				
406280 - Programs Lessons & Camps	(264)	(1,500)	(1,500)	-
406290 - Rec Center Rentals & Activities	(1,732)	(100)	(100)	-
406310 - Camping Fees	(2,931)	(1,500)	(1,500)	-
Program Generated Revenue Total	(4,927)	(3,100)	(3,100)	-
Net Cost				
Direct Cost Total	286,870	331,828	431,828	30.14%
Charges by/to Other Departments Total	87,960	86,141	86,186	0.05%
Program Generated Revenue Total	(4,927)	(3,100)	(3,100)	-
Net Cost Total	369,903	414,869	514,914	24.11%

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Category				
Salaries and Benefits	269,072	288,365	293,795	1.88%
Supplies	16,606	70,800	70,800	-
Travel	-	-	-	-
Contractual/Other Services	659,044	958,152	1,058,152	10.44%
Equipment, Furnishings	(45,579)	-	-	-
Manageable Direct Cost Total	899,142	1,317,317	1,422,747	8.00%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	899,142	1,317,317	1,422,747	8.00%
Intragovernmental Charges				
Charges by/to Other Departments	68,577	73,064	72,138	-1.27%
Function Cost Total	967,720	1,390,381	1,494,885	7.52%
Program Generated Revenue				
408405 - Lease & Rental Revenue	(10,963)	(3,000)	(3,000)	-
Program Generated Revenue Total	(10,963)	(3,000)	(3,000)	-
Net Cost				
Direct Cost Total	899,142	1,317,317	1,422,747	8.00%
Charges by/to Other Departments Total	68,577	73,064	72,138	-1.27%
Program Generated Revenue Total	(10,963)	(3,000)	(3,000)	-
Net Cost Total	956,757	1,387,381	1,491,885	7.53%