

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 2020 Proposed budget. It includes \$62,375 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 2020 mill rate, based on the 2020 Proposed budget taxes to be collected and the service area assessed value at 08/28/2019, is calculated as follows:

$$\frac{\$ 3,232,741}{\$ 594,426,993} \times 1,000 = 5.44$$

The actual 2020 taxes to be collected and the actual 2020 mill rate will be based on the 2020 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)

	2018 Actuals	2019 Revised	2020 Proposed	20 v 19 % Chg
Direct Cost by Fund Center				
Fire and Rescue (355000) - Department: Fire	832,642	867,121	897,121	3.46%
Police (450000) - Department: Police	587,931	650,000	686,000	5.54%
Parks & Recreation (558000) - Department: Parks & Recreation	232,571	315,545	315,696	0.05%
Street Maintenance (746000) - Department: Maintenance & Op	978,593	983,688	1,014,658	3.15%
Direct Cost Total	2,631,736	2,816,354	2,913,475	3.45%
Intragovernmental Charges				
Charges by/to Other Departments	353,560	386,130	394,641	2.20%
Function Cost Total	2,985,296	3,202,484	3,308,116	3.30%
Program Generated Revenue	(105,687)	(91,258)	(75,375)	-17.40%
Girdwood Valley Service Area Fund Balance	-	-	-	-
Net Cost Total	2,879,609	3,111,226	3,232,741	3.91%

Direct Cost by Category				
Salaries and Benefits	230,914	239,223	267,883	11.98%
Supplies	87,382	104,695	134,695	28.65%
Travel	-	-	-	-
Contractual/Other Services	2,285,042	2,472,436	2,510,897	1.56%
Debt Service	1,746	-	-	-
Equipment, Furnishings	26,652	-	-	-
Direct Cost Total	2,631,736	2,816,354	2,913,475	3.45%

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)

	2018 Actuals	2019 Revised	2020 Proposed	20 v 19 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	18,325	-	30,000	100.00%
Travel	-	-	-	-
Contractual/Other Services	812,572	867,121	867,121	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	830,896	867,121	897,121	3.46%
Debt Service	1,746	-	-	-
Non-Manageable Direct Cost Total	1,746	-	-	-
Direct Cost Total	832,642	867,121	897,121	3.46%
Intragovernmental Charges				
Charges by/to Other Departments	224,608	234,763	240,584	2.48%
Function Cost Total	1,057,250	1,101,884	1,137,705	3.25%
Net Cost				
Direct Cost Total	832,642	867,121	897,121	3.46%
Charges by/to Other Departments Total	224,608	234,763	240,584	2.48%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	1,057,250	1,101,884	1,137,705	3.25%

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

	2018 Actuals	2019 Revised	2020 Proposed	20 v 19 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	2,737	-	-	-
Travel	-	-	-	-
Contractual/Other Services	585,193	650,000	686,000	5.54%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	587,931	650,000	686,000	5.54%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	587,931	650,000	686,000	5.54%
Intragovernmental Charges				
Charges by/to Other Departments	250	331	329	-0.60%
Function Cost Total	588,181	650,331	686,329	5.54%
Net Cost				
Direct Cost Total	587,931	650,000	686,000	5.54%
Charges by/to Other Departments Total	250	331	329	-0.60%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	588,181	650,331	686,329	5.54%

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

	2018 Actuals	2019 Revised	2020 Proposed	20 v 19 % Chg
Direct Cost by Category				
Salaries and Benefits	10,271	7,550	7,701	2.00%
Supplies	19,664	34,495	34,495	-
Travel	-	-	-	-
Contractual/Other Services	177,399	273,500	273,500	-
Equipment, Furnishings	25,237	-	-	-
Manageable Direct Cost Total	232,571	315,545	315,696	0.05%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	232,571	315,545	315,696	0.05%
Intragovernmental Charges				
Charges by/to Other Departments	82,639	76,987	79,202	2.88%
Function Cost Total	315,210	392,532	394,898	0.60%
Program Generated Revenue				
406280 - Prgm., Lessons, & Camps	(1,420)	(3,500)	(3,500)	-
406290 - Rec Center Rentals & Activities	(7,722)	-	-	-
406310 - Camping Fees	(1,233)	(3,500)	(3,500)	-
Program Generated Revenue Total	(10,374)	(7,000)	(7,000)	-
Net Cost				
Direct Cost Total	232,571	315,545	315,696	0.05%
Charges by/to Other Departments Total	82,639	76,987	79,202	2.88%
Program Generated Revenue Total	(10,374)	(7,000)	(7,000)	-
Net Cost Total	304,835	385,532	387,898	0.61%

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

	2018 Actuals	2019 Revised	2020 Proposed	20 v 19 % Chg
Direct Cost by Category				
Salaries and Benefits	220,644	231,673	260,182	12.31%
Supplies	46,656	70,200	70,200	-
Travel	-	-	-	-
Contractual/Other Services	709,878	681,815	684,276	0.36%
Equipment, Furnishings	1,415	-	-	-
Manageable Direct Cost Total	978,593	983,688	1,014,658	3.15%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	978,593	983,688	1,014,658	3.15%
Intragovernmental Charges				
Charges by/to Other Departments	46,063	74,049	74,526	0.64%
Function Cost Total	1,024,655	1,057,737	1,089,184	2.97%
Program Generated Revenue				
406625 - Reimbursed Cost-NonGrant Funded	(35,858)	-	-	-
408380 - Prior Year Expense Recovery	(26)	-	-	-
408405 - Lease & Rental Revenue	(4,928)	(6,000)	(6,000)	-
Program Generated Revenue Total	(40,812)	(6,000)	(6,000)	-
Net Cost				
Direct Cost Total	978,593	983,688	1,014,658	3.15%
Charges by/to Other Departments Total	46,063	74,049	74,526	0.64%
Program Generated Revenue Total	(40,812)	(6,000)	(6,000)	-
Net Cost Total	983,844	1,051,737	1,083,184	2.99%