

## 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, 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 2025 Proposed Budget. It includes \$25,629 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 2025 mill rate, based on the 2025 Proposed Budget taxes to be collected and preliminary service area assessed value at 08/29/2024, is calculated as follows:

$$\frac{\$ 4,936,226}{\$ 896,814,455} \times 1,000 = 5.50$$

The actual 2025 taxes to be collected and the actual 2025 mill rate will be based on the 2025 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 2025.

**Fund 106000 Summary**  
**Girdwood Valley Service Area**  
(Fund Center # 355000, 450000, 510900, 558000, 746000, 189130)

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	25 v 24 % Chg
<b>Direct Cost by Fund Center</b>				
Housing & Development (510900) - Department: Planning, Deve	-	50,000	117,600	135.20%
Fire and Rescue (355000) - Department: Fire	1,900,597	1,387,122	1,500,385	8.17%
Police (450000) - Department: Police	807,372	811,044	817,044	0.74%
Parks & Recreation (558000) - Department: Parks & Recreation	306,959	432,777	452,777	4.62%
Street Maintenance (746000) - Department: Maintenance & Ops	1,198,535	1,439,375	1,477,236	2.63%
<b>Direct Cost Total</b>	<b>4,213,463</b>	<b>4,120,318</b>	<b>4,365,042</b>	<b>5.94%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	520,998	604,402	623,913	3.23%
<b>Function Cost Total</b>	<b>4,734,462</b>	<b>4,724,720</b>	<b>4,988,955</b>	<b>5.59%</b>
Program Generated Revenue	(27,942)	(128,333)	(52,729)	-58.91%
<b>Net Cost Total</b>	<b>4,706,520</b>	<b>4,596,387</b>	<b>4,936,226</b>	<b>7.39%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	324,024	337,527	343,823	1.87%
Supplies	54,255	147,978	165,843	12.07%
Travel	-	-	5,000	100.00%
Contractual/OtherServices	3,827,062	3,524,273	3,739,836	6.12%
Debt Service	-	110,540	110,540	-
Equipment, Furnishings	8,122	-	-	-
<b>Direct Cost Total</b>	<b>4,213,463</b>	<b>4,120,318</b>	<b>4,365,042</b>	<b>5.94%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	2	2	2	-
Part-Time	1	1	2	100.00%
<b>Position Total</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>33.33%</b>

**Girdwood Service Area Housing & Development**  
**Department: Planning, Development & Public Works**  
**Division: PDPW Administration**  
(Fund Center # 510900)

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	-	50,000	117,600	135.20%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	-	<b>50,000</b>	<b>117,600</b>	<b>135.20%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	-	-	-	-
<b>Direct Cost Total</b>	-	<b>50,000</b>	<b>117,600</b>	<b>135.20%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	-	-	-	-
<b>Function Cost Total</b>	-	<b>50,000</b>	<b>117,600</b>	<b>135.20%</b>
<b>Net Cost</b>				
Direct Cost Total	-	50,000	117,600	135.20%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	-	<b>50,000</b>	<b>117,600</b>	<b>135.20%</b>

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

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	15,870	30,000	35,000	16.67%
Travel	-	-	5,000	100.00%
Contractual/Other Services	1,880,815	1,252,582	1,355,845	8.24%
Equipment, Furnishings	3,912	-	-	-
<b>Manageable Direct Cost Total</b>	<b>1,900,597</b>	<b>1,282,582</b>	<b>1,395,845</b>	<b>8.83%</b>
Debt Service	-	104,540	104,540	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>104,540</b>	<b>104,540</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>1,900,597</b>	<b>1,387,122</b>	<b>1,500,385</b>	<b>8.17%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	355,138	445,149	459,038	3.12%
<b>Function Cost Total</b>	<b>2,255,736</b>	<b>1,832,271</b>	<b>1,959,423</b>	<b>6.94%</b>
<b>Program Generated Revenue</b>				
406370 - Fire Service Fees	(15,063)	(21,000)	(21,000)	-
<b>Program Generated Revenue Total</b>	<b>(15,063)</b>	<b>(21,000)</b>	<b>(21,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	1,900,597	1,387,122	1,500,385	8.17%
Charges by/to Other Departments Total	355,138	445,149	459,038	3.12%
Program Generated Revenue Total	(15,063)	(21,000)	(21,000)	-
<b>Net Cost Total</b>	<b>2,240,673</b>	<b>1,811,271</b>	<b>1,938,423</b>	<b>7.02%</b>

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

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	2,713	-	-	-
Travel	-	-	-	-
Contractual/Other Services	804,659	805,044	811,044	0.75%
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>807,372</b>	<b>805,044</b>	<b>811,044</b>	<b>0.75%</b>
Debt Service	-	6,000	6,000	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>807,372</b>	<b>811,044</b>	<b>817,044</b>	<b>0.74%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	302	367	365	-0.54%
<b>Function Cost Total</b>	<b>807,675</b>	<b>811,411</b>	<b>817,409</b>	<b>0.74%</b>
<b>Net Cost</b>				
Direct Cost Total	807,372	811,044	817,044	0.74%
Charges by/to Other Departments Total	302	367	365	-0.54%
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>807,675</b>	<b>811,411</b>	<b>817,409</b>	<b>0.74%</b>

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

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	36,491	43,599	46,434	6.50%
Supplies	21,479	47,178	44,843	-4.95%
Travel	-	-	-	-
Contractual/Other Services	245,775	342,000	361,500	5.70%
Equipment, Furnishings	3,213	-	-	-
<b>Manageable Direct Cost Total</b>	<b>306,959</b>	<b>432,777</b>	<b>452,777</b>	<b>4.62%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>306,959</b>	<b>432,777</b>	<b>452,777</b>	<b>4.62%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	91,334	85,869	91,425	6.47%
<b>Function Cost Total</b>	<b>398,293</b>	<b>518,646</b>	<b>544,202</b>	<b>4.93%</b>
<b>Program Generated Revenue</b>				
406280 - Programs Lessons & Camps	(264)	(1,500)	(1,500)	-
406290 - Rec Center Rentals & Activities	(3,371)	(100)	(100)	-
406310 - Camping Fees	(906)	(1,500)	(1,500)	-
<b>Program Generated Revenue Total</b>	<b>(4,541)</b>	<b>(3,100)</b>	<b>(3,100)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	306,959	432,777	452,777	4.62%
Charges by/to Other Departments Total	91,334	85,869	91,425	6.47%
Program Generated Revenue Total	(4,541)	(3,100)	(3,100)	-
<b>Net Cost Total</b>	<b>393,752</b>	<b>515,546</b>	<b>541,102</b>	<b>4.96%</b>

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

	2023 Actuals Unaudited	2024 Revised	2025 Proposed	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	287,533	293,928	297,389	1.18%
Supplies	14,193	70,800	86,000	21.47%
Travel	-	-	-	-
Contractual/Other Services	895,813	1,074,647	1,093,847	1.79%
Equipment, Furnishings	997	-	-	-
<b>Manageable Direct Cost Total</b>	<b>1,198,535</b>	<b>1,439,375</b>	<b>1,477,236</b>	<b>2.63%</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>1,198,535</b>	<b>1,439,375</b>	<b>1,477,236</b>	<b>2.63%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	74,223	73,017	73,085	0.09%
<b>Function Cost Total</b>	<b>1,272,758</b>	<b>1,512,392</b>	<b>1,550,321</b>	<b>2.51%</b>
<b>Program Generated Revenue</b>				
408405 - Lease & Rental Revenue	(7,920)	(3,000)	(3,000)	-
<b>Program Generated Revenue Total</b>	<b>(8,338)</b>	<b>(3,000)</b>	<b>(3,000)</b>	<b>-</b>
<b>Net Cost</b>				
Direct Cost Total	1,198,535	1,439,375	1,477,236	2.63%
Charges by/to Other Departments Total	74,223	73,017	73,085	0.09%
Program Generated Revenue Total	(8,338)	(3,000)	(3,000)	-
<b>Net Cost Total</b>	<b>1,264,421</b>	<b>1,509,392</b>	<b>1,547,321</b>	<b>2.51%</b>