

2020 Girdwood Public Works Budget
Work Session #3

		2018	2019	2020	% of the Budget	2020 comments
1000	Personnel Services					
501010	Straight Time Labor	150,939.00	155,233.00	160,000.00		annual cost of living 1.5 % increase
501040	Annual Leave	2,304.00	2,394.00	2,500.00		
501070	Benefits	4,200.00	0.00	4,200.00		
501080	Retirement	32,129.00	33,073.00	34,140.00		
501090	Life Insurance	161.00	160.00	165.00		
501100	Medical/Dental	24,168.00	28,728.00	24,800.00		
501105	FICA/Medicare Taxes	11,172.00	11,501.00	11,800.00		
501115	Employee Assistance	48.00	48.00	48.00		
501130	Unemployment Insurance	293.00	301.00	320.00		
501140	Long Term Disability	228.00	235.00	240.00		
1000	Personnel Services Totals	\$225,642.00	\$231,673.00	\$238,213.00	21.73%	
2000	Non-Labor					
511010	Office Supplies	1,400.00	1,400.00	1,600.00	0.13%	Resupply General Office Supplies
511170	Fuel	2,863.00	2,800.00	2,600.00	0.28%	MOA Work truck
511380	Repair and Maintenance	66,000.00	66,000.00	66,000.00	6.35%	Road Maintenance Supplies (i.e. Salt, Sand, culverts, RAP)
530360	Repair and Maintenance Contracted	10,000.00	10,000.00	10,000.00	0.00%	Street light maintenance
540150	Advertising	2,000.00	2,000.00	2,000.00	0.19%	Glacier Gazette
540170	Communication	1,000.00	1,000.00	1,000.00	0.10%	Phones
540260	Computer SW License	300.00	300.00	300.00	0.03%	
540300	Fleet Rental	3,515.00	3,515.00	3,515.00		MOA Work Truck
540640	Contractual Svcs	600,000.00	600,000.00	600,000.00	57.77%	Winter and Summer road contract maintenance
550010	Public Utility Services	40,000.00	40,000.00	40,000.00	3.85%	CEA - Street lights, electric at Maintenance Yard
2000	Non-Labor Operating Total	\$ 727,078	\$ 727,015	\$ 727,015	70.01%	
3901	406 Road Improvement Account	0.00	25000.00	25000.00	0.00%	Add to Capital improvement fund for Roads. No contribution since 2016
Total Direct Costs		\$952,720.00	\$983,688.00	\$990,228.00		
	Inter Government Charges (IGC)					Department of Management and Budget sets the IGC's
600110	OECD Data & Analytics	977.00	613.00	613.00		
600460	IGC PeopleSoft Support	\$1,634.00	\$404.00	\$404.00		

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601410	IGC Permit Management		\$2,491.00	\$2,491.00		
601880	IGC SAP Captial Recovery		\$2,379.00	\$2,379.00		
601890	IGC SAP Support Center	\$20,114.00	\$4,976.00	\$4,976.00		
605028	IGC Resource Management Admin	\$55,000.00	\$55,000.00	\$55,000.00		
605221	IGC HLB Rent of Industrial lot			\$2,689.33		
605530	General Liability	\$3,360.00	\$3,053.00	\$3,053.00		
605530	Workers Compensation	\$4,750.00	\$5,133.00	\$5,133.00		
6000	IGC Total	\$85,835.00	\$74,049.00	\$76,738.33	8.34%	
	Subtotals	\$ 1,038,555	\$ 1,057,737	\$ 1,066,966		
9000	Revenues	\$ 9,000	\$ 6,000	\$ 6,000		Community Center Rentals income
	Total Cost	\$ 1,029,555	\$ 1,051,737	\$ 1,060,966	100.07%	
	Difference from 2018 to 2019 Budget			\$ 9,229		
	Mill Rate estimate (Based on 2018 Assessments)			1.80		

Girdwood Parks and Recreation
2020 Worksession #3

		2019 Line Item Totals	2019 Detail	2020 Line Item Totals		2020 Detail	2020 1st Quarter Revision	2019 comments
	Labor	\$7,550.00		\$7,920.00	4.73%			
501010	Seasonal Park Caretaker		\$6,732.00			\$7,000.00		1.5% increase if the current employee returns
501040	Annual Leave		\$226.00			\$300.00		
501105	FICA/Medicare Taxes		\$577.00			\$600.00		Part-time position, 20 hours a week
501130	Unemployment Insurance		\$15.00			\$20.00		
	Labor Total		\$7,550.00			\$7,920.00		
511000	Operating Supplies	\$25,995.00		\$25,500.00	15.22%			
	Campground		\$1,000.00			\$1,000.00		Campsite Maintenance
	Volley Ball Court		\$0.00					New Sand
	Park Improvements		\$3,000.00			\$3,000.00		Gravel, Paint, Hardware, Power washer
	Skate Park		\$5,000.00			\$3,000.00		rebuild ramps.
	Hand Tram		\$3,000.00			\$3,000.00		Annual maintenance needs (new rope, parts, painting)
	Ball Field		\$4,500.00			\$4,000.00		Infield dirt, New outfield fence line and general repairs
	Tree Removal		\$3,000.00			\$3,000.00		Migate hazardous trees
	Disc Golf		\$500.00			\$500.00		Weed wacking, general maintenance
	Forest Fair Park		\$0.00			\$0.00		
	Trails- Materials		\$2,000.00			\$2,000.00		Improved signage and materials to build new bridges/drainages/trend
	Trails- Winter grooming equipment					\$2,000.00		Grooming Maintenance (parts, tools)
	Maintenance Tools		\$1,000.00			\$1,000.00		Screws, drill set, hand saws, misc. tools and parts
	Soccer Field Reseed		\$2,995.00			\$3,000.00		Areate and reseed 50,750 square feet
511170	Fuel	\$3,000.00	\$3,000.00	\$3,000.00	1.79%	\$3,000.00		trails grooming and power maintenance equipment
511380	Repair & Maint Supplies	\$5,500.00		\$5,500.00	3.28%			
	Playground improvements		\$5,000.00			\$5,000.00		Estimated repairs following assessment of the playground
	Beautification		\$500.00			\$500.00		Soil, fertizler, stakes, gloves
530360	Repair & Maint Contracted	\$6,600.00		\$6,600.00	3.94%			
	Window cleaning Contract		\$600.00			\$600.00		facility windows
	Turf & Trash Contract		\$6,000.00			\$6,000.00		Lawn maintenance
540060	Participant Support	\$500.00	\$500.00	\$500.00	0.30%	\$500.00		Supplies for volunteer efforts
540100	Donation to Non-profit Org	\$50,000.00		\$60,000.00	35.82%			
	FVCS Funding		\$20,000.00			\$25,000.00		Partnership Funding to FVCS to assist in providing recreation programs for the Girdwood service area
	Grants					\$35,000.00		Annual amount for Non-profit grants
	GBOS Grant: KEUL		\$5,180.00					Has requested \$8,000.00
	GBOS Grant: Girdwood Art Institute		\$4,440.00					Has requested \$4440
	GBOS Grant: Little Bears		\$9,420.00					Has requested \$10,000.00
	GBOS Grant: Challenge AK		\$6,680.00					Has requested \$10,000.00
	GBOS Grant: Glacier Valley Transit		\$4,280.00					Has Requested \$5,000.00

Girdwood Parks and Recreation
2020 Worksession #3

		2019 Line Item Totals	2019 Detail	2020 Line Item Totals		2020 Detail	2020 1st Quarter Revision	2019 comments
540150	Advertising	\$1,000.00	\$1,000.00	\$1,000.00	0.60%	\$1,000.00		maps, signs, grant ads, Milepost ad etc
540160	Printing and Binding	\$0.00	\$0.00	\$0.00	0.00%	\$0.00		
540640	Contractual Service to Others	\$45,000.00		\$45,000.00	26.87%			
	Invasive Weeds Work		\$5,000.00			\$5,000.00		may be used to leverage RAC grant funding
	Porta Potties		\$8,000.00			\$8,000.00		
	4 Weeks Trail Work with SCA		\$32,000.00			\$32,000.00		Trail only work 4 weeks this year instead for a crew of 6 SCA
550080	Public Utility Services	\$20,000.00	\$20,000.00	\$20,000.00	11.94%	\$20,000.00		Enstar, dumpsters, Chugach
560010	Insurance	\$400.00	\$400.00	\$400.00	0.24%	\$400.00		Volunteer coverage
	Non-Labor Total	\$157,995.00		\$167,500.00	41.53%	\$167,500.00		
3900	Contributions to Others							
3901	Girdwood Parks Capital Improvement fund	\$150,000.00	\$76,000.00	\$150,000.00	37.19%	\$150,000.00		Add to Parks captial improvement fund
	Total Non-labor Cost	\$315,545.00	\$76,000.00	\$325,420.00	80.68%	\$325,420.00	\$0.00	
	Inter Government Charges (IGC)							
600120	IGC OEO - Contract Compliance	\$167.00		\$167.00		\$167.00		Department of Management and Budget sets the IGC's
600240	IGC Reprographics	\$812.00		\$812.00		\$812.00		
600320	IGC Purchasing services	\$4,478.00		\$4,478.00		\$4,478.00		
600360	IGC Payroll	\$116.00		\$116.00		\$116.00		
600370	IGC Accounts Payable	\$1,253.00		\$1,253.00		\$1,253.00		
600460	IGC Peoplesoft Support	\$543.00		\$543.00		\$543.00		
601010	IGC Facilities - Girdwood	\$5,244.00		\$5,244.00		\$5,244.00		
601040	IGC Facilities - Areawide	\$49,705.00		\$49,705.00		\$49,705.00		
601880	SAP Captial recovery	\$3,289.00		\$3,289.00		\$3,289.00		
601890	SAP Support Center IGC	\$6,880.00		\$6,880.00		\$6,880.00		
605023	IGC Horticulture	\$3,998.00		\$3,998.00		\$3,998.00		
605023	IGC General Liability	\$396.00		\$396.00		\$396.00		
605540	IGC Workers Compensation	\$106.00		\$106.00		\$106.00		
6000	IGC Total	\$76,987.00		\$76,987.00	19.09%	\$76,987.00		
9000	Revenues	\$7,000.00		\$7,000.00		\$7,000.00		
	Balance	\$393,082.00		\$403,327.00		\$403,327.00	\$0.00	
	Difference from 2019 to 2020 Budget		\$ 10,245					
	Mill Rate estimate (Based on 2019 Assessments)		0.68					

Girdwood Police service
GBOS 2020
Worksession #3

		2019	2020	2020 1st qtr revision	% of the Budget	2020 Comments
	Non-Labor					
530380	Whittier Police contract	618,000.00	675,000.00			
530380	CPI increase	15,000.00				CPI increase for 19' \$26,004 - \$11,124 credit for 18' CPI mistake No CPI for 2020 as it's the first year of a new contract
540280	Rental of ACS building	12,000.00	12,000.00			
540640	Car Towing and misc police items	5,000.00	5,000.00			Towing cars, Wildlife disposal, signs, PSA's
	Non-Labor Operating Total	\$ 650,000	\$ 692,000		99.96%	
	IGC's					
	IGC OEO - Contract Compliance	\$ 11	\$ 11			
	IGC Purchasing Services	\$ 298	\$ 264			
	IGC Accounts Payable	\$ 22	\$ 13			
	IGC's Total	\$ 331	\$ 288		0.04%	
	Direct Cost Grand Total	\$ 650,331	\$ 692,288	\$ -	100.00%	
	2019 to 2020 Difference	\$ 41,957				
	Mill Rate estimate (Based on 2019 Assessments)	1.17		0.00		

Girdwood Captial Funds 406100 to 406900

Department: Fire	
Fund	Amounts
Undesignated Capital Fund FG00014	\$391,630.66
Fire station Rebuild Grant F07983	\$3,246.16
Total	\$394,876.82

Department: Girdwood P&R	
Fund	Amounts
Undesignated Capital Fund GR17001	\$39,749.65
Undesignated Capital Fund GR16001	\$88,912.00
Girdwood Community Room Fund GR14003	\$74,000.00
Girdwood Pederstrain Flasher Project GR14002	\$6,648.45
Total	\$209,310.10

Department: Street Maintenance	
Fund	Amounts
Undesignated Capital Fund F 000015	\$326,789.91
Moose Meadows Creek Fish Passage Design PW14056	\$33.74
Alyeska Creek Fish Passage Design @ Davos PW14054 - Grant	\$380.68
Alyeska Creek Fish Passage Design @ Mt Hood PW14055 - Grant	\$487.54
Girdwood Industrial Park PW14015	\$131,720.04
Arlberg Repave fund PW07009	\$106,205.00
Girdwood Industrial Park PW14015 - Grant	\$62,299.23
Girdwood Roads and Drainage PW13055 - Grant	\$7,461.80
Girdwood Roads And Drainage PW3026	\$799.36
Total	\$636,177.30

Department: Cemetery	
Fund	Amounts
Cemetery Pre-Development fund	\$2,365.72
Total	\$2,365.72

What you currently pay in taxes

Girdwood property owners pay 12.73 mills:

7.23 mills	Anchorage School District
5.4 mills	Parks, Rec, Fire, Police, Cemetery Services
	1.90 Roads
	1.91 Fire Service (also subsidized by AFD)
	.114 Police Service
	.59 Parks and Rec
	.006 Cemetery Development
	-0.2 Generated revenue/Savings
12.73 mills	Total

- The highest mill rate in Anchorage is 16.49
- Girdwood pays the 5th lowest taxes in the Municipality of Anchorage.
- Girdwood has the lowest Mill Levy when compared with other tax districts with similar services



**2019 Girdwood Property Tax Structure for all Municipal Services
(Tax District 4)**

Based on an example house with a Assessed Value of \$389,900.00 and receiving a Owner occupy exemption/credit (-\$636.50)

Tax Type	Percentage of property tax	Mill Rate	Distribution
Area Wide	0.79%	0.18	38.99
Anchorage School District	56.79%	7.16	2818.98
Girdwood Service Area Services	42.42%	5.33	2105.45
Total	100.00%	12.67	4963.42

2020 Estimated GVSA Mill Rate - GBOS Worksession #1

Distribution Based on an example house with a Assessed Value of \$389,900.00 and receiving a Owner occupy exemption/credit (-\$636.50)
Mill rates estimate basedon 2019 assessments

Girdwood Service Area Tax Breakdown	Percentage of property tax	Mill Rate	Distribution
Street Maintenance	35.00%	1.8	736.75
Fire	35.07%	2.18	738.38
Police	21.00%	1.17	442.14
Parks and Recreations	11.51%	0.67	230.13
Total	102.58%	5.82	2147.4

What do Property Tax Pay for?

Area Wide Services	<p>* Emergency Medical Services (EMS), Libraries, Animal Control, Street Signage & Striping, Treasury, Legal, Administration, Seward Highway Policing, Land Use & Right of Way enforcement, Cemetery Operations, Public Bus system (including grant to GVT)</p> <p>* These services are paid by all property tax payers equally & provided throughout the entire Municipality</p>
Anchorage School District Services:	<p>*K-12 Primary and Secondary Education and associated services</p> <p>*ASD services are paid by all property tax payers equally and provided throughout the entire Municipality</p>
Girdwood Valley Service Area (GVSA):	<p>*Police, Fire, Parks & Rec and Street Maintenance</p> <p>*Girdwood Services are paid only by Girdwood Property tax payers and these funds collected are only used for Girdwood Services listed above</p>

How do we compare?

Girdwood's Tax District 4 as compared to other Muni Tax Districts	<p>*Girdwood has the 5th lowest Mill Levy overall when compared to all tax districts.</p> <p>*Girdwood has the lowest Mill levy when compared with other tax districts with similar government services. (Fire, police, parks, & road maintenance)</p> <p>* Reference 2019 approved Mill Levy Chart attached</p>
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**Municipality of Anchorage
Fund 106000 Girdwood Valley SA
Fund Balance Report
As of December 31, 2018**

Fund Balance as of 12/31/18 before set asides	\$ 1,178,470
8.25% Bond Rating Designation	\$ (246,287)
Board of Supervisors Emergency Operating Designation	\$ (597,059)
Fund Balance after set asides	<u>\$ 335,124</u>
Appropriations:	
None.	\$ -
Available Fund Balance after set aside designations	<u><u>\$ 335,124</u></u>

Capital Bond for a New Little Bears building		
Amount	Yearly Cost	Estimated Mill Rate
\$2,200,000.00	\$143,000.00	0.24

Debt service would be 20 years.

\$25 tax increase per \$100k value of property

Mill Levy by Tax District - 2019: AO 2019-47 (GG) and AO 2019-48 (ASD)

		101	131 104	151 152	161 162	141 105	106	119, 121, 122, 149	Levy w/o ASD, ERSL, & LRSA's	129 Eagle River Street Lights Service Areas	Various Limited Road Service Areas	Levy w/o ASD	School District (ASD)	Total Levy	Tax District
	Tax District	Area wide	Fire	Police	Parks & Rec	Roads & Drainage	Girdwood Valley Levy	Various Rural Road Service Areas							
City/Anchorage	1	0.18	2.32	3.43	0.66	2.61	-	-	9.20	-	-	9.20	7.16	16.36	1
Hillside	2	0.18	2.32	3.43	0.66	-	-	-	6.59	-	-	6.59	7.16	13.75	2
Spenard	3	0.18	2.32	3.43	0.66	2.61	-	-	9.20	-	-	9.20	7.16	16.36	3
Girdwood Valley	4	0.18	-	-	-	-	5.33	-	5.51	-	-	5.51	7.16	12.67	4
Glen Alps SA w/o Fire	5	0.18	-	3.43	-	2.75	-	-	6.36	-	-	6.36	7.16	13.52	5
Spenard w/o Building Safety	8	0.18	2.32	3.43	0.66	2.61	-	-	9.20	-	-	9.20	7.16	16.36	8
Stuckagain Heights w/o Parks & Rec	9	0.18	2.32	3.43	-	-	-	-	5.93	-	1.25	7.18	7.16	14.34	9
Eagle River	10	0.18	2.32	3.43	1.05	-	-	1.92	8.90	-	-	8.90	7.16	16.06	10
Municipal Landfill w/o ERPRSA	11	0.18	2.32	3.43	-	-	-	-	5.93	-	-	5.93	7.16	13.09	11
Canyon Road (Glen Alps SA)	12	0.18	2.32	3.43	0.66	2.75	-	-	9.34	-	-	9.34	7.16	16.50	12
Muni/Outside Bowl w/o APD (w Turnagain Arm P)	15	0.18	-	-	-	-	-	-	0.18	-	-	0.18	7.16	7.34	15
Muni/Outside Bowl with Police	16	0.18	-	3.43	-	-	-	-	3.61	-	-	3.61	7.16	10.77	16
Upper OMalley LRSA	19	0.18	2.32	3.43	0.66	-	-	-	6.59	-	2.00	8.59	7.16	15.75	19
Talus West LRSA	20	0.18	2.32	3.43	0.66	-	-	-	6.59	-	1.30	7.89	7.16	15.05	20
Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA	21	0.18	2.32	3.43	0.66	-	-	-	6.59	-	2.50	9.09	7.16	16.25	21
Chugiak Fire Service Area	22	0.18	1.00	3.43	1.05	-	-	1.92	7.58	-	-	7.58	7.16	14.74	22
Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA	23	0.18	2.32	3.43	-	-	-	-	5.93	-	2.50	8.43	7.16	15.59	23
Birch Tree/Elmore LRSA	28	0.18	2.32	3.43	0.66	-	-	-	6.59	-	1.50	8.09	7.16	15.25	28
Eagle River Valley RRSA w/no Fire	30	0.18	-	3.43	1.05	-	-	1.92	6.58	-	-	6.58	7.16	13.74	30
South Goldenview Area RRSA	31	0.18	2.32	3.43	0.66	-	-	1.80	8.39	-	-	8.39	7.16	15.55	31
Section 6/Campbell Airstrip LRSA	32	0.18	2.32	3.43	0.66	-	-	-	6.59	-	1.25	7.84	7.16	15.00	32
Skyranch Estates LRSA	33	0.18	2.32	3.43	0.66	-	-	-	6.59	-	1.30	7.89	7.16	15.05	33
Valli-Vue Estates LRSA	34	0.18	2.32	3.43	0.66	-	-	-	6.59	-	1.40	7.99	7.16	15.15	34
Mountain Park Estates LRSA	35	0.18	2.32	3.43	0.66	-	-	-	6.59	-	1.00	7.59	7.16	14.75	35
SRW Homeowners LRSA	36	0.18	2.32	3.43	0.66	-	-	-	6.59	-	1.50	8.09	7.16	15.25	36
Mountain Park/Robin Hill LRSA	37	0.18	2.32	3.43	0.66	-	-	-	6.59	-	1.30	7.89	7.16	15.05	37
Raven Woods/Bubbling Brook LRSA	40	0.18	2.32	3.43	0.66	-	-	-	6.59	-	1.50	8.09	7.16	15.25	40
Upper Grover LRSA	41	0.18	2.32	3.43	0.66	-	-	-	6.59	-	1.00	7.59	7.16	14.75	41
View Point	42	0.18	-	3.43	-	2.61	-	-	6.22	-	-	6.22	7.16	13.38	42
Bear Valley LRSA	43	0.18	2.32	3.43	-	-	-	-	5.93	-	1.50	7.43	7.16	14.59	43
Villages Scenic Parkway LRSA	44	0.18	2.32	3.43	0.66	-	-	-	6.59	-	1.00	7.59	7.16	14.75	44
Sequoia Estates LRSA	45	0.18	2.32	3.43	0.66	-	-	-	6.59	-	1.50	8.09	7.16	15.25	45
Eaglewood Contributing RSA	46	0.18	2.32	3.43	1.05	-	-	0.38	7.36	-	-	7.36	7.16	14.52	46
Gateway Contributing RSA	47	0.18	-	3.43	1.05	-	-	0.29	4.95	-	-	4.95	7.16	12.11	47
Paradise Valley South LRSA	48	0.18	2.32	3.43	0.66	-	-	-	6.59	-	1.00	7.59	7.16	14.75	48
ER Street Lights SA w/ Anchorage Fire	50	0.18	2.32	3.43	1.05	-	-	1.92	8.90	0.26	-	9.16	7.16	16.32	50
ER Street Lights SA w/ Chugiak Fire	51	0.18	1.00	3.43	1.05	-	-	1.92	7.58	0.26	-	7.84	7.16	15.00	51
Rockhill LRSA	52	0.18	2.32	3.43	0.66	-	-	-	6.59	-	1.50	8.09	7.16	15.25	52
Totem LRSA	53	0.18	2.32	3.43	0.66	-	-	-	6.59	-	1.00	7.59	7.16	14.75	53
Lakehill LRSA	54	0.18	2.32	3.43	0.66	-	-	-	6.59	-	1.50	8.09	7.16	15.25	54
South Goldenview RRSA w/o Fire	55	0.18	-	3.43	-	-	-	1.80	5.41	-	-	5.41	7.16	12.57	55
Bear Valley LRSA w/o Fire	56	0.18	-	3.43	-	-	-	-	3.61	-	1.50	5.11	7.16	12.27	56
Homestead LRSA	57	0.18	2.32	3.43	0.66	-	-	-	6.59	-	1.30	7.89	7.16	15.05	57
Eagle River Valley RRSA w/ ERSL w/o Fire	58	0.18	-	3.43	1.05	-	-	1.92	6.58	0.26	-	6.84	7.16	14.00	58

Note: District 6 was subsumed to District 18; Districts 14 & 18 were subsumed to District 3. District 7 was subsumed to District 2.
 District 11 is the Anchorage Landfill. District 36 is new from 2005. April 6, 2010, Mt. Park/Robin Hill LRSA voted to become a RRSA (District 37).
 District 57 was created in 2014 for new Homestead LRSA.
 District 58 was created in 2016 for Eagle River Valley with Eagle River Street Light Service but without Fire Service.