

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.

Fund 162000 was created to record and report all financial activity of this service area. The activity of this service area is presented separately in this appendix, in addition to being integrated into the Community Development, Fire, Police, Parks & Recreation, and Maintenance & Operations departments' budgets.

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 2026 Approved Budget. It includes \$79,201 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 2026 mill rate, based on the 2026 Approved Budget taxes to be collected and preliminary service area assessed value at 08/27/2025, is calculated as follows:

$$\frac{\$ \quad 5,465,561}{\$ \quad 984,704,946} \times 1,000 = 5.55$$

The actual 2026 taxes to be collected and the actual 2026 mill rate will be based on the 2026 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 2026.

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

	2024 Actuals Unaudited	2025 Revised	2026 Approved	26 v 25 % Chg
Direct Cost by Fund Center				
Housing & Development (510900) - Department: Community Dev	5,500	117,600	157,600	34.01%
Fire and Rescue (355000) - Department: Fire	1,282,575	1,500,385	1,602,373	6.80%
Police (450000) - Department: Police	807,946	817,044	913,238	11.77%
Parks & Recreation (558000) - Department: Parks & Recreation	419,888	755,099	539,739	-28.52%
Street Maintenance (746000) - Department: Maintenance & Ops	1,233,061	1,517,892	1,671,751	10.14%
Direct Cost Total	3,748,971	4,708,020	4,884,701	3.75%
Intragovernmental Charges				
Charges by/to Other Departments	657,745	671,532	688,561	2.54%
Function Cost Total	4,406,716	5,379,552	5,573,262	3.60%
Program Generated Revenue	(28,584)	(54,701)	(107,701)	96.89%
Net Cost Total	4,378,132	5,324,851	5,465,561	2.64%
Direct Cost by Category				
Salaries and Benefits	347,888	346,145	341,853	-1.24%
Supplies	85,664	165,843	162,343	-2.11%
Travel	-	5,000	5,000	-
Contractual/OtherServices	3,309,465	4,080,492	4,264,965	4.52%
Debt Service	5,954	110,540	110,540	-
Equipment, Furnishings	-	-	-	-
Direct Cost Total	3,748,971	4,708,020	4,884,701	3.75%
Position Summary as Budgeted				
Full-Time	2	2	2	-
Part-Time	1	1	2	100.00%
Position Total	3	3	4	33.33%

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

	2024 Actuals Unaudited	2025 Revised	2026 Approved	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Contractual/Other Services	5,500	117,600	157,600	34.01%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	5,500	117,600	157,600	34.01%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	5,500	117,600	157,600	34.01%
Intragovernmental Charges				
Charges by/to Other Departments	-	-	-	-
Function Cost Total	5,500	117,600	157,600	34.01%
Net Cost				
Direct Cost Total	5,500	117,600	157,600	34.01%
Charges by/to Other Departments Total	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost Total	5,500	117,600	157,600	34.01%

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

	2024 Actuals Unaudited	2025 Revised	2026 Approved	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	4,963	35,000	35,000	-
Travel	-	5,000	5,000	-
Contractual/Other Services	1,277,612	1,355,845	1,457,833	7.52%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	1,282,575	1,395,845	1,497,833	7.31%
Debt Service	-	104,540	104,540	-
Non-Manageable Direct Cost Total	-	104,540	104,540	-
Direct Cost Total	1,282,575	1,500,385	1,602,373	6.80%
Intragovernmental Charges				
Charges by/to Other Departments	483,923	475,532	491,888	3.44%
Function Cost Total	1,766,499	1,975,917	2,094,261	5.99%
Program Generated Revenue				
406370 - Fire Service Fees	(15,600)	(21,000)	(21,000)	-
Program Generated Revenue Total	(15,600)	(21,000)	(21,000)	-
Net Cost				
Direct Cost Total	1,282,575	1,500,385	1,602,373	6.80%
Charges by/to Other Departments Total	483,923	475,532	491,888	3.44%
Program Generated Revenue Total	(15,600)	(21,000)	(21,000)	-
Net Cost Total	1,750,899	1,954,917	2,073,261	6.05%

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

	2024 Actuals Unaudited	2025 Revised	2026 Approved	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	1,883	-	-	-
Travel	-	-	-	-
Contractual/Other Services	800,109	811,044	907,238	11.86%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	801,992	811,044	907,238	11.86%
Debt Service	5,954	6,000	6,000	-
Non-Manageable Direct Cost Total	5,954	6,000	6,000	-
Direct Cost Total	807,946	817,044	913,238	11.77%
Intragovernmental Charges				
Charges by/to Other Departments	405	374	367	-1.87%
Function Cost Total	808,351	817,418	913,605	11.77%
Net Cost				
Direct Cost Total	807,946	817,044	913,238	11.77%
Charges by/to Other Departments Total	405	374	367	-1.87%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	808,351	817,418	913,605	11.77%

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

	2024 Actuals Unaudited	2025 Revised	2026 Approved	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	48,422	48,756	40,396	-17.15%
Supplies	29,628	44,843	41,343	-7.81%
Travel	-	-	-	-
Contractual/Other Services	341,839	661,500	458,000	-30.76%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	419,888	755,099	539,739	-28.52%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	419,888	755,099	539,739	-28.52%
Intragovernmental Charges				
Charges by/to Other Departments	98,011	97,786	99,163	1.41%
Function Cost Total	517,899	852,885	638,902	-25.09%
Program Generated Revenue				
403010 - Assessment Collections	(1,224)	-	-	-
406280 - Programs Lessons & Camps	(264)	(500)	(500)	-
406290 - Rec Center Rentals & Activities	(1,886)	(2,100)	(2,100)	-
406310 - Camping Fees	(1,546)	(1,900)	(1,900)	-
Program Generated Revenue Total	(4,920)	(4,500)	(4,500)	-
Net Cost				
Direct Cost Total	419,888	755,099	539,739	-28.52%
Charges by/to Other Departments Total	98,011	97,786	99,163	1.41%
Program Generated Revenue Total	(4,920)	(4,500)	(4,500)	-
Net Cost Total	512,979	848,385	634,402	-25.22%

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

	2024 Actuals Unaudited	2025 Revised	2026 Approved	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	299,466	297,389	301,457	1.37%
Supplies	49,191	86,000	86,000	-
Travel	-	-	-	-
Contractual/Other Services	884,405	1,134,503	1,284,294	13.20%
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	1,233,061	1,517,892	1,671,751	10.14%
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	1,233,061	1,517,892	1,671,751	10.14%
Intragovernmental Charges				
Charges by/to Other Departments	75,406	97,840	97,143	-0.71%
Function Cost Total	1,308,467	1,615,732	1,768,894	9.48%
Program Generated Revenue				
408405 - Lease & Rental Revenue	(7,795)	(3,000)	(3,000)	-
Program Generated Revenue Total	(8,064)	(3,000)	(3,000)	-
Net Cost				
Direct Cost Total	1,233,061	1,517,892	1,671,751	10.14%
Charges by/to Other Departments Total	75,406	97,840	97,143	-0.71%
Program Generated Revenue Total	(8,064)	(3,000)	(3,000)	-
Net Cost Total	1,300,403	1,612,732	1,765,894	9.50%