

**2026 Girdwood Property Tax Structure for all Municipal Services
(Tax District 4)**

Based on an example house with an Assessed Value of \$1,229,500 and
Taxable value of \$1,154,500 from the owner-occupant exemption/credit

2026 Tax Due			\$14,852.36
Residential Exemption			\$906.00
Total Due			\$13,946.36
Tax Type	Percentage of property tax	Mill Rate	Distribution
Area Wide	3.50%	0.42	484.89
Anchorage School District	52.30%	6.32	7296.44
Girdwood Service Area Services	44.20%	5.34	6165.03
Total Girdwood Property Tax	100.00%	12.08	13946.36

**2026 Girdwood Valley Service Area Department Cost Breakdown
(example per \$1,154,500 home assessed value)**

Girdwood Service Area Tax Breakdown	Percentage of property tax	2026 Budget Totals	Mill Rate	2026 GVSA Distribution
Street Maintenance	33.8%	\$1,913,148.00	1.820	\$4,713.96
Fire	35.1%	\$1,985,067.00	1.889	\$4,895.17
Police	16.3%	\$919,625.00	0.875	\$2,259.23
Housing and Economic Development	1.8%	\$100,000.00	0.095	\$251.03
Parks and Recreations	15.4%	\$869,560.00	0.827	\$2,147.74
Program generated revenues	-2.3%	-\$128,333.00	-0.122	-\$320.77
Total	100.00%	\$5,659,067.00	5.384	\$13,946.36

2027 Estimated GVSA Mill Rate

2027 Mill rates estimate based on 2026 assessments
(example per \$1,154,500 home assessed value)

Girdwood Service Area Tax Breakdown	Percentage of property tax	Proposed Budget Totals	Mill Rate	
Street Maintenance	33.9%	\$1,984,544.00	1.888	
Fire	35.9%	\$2,099,804.00	1.998	
Police	15.7%	\$919,625.00	0.875	
Housing and Economic Development	1.7%	\$100,000.00	0.095	
Parks and Recreations	14.9%	\$872,631.00	0.830	
Program generated revenues	-2.2%	-\$128,333.00	-0.122	
Total	100.00%	\$5,848,271.00	5.564	

*** 1 mill = \$100.00 per \$100k property of value**

*** Taxes to be Collected in SA x 1,000 = Mill Rate**
Service Area Assessed Value

*** Program-generated revenues (gained interest) and Final 2027 property valuations can lower the Mill rate**

Girdwood Valley Service Area (Tax Dist #4) Mill Levy Historical						Tax Dist 1 City/ Downtown
Year	Area Wide Mill	GVSA mill	Anchorage School Dist Mill	Anchorage School Dist Bond Debt mill	Total Levy	
Estimated 2027	0.42	5.34	6.32	0	12.08	
2026	0.42	5.34	6.32	0	12.08	15.57
2025	0.22	5.61	6.32	0	12.15	15.79
2024	0.3	5.36	6.67	0	12.33	16.145
2023	0.04	5.35	7.17	0	12.56	17.03
2022	-0.14	4.92	7.63	0	12.41	16.84
2021	0.05	5.07	7.38	1.09	13.59	17.91
2020	-0.12	5.3	7.75	0	12.93	17.1
2019	0.18	5.33	7.16	0	12.67	16.39
2018	0.1	5.4	7.23	0	12.73	16.4
2017	0.4	5	6.92	0	12.32	15.66
2016	0.15	4.7	6.73	0	11.58	14.89
2015	-0.14	4.08	6.84	0	10.78	14.7
2014	-0.48	3.97	7.06	0	10.55	14.98
2013	-0.43	4.29	7.35	0	11.21	15.56
2012	-0.29	4.14	7.57	0	11.42	15.57
2011	0.09	3.68	7.52	0	11.29	15.48
2010	0.45	3.87	7.44	0	11.76	15.18
Averages 2026 - 2010	0.02	4.75	7.17	0.07	12.02	15.98
1 mill = \$100.00 per \$100k property of value <u>Taxes to be Collected in GVSA</u> x 1,000 = Mill Rate Service Area Assessed Value .						

Total parcels in Tax District 4:

The answer may change slightly depending on exactly what you want to grab. But using Open Data is a great proxy (CAMA Common).

Looking at tax district 4, there are 1,868 parcels.

There were 113 building permits with a Girdwood address from 2022 to now.

This includes new buildings, additions, and alterations.

Things like trade permits, change orders, fire, retros, demos, sign, land clearing and fill/grade are not included.

1. "Open" permits which are sought but haven't been issued. Some of these could now be expired.
2. "Issued" permits which have been approved but not finished. This could mean they've been completed but not closed or expired due to inactivity.
3. "Closed" permits are fully completed.

Count of A/P				
#	Column Labels			
Row Labels	Closed	Issued	Open	Grand Total
COMMBLDG	2	15	6	23
2022		3	1	4
2023	1	1		2
2024		6		6
2025	1	5	4	10
2026			1	1
RESBLDG	11	70	9	90
2022	3	13	1	17
2023	2	19	2	23
2024	3	10	3	16
2025	3	17	1	21
2026		11	2	13
Grand Total	13	85	15	113

This is the commercial/residential split. This is all building permits that have been sought in Girdwood that have either been completed or are still somewhere in the process.

Year	Commercial	Residential
2022	4	17
2023	2	23
2024	6	16
2025	10	21
2026	1	13

		2025	2026 GBOS approved 1st Qtr. Rev	2026 Assembly Approved	2027 WS #3
	LABOR STAFF	\$ 899,245	\$ 941,059		\$ 1,100,000
	LABOR PAID ON CALL		\$ 41,000		\$ 55,000
	Retirement Contribution	\$ 36,000	\$ 42,000		\$ 42,000
	Health Insurance	\$ 137,600	\$ 154,000		\$ 154,000
	Contractual Labor Cost			\$ 1,388,833	
	Labor Total	\$ 1,072,845	\$ 1,178,059	\$ 1,388,833	\$ 1,351,000
	NON-LABOR				
	Office Supplies	\$ 2,000	\$ 1,800		\$ 1,800
	Operating Expenses	\$ 47,000	\$ 50,000		\$ 65,000
	Fuel	\$ 12,000	\$ 10,000		\$ 10,000
	Uniforms	\$ 5,000	\$ 6,974		\$ 12,000
	Repair and Maint	\$ 5,000	\$ 5,000		\$ 10,000
	Professional Services	\$ 54,000	\$ 50,000		\$ 52,000
	Communications	\$ 10,000	\$ 20,000		\$ 18,000
	Travel Expenditures	\$ 5,000	\$ 5,000		\$ 6,000
	Insurance	\$ 46,000	\$ 56,000		\$ 80,310
	Training	\$ 28,000	\$ 30,000		\$ 30,000
	Non-Labor Total	\$ 214,000	\$ 234,774	\$ -	\$ 285,110
540640	Total	\$ 1,286,845	\$ 1,412,833	\$ 1,388,833	\$ 1,636,110
511380	Vehicle maintenance	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
580640	Capital Contributions	\$ 74,000	\$ 154,540	\$ 178,540	\$ 100,000
	Engine 41 Capital Loan Payment	\$ 104,540			\$ -
	Direct Cost Total	\$ 1,500,385	\$ 1,602,373	\$ 1,602,373	\$ 1,771,110
600050	IGC Ombudsman			\$ 284	\$ 284
600740	IGC AFD Operations management	\$ 99,499	\$ 100,758	\$ 92,265	\$ 57,265
600750	IGC Office of Fire Chief	\$ 21,549	\$ 23,328	\$ 23,654	\$ 4,654
600770	IGC AFD Finance	\$ 12,084	\$ 14,810	\$ 15,077	\$ 15,077
600780	IGC AFD Data Systems	\$ 25,864	\$ 25,549	\$ 26,011	\$ 26,011
600790	IGC AFD Shop	\$ 220,080	\$ 227,904	\$ 152,338	\$ 152,338
601010	IGC Facilities -Girdwood	\$ 67,607	\$ 70,096	\$ 65,058	\$ 65,058
601470	IGC PW Communications	\$ 16,652	\$ 16,283	\$ 16,102	\$ 16,102

601650	IGC Fire Comm Non-911	\$ 12,197	\$ 13,160	\$ 12,150	\$ 12,150
601900	IGC-OECD GIS Licensing			\$ 755	\$ 755
	Total for IGC's	\$ 475,532	\$ 491,888	\$ 403,694	\$ 349,694
406370	Fire Service Fees	-\$21,000.00	-\$21,000.00	-\$21,000.00	-\$21,000.00
	Overall Total	\$ 1,954,917.00	\$ 2,073,261.00	\$ 1,985,067.00	\$ 2,099,804.00

Difference from the 2026 current budget to
Proposed 2027 budget \$ 114,737
Estimated Mill Rate 2.00

Girdwood Housing and Economic Budget WS #3

	Non-Labor	2025	2026	Proposed 2027	2027 Comments
510900	Housing & Economic Contractual Other		100000	100000	
	STR regulation support				
	Overhead / IGC	3000			
	3rd party contract	39600			
	Planning	0			
	Pre-development work	75000			
Revenue	STR permit fees (370 @ \$100)				
	Direct Cost Total	117,600.00	100,000.00	100,000.00	
	Mill rate estimate	0.102			
	Difference from Current 2026 to Proposed 2027	0.00			

GVSA Roads Budget Work session 3

		2025	2026	2027	% of the Budget	2027 comments
1000	Personnel Services					
501010	Straight Time Labor	184,831.00	202,378.00	208,449.00		3% Cost of living increase
501040	Annual Leave	2,910.00	3,147.00	3,384.00		
501080	Retirement	39,631.00	43,492.00	47,353.00		
501090	Life Insurance	82.00	82.00	82.00		
501100	Medical/Dental	55,332.00	60,816.00	65,000.00		
501105	FICA/Medicare Taxes	13,781.00	15,124.00	18,000.00		
501115	Employee Assistance	48.00	48.00	48.00		
501130	Unemployment Insurance	360.00	395.00	400.00		
501140	Long Term Disability	414.00	455.00	475.00		
	Labor Total	\$297,389.00	\$325,937.00	\$343,191.00	18.41%	
2000	Non-Labor					
511010	Operating	1000.00	1000.00	1000.00		Resupply General Office Supplies
	Office Supplies	2,000.00	2,000.00	2,000.00		
511170	Fuel	3,000.00	3,000.00	3,000.00		MOA Work truck
511380	Repair and Maintenance Supplies	80,000.00	100,000.00	100,000.00		Road Maintenance Supplies (i.e. Salt, Sand, culverts, RAP)
530360	Repair and Maintenance Contracted	32,000.00	132,000.00	132,000.00		Street light maintenance and Catch basin cleaning, additional thaw services
540150	Advertising					
540170	Communication	0.00	0.00	0.00		Phones
540260	Computer SW License					
540300	Fleet Rental	12,503.00	21,318.00	21,318.00		MOA Work Trucks
540640	Contractual Svcs	700,000.00	795,858.00	850,000.00		Rebid the roads contract in 2026 and expect a price increase on hourly use of equipment
550010	Public Utility Services	40,000.00	40,000.00	40,000.00		CEA - Street lights, electric at Maintenance Yard
	Non-Labor Total	\$ 870,503	\$ 1,095,176	\$ 1,149,318	53.88%	
580530	Contribution to Capital	\$ 350,000	\$ 400,000	\$ 400,000	21.66%	

GVSA Roads Budget Work session 3

Total Direct Costs	\$ 1,517,892	\$ 1,821,113	\$ 1,892,509
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**Inter Government
Charges (IGC)**

Department of Management and Budget sets the IGC's

600050 IGC Ombudsmen

601420	IGC Resource Management Admin	\$55,000.00	\$55,000.00	\$55,000.00
601880	IGC SAP Capital Recovery	\$2,379.00	\$2,379.00	\$2,379.00
601890	IGC SAP Support Center	\$4,324.00	\$4,286.00	\$4,286.00
601900	IGC-OECD GIS Licensing	\$208.00	\$184.00	\$184.00
605530	General Liability	\$26,968.00	\$26,355.00	\$26,355.00
605540	Workers Compensation	\$8,961.00	\$9,631.00	\$9,631.00

6000	IGC Total	\$97,840.00	\$97,835.00	\$97,835.00	6.07%
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	Subtotals	\$ 1,615,732	\$ 1,918,948	\$ 1,990,344	100.01%
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9000	Revenues	\$ 3,000	\$ 5,800	\$ 5,800	
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	Total Cost	\$ 1,612,732	\$ 1,913,148	\$ 1,984,544	
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**Difference from 2026 to
2027 Budget
Mill Rate Estimate**

\$ 71,396
1.89

Parks and Rec Budget Meeting 3

		2026 Line Item Totals		2026 Detail		2027 Line Item Totals		2027 Detail	2027 comments
	Labor	\$57,954.00	29.07%			\$61,025.00	30.61%		
501010	Seasonal Park Caretaker			\$52,290.00				\$55,000.00	2 Parks Caretake II seasonal positions
501040	Annual Leave			\$1,566.00				\$1,700.00	
501105	FICA/Medicare Taxes			\$3,994.00				\$4,200.00	
501130	Unemploymen t Insurance			\$104.00				\$125.00	
	Labor Total			\$57,954.00				\$61,025.00	
511000	Operating Supplies	\$33,843.00	16.98%			\$33,843.00	16.98%		
	Campground			\$500.00				\$500.00	Campsite Maintenance
	Maintenance Supplies			\$2,000.00				\$2,000.00	Trash bags, mutt mitts
	Park Improvements			\$5,000.00				\$5,000.00	Gravel, Paint, Hardware, Power washer
	Skate Park			\$4,000.00				\$4,000.00	rebuild ramps.
	Hand Tram			\$0.00				\$0.00	General maintenance to keep terminals safe
	Tennis Courts			\$2,000.00				\$2,000.00	Surface repair & maintenance
	Ball Field			\$4,165.00				\$4,165.00	Infield dirt, Aerate and reseed field, general repairs
	Tree Removal			\$2,000.00				\$2,000.00	Mitigate hazardous trees
	Disc Golf			\$1,000.00				\$1,000.00	Weed whacking, general maintenance
	Trails- Materials			\$3,000.00				\$3,000.00	Improved signage and materials to build new bridges/drainages/trend
	Trails- Winter grooming equipment			\$4,000.00				\$4,000.00	Grooming Maintenance (parts, tools)

Parks and Rec Budget Meeting 3

	Maintenance Tools			\$1,178.00			\$1,178.00	Screws, drill set, hand saws, misc. tools and parts
	Soccer Field Reseed			\$5,000.00			\$5,000.00	Aerate and reseed 50,750 square feet
511170	Fuel	\$3,000.00	1.50%	\$3,000.00	\$3,000.00	1.50%	\$3,000.00	trails grooming and power maintenance equipment
511380	Repair & Maint Supplies	\$4,500.00	2.26%		\$4,500.00	2.26%		
	Playground improvements			\$4,000.00			\$4,000.00	Estimated repairs following assessment of the playground
	Beautification			\$500.00			\$500.00	Soil, fertilizer, stakes, gloves
530360	Repair & Maint Contracted	\$34,100.00	17.11%		\$34,100.00	17.11%		
	Window cleaning Contract			\$600.00			\$600.00	facility windows
	Turf & Trash Contract, Contractor support			\$33,500.00			\$33,500.00	Lawn maintenance, seeding and fertilizer
540060	Participant Support	\$500.00	0.25%	\$500.00	\$500.00	0.25%	\$500.00	Supplies for volunteer efforts
540100	Donation to Non-profit Org	\$65,000.00	32.61%		\$65,000.00	32.61%		
	FVCS Funding			\$25,000.00			\$25,000.00	Partnership Funding to FVCS to assist in providing recreation programs for the Girdwood service area

Parks and Rec Budget Meeting 3

	GVT Funding			\$7,500.00			\$7,500.00	per Supervisor amendment
	Little Bears Funding			\$10,000.00			\$10,000.00	per Supervisor amendment
	Grants			\$22,500.00			\$22,500.00	per Supervisor amendment
	GBOS Grant: KEUL							
	GBOS Grant: Girdwood Art Institute							
	GBOS Grant: TAMS							
	GBOS Grant: Challenge AK							
540150	Advertising	\$1,000.00	0.50%	\$1,000.00	\$1,000.00	0.50%	\$1,000.00	maps, signs, grant ads, Milepost ad etc
540640	Contractual Service to Others	\$33,000.00	16.55%		\$33,000.00	16.55%		
	Invasive Weeds Work			\$5,000.00			\$5,000.00	may be used to leverage RAC grant funding
	Porta Potties			\$18,000.00			\$18,000.00	
	2-Week Trail Work with Alaska Trails			\$10,000.00			\$10,000.00	SCA or Alaska Trails trail crew for 10 days
550080	Public Utility Services	\$24,000.00	12.04%	\$24,000.00	\$24,000.00	12.04%	\$24,000.00	Enstar, dumpsters, Chugach
560010	Insurance	\$400.00	0.20%	\$400.00	\$400.00	0.20%	\$400.00	Volunteer coverage
	Non-Labor Total	\$199,343.00	22.92%	\$199,343.00	\$199,343.00	22.84%	\$199,343.00	

Parks and Rec Budget Meeting 3

580530	Contributions to Others							
	Girdwood Parks Capital Improvement fund	\$500,000.00	57.50%	\$500,000.00	\$500,000.00	57.30%	\$500,000.00	Add to Parks capital improvement fund
	Total Non-labor Cost	\$757,297.00	87.09%	\$757,297.00	\$760,368.00	87.14%	\$760,368.00	
	Inter-Government Charges (IGC)							
600320	IGC Purchasing services			\$7,557.00			\$7,557.00	
600360	IGC Payroll			\$587.00			\$587.00	
600370	IGC Accounts Payable			\$1,548.00			\$1,548.00	
600460	IGC Rev Mgmt-Cash Receipts							
601010	IGC Facilities - Girdwood			\$10,962.00			\$10,962.00	
601040	IGC Facilities - Libraries			\$81,379.00			\$81,379.00	
601880	SAP Capital recovery			\$3,289.00			\$3,289.00	
601890	SAP Support Center IGC			\$5,926.00			\$5,926.00	
605023	IGC Horticulture			\$3,998.00			\$3,998.00	
605023	IGC General Liability			\$1,186.00			\$1,186.00	
605540	IGC Workers Compensation			\$2,831.00			\$2,831.00	

Parks and Rec Budget Meeting 3

6000	IGC Total	\$119,263.00		\$119,263.00		\$119,263.00		\$119,263.00	
	Subtotal	\$876,560.00		\$876,560.00		\$879,631.00		\$879,631.00	
	Revenues accounts	\$7,000.00		\$7,000.00		\$7,000.00		\$7,000.00	
	Balance	\$869,560.00		\$869,560.00		\$872,631.00		\$872,631.00	
	Difference from 2026 to 2027 Budget	\$ 3,071							
	Mill Rate estimate (Based on 2026 Assessments)	0.83							

Police Budget Work session 3

		2024	2025	2026	2027	2027 Comments
	Non-Labor					
530380	Whittier Police contract	793,044.00	793,044.00	889,238.00	889,238.00	Year 2 of 2 for police contract extension increase
	Overtime for special events					
530380	CPI increase					Under new contract no CPI increase
540280	Rental of ACS building	6,000.00	12,000.00	18,000.00	18,000.00	Substation rental increase for tenant improvements payback
540640	Car Towing and misc police items	12,000.00	12,000.00	12,000.00	12,000.00	Towing cars, Wildlife disposal, signs, PSA's
	Inter Government Charges (IGC)					
	600320					
	600370 IGC Accounts Payable	367.00	374.00	387.00	387.00	
	Direct Cost Grand Total	\$ 811,411	\$ 817,418	\$ 919,625	\$ 919,625	
	Mill Rate Estimate	0.93				
	2026 to 2027 Difference	\$ -				

2027 Girdwood Service Area Capital Projects List

Division	Priority	Project	Estimated Cost	Notes	Status
-	<u>1</u>	Build Glacier Creek Bridge at Winner Creek Trail	\$2.1 to \$3m	Build new bridge to provide a year round connection for Winner Creek Trail. Partnership with USFS. Still seeking Grant funders, private donation, fundraising, etc.	Funding secured from State of Alaska Capital Grant GVSA Contribution Rasmuson Fund USFS Contribution 2026/27 Build ??
	<u>3</u>	Barren to Alyeska Highway Trail connection	\$500k	As recognized in the Girdwood Trails plan, build out a new trail connection between Alyeska Highway Ped Path and Barren Road to provide a safer route for pedestrians between the Timberline Neighborhood and Alyeska Highway.	2027 Feasibility study/design 2028 to 2023 Build
	<u>2</u>	New Snow Grooming Machine	\$25k	To add to our grooming fleet and eventually replace our aging Arctic Cat machine	2026/27
	<u>4</u>	New Maintenance Garage at Girdwood Park	\$3m	Replace Old City Hall with new maintenance Garage for the Service Area operation. Building could include public restrooms	Lease back Loan to fund
-	-				
<u>Street Maintenance</u>	<u>1</u>	Fish Passage Culverts on Alyeska Creek and Mt. Hood	\$900k to \$1.5million	This is the last one of three culverts are in need of replacement in this area and if replaced then need to be built to fish passage standards.	2027

	<u>2</u>	Power to Girdwood Service Area Lot in Industrial Park	\$50 to 80K	Once platting is completed and GVSA take full ownership of the lot, then site plan will be created to bring power to the lot to keep equipment warm in the winter and provide lighting for winter operations.	Design completed, awaiting replat and ownership of the lot by GVSA
	<u>3</u>	Pave Timberline past Vail intersection and Vail Hill to Loveland intersection	\$3 to 3.5	This section of Timberline and Vail has constant potholing and dust problems due to the high volume of traffic that collects. Recommend paving, ditching and speed humps if Traffic department allows.	Design report completed. Determine which alternative works best for Timberline Lease back Loan to Fund
	<u>1</u>	California Creek Fish box culvert at Ruane	\$1.6 m EPA Grant \$400k GVSA Fund	An RFP for design and engineering services is about to be released for the project.	Project Funded 2027 Construction
	<u>4</u>	Covered Sand Storage	\$500k	Install a Coverall domed tent over the sand storage area. This will provide better protection of our the winter traction sand from freezing during the winter when needed most.	Project after lot is under GVSA ownership
<u>Fire</u>	<u>1</u>	Fire Training Area	\$200k to \$300k	Create Fire training area with new containment training pad for vehicle extraction training and fire training prop building. Girdwood has submitted 2026 federal grant request for \$138,000 for a fire training prop for this location.	Project after lot is under GVSA ownership
	<u>2</u>	Tender 41	\$900,000.00	Tender 41 reaching National Fire Protection Agency, end of service standard. Tenders needed for fire suppression in the 50% of the community that does not have hydrants	Fund in 2023 Engine arrives in early 2026

	<u>3</u>	Brush 41	\$650,000	Replace Brush 41 with a new pump and roll wildland truck	GBOS and GFR requested assistance from AFD in obtaining this vehicle with federal funding in 2019
	<u>4</u>	Tactical Ladder Truck	\$1,500,000	Ladder truck to support life safety rescue and fire suppression in taller Girdwood multifamily and commercial occupancies. This would be a smaller sized truck than an AFD ladder truck or quint.	
	-				
<u>POLICE</u>	-	No Capital purchase at this time			

GHEC and PSAC are providing comments uses for funds from non-residential taxes:

Public Safety IT Projects: Funded through areawide levy

Used only on IT that is only used in MOA.

PSAC discussed at their meeting Aug 11, excerpted below:

MOA tax levy funds for Tourism Improvement Projects

Projects must be for promotion of tourism.

Ideas discussed:

- signage needs to direct visitors to trails and resources
- public restrooms in high density visitation areas, such as the Girdwood Station Mall
- trash service in high density visitation areas, such as Girdwood Station Mall
- additional signage to encourage visitors to use facilities such as the US Forest Service, which has restrooms and visitor information
- Potential for creating a rest-stop with restrooms along the highway north or south of Girdwood.

Motion:

PSAC moves to recommend that GBOS focus on TIPS projects to focus on trash and bathrooms, starting at the entry to the valley near the Girdwood Station Mall.

Motion by DC/2nd LN

Motion carries by assent

TIPS (Tourism Improvement Projects): Funds collected from bed tax.

2027 funding is \$1.5M

GHEC discussed at their meeting Aug 5, excerpted below

Motion:

GHEC moves to recommend to GBOS a Girdwood Tourism Projects Package of \$100,000 for various Girdwood projects, \$50,000 for RV park study and \$50,000 to be specified at the GBOS meeting.

Motion by KH/2nd MS

Motion carries 4-0