

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	
	Percentage of property tax	Mill Rate		Distribution
Tax Type				
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)				
	Percentage of property tax	2026 Budget Totals	Mill Rate	2026 GVSA Distribution
Girdwood Service Area Tax Breakdown				
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)				
	Percentage of property tax	Proposed Budget Totals	Mill Rate	
Girdwood Service Area Tax Breakdown				
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

What do Property Taxes Pay for?

**Area Wide
Services**

* 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)
 * These services are paid by all property taxpayers equally & provided throughout the entire
 Municipality
 *In certain years, non-property tax strong revenues (i.e., fuel tax, tobacco tax, bed tax) produce
 enough funds that it can give a rebate back to property taxpayers

**Anchorage School
District Services:**

*K-12 Primary and Secondary Education and associated services
 *ASD services are paid by all property tax payers equally and provided throughout the entire
 Municipality

**Girdwood Valley
Service Area
(GVSA):**

*Police, Fire, Parks & Rec and Street Maintenance
 *Girdwood Services are paid only by Girdwood Property tax payers and these funds collected are
 only used for Girdwood Services listed above

How do we compare?

**Girdwood's Tax
District 4 as
compared to**

*In 2026, Girdwood has the 6th lowest Mill Levy overall compared to all tax districts.
 *Girdwood has the lowest Mill levy compared to other tax districts with similar government
 services. (Fire, police, parks, & road maintenance)
 * Reference the 2026 approved Mill Levy Chart attached

other Muni Tax Districts	
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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 .						

Girdwood Fire 2027 Budget
Final Budget Meeting 8.31.27

		2025	2026 GBOS approved 1st Qtr. Rev	2026 Assembly Approved	2027 WS #1
	LABOR STAFF	\$ 899,245	\$ 941,059		\$ 1,137,833
	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	\$ 1,388,833
	NON-LABOR				
	Office Supplies	\$ 2,000	\$ 1,800	\$ 1,800	\$ 2,000
	Operating Expenses	\$ 47,000	\$ 50,000	\$ 50,000	\$ 55,000
	Fuel	\$ 12,000	\$ 10,000	\$ 10,000	\$ 10,000
	Uniforms	\$ 5,000	\$ 6,974	\$ 6,974	\$ 10,000
	Repair and Maint	\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000
	Professional Services	\$ 54,000	\$ 50,000	\$ 50,000	\$ 52,000
	Communications	\$ 10,000	\$ 20,000	\$ 20,000	\$ 18,000
	Travel Expenditures	\$ 5,000	\$ 5,000	\$ 5,000	\$ 6,000
	Insurance	\$ 46,000	\$ 56,000	\$ 56,000	\$ 80,310
	Training	\$ 28,000	\$ 30,000	\$ 30,000	\$ 30,000
	Non-Labor Total	\$ 214,000	\$ 234,774	\$ 234,774	\$ 273,310
540640	Total	\$ 1,286,845	\$ 1,412,833	\$ 1,623,607	\$ 1,662,143
511380	Vehicle maintenance	\$ 35,000	\$ 35,000	\$ 35,000	\$ 20,000
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	\$ 1,837,147	\$ 1,782,143
600050	IGC Ombudsman			\$ 284	
600740	IGC AFD Operations management	\$ 99,499	\$ 100,758	\$ 92,265	\$ 92,265
600750	IGC Office of Fire Chief	\$ 21,549	\$ 23,328	\$ 23,654	\$ 23,654
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

Girdwood Fire 2027 Budget
Final Budget Meeting 8.31.27

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	\$ 403,410
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	\$ 2,219,841.00	\$ 2,164,553.00

Difference from the 2026 current budget
to Proposed 2027 budget
Estimated Mill Rate

\$ 91,292
2.10

GHEC 2027 Budget
Final Budget meeting 8/31/26

	Non-Labor	2025	2026	Proposed 2027	2027Comments
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			

2027 GVSA Road Service Budget
Final Budget Meeting 8/31/26

		% of the Budget			
		2025	2026	2027	
1000	Personnel Services				
501010	Straight Time Labor	184,831.00	202,378.00	208,449.00	
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	
	Office Supplies	2,000.00	2,000.00	2,000.00	
511170	Fuel	3,000.00	3,000.00	3,000.00	
511380	Repair and Maintenance Supplies	80,000.00	100,000.00	100,000.00	
530360	Repair and Maintenance Contracted	32,000.00	132,000.00	132,000.00	
540150	Advertising				
540170	Communication	0.00	0.00	0.00	
540260	Computer SW License				
540300	Fleet Rental	12,503.00	21,318.00	21,318.00	
540640	Contractual Svcs	700,000.00	795,858.00	850,000.00	
550010	Public Utility Services	40,000.00	40,000.00	40,000.00	

2027 GVSA Road Service Budget
Final Budget Meeting 8/31/26

	Non-Labor Total	\$ 870,503	\$ 1,095,176	\$ 1,149,318	53.88%
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580530	Contribution to Capital	\$ 350,000	\$ 400,000	\$ 400,000	21.66%
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Total Direct Costs		\$ 1,517,892	\$ 1,821,113	\$ 1,892,509	
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Department of
Management and Budget
sets the IGC's

Inter Government Charges (IGC)

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%

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 \$ 71,396
Mill Rate Estimate 1.89

2027 Parks and Rec Budget
Final Budget Meeting 8/31/26

		2026 Line Item Totals		2026 Detail		2027 Line Item Totals		2027 Detail
	Labor	\$57,954.00	29.07%			\$61,025.00	30.61%	
501010	Seasonal Park Caretaker			\$52,290.00				\$55,000.00
501040	Annual Leave			\$1,566.00				\$1,700.00
501105	FICA/Medicare Taxes			\$3,994.00				\$4,200.00
501130	Unemployment 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
	Maintenance Supplies			\$2,000.00				\$2,000.00
	Park Improvements			\$5,000.00				\$5,000.00
	Skate Park			\$4,000.00				\$4,000.00
	Hand Tram			\$0.00				\$0.00
	Tennis Courts			\$2,000.00				\$2,000.00
	Ball Field			\$4,165.00				\$4,165.00
	Tree Removal			\$2,000.00				\$2,000.00
	Disc Golf			\$1,000.00				\$1,000.00
	Trails- Materials			\$3,000.00				\$3,000.00
	Trails- Winter grooming equipment			\$4,000.00				\$4,000.00
	Maintenance Tools			\$1,178.00				\$1,178.00
	Soccer Field Reseed			\$5,000.00				\$5,000.00
511170	Fuel	\$3,000.00	1.50%	\$3,000.00		\$3,000.00	1.50%	\$3,000.00
511380	Repair & Maint Supplies	\$4,500.00	2.26%			\$4,500.00	2.26%	
	Playground improvements			\$4,000.00				\$4,000.00
	Beautification			\$500.00				\$500.00

2027 Parks and Rec Budget
Final Budget Meeting 8/31/26

530360	Repair & Maint Contracted	\$34,100.00	17.11%		\$34,100.00	17.11%	
	Window cleaning Contract			\$600.00			\$600.00
	Turf & Trash Contract, Contractor support			\$33,500.00			\$33,500.00
540060	Participant Support	\$500.00	0.25%	\$500.00	\$500.00	0.25%	\$500.00
540100	Donation to Non-profit Org	\$65,000.00	32.61%		\$65,000.00	32.61%	
	FVCS Funding			\$25,000.00			\$25,000.00
	GVT Funding			\$7,500.00			\$7,500.00
	Little Bears Funding			\$10,000.00			\$10,000.00
	Grants			\$22,500.00			\$22,500.00
	GBOS Competitive Grant Funding: KEUL; Girdwood Art Inst; TAMS; Challenge, GVT						
540150	Advertising	\$1,000.00	0.50%	\$1,000.00	\$1,000.00	0.50%	\$1,000.00
540640	Contractual Service to Others	\$33,000.00	16.55%		\$33,000.00	16.55%	
	Invasive Weeds Work			\$5,000.00			\$5,000.00
	Porta Potties			\$18,000.00			\$18,000.00
	2-Week Trail Work with Alaska Trails			\$10,000.00			\$10,000.00
550080	Public Utility Services	\$24,000.00	12.04%	\$24,000.00	\$24,000.00	12.04%	\$24,000.00
560010	Insurance	\$400.00	0.20%	\$400.00	\$400.00	0.20%	\$400.00
	Non-Labor Total	\$199,343.00	22.92%	\$199,343.00	\$199,343.00	22.84%	\$199,343.00

2027 Parks and Rec Budget
Final Budget Meeting 8/31/26

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
	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
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						

2027 Police Budget
Final Budget Meeting 8.31.26

		2024	2025	2026	2027
	Non-Labor				
530380	Whittier Police contract	793,044.00	793,044.00	889,238.00	889,238.00
	Overtime for special events				
530380	CPI increase				
540280	Rental of ACS building	6,000.00	12,000.00	18,000.00	18,000.00
540640	Car Towing and misc police items	12,000.00	12,000.00	12,000.00	17,000.00
	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	\$ 924,625
	Mill Rate Estimate	0.94			
	2026 to 2027 Difference	\$ 5,000			

2027 Girdwood Service Area Capital Projects List

Division	Priority	Project	Estimated Cost	Notes	Status
<u>Parks & Rec</u>	<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>	Califorina 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 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 contaminant 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			